



# CITY OF BELMONT

MANY THREADS, ONE COMMUNITY



## CITY MANAGER'S RECOMMENDED BUDGET FISCAL YEAR 2023-2024

# BELMONT CITY COUNCIL

Charles R. Martin, Mayor  
Richard Turner, Mayor Pro Tem  
Jim Hefferan  
Marc Seelinger  
Martha Stowe  
Alex Szucs

## VISION STATEMENT

Belmont will be a vibrant, multi-generational community that incorporates small-town charm and heritage with an entrepreneurial spirit.

## MISSION STATEMENT

City of Belmont provides visionary leadership and high-quality city services to create a community of choice for our residents, visitors, and employees.



## **MEMORANDUM**

**To: Mayor Martin and City Council  
Miles Braswell, City Manager**

**From: Kevin Krouse, Assistant City Manager**

**Re: FY 2023-2024 Budget Message**

**Date: May 26, 2023**

## **INTRODUCTION**

In accordance with Chapter 159, Article 3 of the NC General Statutes, the Local Government Budget and Fiscal Control Act, I hereby submit the proposed City of Belmont's balanced budget for Fiscal Year 2023-2024. Through the following budget message, I will highlight the major aspects of this proposed budget, with emphasis given to significant changes between this and the prior year's budget. The total FY 2023-2024 budget as proposed, including General Fund, Water and Sewer Fund, Stormwater Fund, Capital Reserve, General Fund, Capital Reserve Utility Fund, and Tourism Development Fund, totals \$30,662,078 which is approximately 4% more than the total FY 2022-2023 adopted budget of \$29,504,953. The proposed balanced budget funds the City Council's priorities and furthers the City's goals while lowering the tax rate by four cents and no increase to water and sewer rates. The four-cent tax reduction in FY23-24 is in addition to the two-cent tax reduction in FY22-23 resulting in a six-cent tax reduction over the last two fiscal years.

North Carolina law requires all counties to conduct a property reappraisal at least every eight years to determine its market value. Gaston County conducts a reappraisal every four years. Reappraisal is the process where all property (land and buildings) within Gaston County is revalued to its current market value as of an established date, in this case January 1, 2023. Property taxes are based on the market value of your property. Without periodic reappraisal, some property owners would pay more than their share of property tax while others would pay less than their share. Revaluation resets property tax values so all taxpayers pay their fair share. In revaluation years, NCGS 159-11(e) requires that a revenue neutral tax rate be included in the proposed budget for comparison purposes. The revenue neutral tax rate is intended to show the tax rate that would keep

the local government's revenue neutral given its new tax base. The current tax rate is \$0.495 per \$100 in value and for FY23-24 the revenue neutral tax rate is \$0.393 per \$100 in value.

The proposed FY 2023-2024 General Fund budget is 10% more than the adopted FY 2022-2023 General Fund budget, however if you remove the one-time \$1,000,000 ARP expenditure from FY2022-2023 the increase from the previous year is 17%. The increase from the prior year is due to additional ad valorem revenue which is funding a five-year capital improvement plan (Appendix A).

The proposed FY 2023-2024 Water and Sewer Fund budget is .05% less than the adopted FY 2022-2023 Utility Fund budget. The proposed budget includes \$1,212,399 of unobligated fund balance. There are funds included in the proposed budget for an independent rate study to ensure the fees are set appropriately to maintain a healthy and sustainable enterprise fund.

The proposed FY 2023-2024 Stormwater Fund budget maintains the same revenue and expenses as FY 2022-2023. There is \$278,319 budgeted for capital projects.

The proposed FY 2023-2024 Tourism Development Fund is 18% more than the adopted FY 2022-2023 Tourism Development Fund. The estimated revenue increase is based upon actual revenue in the current fiscal year. This fund is expected to grow with a planned future hotel.

This proposed budget was completed with the input from city staff, citizen advisory boards, and the City Council. The City Council held an overall planning retreat in January to set goals and priorities as well as two budget workshops this spring, and this proposed budget includes the feedback from those workshops.

The proposed balanced budget for FY 2023-2024 implements the city council's goals while reducing the tax rate by four cents and no increase to water, sewer, or stormwater fees. It invests in the city staff, the City's most important resource; it improves service delivery to our residents and utility customers; it invests in critical infrastructure, parks, and city facilities; and it meets the City's financial obligations.





# CITY COUNCIL GOALS

A municipal budget is more than a collection of anticipated revenues and expenditures; it is a guide to how a city will implement its vision for the community and its goals for the fiscal year. During the City Council's annual planning retreat in January, the strategic goals for the five-year period between 2020 and 2025 were updated to the following items:

- **TRANSPORTATION AND MOBILITY**
  - Develop a multi-modal transportation network that improves access, reduces congestion, and offers different mobility choices.
- **INFRASTRUCTURE**
  - Invest and maintain infrastructure to support continuing growth.
  - Funding is included for the Chronicle Street parking lot.
- **GROWTH MANAGEMENT/BALANCED GROWTH**
  - Manage growth to support economic and community development in line with the City's vision.
  - Funding is included to update the City's Comprehensive Land Use Plan.
- **PARKS AND RECREATION**
  - Provide programs and facilities that engage and support multiple generations.
  - Funding is included for solid surfacing at Stowe Park and Davis Park.

# GENERAL FUND

## REVENUES

The General Fund consists of most of the traditional governmental functions of the City of Belmont, such as police, fire, solid waste, planning and zoning, parks and recreation, and capital investments in our community. The proposed General Fund budget for FY 2023-2024 totals \$20,350,675, an increase of 10% from the originally adopted FY 2022-2023 budget of \$18,463,981. This increase is due to the property revaluation conducted by Gaston County.

The largest source of General Fund revenue is from Ad Valorem Taxes, often referred to as property taxes. This is the only major source of General Fund revenue over which the city council has complete control. The other major sources of General Fund revenue are controlled by the NC General Assembly or the Gaston County Board of Commissioners.

The General Fund includes a 33% increase in Ad Valorem revenue from the prior year due to the revaluation re-setting property values to the market. The increased revenue is funding new personnel to accommodate growth and funding the five-year Capital Improvement Plan that includes Public Safety, Infrastructure, and Quality of Life projects. This proposed budget reduces the property tax rate four cents to \$0.455 per \$100 of taxable property valuation.

Local option sales tax is the City's second largest source of General Fund revenue, and it is totally dependent on external factors. The health of the economy and state and county policy determine how much sales tax the City of Belmont receives. Sales tax revenue has grown significantly in recent years as our local economy has strengthened but we are now seeing this trend levelling off and we expect little to no growth in the upcoming fiscal year.

The vehicle license tax of \$15 per vehicle also remains the same in this budget. This revenue is dedicated to repairing and resurfacing our city streets. The revenue source is coupled with a portion of the Powell Bill funding from the state fuel tax to pay the debt service on the \$800,000 comprehensive paving program completed in 2021.

The monthly solid waste fee will remain at \$7 per household and business. This fee of \$7 per month will cover 54% of the cost of providing the service, with the other 46% coming from property taxes. These services include weekly garbage collection and biweekly recycling and yard waste collection, the quarterly bulk item collection, and the city-provided leaf collection and yard waste collection programs. Waste Pro will continue an option offered for residents to call Waste Pro for an additional bulk item collection at the resident's expense.

For the past several years, the city has been making improvements to our streets, water and sewer infrastructure, and parks. Given the growth of our town and the popularity

of Belmont as a place to visit, our facilities need to continue being upgraded to keep Belmont an attractive place for people to visit and in which to invest. This proposed budget provides funding for seven (7) new positions and to continue the City Council's focus on needed capital investments, as discussed during the planning retreat, budget workshops, and capital improvements program workshops.

## **EXPENDITURES**

NC General Statutes require that municipalities adopt a balanced budget. As is the case with revenues, overall General Fund expenditures for FY 2023-2024 total \$20,350,675, an increase of 10% from the originally adopted FY 2022-2023 budget of \$18,463,981. The reason for the increase in the General Fund is due to increased revenue from ad valorem taxes due to the revaluation. This additional revenue allows the city to provide high-quality services to its residents and visitors, invest in its staff, and invest in its capital assets and infrastructure.

## **SALARIES AND BENEFITS**

The proposed budget for FY 2023-2024 includes an across-the-board increase of 2%, and a merit increase up to 3% based upon an employee evaluation.

## **OPERATIONAL EXPENSES**

Table 1 provides more details on the amount of money spent on personnel and operational expenses in each department. The city staff has worked hard to be more efficient and to reduce operational costs. Operational costs make up 25% of the proposed budget, down from 33% of the budget seven years ago.

## **DEBT SERVICE**

The General Fund budget complies with the adopted city council policy of spending no more than 12% of the budget on debt service. The proposed budget spends 9.32% of the General Fund on debt service. The debt service budget includes the current debt service obligations as well as new debt service for the recreation center.

