

THE TOWN OF MOUNT AIRY BUDGET

Including the General Fund Operating Budget, the Water & Sewer Fund Operating Budget and the Capital Improvement Budget

Fiscal Year 2025-2026

Tax Rate: \$0.1962 per \$100 of assessed property value

Adopted

May 5, 2025

THE GENERAL FUND OPERATING BUDGET

General Fund - Operating Revenue		Adopted Budget	
TAXES			
01-000-4001	Real & Personal Property Taxes	\$	2,875,378
01-000-4002	Railroads & Public Utility Taxes	\$	35,000
01-000-4004	Ordinary Business Corporation Taxes	\$	80,000
01-000-4021	Income Taxes - Local	\$	2,560,000
01-000-4025	Admission & Amusement Taxes	\$	15,000
LICENSES & PERMITS			
01-000-4041	Beer, Wine, Liquor Licenses	\$	6,000
01-000-4043	Traders Licenses & Interest	\$	23,000
01-000-4044	Cable TV & Franchise Fees	\$	106,300
01-000-4045	Permit & Inspection Fees	\$	7,500
01-000-4047	Site Inspection Receipts	\$	340
01-000-4048	County Building Permits	\$	1,278
01-000-4049	Filing Fees	\$	12,500
INTERGOVERNMENTAL			
01-000-4051	Police Grants - State	\$	183,776
01-000-4066	County Shared Taxes	\$	968,493
01-000-4067	County Pmts in Lieu of Txs - Ser. Chg.	\$	1,692
SERVICE CHARGES FOR CURRENT SERVICES:			
01-000-4071	Zoning Receipts	\$	1,508
01-000-4072	Developer Inspection Fees	\$	15,000
01-000-4517	Solid Waste Totes	\$	200
01-000-4526	Parks, Recreation & Beautification	\$	29,179
FINES AND FORFEITURES			
01-000-4531	Parking & Ordinance Violations	\$	500
MISCELLANEOUS REVENUES			
01-000-4543	Miscellaneous Revenue	\$	5,000
01-000-4546	Interest On Investments	\$	240,000
01-000-4547	Rent - 1 N. Main Street	\$	16,800
01-000-4548	Community/Economic Development Grants	\$	54,100
01-000-4550	Revenue MAPD	\$	5,500
	Transfer from Reserves or Savings	\$	-
TOTAL GENERAL FUND OPERATING REVENUE		\$	7,244,044

General Fund - Operating Expenses**Adopted Budget****GENERAL GOVERNMENT**

01-502-5102	Town Council Salary	\$	20,000
01-502-5103	Mayor's Salary	\$	8,500
01-502-5107	Election Expense	\$	750
01-502-5108	Salaries/Wages - General Government Staff	\$	627,469
01-502-5110	Audit Fees	\$	25,000
01-502-5111	Legal Counsel	\$	20,000
01-502-5308	MML Convention Expense	\$	20,450
01-502-5309	Dues, Meetings, Mileage	\$	17,950
01-502-5316	Codification and Official Document Retention	\$	6,750
	Subtotal	\$	746,869

OFFICE & BUILDING EXPENSES

01-506-5114	Insurance - General	\$	77,845
01-506-5301	Electric/Utilities - General Government Buildings	\$	41,400
01-506-5304	Maintenance & Repairs -Town Hall, DPW, Flat iron Bldg	\$	77,437
01-506-5305	Train Station Expenses	\$	20,488
01-506-5306	Network Systems, Computer Maint & Repairs	\$	74,950
01-506-5311	Office Equipment Contracts/Leases	\$	10,450
01-506-5312	Office Supplies, Equip. & Postage	\$	30,900
01-506-5313	Telephone Bills	\$	25,300
01-506-5314	General Administrative Expenses	\$	60,250
	Subtotal	\$	419,020

