



RANDLEMAN

★ NORTH CAROLINA ★

PROPOSED BUDGET
FISCAL YEAR 2022 – 2023

PRESENTED ON June 7, 2022

Contents

Budget Message.....	1
Budget Overview.....	2
General Fund Revenue Accounts.....	7
General Fund Expense Accounts.....	10
Water & Sewer Fund Revenues.....	20
Water & Sewer Fund Expenses.....	22
Organizational Chart.....	28
Personnel Summary.....	30
Pay & Classification Schedule.....	31
Department Descriptions	32
Consolidated & Fund Financial Schedules.....	34
Proposed Budget Ordinance.....	38
Summary of Financial Policies and Goals.....	48
Glossary of Terms.....	65

June 7, 2022

TO: The Honorable Gary B. Betts, Mayor
The Honorable T. Renee Bryant, Mayor Pro Tempore
The Honorable Melissa Blalock, Alderwoman
The Honorable Nancy Henderson, Alderwoman
The Honorable Sharon Leonard, Alderwoman

FROM: William Johnson, City Manager

Dear Honorable Mayor and Board of Alderwomen,

The following Budget Message is presented in accordance with NCGS 159-11(b). Significant topics addressed within this budget message are:

- Purpose and Introduction
- Budget Overview
- Revenue Sources
- Property Taxes
- Personnel Expenses
- Capital Improvement Expenses
- FY 2022-2023 Outlook
- Conclusion

BUDGET MESSAGE

A. Purpose and Introduction

The purpose of this budget message is to share the foremost features of the City's operations as they relate to the City of Randleman's budget. The Fiscal Year 2022-2023 (FY 2023) recommended budget for the City of Randleman is hereby presented for your consideration. This proposed budget is balanced in accordance with related respective North Carolina General Statutes and attempts to address the Board's priorities, departmental requests, and citizen concerns for FY 2023. A notice of submission of this budget to the Board of Aldermen will be published in accordance with N.C.G.S. §159-12.

B. Budget Process

The City of Randleman began its budget process with a budget retreat on March 29, 2022. During the retreat the City Manager makes a presentation to the Board of Alderman discussing the budget drivers for the coming fiscal year.

The Board also takes this opportunity to discuss priorities they have for the organization. After the Board retreat the City Manager meets with each department individually to review their budget request for the upcoming year. After meeting with each department, the City Manager takes into account the needs and priorities of both the Board and departments and prepares a recommended budget for the Board. The Board then conducts a budget workshop sometime in late May to review the Manager's recommended budget and provide any feedback to potential changes they would like made. At its May meeting the Board calls for a public hearing to receive citizens comments and questions before the adoption of the budget takes place. After it's adoption the budget may be amended through a budget amendment anytime during the budget's fiscal year. Budget amendment policies are as follows: 1. The budget officer (County Manger) may transfer between line-item expenditures within a department without limitation and without a report to the Governing Board being required. 2. The budget officer may transfer amounts between departments, within the same fund and must make an official report on such transfers in excess of \$10,000 at the next regular meeting of the Governing Board. 3. The budget officer may not transfer any amounts between funds, expect as approved by the Governing Board. Below is a calendar outlining the Budget Process.

Meetings/Actions	Dates
Budget Retreat	Tuesday, March 39, 2022
Dept. Heads Budgets Due to City Manager	Friday, March 18 , 2022
Budget Presented to Board/Available to Public	Tuesday, May 3, 2022
Budget Workshop (Pre-Agenda Meeting)	Tuesday, May 31, 2022
Public Hearing on Budget (Regular Board Meeting)	Tuesday, June 7, 2022
Budget Workshop (Special Meeting, if needed)	Monday, June 28, 2022
FY 2022-2023 Budget Ordinance Adopted	By June 30, 2022 (Monday)

B. Budget Overview:

The total budget for the FY 2022-2023, inclusive of the General Fund and Water and Sewer Fund, is presented at a combined total of \$9,463,906, an overall increase of \$626,056 (7.07%) over the previous year. The General Fund is presented at \$6,752,406, an increase of \$601,056 from the amended FY 2021-2022 Budget and the Water and Sewer Fund is presented at \$2,711,500, which is an increase of \$25,000 from the current budget year. A detailed line-item budget can be found in Appendix A. Table 1 summarizes this information below:

**TABLE 1: CITY OF RANDLEMAN
FY 2019-2020 AMENDED AND FY 2022-2023 RECOMMENDED BUDGETS**

Funds	Amended FY 2021-2022 (as of 5/2/20)	Recommended FY 2022-2023	Increase or (Decrease)
General Fund	\$6,151,350	\$ 6,752,406	\$601,056
Water/Sewer Fund	\$ 2,686,500	\$ 2,711,500	\$25,000
TOTAL	\$ 8,837,850	\$ 9,463,906	\$ 626,056

C. Revenue Sources:

This budget recommends no property tax rate increases and will allow departments to maintain current levels of service for citizens and customers. This budget also does not recommend an increase to the water and sewer rates for FY 2022-2023. This budget does recommend an increase to the flat garbage rate of \$1.00 from \$16.00 to \$17.00 due to the increased cost of tipping fees charged to the City. This budget does recommend a fund balance appropriation of \$327,826 for General Fund only.