## **ECONOMIC DEVELOPMENT**

The city has an existing economic development agreement with Parkdale Mills and US Cotton through 2025. This is from a grant agreement that resulted in US Cotton investing heavily in its plant on Parkdale Drive. Funding is also included to continue support for Belmont Trolley's efforts to build a trolley barn and civic space downtown and to honor commitments to the Chronicle Mill redevelopment and the Woodlawn Industrial Park.

## **CAPITAL EXPENSES**

With the implementation of the City's five-year Capital Improvement Plan (See Appendix A), the City Council approached capital investments very intentionally. Funding for capital projects and equipment remains a goal of the proposed budget, and the top priorities of

a 5-year Capital Improvements Program are funded. The proposed budget includes \$2.3 million for capital investments in the General Fund, which represents 8.6% of the General Fund budget.

A growing city must continue investing in its infrastructure and amenities to continue providing a great quality of life for its residents and a great place for its businesses and visitors. This proposed budget does that by investing in the maintenance of existing facilities as well as the following new and improved facilities. These capital projects come from the capital improvements plan that the city council, staff, public, and advisory boards have created.

The capital investments included for funding in fiscal year 2023-2024 are:

- Police duty firearms replacement and police vehicle equipment
- Mini Trash Truck and Claw Truck
- Information Technology replacements
- New Camera system
- Council dais construction with AV equipment
- Chronicle Street Parking
- Stowe Park and Davis Park playground solid surfacing
- Davis Park picnic shelter



# WATER AND SEWER FUND

## **REVENUES**

Overall revenues in the Water and Sewer Fund for FY 2022-2023 are projected to total \$9,293,983, a decrease of just under 1% from the adopted FY 2022-2023 budget of \$9,778,382 which also included \$1 million in ARP funding that is not included in the proposed budget. In the current fiscal year, the budget included the transfer of \$1.2 million from the funds net position to balance the budget. There is no change to the water and sewer rates for the upcoming fiscal year, however a rate study will be conducted in FY23-24 to determine if changes need to be made to the fees to ensure a sustainable self-supporting enterprise fund.

## **EXPENDITURES**

Overall expenditures are also budgeted at \$9,293,983, a decrease of 1% as compared to the adopted FY 2022-2023 budget.

## **SALARIES AND BENEFITS**

The proposed budget for FY 2023-2024 includes an across-the-board increase of 2%, and a merit increase up to 3% based upon an employee evaluation.

## **DEBT SERVICE**

The Water and Sewer Fund budget complies with the adopted city council policy of spending no more than 25% of the budget on debt service. The proposed budget only spends 7% of the Water and Sewer Fund on debt service. The debt service budget includes the current debt service obligations.

## **CAPITAL EXPENSES**

With the implementation of the City's five-year Capital Improvement Plan, the City Council approached capital investments very intentionally. Funding for capital projects and equipment remains a goal of the proposed budget, however additional revenue is needed to fund the planned capital projects. The proposed budget includes \$200,000 for capital expenditures which is much lower than previous years.

# STORMWATER FUND

## **REVENUES**

Overall revenues in this fund are projected to total \$770,200, which is the same as the adopted FY2022-2023 budget. The stormwater fee remains at \$5 per residence per month. The rates for non-residential properties are determined by the amount of impervious surface on each respective site.

## **EXPENDITURES**

While this budget addresses the operating needs of the stormwater department, it also provides funding to address capital needs and projects within the Stormwater Fund. The stormwater fund is used to cover the cost of complying with the City's NPDES discharge permit. In addition to routine maintenance, the proposed budget includes over \$278,000 for capital projects in the stormwater CIP are funded in this proposed budget.

# TOURISM FUND

The budget for the Belmont Tourism Development Authority (BTDA) is increased to \$242,520 in the proposed budget from \$205,000 in the current fiscal year, which reflects the continued recovery in hotel occupancy from the COVID-19 pandemic. The revenues for this fund are generated by a 3% room occupancy tax. Expenditure decisions are made by the designated Tourism Development Authority and must be for either promotional or tourism-related activities. The budgeted amount comes from the BTDA.

# SUMMARY OF FY2022-2023 RECOMMENDED BUDGET

A city budget reflects the values of its city. It implements the vision for what kind of city the governing board wants. This combined budget proposal meets many of the needs of a growing town and addresses the City Council's priorities. It allows the city to address several of the top capital projects identified by the staff, advisory boards, and City Council.

This proposed budget continues to implement the five-year vision and budget plan that the City Council created in 2018 and has updated annually since then. The budget implements the city council's vision and goals while lowering the tax rate and maintaining the current water and sewer rates.

The budget provides for seven (7) additional staff members to respond to the growing needs of our city, it funds needed vehicles and equipment, and funds important capital projects.

The recommended budget will be formally presented at a required public hearing to be held at the regular meeting of June 12, 2023, after which it can be considered for adoption. After adoption the city budget becomes effective on July 1, 2023.

A copy of this proposed budget is available at [www.CityofBelmont.org](http://www.CityofBelmont.org).

**TABLE 1**

**GENERAL FUND**

Department	Object	FY22-23 Budget	Manager Recommended FY23-24 Budget	Percent of Total Budget	Percent Change Over Prior Year
<b>Mayor &amp; Council</b>	Personnel Costs	76,736	76,952	0.38%	0.28%
	Operations	40,445	40,445	0.20%	0.00%
	Capital	-	-	0.00%	0.00%
	<b>Dept. Sub-Total</b>	<b>117,181</b>	<b>117,397</b>	<b>0.58%</b>	<b>0.18%</b>
<b>Admin</b>	Personnel Costs	525,654	584,747	2.87%	11.24%
	Operations	606,951	675,521	3.32%	11.30%
	Capital	-	-	0.00%	0.00%
	<b>Dept. Sub-Total</b>	<b>1,132,605</b>	<b>1,260,268</b>	<b>6.19%</b>	<b>11.27%</b>
<b>City Attorney</b>	Personnel Costs	99,000	109,000	0.54%	10.10%
	Operations	2,057	3,060	0.02%	48.76%
	Capital	-	-	0.00%	0.00%
	<b>Dep. Sub-Total</b>	<b>101,057</b>	<b>112,060</b>	<b>0.55%</b>	<b>10.89%</b>
<b>Planning &amp; Zoning</b>	Personnel Costs	617,488	621,444	3.05%	0.64%
	Operations	163,667	255,401	1.26%	56.05%
	Capital	-	-	0.00%	0.00%
	<b>Dep. Sub-Total</b>	<b>781,155</b>	<b>876,845</b>	<b>4.31%</b>	<b>12.25%</b>
<b>Police</b>	Personnel Costs	4,017,476	4,401,019	21.63%	9.55%
	Operations			4.86%	34.74%



		734,619	989,850		
	Capital	85,000	125,000	0.61%	47.06%
	<b>Dep. Sub-Total</b>	<b>4,837,095</b>	<b>5,515,869</b>	<b>27.10%</b>	<b>14.03%</b>
<b>Fire</b>	Personnel Costs	1,989,901	2,228,311	10.95%	11.98%
	Operations	462,491	671,586	3.30%	45.21%
	Capital	-	-	0.00%	0.00%
	<b>Dep. Sub-Total</b>	<b>2,452,392</b>	<b>2,899,897</b>	<b>14.25%</b>	<b>18.25%</b>
<b>Streets</b>	Personnel Costs	1,019,284	1,147,717	5.64%	12.60%
	Operations	1,200,430	1,296,910	6.37%	8.04%
	Capital	9,500	132,500	0.65%	1294.74%
	<b>Dep. Sub-Total</b>	<b>2,229,214</b>	<b>2,577,127</b>	<b>12.66%</b>	<b>15.61%</b>
<b>Sanitation</b>	Personnel Costs	-	-	0.00%	0.00%
	Operations	1,201,204	1,279,282	6.29%	6.50%
	Capital	-	-	0.00%	0.00%
	<b>Dep. Sub-Total</b>	<b>1,201,204</b>	<b>1,279,282</b>	<b>6.29%</b>	<b>6.50%</b>
<b>Main Street</b>	Personnel Costs	261,864	282,229	1.39%	7.78%
	Operations	167,375	214,744	1.06%	28.30%
	Capital	27,500	20,000	0.10%	-27.27%
	<b>Dep. Sub-Total</b>	<b>456,739</b>	<b>516,973</b>	<b>2.54%</b>	<b>13.19%</b>
<b>Recreation</b>	Personnel Costs	479,517	711,703	3.50%	48.42%
	Operations	196,733	267,600	1.31%	36.02%