PUBLIC SAFETY**TOWN POLICE FORCE**

01-509-5108	Police Salaries, OT & Shift Differential	\$	1,189,501
01-509-5111	Legal Fees	\$	3,700
01-509-5113	Employment Taxes (FICA)	\$	90,997
01-509-5114	Insurance - Workers Comp, Prop & Liability, Vehicle, L&EL	\$	58,180
01-509-5116	Health Insurance	\$	237,238
01-509-5118	Retirement	\$	240,222
01-509-5301	Electric/Utilities	\$	9,180
01-509-5304	Police Building Expense	\$	74,646
01-509-5306	Network Systems, Computer M & R	\$	67,116
01-509-5309	Training, pre-employment testing	\$	19,865
01-509-5311	Police Equipment	\$	61,960
01-509-5312	Offices Supplies & Equipment	\$	10,050
01-509-5313	Telephones, Internet, Cable TV - Office	\$	7,530
01-509-5314	General Administrative Expenses	\$	3,500
01-509-5315	Gas & Oil	\$	47,250
01-509-5317	Code Enforcement Expenses	\$	1,150
01-509-5319	K-9 Expenses	\$	2,845
01-509-5320	Community Outreach & Education	\$	9,200
01-509-5706	Police Car Maintenance & Repair	\$	51,400
01-000-21xx	Principle on Bonds and Notes	\$	152,370
01-509-5991	Interest in Bonds and Notes	\$	286,595
	Subtotal	\$	2,624,495
01-510-5501	Contribution to Fire Company	\$	243,000
	Subtotal	\$	243,000
	Subtotal - Public Safety	\$	2,867,495

SANITATION DEPARTMENT**Adopted Budget**

01-512-5604	Trash Collection Contract	\$	495,436
01-512-5605	Landfill Fees	\$	239,700
01-512-5703	Other Operating Expenses (Oil Shed, Recycling Bins)	\$	3,500
	Subtotal	\$	738,636

STREETS & ROADS DEPARTMENT

01-514-5108	Salaries/Wages - Roads Dept.	\$	242,676
01-514-5304	Maintenance & Repair	\$	147,450
01-514-5315	Fuel for Vehicles and Mobile Equipment	\$	14,500
01-514-5704	Street Lighting	\$	206,000
01-514-5706	Motor Vehicle Maintenance & Repair	\$	9,000
01-514-5712	Snow Removal Salaries/Wages	\$	50,000
01-514-5713	Snow Removal Supplies, Equipment & Repair	\$	65,000
	Subtotal	\$	734,626

PARKS & RECREATION DEPARTMENT

01-516-5108	Salaries/Wages - Parks Dept.	\$	370,015
01-516-5301	Electric/Utilities	\$	6,500
01-516-5304	Maintenance & Repair - Grounds and Fields	\$	45,800
01-516-5305	Park Enhancements	\$	30,679
01-516-5309	Dues & Memberships	\$	1,100
01-516-5315	Fuel for Vehicles and Mobile Equipment	\$	14,500
01-516-5706	Motor Vehicle Maintenance & Repair	\$	4,500
01-516-5805	Beautification	\$	6,500
01-516-5807	Recreation & Culture	\$	7,500
01-516-5810	Rest Room Facilities - Parks	\$	11,640
	Subtotal	\$	498,734

Planning & Zoning Department

01-518-5108	Salaries/Wages - Planning & Zoning Department	\$	225,602
01-518-5111	Legal Counsel	\$	20,000
01-518-5314	General Administrative Expenses	\$	23,725
01-518-5416	Advertising	\$	6,800
01-518-5418	Master Plan Expenses	\$	1,000
01-518-5427	Consulting Fees	\$	10,000
	Subtotal	\$	287,127

Community Development, Communications, Events & Park Administration

01-519-5108	Salaries/Wages - Community Development & Planning Dept.	\$	117,210
01-519-5210	Economic Development Expenses	\$	16,175
01-519-5212	Downtown Revitalization	\$	38,375
01-519-5214	Contribution to Mt. Airy Main Street Assoc.	\$	2,500
01-519-5417	Sustainability	\$	2,500
	Subtotal	\$	176,760

MISCELLANEOUS - EXPENSES & TRANSFERS		<u>Adopted Budget</u>
01-590-5113	FICA - Employer Payroll Taxes	\$ 123,278
01-590-5115	Insurance / Benefits for Retirees	\$ 7,500
01-590-5116	Insurance / Benefits for Employees	\$ 376,434
01-590-5118	Employer Retirement Contribution	\$ 190,150
01-590-5909	Contingency	\$ 4,000
	Subtotal	\$ 701,362
	TOTAL GENERAL FUND OPERATING EXPENSES	\$ 7,170,629
	Transfer to Capital Budget	\$ 73,415
	Transfer to Operating Savings Account	\$ -
	TOTAL GF OPERATING EXPENSES & TRANSFERS	\$ 7,244,044
	REVENUE LESS EXPENSES & TRANSFERS	\$ 0