With the uncertainty of how inflation will affect the Nation's Economy and City's revenues, the recommended budget is presented with careful considerations to volatile revenues such as sales tax and franchise taxes. This budget reflects a General Fund increase in investment revenue estimated at \$10,000.

D. Property Taxes:

The City's current property value is \$470,578,597, an increase of \$10,140,247 from FY 2022. The current property tax rate is sixty-three (\$0.63) cents per one hundred dollars (\$100) of valuation. It is recommended that the City maintain the current tax rate of sixty-three cents (\$0.63) per one hundred dollars (\$100) of valuation for FY 2022-2023. Estimated collections from the Property Tax are 96% for an expected revenue income of \$2,850,700. This is an estimated 2.37% increase from current year collections due to the increase in the City's property valuation. Although Randolph County is estimating a 98% revenue collection rate this budget seeks to estimate revenues conservatively.

E. Personnel Expenses:

This budget recommends a 5% COLA increase to all full-time employees, a \$1.00 per-hour increase for part-time employees and a \$15 per-meeting

increase for Planning Board and Board of Adjustment appointees at a cost of \$228,465.

A portion of this increase is due to a mandated increase in employer contributions to the State Retirement System from 11.41% to 12.10% for standard employees and 12.1% to 13.1% for law enforcement at a cost of roughly \$25,000. The City will also recognize an increase in employee health insurance of 6% or roughly \$16,000 after the City's renewal process. This increase is mostly market driven as employee claims have stayed relatively flat.

This budget recommends adding the positions of Detective in the Police Department at a pay grade 24 and Program Coordinator in the Parks and Recreation Department at a pay grade 18. The Total cost of these new positions is roughly \$108,800.

F. Capital Improvement Expenditures:

Both funds are recommended to see relevant funding for capital expenditures, totaling \$789,544 (\$577,044 in General Fund and \$212,500 in Water and Sewer Fund). This amount of capital expenditures equals 8.34% of the total recommended FY 2022-2023 Budget and is \$78,148 (9%) less than the appropriated amount for Capital Expenditures in the current FY 2021-2022 Budget (\$867,692). Of note, it is recommended to fund 67.94% of the General Fund Capital Expenditures (\$392,044) with General Fund revenue. Also, these amounts do not include street repaving which is paid out of Powell Bill funding. Tables 2 and 3 provide a detailed insight of Capital Improvement Expenditures by Fund below:

TABLE 2: GENERAL FUND CAPITAL ITEMS				
DEPARTMENT	ITEM DESCRIPTION	ITEM COST	FUNDING SOURCE	DEPT. TOTALS
Administration	Hardware/Software	\$15,000	General Fund	\$15,000
Fleet	Garage Door Lift	\$6,000	General Fund	\$6,000
Police Dept.	Vehicle Replacements	\$120,000	General Fund	
Police Dept.	Radio Upgrades	\$36,044	General Fund	
Police Dept.	Radio Replacements	\$95,000	Loan Proceeds	
Police Dept.	Live Scan Fingerprint	\$11,000	General Fund	\$262,044
Fire Department	Radio Updates	\$50,000	General Fund	
Fire Department	Radio Replacements	\$90,000	Loan Proceeds	\$140,000
Parks & Rec.	Vehicle Replacement	\$28,000	General Fund	
Parks & Rec.	PARTF Grant	\$125,000	Grant Funding	
Parks & Rec.	Parking Lot Striping	\$6,000	General Fund	\$159,000
			TOTAL	\$582,044

TABLE 3: WATER & SEWER FUND CAPITAL ITEMS				
DEPT.	ITEM DESCRIPTION	ITEM COST	FUNDING SOURCE*	DEPT. TOTALS
Water	Roof Replacement	\$7,500	WSF	7,500
WWTP	Tractor	\$65,000	WSF	
WWTP	Bypass Pump Hook-up Instalation	\$40,000	WSF	
WWTP	Digester Maintenance	\$50,000	WSF	
WWTP	Tank Recoating	\$50,000	WSF	\$205,000
*WSF = Water and Sewer Fund			TOTAL	\$212,500