	Capital	6,550	7,000	0.03%	6.87%
	<b>Dep. Sub-Total</b>	<b>682,800</b>	<b>986,303</b>	<b>4.85%</b>	<b>44.45%</b>
<b>Development</b>	Personnel Costs	-	-	0.00%	0.00%
	Operations	230,000	230,000	1.13%	0.00%
	Capital	-	-	0.00%	0.00%
	<b>Dep. Sub-Total</b>	<b>230,000</b>	<b>230,000</b>	<b>1.13%</b>	<b>0.00%</b>
<b>Capital</b>	<b>Capital Outlay</b>	<b>2,009,251</b>	<b>2,125,670</b>	<b>10.45%</b>	<b>5.79%</b>
<b>Debt Service</b>	<b>Debt Service</b>	<b>2,233,287</b>	<b>1,852,984</b>	<b>9.11%</b>	<b>-17.03%</b>
<b>Total</b>		<b>18,463,981</b>	<b>20,350,675</b>		

## UTILITY FUND

Department	Object	FY22-23 Budget	Manager Recommended FY23-24 Budget	Percent of Total Budget	Percent Change Over Prior Year
<b>Water &amp; Sewer</b>	Personnel Costs	2,167,459	2,297,910	24.72%	6.02%
	Operations	1,545,228	1,570,910	16.90%	1.66%
	Capital	-	-	0.00%	0.00%
	<b>Dept. Sub-Total</b>	<b>3,712,687</b>	<b>3,868,820</b>	<b>41.63%</b>	<b>4.21%</b>
<b>Waste Treatment</b>	Personnel Costs	1,017,733	1,078,094	11.60%	5.93%
	Operations	1,107,740	1,244,500	13.39%	12.35%
	Capital	134,000	150,000	1.61%	11.94%

	<b>Dept. Sub-Total</b>	<b>2,259,473</b>	<b>2,472,594</b>	<b>26.60%</b>	<b>9.43%</b>
<b>Water Plant</b>	Personnel Costs	999,114	1,198,005	12.89%	19.91%
	Operations	703,769	807,965	8.69%	14.81%
	Capital	92,400	133,000	1.43%	43.94%
	<b>Dep. Sub-Total</b>	<b>1,795,283</b>	<b>2,138,970</b>	<b>23.01%</b>	<b>19.14%</b>
<b>Capital</b>	<b>Capital</b>	<b>1,338,395</b>	<b>200,000</b>	2.15%	-85.06%
<b>Debt Service</b>	<b>Debt Service</b>	<b>672,544</b>	<b>613,599</b>	6.60%	-8.76%
<b>Capital Reserve</b>	<b>Transfer to Capital Reserve</b>	-	-	-	-
	<b>Total</b>	<b>9,778,382</b>	<b>9,293,983</b>		

## STORMWATER

Department	Object	FY22-23 Budget	Manager Recommended FY23-24 Budget	Percent of Total Budget	Percent Change Over Prior Year
<b>Stormwater</b>	Personnel Costs	266,834	258,100	33.51%	-3.27%
	Operations	130,681	133,781	17.37%	2.37%
	Capital	372,685	378,319	49.12%	1.51%
	<b>Dept. Sub-Total</b>	<b>770,200</b>	<b>770,200</b>	<b>100.00%</b>	<b>0.00%</b>
	<b>Total</b>	<b>770,200</b>	<b>770,200</b>		

## Appendix A

### GENERAL FUND

#### 5-Year Capital Improvement Plan for FY2024-FY2028

Description	Funding	2024	2025	2026	2027	2028
<b>Public Safety</b>						
North Belmont Public Safety Station	Cash /Debt	\$170,000 (cash)	\$7,980,000 (debt)			
Fire Rescue Boathouse	Cash			\$133,000		
Ladder Truck	Debt			\$2,377,402		
Police Vehicle Equipment	Cash	\$90,000	\$96,000	\$102,000	\$108,000	\$114,000
Police Dept Floor Replacement	Cash	\$107,000				
Police Duty Firearms	Cash	\$132,000				
Police Dept Generator	Cash	\$58,000				

Description	Funding	2024	2025	2026	2027	2028
<b>Infrastructure and Equipment</b>						
Sloan's Ferry Bridge Aesthetic Enhancements	Cash		\$150,000			
I-85 Widening Project Betterments	Cash				\$448,380	\$448,380
Resurfacing Program	Cash/ Powell		255,000	\$255,000	\$255,000	\$255,000
Equipment - Mini Trash Truck & Claw Truck	Debt	\$375,000				
Rear Fencing for City Works Center	Cash	\$106,000				
South Point Road Sidewalk Improvements	Cash		\$110,000			
Equipment - Leaf Vac Truck	Debt		\$275,000			
Portable Street Barricade System	Cash		\$197,000			
Equipment - Switch N Go Truck	Cash			\$108,000		

AV Equipment / Council Dais Construction	Cash	\$116,499				
Structured Cabling System	Cash	\$65,653				
Updating workstations, Services, Switches	Lease	\$68,663				
Updating network hardware/software and cabling for Police Dept	Cash	\$88,842				
New Camera System for City facilities and parks	Cash	\$88,000				

Description	Funding	2024	2025	2026	2027	2028
<b>Quality of Life</b>						
Chronicle Street Parking	Cash	\$275,000				
Ball Field Lights – Replace 4 fields	Debt		\$2,000,000			
Wayfinding Signs	Cash	\$50,000				
Stowe Park - Playground Solid Surfacing	Cash	\$110,000				
Davis Park - Playground Solid Surfacing	Cash	\$159,000				
Davis Park - Picnic Shelters	Cash	\$132,000				
Kevin Loftin Riverfront Park - Additional Picnic Shelters	Cash		\$114,000			
Abbey Creek Greenway	Cash			\$750,000	\$750,000	
Kevin Loftin Riverfront Park - Splash Pad	Cash		\$166,000	\$166,000		
Davis Park - Pickle Ball Courts	Cash		\$225,000			
Gantt Park - Playground	Cash				\$85,000	



Equipment Replacement						
Belmont Rail Trail	Cash			\$340,000		\$340,560
Skate Park Parking Lot	Cash	\$140,000				

TOTALS	2024	2025	2026	2027	2028
Pay As We Go	\$1,956,658	\$1,313,000	\$1,854,000	\$1,646,380	\$1,157,940
New Debt (totals)	\$375,000	\$10,225,000	\$2,377,402		

# AUTHORIZED STAFFING FY2023-2024

## GENERAL FUND DEPARTMENTS

DEPARTMENT	POSITION
<b>ADMIN/FINANCE</b>	
(5.5 POSITIONS)	City Manager (50%)
	Assistant City Manager (50%)
	City Clerk/Public Information Officer (50%)
	Human Resources Director (50%)
	Human Resources Specialist (50%)
	Finance Director (50%)
	Deputy Finance Director (50%)
	Accountant (50%)
	Customer Service (50%)
	Marketing Manager (Paid by BTDA)
<b>PLANNING &amp; ZONING</b>	
(6 POSITIONS)	Planning Director
	Senior Planner (2)
	Associate Planner
	Planner
	Planning Technician
<b>MAIN STREET</b>	
(3 POSITIONS)	Downtown Director
	Community Development Coordinator
	Community Events Coordinator
<b>POLICE</b>	
(51 POSITIONS)	Chief of Police
	Assistant Chief of Police
	Captain (2)
	Lieutenant (2)
	Sergeant (7)
	Corporal (4)
	Detective (3)
	Police Officer (23)
	Property & Evidence
	Code Enforcement Officer
	Administrative Assistant
	Policy Research Analyst/CALEA Administrator
	Staff Assistants (2)
	Custodian
<b>FIRE</b>	
(29 POSITIONS)	Division Captain

	Shift Superintendent/Training Officer (3)
	Fire Engineer/Inspector (3)
	Fire Engineer (22)
<b>STREETS</b>	
<b>(15.3 POSITIONS)</b>	Public Works Director (50%)
	PW Administrative Assistant (50%)
	PW Street Maintenance Supervisor
	Senior PW Maintenance Technician (3)
	PW Maintenance Technician (10)
	City Engineer (30%)
<b>PARKS &amp; RECREATION</b>	
<b>(8 POSITIONS)</b>	Parks & Recreation Director
	Athletics Program Supervisor
	Parks and Recreation Specialist (3)
	Parks and Recreation Office Manager
	Janitor
	Recreation Center Supervisor

<b>WATER AND SEWER FUND DEPARTMENTS</b>	
<b>DEPARTMENT</b>	<b>POSITION</b>
<b>WATER &amp; SEWER</b>	
<b>(28.1 POSITIONS)</b>	Public Works Director (50%)
	City Manager (50%)
	PW Water and Sewer Maintenance Supervisor
	Lead Development Inspector
	City Inspector
	Meter Services Technician
	Senior PW Maintenance Technician (3)
	PW Maintenance Technician (10)
	Utility Backflow Coordinator
	Customer Service and Utility Billing Clerk (3)
	Chief Technology Officer
	City Engineer (60%)
	Assistant City Manager (50%)
	Human Resources Director (50%)
	Finance Director (50%)
	Deputy Finance Director (50%)
	Accountant (50%)
	City Clerk/Public Information Officer (50%)
	PW Administrative Assistant (50%)
	Customer Service (50%)
	Human Resources Specialist (50%)
<b>WASTEWATER PLANT</b>	
<b>(16 POSITIONS)</b>	WasteWater Treatment Plant Superintendent