Summary - General Fund Operating Budget	<u>Adopted Budget</u>
Revenue:	
Taxes	\$ 5,565,378
Licenses and Permits	\$ 156,918
Intergovernmental	\$ 1,153,961
Service Charges for Current Services	\$ 45,887
Fines and Forfeitures	\$ 500
Miscellaneous Revenues	\$ 321,400
Total General Fund Operating Revenue	\$ 7,244,044
Expenses:	
General Government	\$ 746,869
Office & Building	\$ 419,020
Public Safety	\$ 2,867,495
Sanitation	\$ 738,636
Streets & Roads	\$ 734,626
Parks & Recreation	\$ 498,734
Planning & Zoning	\$ 287,127
Community Development	\$ 176,760
Miscellaneous	\$ 701,362
Transfer to Capital Budget	\$ 73,415
Transfer to Operating Savings Account	\$ -
Total General Fund Operating Expenses	\$ 7,244,044
REVENUES LESS EXPENSES	\$ 0

THE GENERAL FUND CAPITAL BUDGET

General Fund - Capital Revenue		<u>Adopted Budget</u>
General Government		
01-000-4073	Permit Fees for CIA	\$ 58,800
01-000-4560	American Rescue Plan Act Funding	\$ 1,145,000
01-000-4515	Miscellaneous Capital Revenue	\$ 345,500
01-000-4562	Proceeds from Bond Issuance	\$ 1,430,000
	Subtotal	\$ 2,979,300
Public Safety		
01-000-4551	Grants for Capital Projects/Purchases MAPD	\$ 237,000
01-000-4077	Permit Fees for Public Safety	\$ 11,900
	Subtotal	\$ 248,900
Streets & Roads		
01-000-4024	Highway User Revenue	\$ 857,484
01-000-4074	Permit Fees for Streets & Roads	\$ 21,000
01-000-4053	State Grant for Center Street	\$ 500,000
	Subtotal	\$ 1,378,484
Parks & Recreation		
01-000-4525	Park Grants for Capital Expenses	\$ 620,000
01-000-4075	Permit Fees for Parks	\$ 10,500
	Subtotal	\$ 630,500
	TOTAL GENERAL FUND CAPITAL REVENUE	\$ 5,237,184
Transfers from Reserves to Fund Capital Projects:		
	General & Capital Improvement Reserves	\$ -
	Streets & Roads Reserves	\$ -
	Parks & Recreation Reserves	\$ -
	Transfer from Reserve Account to be determined	\$ 809,418
	TOTAL TRANSFERS FROM RESERVES	\$ 809,418
	Transfer from Operating Budget	\$ 73,415
	TOTAL GF CAPITAL REVENUE & TRANSFERS	\$ 6,120,017

General Fund - Capital Expenses		<u>Adopted Budget</u>
General Government		
01-506-5921	Capital Projects - Flat Iron Building Improvements or Imp. to Land	\$ 445,500
01-506-5962	Capital Projects - Train Station Capital Improvements	\$ 10,000
01-506-5963	Capital Projects - Town Hall Capital Improvements	\$ 73,000
	Subtotal	\$ 528,500
Public Safety		
01-509-5960	Police - Vehicles	\$ 65,000
01-509-5961	Police - Equipment	\$ 137,000
01-509-5962	Police - Engineering & Design for Police Station	\$ 1,430,000
01-509-5962	Police - Office Equipment	\$ 12,000
	Subtotal	\$ 1,644,000
Street & Roads		
01-514-5940	Annual Road Construction & Paving Project	\$ 200,000
01-514-5941	Annual Sidewalk Project	\$ 15,000
01-514-5942	Annual Storm Drain Project	\$ 40,000
01-514-5944	Annual SWM Facility Projects	\$ 30,000
01-514-5945	Center Street Project	\$ 500,000
01-514-5949	Roundabout	\$ 2,050,000
01-514-5951	Mandated SWM Projects - CC Payment	\$ 57,517
01-514-5960	Trucks & Vehicles	\$ 180,000
	Subtotal	\$ 3,072,517
Parks & Recreation		
01-516-5952	Rails to Trails - West of Main St	\$ 10,000
01-516-5953	Rails to Trails - East of MD 27	\$ 825,000
01-516-5971	Watkins Park Improvements	\$ 20,000
01-516-5982	Community Garden Park Improvements	\$ 20,000
	Subtotal	\$ 875,000
	TOTAL GENERAL FUND CAPITAL EXPENSES	\$ 6,120,017
TRANSFER TO RESERVES FOR FUTURE CAPITAL PROJECTS		
	Public Safety Reserve	\$ -
	Subtotal	\$ -
	TOTAL GF CAPITAL EXPENSES & TRANSFERS	\$ 6,120,017
	REVENUE & TRANSFERS LESS EXPENSES	\$ 0