G. FY 2021-2022 Outlook:

With current ongoing world events in the form of the COVID-19 pandemic, The War in Ukraine and inflation many uncertainties do present themselves with the FY 2022-2023 Budget. The impact that the pandemic and economy will have on the City's revenue collections in FY 2022-2023 should be carefully monitored and expenditures should be kept to a minimum and adjusted as the year proceeds, as needed. It is recommended that major expenses such as capital items be delayed until at least the second quarter of the Fiscal Year (beginning on October 1st). This would allow for City Administration to reevaluate revenue collections during the year and determine if collections will be sufficient. At that point, if revenues are not deemed to be sufficient during the Fiscal Year and necessary expenses are encountered, it is recommended that a portion of the City's Fund Balance be appropriated to cover the difference. As of June 30, 2021, the City of Randleman's Unassigned General Fund Balance amount was \$4,684,557 or 75.3% of the previous year's expenditures and Total General Fund Balance for FY 2021 was \$6,425,437 or 103.29%. For reference, the City's Financial Policy states that *"At the close of each fiscal year, the City of Randleman's General Fund Available Fund Balance is not to be less than 25% of actual General Fund net expenditures without formal consent from the Board of Aldermen."* As such, the Board of Aldermen could appropriate up to \$2,996,630 of Unassigned Fund Balance in FY 2022-2023.

H. Conclusion:

In conclusion, the General Fund's annual budget is balanced without a property tax increase and an Appropriated Fund Balance of \$327,826 at \$6,752,406. The Water and Sewer Fund's annual budget is balanced at \$2,711,500 with no increases to water and sewer charges. Even with the uncertainties in revenues, it is not expected that they will hinder the City's

financial performance drastically. However, it is recommended that expenses be monitored by Administration based on necessity and available funding.

I invite each of you to take some time to review the proposed budget and I welcome the opportunity to meet with you individually and/or collectively over the next few weeks, as we approach the public hearing on June 7th, 2022. A proposed ordinance is included in Appendix D.

I am grateful to the Mayor and Board of Aldermen for the opportunity to serve as City Manager for our wonderful community. I wish to thank each of the City's department heads for their assistance in compiling the information needed to develop the FY 2022-2023 Budget. I would also like to give my thanks and appreciation to all City staff for their hard work and dedication to the jobs that they accomplish each day to make our City an excellent place to work, live and visit.

Respectfully Submitted,

William Johnson, MPA
City Manager
May 3, 2022

Appendix A: Line Item Budgets



GENERAL FUND REVENUE

General Fund Revenues					
Account #	Account Desc.	FY 2021 Actual	FY 2022 Budget	FY 2022 YTD	FY23 Requested
10-00-3110-2020	CURRENT AD VALOREM TAXES	2,654,593	2,784,000	2,756,090	2,850,700
10-00-3110-2100	AD VALOREM TAXES-PRIOR YEARS	16	5,000	22	200
10-00-3110-2117	2020 AD VALOREM TAXES	721	-	19	0
10-00-3110-2118	2021 AD VALOREM TAXES	5,823	2,000	639	700
10-00-3110-2119	2022 AD VALOREM TAXES	166,744	15,000	3,270	15,000
10-00-3110-2800	PENALTIES & INTEREST	192	3,000	3,531	3,000
10-00-3230-0100	LOCAL SALES & USE TAX	1,197,572	1,025,000	934,745	1,100,000
10-00-3232-0300	SOLID WASTE DISPOSAL TAX	2,351	3,000	2,575	3,000
10-00-3260-0100	PRIVILEGE LICENSES	180	200	30	200
10-00-3280-0100	VEHICLE TAG FEE	1	100	-	-
10-00-3311-0200	P.I.L.O.T.-HOUSING AUTHORITY	9,453	9,000	-	9,000
10-00-3322-0200	STATE - BEER & WINE	17,445	20,000	-	20,000
10-00-3324-0200	STATE FRANCHISE TAXES	479,252	490,000	240,902	490,000
10-00-3330-0200	FIRE DISTRICT TAX REVENUE	657,759	595,000	601,377	620,000
10-00-3492-0200	MISC GRANT REVENUE/RESTRICTED	35,344	-	-	125,000
10-00-3831-0801	INTEREST ON INVESTMENTS	2,161	-	961	10,000
10-00-3832-0800	LOAN PROCEEDS	450,010	-	8	185,000
10-00-3833-0801	FUNDRAISING - ADMIN	-	1,000	1,000	1,000
10-00-3834-0800	BUILDING/PROP RENTS	1,750	5,000	5,700	5,700
10-00-3837-0200	ABC REVENUE GENERAL FUND	248,900	170,000	221,300	200,000
10-00-3837-0210	ABC REVENUE LAW ENFORCEMENT	14,200	10,000	11,754	10,000
10-00-3837-0240	ABC REVENUE RECREATION	12,739	10,000	11,085	10,000
10-00-3839-0800	MISC SOURCES	35,470	10,000	1,607	10,000
10-00-3839-0900	INSURANCE PROCEEDS	500	-	7,390	-
10-00-3920-0900	SALE OF REAL PROPERTY/ASSET	152,698	5,000	-	5,000
10-00-3990-0900	APPROPRIATED FUND BALANCE	-	300,140	-	327,826