	Senior Treatment Plant Operator
	Pretreatment Analyst
	Utility Maintenance Mechanic Supervisor
	Utility Maintenance Mechanic (4)
	Treatment Plant Operator (8)
<b>WATER PLANT</b>	
<b>(15 POSITIONS)</b>	Water Treatment Plant Superintendent
	Senior Treatment Plant Operator
	Senior Laboratory Technician
	Laboratory Technician
	Senior Utility Maintenance Mechanic
	Utility Maintenance Mechanic (2)
	Treatment Plant Operator (8)
<b>STORMWATER FUND DEPARTMENT</b>	
<b>DEPARTMENT</b>	<b>POSITION</b>
<b>STORMWATER</b>	
<b>(2.1 POSITIONS)</b>	Stormwater Coordinator
	PW Maintenance Technician
	City Engineer (10%)
<b>TOTAL</b>	<b>172 179 FULL TIME POSITIONS</b>

Departments	Object	Line Item Code	Adopted FY22-23 Budget	Manager Recommended FY23-24 Budget
GF Revenue	Taxes Auto- Current and Previous	103010122	\$ 625,000	\$ -
GF Revenue	Taxes State Board Assessed	103010197	\$ 130,000	\$ -
GF Revenue	Taxes Ad Valorem - Prior Years	103010222	\$ 15,000	\$ 100,000
GF Revenue	Taxes Ad Valorem - Current Year	103010223	\$ 9,255,606	\$ 12,330,905
GF Revenue	Interest On Taxes	103170000	\$ 9,000	\$ 10,000
GF Revenue	Interest On Investment	103290000	\$ 30,000	\$ 15,000
GF Revenue	Miscellaneous Revenue	103350000	\$ 35,000	\$ 35,000
GF Revenue	Credit Card Fee	103350100	\$ -	\$ -
GF Revenue	Lease Vehicle/Gross Receipts Tax	103360000	\$ 41,000	\$ 39,000
GF Revenue	Vehicle License Tax	103360001	\$ 160,000	\$ 175,000
GF Revenue	Utility Franchise Tax	103370000	\$ 936,000	\$ 980,000
GF Revenue	Cemetery Lot Sales	103420000		
GF Revenue	Cemetery Interment Fee	103425000	\$ 1,000	\$ 1,000
GF Revenue	Powell Bill	103430000	\$ 350,000	\$ 426,000
GF Revenue	Local Option Sales Tax	103450000	\$ 4,379,000	\$ 4,475,000
GF Revenue	Occupancy Tax Revenue	103450200	\$ 205,000	\$ 242,520
GF Revenue	Beer & Wine Tax	103460000	\$ 50,000	\$ 58,000
GF Revenue	Zoning Permits	103550000	\$ 90,000	\$ 100,000
GF Revenue	Planning Review	103550100	\$ 25,000	\$ 25,000
GF Revenue	Engineering Review Fee	103550200	\$ 20,000	\$ 25,000
GF Revenue	Technology Fee	103550300	\$ 9,000	\$ 9,000
GF Revenue	Recreation Fees	103650000	\$ 125,000	\$ 160,000
GF Revenue	Alarm Registration Fees	103670000	\$ 750	\$ 750
GF Revenue	Solid Waste Fee	103670001	\$ 641,000	\$ 696,000
GF Revenue	Police Reports/Misc Revenue	103670200	\$ 1,500	\$ 1,500
GF Revenue	Sale Of Surplus Property	103670330	\$ -	\$ -
GF Revenue	Special Police Funds	103670400	\$ 5,000	\$ 5,000
GF Revenue	State Grants	103855060		\$ 20,000
GF Revenue	Recreation Donations	103860020	\$ 90,000	\$ 90,000
GF Revenue	Reimbursements	103860050	\$ 18,625	\$ 6,500
GF Revenue	Contributions/Donations	103860100		
GF Revenue	Loan Proceeds	103860105		
GF Revenue	SRO Contribution	103860200	\$ 52,000	\$ 100,000
GF Revenue	Reserve For Solid Waste	103865000	\$ 7,000	\$ 7,000
GF Revenue	Loan Proceeds	103975000		
GF Revenue	ABC Distributions to Police	103855020	\$ 40,000	\$ 40,000
GF Revenue	ABC Distributions	103860050	\$ 115,000	\$ 115,000
GF Revenue	Wellness Funds	103975100	2500	\$ 2,500
GF Revenue	Fund Balance Appropriation	104000000		
GF Revenue	Fire Inspections	add		\$ 60,000
GF Revenue	ARP		\$ 1,000,000	
General Fund Revenue			\$ 18,463,981	\$ 20,350,675
Mayor & Council	Mayor And Council Fees	104100020	\$ 35,500	\$ 35,700
Mayor & Council	Professional Services	104100040	\$ -	\$ -
Mayor & Council	FICA Expense	104100050	\$ 2,716	\$ 2,732



Departments	Object	Line Item Code	Adopted FY22-23 Budget	Manager Recommended FY23-24 Budget
Mayor & Council	Group Insurance	104100060	\$ 38,520	\$ 38,520
Mayor & Council	Telephone/Internet	104100110	\$ 2,737	\$ 2,737
Mayor & Council	Travel And Training	104100140	\$ 8,000	\$ 8,000
Mayor & Council	Special Events	104100150	\$ 600	\$ 600
Mayor & Council	Supplies	104100330	\$ 6,000	\$ 6,000
Mayor & Council	Memberships-Dues	104100530	\$ 23,000	\$ 23,000
Mayor & Council	Workers Compensation	104100541	\$ 108	\$ 108
<b>Mayor &amp; Council Total</b>			<b>\$ 117,181</b>	<b>\$ 117,397</b>
Administration	Salaries	104200020	\$ 355,933	\$ 415,830
Administration	Overtime	104200025		
Administration	Interns for General Fund Depts.	104200035	\$ 20,000	\$ 20,000
Administration	Professional Service	104200040	\$ 50,000	\$ 80,000
Administration	IT Services	104200041	\$ 130,000	\$ 130,000
Administration	FICA Expense	104200050	\$ 32,584	\$ 31,811
Administration	Group Insurance	104200060	\$ 42,879	\$ 42,879
Administration	Retirement	104200070	\$ 52,962	\$ 53,435
Administration	401K Retirement	104200071	\$ 21,297	\$ 20,792
Administration	Telephone	104200110	\$ 8,400	\$ 8,450
Administration	Postage	104200111	\$ 500	\$ 500
Administration	Heating	104200130	\$ 1,400	\$ 1,400
Administration	Travel And Training	104200140	\$ 15,000	\$ 15,000
Administration	Car Allowance	104200141	\$ 7,680	\$ 7,680
Administration	Building Repair	104200150	\$ 500	\$ 500
Administration	Bldg. Cleaning Service	104200155	\$ 20,000	\$ 20,000
Administration	Equipment Maintenance	104200160	\$ 500	\$ 500
Administration	Equipment Rental	104200210	\$ 2,000	\$ 2,000
Administration	Electricity	104200240	\$ 6,000	\$ 7,000
Administration	Water & Sewer Fees	104200250	\$ 1,200	\$ 1,200
Administration	Storm Water	104200251	\$ 360	\$ 360
Administration	Advertisements	104200260	\$ -	\$ -
Administration	Office Supplies	104200320	\$ 4,500	\$ 4,500
Administration	Bank Account Expense		\$ 500	\$ 500
Administration	Credit Card Expense	104200326	\$ 10,000	\$ 10,000
Administration	Supplies	104200330	\$ 10,000	\$ 10,000
Administration	Wellness Supplies	104200350	\$ 7,000	\$ 7,000
Administration	Subscriptions & Dues	104200530	\$ 2,300	\$ 2,300
Administration	Property & Liability Insurance	104200540	\$ 20,000	\$ 20,000
Administration	Workers Compensation	104200541	\$ 1,500	\$ 1,500
Administration	Election Board	104200580		
Administration	Community Promotion	104200600	\$ 22,718	\$ 22,718
Administration	Tax Collection Fee	104200940	\$ 64,493	\$ 64,493
Administration	New Contribution to Insurance		\$ 5,400	\$ 5,400
Administration	Contribution To TDA	104200950	\$ 205,000	\$ 242,520
Administration	Employee Relations and Education		\$ 10,000	\$ 10,000
<b>Administration Department Total</b>			<b>\$ 1,132,605</b>	<b>\$ 1,260,268</b>