Summary - General Fund Capital Budget**Adopted Budget****Revenue:**

General Government	\$	2,979,300
Public Safety	\$	248,900
Streets & Roads	\$	1,378,484
Parks & Recreation	\$	630,500
Total General Fund Capital Revenue	\$	5,237,184

Total Transfers from Reserves	\$	809,418
Total Transfers from Operating Budget	\$	73,415

Total General Fund Capital Revenue & Transfers	\$	6,120,017
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Expenses:

General Government	\$	528,500
Public Safety	\$	1,644,000
Streets & Roads	\$	3,072,517
Parks & Recreation	\$	875,000
Transfer to Public Safety Reserve	\$	-
Total General Fund Capital Expenses	\$	6,120,017

REVENUE & TRANSFERS LESS EXPENSES	\$	0
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THE WATER & SEWER FUND OPERATING BUDGET

Water & Sewer Fund - Operating Revenue		<u>Adopted Budget</u>
INCOME - SEWER		
02-520-4101	Sewer Service Charges	\$ 1,200,000
02-520-4103	Sewer Connection Charges	\$ 13,300
INCOME - WATER		
02-524-4101	Water Service Charges	\$ 1,317,000
02-524-4103	Water Connection Charges	\$ 13,300
INCOME - OTHER		
02-528-4491	Interest Income	\$ 142,800
02-528-4493	Other Income	\$ 65,000
02-528-4494	State Grants (ENR O&M Expenses)	\$ 51,807
02-528-4495	Water Tower Revenue	\$ 56,025
02-528-4528	Developer Inspection Fee	\$ 15,000
	Transfer from Operational Savings Account	\$ 257,263
TOTAL WATER & SEWER FUND OPERATING REVENUE		\$ 3,131,495

Water & Sewer Fund - Operating Expenses		<u>Adopted Budget</u>
EXPENSES - SEWER DEPARTMENT		
02-520-5108	Salaries/Wages - Sewer Dept.	\$ 359,388
02-520-5213	Chemicals & Chemical Supplies	\$ 176,000
02-520-5301	Electric/Utilities	\$ 170,000
02-520-5304	Maintenance & Repair - Sewer System	\$ 146,462
02-520-5305	Maintenance & Repair - WWTP	\$ 426,700
02-520-5315	Fuel for Vehicles & Mobile Equipment	\$ 11,000
Subtotal		\$ 1,289,550
EXPENSES - WATER DEPARTMENT		
02-524-5108	Salaries/Wages - Water Dept.	\$ 359,388
02-524-5213	Chemicals & Chemical Supplies	\$ 125,800
02-524-5301	Electric/Utilities	\$ 127,600
02-524-5304	Maintenance & Repair - Water System	\$ 151,000
02-524-5315	Fuel for Vehicles & Mobile Equipment	\$ 11,000
Subtotal		\$ 774,788
ADMINISTRATIVE EXPENSES		
02-528-5110	Audit Fees	\$ 34,600
02-528-5111	Legal Counsel	\$ 1,000
02-528-5114	Insurance - General	\$ 76,000
02-528-5225	Miss Utility Expenses	\$ 2,000
02-528-5306	Network Systems/Computer Maintenance & Repair	\$ 55,000
02-528-5309	Certification, Training & Education, Dues	\$ 15,615
02-528-5312	Office Supplies, Equip. & Postage	\$ 17,400
02-528-5313	Telephone Bills	\$ 8,100
02-528-5314	General Administrative Expenses	\$ 11,620
02-528-5706	Motor Vehicle Maintenance & Repair	\$ 16,500
02-000-21xx	Principle on Bonds and notes	\$ 416,666
02-528-5991	Interest on Bonds & Notes	\$ 48,666
Subtotal		\$ 703,167

MISCELLANEOUS EXPENSES		<u>Adopted Budget</u>
02-590-5113	FICA - Employer Payroll Taxes	\$ 54,986
02-590-5115	Insurance / Retiree Benefits	\$ 2,500
02-590-5116	Insurance / Employee Benefits	\$ 212,962
02-590-5118	Retirement	\$ 93,542
	Subtotal	\$ 363,990
	TOTAL WATER & SEWER OPERATING EXPENSES	\$ 3,131,495
	Transfer to Capital Budget	\$ -
	Transfer to Operating Savings Account	\$ -
	TOTAL W&S EXPENSES & TRANSFERS	\$ 3,131,495
	REVENUE LESS EXPENSES	\$ (0)