10-10-3431-0301	UNAUTHORIZED SUBSTANCE TAX	-	2,000	9	1,000
10-10-3431-0400	ARREST FEES & MILEAGE	2,280	3,000	1,835	3,000
10-10-3434-0800	FIRE PREVENTION-PERMITS	500	-	200	500
10-10-3833-0801	FUNDRAISING-POLICE	8,707	3,118	7,593	3,000
10-20-3316-0300	POWELL BILL	110,935	120,000	139,909	130,000
10-20-3471-0400	TIPPING FEES - SANITATION	336,931	330,000	197,379	361,080
10-20-3473-0400	STORMWATER FEES	39,769	35,000	23,633	35,000
10-30-3491-0401	ZONING PERMIT FOR BLDG PE	2,575	2,000	1,655	2,000
10-30-3491-0402	SPEC USE PERMITS/ZONING	1,575	1,000	1,240	1,000
10-40-3330-0300	LIBRARY RANDOLPH COUNTY	12,000	12,000	12,000	12,000
10-40-3611-0400	LIBRARY FEES & FINES	522	5,000	1,951	2,000
10-40-3611-0803	LIBRARY GIFTS & MEMORIALS	825	3,000	1,167	2,000
10-40-3611-0804	LIBRARY MISC REV	848	4,000	1,496	3,000
10-40-3612-0400	REC MEMBERSHIPS & PROGRAMS	49,667	145,000	87,783	145,000
10-40-3613-0802	REC GATE ADMISSIONS	-	8,000	2,930	4,000
10-40-3613-0803	REC CONCESSIONS & VENDING	2,438	10,000	2,684	8,000
10-40-3613-0805	REC FACILITY RENTALS	70	10,000	9,135	10,000
10-40-3613-0806	REC MISCELLANEOUS	40	2,500	-	2,500
10-40-3613-0807	FESTIVAL & EVENTS SPONSORSHIPS	23,597	-	20,175	25,000
10-40-3833-0801	FUNDRAISING-LIBRARY	-	1,000	1,925	1,000
Grand Total		6,739,152	6,159,058	5,318,706	6,752,406



GENERAL FUND EXPENDITURE

Feneral Fund Expenditures					
Account #	Account Desc.	FY 2021 Actual	FY 2022 Budget	FY 2022 YTD	FY23 Requested
Board of Alderman					
10-00-4110-5100	SALARIES-MAYOR/BOARD	29,575	29,100	18,275	29,100
10-00-4110-5102	FICA-COUNCIL	2,263	2,300	1,559	2,300
10-00-4110-7302	TRAVEL/MEETINGS/SCHOOL	-	3,300	437	3,300
Department Total		31,838	34,700	20,271	34,700
Administration					
10-00-4120-5100	SALARIES - ADMIN	119,344	135,000	81,234	150,000
10-00-4120-5101	401K - ADMIN	6,199	6,400	4,064	7,000
10-00-4120-5102	FICA - ADMIN	9,378	11,000	6,428	12,000
10-00-4120-5103	STATE RETIREMENT - ADMIN	12,595	14,500	8,699	16,000
10-00-4120-5104	GROUP INSURANCE - ADMIN	9,421	13,000	4,978	14,000
10-00-4120-5105	COBRA INSURANCE	-	500	-	500
10-00-4120-5106	RETIREE INSURANCE	-	-	-	-
10-00-4120-5107	CAR ALLOWANCE	450	1,800	-	1,800
10-00-4120-5109	UNEMPLOYMENT TAX	870	7,000	2,789	7,000
10-00-4120-5111	OPEB OUTLAY - ADMIN	-	1,200	-	5,000
10-00-4120-6200	ACCOUNTANT/AUDITOR	25,000	27,000	26,000	27,000
10-00-4120-6201	LEGAL SERVICES	11,939	15,000	5,287	15,000
10-00-4120-6203	TELEPHONE	13,372	14,000	9,132	14,000
10-00-4120-6204	UTILITIES	7,209	10,000	5,385	10,000
10-00-4120-6205	M & R BUILDING	10,635	15,000	8,852	15,000
10-00-4120-6206	M & R EQUIPMENT	3,920	3,000	313	5,000
10-00-4120-6207	ADVERTISING	2,328	3,000	573	3,000
10-00-4120-6208	SOFTWARE SUBSCRIPTION	16,890	18,000	6,644	18,000
10-00-4120-6209	INSURANCE & BONDS	160,513	165,000	141,345	170,000
10-00-4120-6210	COUNTY BOARD OF ELECTIONS	-	3,000	-	3,000
10-00-4120-6211	HANGING CHRISTMAS LIGHTS	2,500	3,000	2,875	3,000
10-00-4120-6213	REFUND PRIOR YR TAXES	-	-	-	-
10-00-4120-6214	TMA COLLECTION FEES/TAXES	37,439	42,000	33,720	42,000