Departments	Object	Line Item Code	Adopted FY22-23 Budget	Manager Recommended FY23-24 Budget
City Attorney	Legal Retainer	104700020	\$ 9,000	\$ 9,000
City Attorney	Legal Fees	104700030	\$ 90,000	\$ 100,000
City Attorney	Telephone/Internet	104700110	\$ 457	\$ 500
City Attorney	Travel And Training	104700140	\$ 1,600	\$ 2,560
City Attorney Total			\$ 101,057	\$ 112,060
Planning & Zoning	Salaries	104900020	\$ 454,341	\$ 456,225
Planning & Zoning	Overtime	104900025	\$ 2,500	\$ 2,500
Planning & Zoning	Professional Services	104900040	\$ 120,000	\$ 175,000
Planning & Zoning	FICA Expense	104900050	\$ 34,757	\$ 34,902
Planning & Zoning	Group Insurance	104900060	\$ 46,380	\$ 46,380
Planning & Zoning	Retirement	104900070	\$ 56,793	\$ 58,625
Planning & Zoning	401K Retirement	104900071	\$ 22,717	\$ 22,812
Planning & Zoning	Telephone	104900110	\$ 6,901	\$ 6,901
Planning & Zoning	Postage	104900111	\$ 150	\$ 150
Planning & Zoning	Heating	104900130	\$ 150	\$ 150
Planning & Zoning	Travel And Training	104900140	\$ 7,000	\$ 8,500
Planning & Zoning	Equipment Maintenance	104900160	\$ 500	\$ 500
Planning & Zoning	Vechicle Maintenance	104900170	\$ 500	\$ 500
Planning & Zoning	Gas And Lubricants	104900180	\$ 800	\$ 1,000
Planning & Zoning	Equipment Rental	104900210	\$ 1,000	\$ 1,000
Planning & Zoning	Electricity	104900240	\$ 2,500	\$ 2,500
Planning & Zoning	Water & Sewer Fees	104900250	\$ 450	
Planning & Zoning	Storm Water	104900251	\$ 216	
Planning & Zoning	Advertising	104900260	\$ 2,000	\$ 2,000
Planning & Zoning	Office Supplies	104900320	\$ 1,500	\$ 2,000
Planning & Zoning	Supplies And Materials	104900330	\$ 2,500	\$ 6,500
Planning & Zoning	Subscriptions And Dues	104900530	\$ 7,300	\$ 19,000
Planning & Zoning	Property & Liability Insurance	104900540	\$ 5,700	\$ 5,700
Planning & Zoning	Workers Compensation	104900541	\$ 4,500	\$ 4,500
Planning & Zoning	Vehicle/Equipment Lease	104900700		
Planning & Zoning	Grant Match	104900925		\$ 19,500
Planning & Zoning Department Total			\$ 781,155	\$ 876,845
Police	Salaries	105100020	\$ 2,863,738	\$ 3,174,840
Police	Overtime	105100025	\$ 60,000	\$ 60,000
Police	School Guards	105100030	\$ 10,000	\$ 10,000
Police	Professional Services	105100040	\$ 50,000	\$ 56,000
Police	IT Services	105100041	\$ 3,000	\$ 3,000
Police	Communications Consolidation	105100042	\$ 111,685	\$ 126,500
Police	FICA Expense	105100050	\$ 219,076	\$ 242,876
Police	Group Insurance	105100060	\$ 323,594	\$ 323,594
Police	Retirement	105100070	\$ 357,967	\$ 407,967
Police	401K Retirement	105100071	\$ 143,187	\$ 158,742
Police	Separation Allowance	105100072	\$ 39,914	\$ 23,000
Police	Telephone	105100110	\$ 45,000	\$ 45,000
Police	Postage	105100111	\$ 1,600	\$ 1,600

Departments	Object	Line Item Code	Adopted FY22-23 Budget	Manager Recommended FY23-24 Budget
Police	Heating	105100130	\$ 3,500	\$ 3,500
Police	Travel And Training	105100140	\$ 15,000	\$ 27,000
Police	Building Repair	105100150	\$ 15,000	\$ 16,000
Police	Radio Equipment Maintenance	105100155	\$ 5,000	\$ 5,000
Police	Bldg. Cleaning Service/Supplies	105100156	\$ 2,000	\$ 4,000
Police	Community Programs	105100157	\$ 4,000	\$ 6,500
Police	Equipment Maintenance	105100160	\$ 22,500	\$ 26,000
Police	Vehicle Maintenance	105100170	\$ 40,000	\$ 43,000
Police	Gas And Lubricants	105100180	\$ 108,000	\$ 130,000
Police	Electricity	105100240	\$ 23,000	\$ 23,000
Police	Water & Sewer Fees	105100250	\$ 1,250	\$ 1,250
Police	Storm Water	105100251	\$ 1,000	\$ 1,000
Police	Advertisements	105100260	\$ 300	\$ 300
Police	Office Supplies	105100320	\$ 5,500	\$ 5,500
Police	Patrol Supplies	105100321	\$ 1,000	\$ 1,000
Police	Communnity Unit Supplies	105100322	\$ 500	\$ 1,500
Police	K-9 Supplies	105100332	\$ 4,000	\$ 8,000
Police	Ammunition	105100333	\$ 7,000	\$ 9,000
Police	Uniforms	105100360	\$ 25,000	\$ 60,000
Police	Clothing Allowance	105100365	\$ 2,000	\$ 2,200
Police	Body Worn Cameras	105100370	\$ 20,000	\$ 20,000
Police	Officer Related Equipment	105100380	\$ 1,000	\$ 1,000
Police	Code Enforcement	105100450	\$ 10,000	\$ 10,000
Police	Property & Evidence	105100460	\$ 3,000	\$ 3,500
Police	Subscriptions And Dues	105100530	\$ 500	\$ 500
Police	User Fees/Licensing Agreements	105100531	\$ 7,000	\$ 7,000
Police	Property & Liability Insurance	105100540	\$ 72,746	\$ 85,000
Police	Workers Compensation	105100541	\$ 49,863	\$ 50,000
Police	Undercover Operations	105100550	\$ 4,000	\$ 8,000
Police	Drug Buy Money	105100560	\$ 3,000	\$ 3,000
Police	Capital Outlay (between 5k - 50k)	105100740	\$ 85,000	\$ 125,000
Police	CALEA Expenses	105100580	\$ 10,000	\$ 10,000
Police	Computer forensics	105100585	\$ 1,000	\$ 1,000
Police	Vehicle/Equipment Lease	105100700	\$ 55,675	\$ 185,000
Police Department Total			\$ 4,837,095	\$ 5,515,869
Fire	Salaries	105300020	\$ 1,386,939	\$ 1,589,083
Fire	Overtime	105300025	\$ 39,648	\$ 39,648
Fire	Special Compensation	105300030	\$ 36,292	\$ 30,000
Fire	Part-Time	105300035	\$ 50,000	\$ 10,000
Fire	Professional Services	105300040	\$ 3,844	\$ 3,844
Fire	FICA Expense	105300050	\$ 106,101	\$ 121,565
Fire	Group Insurance	105300060	\$ 164,499	\$ 164,499
Fire	Retirement	105300070	\$ 173,367	\$ 224,061
Fire	401K Retirement	105300071	\$ 69,347	\$ 79,455
Fire	Telephone	105300110	\$ 2,760	\$ 3,010