Summary - Water & Sewer Fund Operating Budget

	<u>Adopted Budget</u>
Revenue:	
Sewer Revenue	\$ 1,213,300
Water Revenue	\$ 1,330,300
Other Revenue	\$ 330,632
Transfer from Reserves/Savings	\$ 257,263
Total Water & Sewer Fund Revenue	\$ 3,131,495
Expenses:	
Sewer	\$ 1,289,550
Water	\$ 774,788
Administrative & General	\$ 703,167
Miscellaneous	\$ 363,990
Transfer to Capital Budget	\$ -
Transfer to Operating Savings Account	\$ -
Total Water & Sewer Fund Expenses	\$ 3,131,495
REVENUES LESS EXPENSES	\$ -

THE WATER & SEWER FUND CAPITAL BUDGET

Water & Sewer Fund Capital Revenue		<u>Adopted Budget</u>
Sewer		
02-520-4105	Permit Fees for Sewer Expansion - To Reserves	\$ 18,900
	Subtotal	\$ 18,900
 Water		
02-524-4106	Permit Fees for Water Expansion - to Reserves	\$ 22,400
02-524-4561	Drinking Water State Revolving Fund (DWSRF) Grant	\$ 4,218,560
	Subtotal	\$ 4,240,960
 Well Exploration		
02-524-4108	Permit Fees for Well Exploration & Development - to Reserves	\$ 11,900
	Subtotal	\$ 11,900
 Other Revenues		
02-528-4529	System Benefit Charge	\$ 240,000
02-528-4560	American Rescue Plan Act Funding	\$ 208,257
	Subtotal	\$ 448,257
	 TOTAL WATER & SEWER CAPITAL REVENUE	 \$ 4,720,017
 Transfers from Reserves to Fund Capital Projects:		
	Transfer from Sewer Reserves	\$ -
	Transfer from Water Reserves	\$ -
	Transfer from Well Exploration Reserves	\$ -
	Transfer from General & CIA Reserves	\$ -
	Transfer from Reserve Account to be determined	\$ 260,543
	TOTAL TRANSFERS FROM RESERVES	\$ 260,543
	 Transfer from Operating Budget	 \$ -
	TOTAL W&S FUND CAPITAL REVENUE & TRANSFERS	\$ 4,980,560

Water & Sewer Fund Capital Expenses**Adopted Budget**

02-000-1908	Sewer System Capital Improvements	\$	70,000
02-000-1920	WWTP Capital Equipment & Projects	\$	152,000
02-000-1940	WWTP Improvements - Laboratory Upgrades	\$	10,000
02-000-1932	Inflow and Infiltration	\$	80,000
02-000-1910	Water System Capital Improvements	\$	75,000
02-000-1951	Water Main Replacement	\$	375,000
02-000-1952	Water System PFAS Remediation	\$	4,218,560
	TOTAL WATER & SEWER CAPITAL EXPENSES	\$	4,980,560

REVENUE & TRANSFERS LESS EXPENSES**\$ -****Summary - Water & Sewer Fund Capital Budget****Adopted Budget****Revenue:**

Sewer	\$	18,900
Water	\$	4,240,960
Well Exploration & Development	\$	11,900
Other Revenue	\$	448,257
Total Water & Sewer Capital Revenue	\$	4,720,017
Total Transfers from Reserves	\$	260,543
Total Transfers from Operating Budget	\$	-
Total W&S Fund Capital Revenue & Transfers	\$	4,980,560

Expenses:

Sewer	\$	232,000
Water	\$	4,668,560
Inflow and Infiltration	\$	80,000
Transfer to Reserves	\$	-
Total Water & Sewer Capital Expenses	\$	4,980,560

REVENUE & TRANSFERS LESS EXPENSES**\$ -**

RECAP: FISCAL YEAR 2025 - 2026

TOTAL - ALL TOWN BUDGETS

Adopted Budget

GENERAL FUND OPERATING BUDGET	\$	7,244,044
GENERAL FUND CAPITAL BUDGET	\$	6,120,017
WATER & SEWER FUND OPERATING BUDGET	\$	3,131,495
WATER & SEWER FUND CAPITAL BUDGET	\$	4,980,560
	\$	<u>21,476,116</u>

USE OF RESERVES TO FUND CAPITAL PROJECTS:

General Fund

General & CIA	\$	-
Roads	\$	-
Parks	\$	-
Reserve account to be determined	\$	809,418
TOTAL - GF Reserves	\$	809,418

Water & Sewer

General & CIA	\$	-
Sewer	\$	-
Water	\$	-
Well	\$	-
Reserve account to be determined	\$	517,806
TOTAL - W & S Reserves	\$	517,806

GRAND TOTAL - USE OF RESERVES

\$ **1,327,224**