10-00-4120-7300	DEPARTMENT SUPPLIES	13,003	10,000	9,986	16,000
10-00-4120-7301	MISCELLANEOUS	(8,596)	5,000	5,089	5,000
10-00-4120-7302	TRAVEL/MEETINGS/SCHOOL	2,435	12,000	998	15,000
10-00-4120-7303	POSTAGE	1,278	2,500	1,170	2,500
10-00-4120-7304	PRINTING	-	2,000	-	2,000
10-00-4120-7305	OSHA & WELLNESS	14,400	17,000	1,200	17,000
10-00-4120-7306	CONTRACTED SERVICES	44,693	60,000	47,422	65,000
10-00-4120-7308	FROM FUNDRAISING	(20)	1,000	-	-
10-00-4120-7313	DUES & SUBSCRIPTIONS	9,381	12,000	8,139	12,000
10-00-4120-7322	COMMUNITY OUTREACH	766	4,000	1,720	4,000
10-00-4120-7323	EMERGENCY EXPENDITURES - FEMA	(5,539)	-	-	-
10-00-4120-9800	CAPITAL OUTLAY	-	60,500	31,915	15,000
10-00-9800-9200	TRANSFER TO OTHER FUNDS	-	-	-	-
Department Total		521,804	694,400	455,960	691,800
Debt Services					
10-00-9800-9500	BB&T-PRINCIPAL (2025)	89,375	97,500	97,500	97,500
10-00-9800-9502	BB&T PHASE II-INTEREST	7,980	6,295	6,295	3,818
10-00-9800-9503	BB&T-PRINCIPAL (2027)	37,190	37,973	37,973	38,826
10-00-9800-9504	BB&T TANKER-INTEREST	5,841	5,059	5,059	4,205
10-00-9800-9505	TRUIST BANK - PRINCIPAL (2028)	26,154	24,630	24,630	25,149
10-00-9800-9506	TRUIST BANK - INT (VAC LEAF TRK)	2,126	3,650	3,650	3,131
10-00-9800-9507	PRINCIPAL-FIRE SQUAD TRUCK	-	32,229	32,229	32,897
10-00-9800-9508	INTEREST-FIRE SQUAD TRUCK	-	4,651	4,651	3,988
10-00-9800-9600	CONTINGENCY	-	-	-	-
Department Total		168,666	211,987	211,987	209,514
Police					
10-10-4310-5100	SALARIES - POLICE	723,559	788,000	516,325	882,500
10-10-4310-5101	401K LEO - POLICE	37,808	39,400	26,259	43,000
10-10-4310-5102	FICA - POLICE	55,036	62,000	39,263	69,500
10-10-4310-5103	STATE RETIREMENT - POLICE	81,361	97,000	59,720	115,000
10-10-4310-5104	GROUP INSURANCE - POLICE	78,014	86,000	49,784	90,000

10-10-4310-5108	OVERTIME - POLICE	3,821	25,000	8,675	25,000
10-10-4310-5111	OPEB OUTLAY - POLICE	-	4,000	-	4,000
10-10-4310-6203	TELEPHONE	20,947	25,000	19,908	26,500
10-10-4310-6204	UTILITIES	12,180	18,000	11,324	18,000
10-10-4310-6205	M & R BUILDING	7,536	8,000	1,942	8,000
10-10-4310-6216	COUNTY DISPATCHER	3,068	4,100	722	4,100
10-10-4310-6218	PHYSICALS & IMMUNIZATIONS	-	500	-	500
10-10-4310-6220	PRE-EMP/SAFETY REQUIR	680	1,000	-	3,000
10-10-4310-7300	DEPARTMENT SUPPLIES	4,253	5,000	4,493	6,000
10-10-4310-7301	MISCELLANEOUS	2,079	3,000	2,247	3,000
10-10-4310-7302	TRAVEL/MEETINGS/SCHOOLS	783	2,000	1,839	2,000
10-10-4310-7303	POSTAGE	350	500	167	500
10-10-4310-7307	EQUITABLE SHARING EXPEN	-	-	-	-
10-10-4310-7308	FROM FUNDRAISING	375	4,462	4,179	-
10-10-4310-7309	UNIFORMS & ACCESS	8,014	8,500	4,687	9,000
10-10-4310-7311	INVESTIGATIVE SUPPLIES	2,464	4,000	2,919	4,000
10-10-4310-7312	VICE & NARCOTICS	3,163	4,000	2,091	4,000
10-10-4310-7313	EQUIPMENT	13,979	28,001	14,821	28,000
10-10-4310-7314	COMPUTER RECORDS/REPORTS	24,477	32,500	27,390	33,500
10-10-4310-7319	GAS & FUEL	33,333	35,000	38,752	50,000
10-10-4310-7320	AUTOMOTIVE SUPPLIES	19,461	24,000	23,933	26,000
10-10-4310-9800	CAPITAL OUTLAY	90,418	113,000	94,738	263,500
Department Total		1,227,159	1,421,963	956,178	1,718,600
Fire					
10-10-4340-5100	SALARIES - FIRE	902,349	960,000	588,661	1,001,000
10-10-4340-5101	401K - FIRE	47,651	49,500	30,498	48,606
10-10-4340-5102	FICA - FIRE	78,695	80,000	48,345	85,778
10-10-4340-5103	STATE RETIREMENT - FIRE	93,783	113,000	65,242	117,626
10-10-4340-5104	GROUP INSURANCE - FIRE	96,234	106,000	62,474	106,000
10-10-4340-5105	FULL-TIME CALL-BACK	-	30,000	21,539	30,000
10-10-4340-5106	PART-TIME	-	100,000	61,532	110,000