Departments	Object	Line Item Code	Adopted FY22-23 Budget	Manager Recommended FY23-24 Budget
Fire	Postage	105300111	\$ 355	\$ 390
Fire	Heating	105300130	\$ 3,146	\$ 3,500
Fire	Travel And Training	105300140	\$ 11,080	\$ 35,000
Fire	Building Repairs	105300150	\$ 14,000	\$ 22,000
Fire	Equipment	105300740	\$ 80,849	\$ 120,000
Fire	Equipment Maintenance	105300160	\$ 27,932	\$ 37,000
Fire	Vehicle Maintenance	105300170	\$ 74,387	\$ 141,000
Fire	Gas And Lubricants	105300180	\$ 19,200	\$ 35,000
Fire	Electricity	105300240	\$ 6,500	\$ 7,700
Fire	Water & Sewer Fees	105300250	\$ 6,600	\$ 3,300
Fire	Storm Water	105300251	\$ 420	\$ 320
Fire	Solid Waste Fee	105300252	\$ 85	\$ 400
Fire	Office Supplies	105300320	\$ 2,732	\$ 4,000
Fire	Supplies	105300330	\$ 21,012	\$ 23,000
Fire	Uniforms	105300360	\$ 19,561	\$ 30,000
Fire	Turnout Gear	105300361	\$ 37,512	\$ 60,000
Fire	Subscriptions And Dues	105300530	\$ 4,130	\$ 24,430
Fire	Property & Liability Insurance	105300540	\$ 28,902	\$ 31,500
Fire	Workers Compensation	105300541	\$ 34,692	\$ 34,692
Fire	Gaston Co. Radio Agreement	105300600	\$ 1,500	\$ 1,500
Fire	Southpoint VFD Contract	105300940	\$ 25,000	\$ 20,000
Fire Department Total			\$ 2,452,392	\$ 2,899,897
Streets	Salaries	105600020	\$ 705,190	\$ 805,560
Streets	Overtime	105600025	\$ 30,000	\$ 30,000
Streets	Professional Services	105600040	\$ 60,750	\$ 77,000
Streets	FICA Expense	105600050	\$ 53,947	\$ 61,626
Streets	Group Insurance	105600060	\$ 106,738	\$ 106,738
Streets	Retirement	105600070	\$ 88,149	\$ 103,515
Streets	401K Retirement	105600071	\$ 35,260	\$ 40,278
Streets	Telephone	105600110	\$ 5,000	\$ 5,000
Streets	Postage	105600111	\$ 200	\$ 200
Streets	Travel And Training	105600140	\$ 4,000	\$ 11,000
Streets	Building Repair	105600150	\$ 2,000	\$ 15,000
Streets	Equipment Maintenance	105600160	\$ 15,000	\$ 15,000
Streets	Vehicle Maintenance	105600170	\$ 18,000	\$ 18,000
Streets	State Fees	105600175	\$ 1,500	\$ 1,500
Streets	Gas And Lubricants	105600180	\$ 28,800	\$ 36,000
Streets	Equipment Rental	105600210	\$ 10,000	\$ 10,000
Streets	Landfill fees	105600220	\$ 45,000	\$ 45,000
Streets	Electricity Street Lights	105600240	\$ 250,000	\$ 269,000
Streets	Electricity	105600241	\$ 6,000	\$ 6,000
Streets	Water & Sewer Fees	105600250	\$ 1,000	\$ 1,000
Streets	Storm Water	105600251	\$ 860	\$ 860
Streets	Advertisement	105600260	\$ 100	\$ 100
Streets	Office Supplies	105600320	\$ 1,250	\$ 1,250

Departments	Object	Line Item Code	Adopted FY22-23 Budget	Manager Recommended FY23-24 Budget
Streets	Supplies	105600330	\$ 25,000	\$ 30,000
Streets	Park Supplies	105600331	\$ 25,000	\$ 27,000
Streets	Sidewalk Improvements	105600340	\$ 30,000	\$ 50,000
Streets	Uniforms	105600360	\$ 11,600	\$ 11,600
Streets	Contract Service Cemetery	105600440	\$ 34,000	\$ 34,000
Streets	Contract Service Mowing	105600441	\$ 189,003	\$ 196,000
Streets	Routine Street Repairs	105600450	\$ 72,600	\$ 72,500
Streets	Contracted Street Repairs- Powell Bill	105600460	\$ 118,000	\$ 118,000
Streets	Beautification Projects	105600465	\$ 50,000	\$ 50,000
Streets	Rail Crossing Guards-Maintenance	105600470	\$ -	\$ -
Streets	Parking lot lease	105600480	\$ 40,000	\$ 40,000
Streets	Subscriptions And Dues	105600530	\$ 400	\$ 400
Streets	Property & Liability Insurance	105600540	\$ 20,000	\$ 20,000
Streets	Workers Compensation	105600541	\$ 16,367	\$ 16,500
Streets	Parks Maintenance	105600545	\$ 100,000	\$ 100,000
Streets	Keep Belmont Beautiful	105600570	\$ 5,000	\$ 5,000
Streets	Vehicle/Equipment Lease	105600700	\$ 14,000	\$ 14,000
Streets	Capital Outlay	105600740	\$ 9,500	\$ 132,500
Street Department Total			\$ 2,229,214	\$ 2,577,127
Sanitation	Professional Services	105800040	\$ 1,201,204	\$ 1,279,282
Sanitation	Trucks		\$ -	\$ -
Sanitation Total			\$ 1,201,204	\$ 1,279,282
Main Street	Salaries	10-5900-020	\$ 191,368	\$ 207,060
Main Street	Overtime	10-5900-025	\$ 2,500	\$ 2,500
Main Street	FICA Expense	10-5900-050	\$ 14,640	\$ 15,841
Main Street	Group Insurance	10-5900-060	\$ 19,867	\$ 19,867
Main Street	Retirement	10-5900-070	\$ 23,921	\$ 26,608
Main Street	401K Retirement	10-5900-071	\$ 9,568	\$ 10,353
Main Street	Telephone	10-5900-110	\$ 1,200	\$ 1,200
Main Street	Postage	10-5900-111	\$ 300	\$ 300
Main Street	Heating	10-5900-130	\$ 250	\$ 250
Main Street	Travel and Training	10-5900-140	\$ 7,500	\$ 8,750
Main Street	Gas and Lubricants	10-5900-180	\$ 800	\$ 1,500
Main Street	Equipment Rental	10-5900-210	\$ 2,250	\$ 2,250
Main Street	Electricitiy	10-5900-240	\$ 1,000	\$ 1,000
Main Street	Water and Sewer Fees	10-5900-250	\$ 650	\$ 650
Main Street	Storm Water	10-5900-251	\$ 260	\$ 260
Main Street	Solid Waste	10-5900-252	\$ 84	\$ 84
Main Street	Advertising	10-5900-260	\$ 25,000	\$ 35,000
Main Street	Office Supplies	10-5900-320	\$ 3,500	\$ 3,500
Main Street	Supplies and Materials	10-5900-330	\$ 2,500	\$ 2,500
Main Street	Subscriptions and Dues	10-5900-530	\$ 3,881	\$ 7,000
Main Street	Property and Liability Insurance	10-5900-540	\$ 2,500	\$ 2,500
Main Street	Workers Compensation	10-5900-541	\$ 1,200	\$ 1,200
Main Street	Grant Match	10-5900-925	\$ 10,000	\$ 10,000

Departments	Object	Line Item Code	Adopted FY22-23 Budget	Manager Recommended FY23-24 Budget
Main Street	Main Street Program	10-5900-927	\$ 30,000	\$ 30,000
Main Street	Event Expenses	10-5900-929	\$ 67,860	\$ 100,000
Main Street	Vehicle/Equipment Lease	needs created	\$ 6,640	\$ 6,800
Main Street	Capital Outlay	needs created	\$ 27,500	\$ 20,000
<b>Community Development Total (Main Street)</b>			<b>\$ 456,739</b>	<b>\$ 516,973</b>
Recreation	Salaries	106200020	\$ 272,966	\$ 427,650
Recreation	Overtime	106200025	\$ 5,000	\$ 8,000
Recreation	Special Compensation	106200030	\$ 34,500	\$ 50,000
Recreation	Part-Time	106200035	\$ 54,000	\$ 70,000
Recreation	Professional Services	106200040	\$ 14,400	\$ 17,000
Recreation	FICA Expense	106200050	\$ 20,882	\$ 32,716
Recreation	Group Insurance	106200060	\$ 30,000	\$ 30,000
Recreation	Retirement	106200070	\$ 34,121	\$ 54,954
Recreation	401K Retirement	106200071	\$ 13,648	\$ 21,383
Recreation	Telephone	106200110	\$ 4,000	\$ 7,000
Recreation	Postage	106200111	\$ 700	\$ 1,000
Recreation	Heating	106200130	\$ 500	\$ 5,000
Recreation	Travel And Training	106200140	\$ 4,000	\$ 5,000
Recreation	Building Repair	106200150	\$ 500	\$ 5,000
Recreation	Equipment Maintenance	106200160	\$ 2,500	\$ 7,000
Recreation	Vehicle Maintenance	106200170	\$ 2,000	\$ 3,000
Recreation	Gas And Lubricants	106200180	\$ 1,280	\$ 2,000
Recreation	Equipment Rental	106200210	\$ 750	\$ 2,500
Recreation	Land Usage	106200220	\$ 17,100	\$ 17,100
Recreation	Electricity	106200240	\$ 40,000	\$ 50,000
Recreation	Water & Sewer Fees	106200250	\$ 35,000	\$ 42,000
Recreation	Storm Water	106200251	\$ 2,500	\$ 4,000
Recreation	Advertisements	106200260	\$ 2,000	\$ 2,500
Recreation	Office Supplies	106200320	\$ 2,000	\$ 3,000
Recreation	Banking Expense	106200325	\$ 500	\$ 1,000
Recreation	Supplies	106200330	\$ 4,000	\$ 15,000
Recreation	Athletic Supplies	106200331	\$ 50,000	\$ 60,000
Recreation	Uniforms	106200360	\$ 500	\$ 1,000
Recreation	Subscriptions And Dues	106200530	\$ 650	\$ 1,500
Recreation	Property & Liability Insurance	106200540	\$ 16,000	\$ 20,000
Recreation	Workers Compensation	106200541	\$ 4,653	\$ 5,000
Recreation	Community Events	106200550	\$ 5,000	\$ 7,000
Recreation	Facility Usage	106200560	\$ 600	\$ 1,000
Recreation	Non-Capital Equipment Vehicles	106200750	\$ 6,550	\$ 7,000
<b>Parks and Recreation Total</b>			<b>\$ 676,250</b>	<b>\$ 986,303</b>
Development	Economic Development	107000040	\$ 230,000	\$ 230,000
<b>Economic Development Total</b>			<b>\$ 230,000</b>	<b>\$ 230,000</b>
Capital Outlay	Future Capital	108000500	\$ 254,126	\$ 169,012
Capital Outlay	Capital Projects		\$ 1,755,125	\$ 1,956,658