10-10-4340-5108	FIRE CALLS (VOLUNTEER)	-	-	-	-
10-10-4340-5111	OPEB OUTLAY - FIRE DEPT	-	1,000	-	1,000
10-10-4340-6203	TELEPHONE	13,628	13,000	10,599	13,000
10-10-4340-6204	UTILITIES	15,491	20,000	14,020	20,000
10-10-4340-6205	M & R BUILDING	2,583	7,000	3,556	20,000
10-10-4340-6218	PHYSICALS/IMMUNIZATIONS	11,430	12,000	9,406	12,000
10-10-4340-6250	NON CAPITAL EXPENDITURES	8,362	8,000	6,259	8,000
10-10-4340-7300	DEPARTMENT SUPPLIES	50,356	10,000	5,106	10,000
10-10-4340-7302	TRAVEL/MEETINGS/SCHOOLS	1,545	4,000	538	4,000
10-10-4340-7303	POSTAGE	9	350	28	200
10-10-4340-7306	CONTRACTED SERVICES	7,688	10,500	6,397	10,500
10-10-4340-7308	FROM FUNDRAISING FUNDS	106	1,000	-	-
10-10-4340-7309	UNIFORMS	13,290	65,000	4,668	68,000
10-10-4340-7310	PEDIODICALS & TRAINING	-	1,000	684	1,000
10-10-4340-7311	NON/VEHICLE MED/RAD/FIRE	20,586	20,000	13,979	35,000
10-10-4340-7312	DUES & MEMBERSHIPS	1,175	2,500	1,367	2,500
10-10-4340-7313	FIRE PROGRAMS	1,017	8,000	7,211	8,000
10-10-4340-7319	GAS & FUEL	17,579	25,000	17,130	30,000
10-10-4340-7320	M & R VEHICLE	56,012	55,000	61,720	65,000
10-10-4340-7322	COMMUNITY OUTREACH - FIRE	1,001	3,500	2,256	3,500
10-10-4340-9800	CAPITAL OUTLAY	336,805	-	47,002	140,000
Department Total		1,777,375	1,705,350	1,090,215	1,950,709
Fleet					
10-20-4250-5100	SALARIES - FLEET MAINT	85,706	87,500	54,988	95,000
10-20-4250-5101	401K - FLEET	4,410	4,400	2,750	4,750
10-20-4250-5102	FICA - FLEET	6,763	6,700	4,542	7,300
10-20-4250-5103	STATE RETIREMENT - FLEET	9,006	10,000	5,859	11,500
10-20-4250-5104	GROUP INSURANCE - FLEET	10,402	12,000	6,247	12,000
10-20-4250-5111	OPEB OUTLAY - FLEET	-	-	-	-
10-20-4250-6203	TELEPHONE	504	1,000	414	1,000
10-20-4250-6204	UTILITIES	11,326	10,000	8,961	12,000