Departments	Object	Line Item Code	Adopted FY22-23 Budget	Manager Recommended FY23-24 Budget
Capital Outlay	Paving Project	108000920		\$ -
Capital Outlay Total			\$ 2,009,251	\$ 2,125,670
Debt Service	Debt Principal	109200700	\$ 1,403,308	\$ 1,204,870
Debt Service	Debt Interest	109200705	\$ 601,362	\$ 478,661
Interfund Loan	Debt Principal (GF paying W&S) (Payment 2 of 5)		\$ 226,256	\$ 169,453
Interfund Loan	Debt Interest (GF paying W&S)		\$ 2,361	\$ -
Debt Service Total			\$ 2,233,287	\$ 1,852,984
			Adopted FY22-23 Budget	Proposed FY23-24 Budget with 45.5
General Fund Expenses Total		GF Expenses	\$ 18,463,981	\$ 20,350,675
General Fund Revenue Total		GF Revenue	\$ 18,463,981	\$ 20,350,675
Difference		Difference	\$ 0	\$ -

Departments	Object	Object code	Adopted 22-23 Budget	Manager Recommended FY23-24 Budget
W/S Revenue	Interest on Investment	303290000	\$ 1,500	\$ 300
W/S Revenue	Miscellaneous	303350000	\$ 3,100	\$ 500
W/S Revenue	Penalty Payment	303350010	\$ 100,000	
W/S Revenue	Gain on Sale of Assets	303350020		
W/S Revenue	Pretreatment Fees	303450020	\$ 13,500	\$ 11,964
W/S Revenue	Fog Fees	303450025	\$ 5,165	\$ 4,000
W/S Revenue	Water Sales	303710000	\$ 3,915,000	\$ 3,900,000
W/S Revenue	Sewer Sales	303710010	\$ 3,500,000	\$ 3,575,367
W/S Revenue	Water Tap	303730000	\$ 5,000	\$ 5,000
W/S Revenue	Delinquent Penalty Fees	303750000	\$ 100,000	
W/S Revenue	Service Connection Fees	303750001	\$ 16,000	\$ 16,000
W/S Revenue	Maintenance Fee/Hydrant	303750003	\$ 7,000	\$ 5,000
W/S Revenue	Meter Installed	303750004	\$ 275,000	\$ 150,000
W/S Revenue	System Development Fee - W	303750200	\$ 20,000	\$ 50,000
W/S Revenue	Inspection Fees W&S	303750300	\$ 250,000	\$ 115,000
W/S Revenue	System Development Fee - S	303750400	\$ 13,500	\$ 50,000
W/S Revenue	Transfer from Capital Reserve	303970350	\$ -	\$ -
W/S Revenue	Wireless License Agreement	303870100	\$ 25,000	\$ 29,000
W/S Revenue	Grants		\$ 300,000	
W/S Revenue	Transfer from Fund Balance			\$ 1,212,399
W/S Revenue	Transfer from General Fund	303970340	\$ 228,617	\$ 169,453
W/S Revenue	Transfer from ARP		\$ 1,000,000	
<b>Water and Sewer Fund Revenue Total</b>			<b>\$ 9,778,382</b>	<b>\$ 9,293,983</b>
Water & Sewer	Salaries	307100020	\$ 1,559,216	\$ 1,666,780.00
Water & Sewer	Overtime	307100025	\$ 31,000	\$ 31,000
Water & Sewer	Interns for Utility Depts.	30710035	\$ 10,000	
Water & Sewer	Professional Services	307100040	\$ 588,000	\$ 488,000
Water & Sewer	IT Services	307100041	\$ 150,000	\$ 150,000
Water & Sewer	Software	307100042	\$ 45,000	\$ 45,000
Water & Sewer	FICA Expense	307100050	\$ 119,280	\$ 127,509.00
Water & Sewer	Group Insurance	307100060	\$ 175,100	\$ 175,100
Water & Sewer	Retirement	307100070	\$ 194,902	\$ 214,182.00
Water & Sewer	401K Retirement	307100071	\$ 77,961	\$ 83,339.00
Water & Sewer	Telephone	307100110	\$ 11,000	\$ 11,000
Water & Sewer	Postage	307100111	\$ 30,000	\$ 30,000
Water & Sewer	Travel And Training	307100140	\$ 21,500	\$ 23,000
Water & Sewer	Heating	307100130	\$ 8,000	\$ 8,000
Water & Sewer	Building Expense	307100150	\$ 250	\$ 250
Water & Sewer	Building Cleaning	307100155	\$ 47,000	\$ 47,000
Water & Sewer	Equipment Maintenance	307100160	\$ 25,000	\$ 25,000
Water & Sewer	Vehicle Maintenance	307100170	\$ 22,000	\$ 22,000
Water & Sewer	State Fees	307100175	\$ 2,500	\$ 2,500
Water & Sewer	Gas And Lubricants	307100180	\$ 35,200	\$ 38,000.00



Departments	Object	Object code	Adopted 22-23 Budget	Manager Recommended FY23- 24 Budget
Water & Sewer	Equipment Rental	307100210	\$ 350	\$ 9,400
Water & Sewer	Landfill fees	307100220	\$ 40,000	\$ 40,000
Water & Sewer	Electricity	307100240	\$ 19,500	\$ 19,500
Water & Sewer	Water & Sewer	307100250	\$ 2,160	\$ 2,160
Water & Sewer	Storm Water	307100251	\$ 1,000	\$ 1,000
Water & Sewer	Advertisements	307100260	\$ 2,000	\$ 2,000
Water & Sewer	Office Supplies	307100320	\$ 3,500	\$ 3,500
Water & Sewer	Supplies	307100330	\$ 190,900	\$ 267,000
Water & Sewer	Water Billing Supplies	307100331	\$ 12,912	\$ 13,000
Water & Sewer	Materials	307100340	\$ 93,500	\$ 93,500
Water & Sewer	Uniforms	307100360	\$ 16,737	\$ 16,800
Water & Sewer	Contracted Repairs	307100450	\$ 40,000	\$ 40,000
Water & Sewer	Utility Cuts & Repairs	307100470	\$ 75,000	\$ 75,000
Water & Sewer	Subscriptions And Dues	307100530	\$ 28,000	\$ 28,000
Water & Sewer	User Fees/Licensing Agreements	307100531	\$ 400	\$ 400
Water & Sewer	Property & Liability Insurance	307100540	\$ 19,602	\$ 19,600
Water & Sewer	Workers Compensation	307100541	\$ 14,217	\$ 14,300
Water & Sewer	Vehicle /Equipment Lease	307100705		\$ 36,000
<b>Water &amp; Sewer Total</b>			<b>\$ 3,712,687</b>	<b>\$ 3,868,820</b>
Capital Outlay	Capital Purchases	308000500		\$ 100,000
Capital Outlay	Capital Projects		\$ 1,338,395	\$ 100,000
<b>Capital Outlay</b>			<b>\$ 1,338,395</b>	<b>\$ 200,000</b>
Waste Treatment	Salaries	308100020	\$ 722,519	\$ 768,600.00
Waste Treatment	Overtime	308100025	\$ 15,000	\$ 15,000
Waste Treatment	Professional Services	308100040	\$ 12,500	\$ 12,500
Waste Treatment	FICA Expense	308100050	\$ 55,273	\$ 58,798.00
Waste Treatment	Group Insurance	308100060	\$ 98,500	\$ 98,500
Waste Treatment	Retirement	308100070	\$ 90,315	\$ 98,766.00
Waste Treatment	401K Retirement	308100071	\$ 36,126	\$ 38,430.00
Waste Treatment	Telephone	308100110	\$ 14,106	\$ 14,100
Waste Treatment	Postage	308100111	\$ 500	\$ 500
Waste Treatment	Heating	308100130	\$ 3,600	\$ 3,600
Waste Treatment	Travel And Training	308100140	\$ 13,700	\$ 13,700
Waste Treatment	Pretreatment Testing	308100141	\$ 9,975	\$ 10,000
Waste Treatment	WWTP Lab Testing	308100142	\$ 84,250	\$ 93,000
Waste Treatment	Plant Repairs	308100150	\$ 50,000	\$ 60,000
Waste Treatment	Equipment Maintenance	308100160	\$ 69,213	\$ 76,000
Waste Treatment	Vehicle Maintenance	308100170	\$ 6,000	\$ 6,000
Waste Treatment	State Fees	308100175	\$ 7,000	\$ 7,000
Waste Treatment	Gas And Lubricants	308100180	\$ 19,200	\$ 19,200
Waste Treatment	Equipment Rental	308100210	\$ 1,000	\$ 10,000
Waste Treatment	Electricity	308100240	\$ 321,500	\$ 321,500
Waste Treatment	Waste Water Services	308100250	\$ 139,400	\$ 140,000

Departments	Object	Object code	Adopted 22-23 Budget	Manager Recommended FY23-24 Budget
Waste Treatment	Storm Water	308100251	\$ 1,000	\$ 1,000
Waste Treatment	Advertisement	308100260	\$ 1,000	\$ 1,000
Waste Treatment	Office Supplies	308100320	\$ 4,500	\$ 4,500
Waste Treatment	Supplies	308100330	\$ 7,250	\$ 8,700
Waste Treatment	Lab Supplies	308100332	\$ 6,410	\$ 6,400
Waste Treatment	Chemicals	308100333	\$ 150,000	\$ 180,000
Waste Treatment	Contract Services	308100350	\$ 6,950	\$ 6,900
Waste Treatment	Uniforms	308100360	\$ 15,422	\$ 15,500
Waste Treatment	Sludge Removal	308100450	\$ 130,000	\$ 200,000
Waste Treatment	Contracted Hauling	308100451	\$ 10,000	\$ 10,000
Waste Treatment	Subscriptions And Dues	308100530	\$ 1,000	\$ 1,000
Waste Treatment	Property & Liability Insurance	308100540	\$ 13,122	\$ 13,200
Waste Treatment	Workers Compensation	308100541	\$ 9,142	\$ 9,200
Waste Treatment	Capital Outlay	308100740	\$ 134,000	\$ 150,000
<b>Waste Treatment Expenses</b>			<b>\$ 2,259,473</b>	<b>\$ 2,472,594</b>
Water Plant	Salaries	309100020	\$ 719,228	\$ 875,700.00
Water Plant	Overtime	309100025	\$ 7,000	\$ 7,000
Water Plant	Professional Service	309100040	\$ 12,000	\$ 12,000
Water Plant	FICA Expense	309100050	\$ 55,021	\$ 66,992.00
Water Plant	Group Insurance	309100060	\$ 92,000	\$ 92,000
Water Plant	Retirement	309100070	\$ 89,904	\$ 112,528.00
Water Plant	401K Retirement	309100071	\$ 35,961	\$ 43,785.00
Water Plant	Telephone	309100110	\$ 5,000	\$ 5,000
Water Plant	Postage	309100111	\$ 3,900	\$ 3,900
Water Plant	Heating	309100130	\$ 5,000	\$ 5,000
Water Plant	Travel And Training	309100140	\$ 20,717	\$ 20,717
Water Plant	Plant Repairs	309100150	\$ 85,000	\$ 85,000
Water Plant	Equipment Maintenance	309100160	\$ 40,000	\$ 40,000
Water Plant	Vehicle Maintenance	309100170	\$ 2,500	\$ 2,500
Water Plant	State Fees	309100175	\$ 6,300	\$ 6,300
Water Plant	Gas And Lubricants	309100180	\$ 4,800	\$ 5,300.00
Water Plant	Electricity	309100240	\$ 110,000	\$ 110,000
Water Plant	Storm Water	309100251	\$ 648	\$ 648
Water Plant	Advertisement	309100260	\$ 500	\$ 500
Water Plant	Materials	309100310	\$ 7,000	\$ 7,000
Water Plant	Office Supplies	309100320	\$ 2,500	\$ 2,500
Water Plant	Supplies	309100330	\$ 8,000	\$ 12,000
Water Plant	Lab Supplies	309100332	\$ 23,500	\$ 26,000
Water Plant	Chemicals	309100333	\$ 170,000	\$ 255,000
Water Plant	Contract Services	309100350	\$ 82,000	\$ 94,000
Water Plant	Uniforms	309100360	\$ 12,200	\$ 12,200
Water Plant	Sludge Removal	309100450	\$ 55,000	\$ 55,000
Water Plant	Subscriptions And Dues	309100530	\$ 6,800	\$ 6,800

Departments	Object	Object code	Adopted 22-23 Budget	Manager Recommended FY23-24 Budget
Water Plant	Property & Liability Insurance	309100540	\$ 27,020	\$ 27,100
Water Plant	Workers Compensation	309100541	\$ 13,384	\$ 13,500
Water Plant	Capital Outlay - New Equipment	309100740	\$ 92,400	\$ 133,000
<b>Water Plant Expenses</b>			<b>\$ 1,795,283</b>	<b>\$ 2,138,970</b>
Debt Service	Debt Principal	309200700	\$ 576,402	\$ 442,655
Debt Service	Debt Interest	309200705	\$ 96,142	\$ 170,944
<b>Debt Service Total</b>			<b>\$ 672,544</b>	<b>\$ 613,599</b>
Transfer to Capital Reserve	Transfer to Capital Reserve	309200100		
			Manager Recommended FY22-23 Budget	Manager Recommended FY23-24 Budget
<b>W&amp;S Fund Expenses Total</b>			<b>\$ 9,778,382</b>	<b>\$ 9,293,983</b>
<b>W&amp;S Fund Revenue Total</b>			<b>\$ 9,778,382</b>	<b>\$ 9,293,983</b>
Difference			<b>\$ (0.12)</b>	<b>\$ -</b>

Departments	Object	Adopted 22-23 Budget	Manager Recommended FY23-24 Budget
Stormwater	Transfer From Capital Reserve		
Stormwater	Storm Water Fees	\$ 770,200	\$ 770,200
<b>Stormwater Revenue Total</b>		<b>\$ 770,200</b>	<b>\$ 770,200</b>
Stormwater	Salaries	\$ 201,774	\$ 194,250
Stormwater	Overtime	\$ 500	\$ 500
Stormwater	Professional Services	\$ 6,250	\$ 6,250
Stormwater	FICA Expense	\$ 15,436	\$ 14,861
Stormwater	Group Insurance	\$ 13,814	\$ 13,814
Stormwater	Retirement	\$ 25,222	\$ 24,962
Stormwater	401K Retirement	\$ 10,089	\$ 9,713
Stormwater	Telephone	\$ 1,000	\$ 1,000
Stormwater	Postage	\$ 500	\$ 500
Stormwater	Travel & Training	\$ 1,200	\$ 1,200
Stormwater	Equipment Maintenance	\$ 5,800	\$ 5,800
Stormwater	Vehicle Maintenance	\$ 3,000	\$ 3,000
Stormwater	State Fees	\$ 1,000	\$ 1,000
Stormwater	Gas & Lubricants	\$ 7,900	\$ 11,000
Stormwater	Landfill Fees	\$ 12,000	\$ 12,000
Stormwater	Electricity	\$ 3,250	\$ 3,250
Stormwater	Water And Sewer	\$ 238	\$ 238
Stormwater	Stormwater	\$ 200	\$ 200
Stormwater	Advertisements	\$ 500	\$ 500
Stormwater	Materials	\$ 5,000	\$ 5,000
Stormwater	Office Supplies	\$ 1,000	\$ 1,000
Stormwater	Supplies	\$ 8,000	\$ 8,000
Stormwater	Uniforms	\$ 1,833	\$ 1,833
Stormwater	Contracted Repairs	\$ 50,000	\$ 50,000
Stormwater	Subscriptions And Dues	\$ 3,000	\$ 3,000
Stormwater	Property & Liability	\$ 6,000	\$ 6,000
Stormwater	Workers Comp	\$ 6,500	\$ 6,500
Stormwater	Vehicle/Equipment Lease	\$ 6,510	\$ 6,510
Stormwater	Capital Outlay - New Equipment	\$ 4,000	\$ 100,000
Stormwater	Capital Outlay - Projects	\$ 368,685	\$ 278,319
Stormwater	Debt Service/Principal		
Stormwater	Debt Service/Interest		
<b>Stormwater Expenditures Total</b>		<b>\$ 770,200</b>	<b>\$ 770,200</b>
<b>Stormwater Revenues Total</b>		<b>\$ 770,200</b>	<b>\$ 770,200</b>
<b>Difference</b>		<b>\$ (0.38)</b>	<b>\$ -</b>