10-20-4250-7301	MISCELLANEOUS	10,051	4,200	141	4,200
10-20-4250-7309	UNIFORMS	1,934	2,600	1,275	2,600
10-20-4250-7310	BUILDING MAINTENANCE	-	-	-	-
10-20-4250-7311	PARTS ALL DEPTS	3,200	4,000	3,346	4,000
10-20-4250-7319	GAS & FUEL	2,436	5,000	3,623	6,000
10-20-4250-7320	AUTOMOTIVE	3,779	8,000	2,373	8,000
10-20-4250-9800	CAPITAL OUTLAY	12,998	-	-	6,000
Department Total		162,515	155,400	94,517	174,350
Streets					
10-20-4510-5100	SALARIES	93,547	93,000	62,454	100,000
10-20-4510-5101	401K	4,586	4,700	3,093	5,000
10-20-4510-5102	FICA	7,058	7,150	5,023	7,700
10-20-4510-5103	STATE RETIREMENT	9,337	10,650	6,618	12,000
10-20-4510-5104	GROUP INSURANCE	10,792	12,000	6,638	15,200
10-20-4510-5110	PART-TIME SALARIES	100	-	-	-
10-20-4510-5111	OPEB OUTLAY	-	-	-	-
10-20-4510-6203	TELEPHONE	-	500	-	-
10-20-4510-6208	STREET LIGHTS	70,278	60,000	45,400	60,000
10-20-4510-6211	ENGINEERING	-	2,500	-	5,000
10-20-4510-6212	CHARGEABLE POWELL BILL	33,960	120,000	85,327	120,000
10-20-4510-7300	DEPARTMENT SUPPLIES	3,812	5,500	2,580	8,500
10-20-4510-7308	FUNDRAISING EXPENDITURES	-	-	-	-
10-20-4510-7309	UNIFORMS	3,418	3,500	2,139	3,700
10-20-4510-7310	M & R STREETS	1,956	6,500	1,116	6,700
10-20-4510-7313	BAD DEBT-STORM WATER FEES	3,749	-	-	-
10-20-4510-7319	GAS & FUEL	5,894	6,500	5,242	7,000
10-20-4510-7320	AUTOMOTIVE SUPPLIES	-	8,000	2,232	8,000
10-20-4510-9800	CAPITAL OUTLAY	-	-	-	-
Department Total		248,486	340,500	227,861	358,800
Sanitation					
10-20-4710-5100	SALARIES - SANITATION	70,766	95,000	46,971	105,000

10-20-4710-5101	401K - SANITATION	3,571	4,800	2,277	5,250
10-20-4710-5102	FICA - SANITATION	5,172	7,300	3,505	8,000
10-20-4710-5103	STATE RETIREMENT	7,291	11,000	4,936	13,000
10-20-4710-5104	GROUP INSURANCE	11,253	13,000	6,247	15,200
10-20-4710-5111	OPEB OUTLAY	-	-	-	-
10-20-4710-6203	TELEPHONE	211	500	-	-
10-20-4710-6213	TIPPING FEES/COUNTY CHARGE	91,543	95,000	68,816	100,000
10-20-4710-6214	BRUSH GRINDING	10,000	12,000	-	14,000
10-20-4710-7300	DEPARTMENT SUPPLIES	3,510	4,800	418	8,000
10-20-4710-7309	UNIFORMS	2,395	2,500	1,853	3,600
10-20-4710-7319	GAS & FUEL	15,617	16,000	15,202	25,500
10-20-4710-7320	M&R Vehicle	26,729	26,000	16,559	26,000
10-20-4710-9800	CAPITAL OUTLAY	-	39,000	38,707	
Department Total		248,058	326,900	205,491	323,550
Economic Development					
10-30-4900-6204	DOWNTOWN UTILITIES	17,652	16,500	15,787	16,500
10-30-4900-6205	DOWNTOWN IMPROVEMENTS	1,850	5,000	862	5,000
10-30-4900-6206	CITY BUILDINGS M&R	76,593	20,000	14,986	20,000
10-30-4900-6250	INDUSTRIAL DEVELOPMENT	7,000	7,000	7,000	7,700
10-30-4900-6251	SENIOR CITIZENS	30,000	30,000	30,000	30,000
10-30-4900-6253	ECONOMIC DEVELOPMENT	-	-	-	-
10-30-4900-6255	ARTS GUILD	-	-	-	2,000
10-30-4900-6256	CHAMBER OF COMMERCE	5,000	7,500	7,500	7,500
10-30-4900-6257	RANDLEMAN HISTORIC SOCIETY	5,000	5,000	5,000	7,000
10-30-4900-6258	BEAUTIFICATION	2,078	10,000	452	10,000
10-30-4900-6259	BRANDING EXPENDITURES	9,424	-	-	10,000
Department Total		154,596	101,000	81,586	115,700
Planning					
10-30-4910-5100	SALARIES - PLANNING	50,191	60,000	38,506	60,217
10-30-4910-5101	401K - PLANNING	2,603	3,000	1,925	3,011
10-30-4910-5102	FICA - PLANNING	3,875	4,600	2,961	4,745

10-30-4910-5103	STATE RETIREMENT - PLANNING	5,292	6,900	4,120	3,011
10-30-4910-5104	GROUP INSURANCE - PLANNING	4,396	7,000	3,319	5,100
10-30-4910-5105	PLANNING BOARD	-	600	444	2,500
10-30-4910-5111	OPEB OUTLAY - PLANNIN	-	-	-	-
10-30-4910-6203	TELEPHONE	2,449	1,600	495	1,600
10-30-4910-6207	ADVERTISING	510	1,500	1,119	1,500
10-30-4910-6208	STORMWATER PTWQ PARTNER	5,681	6,000	5,605	6,000
10-30-4910-6250	NON-CAPITAL EXPENDITURES	-	-	-	-
10-30-4910-7300	DEPARTMENT SUPPLIES	520	1,200	71	2,500
10-30-4910-7301	MISCELLANEOUS	1,611	1,000	-	1,000
10-30-4910-7302	TRAVEL/MEETINGS/SCHOOLS	60	1,200	60	1,200
10-30-4910-7303	POSTAGE	55	500	58	500
10-30-4910-7304	PRINTING	-	200	120	200
10-30-4910-7306	CONTRACTED SERVICES	5,887	40,000	2,500	35,000
10-30-4910-7309	UNIFORMS	-	250	-	-
10-30-4910-7319	GAS & FUEL	29	750	680	900
10-30-4910-7320	AUTOMOTIVE SUPPLIES	500	2,000	171	1,500
10-30-4910-9800	CAPITAL OUTLAY - PLANNING	-	-	31,670	-
Department Total		83,657	138,300	93,824	130,483
Library					
10-40-6110-5100	SALARIES - LIBRARY	132,778	132,000	84,365	136,000
10-40-6110-5101	401K - LIBRARY	6,387	7,000	4,218	6,600
10-40-6110-5102	FICA - LIBRARY	13,141	14,200	6,962	14,600
10-40-6110-5103	STATE RETIREMENT - LIBRARY	16,676	20,100	11,210	21,000
10-40-6110-5104	GROUP INSURANCE - LIBRARY	8,625	17,000	6,140	17,000
10-40-6110-5110	PART TIME HELP	36,391	53,000	28,633	54,500
10-40-6110-5111	OPEB OUTLAY - LIBRARY	-	-	-	-
10-40-6110-6203	TELEPHONE	1,545	1,600	1,007	1,600
10-40-6110-6204	UTILITIES	8,763	14,000	8,525	14,000
10-40-6110-6205	M & R BUILDING	8,545	20,000	14,520	26,000
10-40-6110-6206	M & R EQUIPMENT	3,065	6,000	1,522	8,400

10-40-6110-7300	DEPARTMENT SUPPLIES	2,375	3,000	1,093	3,000
10-40-6110-7301	MISCELLANEOUS	229	1,000	241	1,000
10-40-6110-7307	Grant Expenses	-	-	-	-
10-40-6110-7308	FROM FUNDRAISING FUNDS	854	3,000	790	-
10-40-6110-7311	VIDEOS & DVDS	4,036	5,000	3,540	5,000
10-40-6110-7312	BOOKS & REBINDING	12,000	12,000	8,774	12,000
10-40-6110-7313	MEMORIALS & DONATIONS	742	2,000	1,283	2,000
10-40-6110-7314	PROGRAMS	9,377	13,000	5,274	13,000
10-40-6110-7315	JW DONATION EXPENDITURES - LIBRARY	5,000	5,000	3,752	
10-40-6110-9800	CAPITAL OUTLAY	-	-	-	-
Department Total		270,528	328,900	191,850	335,700
Parks & Recreation					
10-40-6120-5100	SALARIES - RECREATION	104,894	107,800	71,074	149,500
10-40-6120-5101	401K - RECREATION	5,367	5,400	3,554	7,300
10-40-6120-5102	FICA - RECREATION	12,631	8,250	8,197	11,500
10-40-6120-5103	STATE RETIREMENT - RECREATION	10,959	12,300	7,605	18,000
10-40-6120-5104	GROUP INSURANCE - RECREATION	10,402	12,000	7,457	15,000
10-40-6120-5110	PART-TIME HELP	61,547	70,000	39,899	78,000
10-40-6120-5111	OFFICIALS/GAMES	635	22,500	16,215	23,500
10-40-6120-5112	OPEB OUTLAY - RECREATION	-	1,000	-	1,000
10-40-6120-6203	TELEPHONE	8,338	9,500	7,144	9,500
10-40-6120-6204	UTILITIES	23,777	35,000	24,238	35,000
10-40-6120-6205	M & R BUILDING	36,483	36,000	28,325	36,000
10-40-6120-6208	PURCHASE FOR RESALE	1,512	7,000	2,126	8,000
10-40-6120-6209	INS FOR BASEBALL	875	2,500	1,250	2,500
10-40-6120-6250	NON-CAPITAL EXPENDITURES	2,416	3,500	-	3,500
10-40-6120-7300	DEPARTMENT SUPPLIES	61,843	12,000	7,494	12,000
10-40-6120-7301	MISCELLANEOUS	2,309	4,000	3,217	5,000
10-40-6120-7302	TRAVEL, MEETING, SCHOOLS	558	2,000	-	2,000
10-40-6120-7303	POSTAGE	55	500	-	500
10-40-6120-7304	PRINTING	-	1,000	-	1,000

10-40-6120-7306	CONTRACTED SERVICES	49,998	28,342	17,242	35,000
10-40-6120-7308	FROM FUNDRAISING FUND	127	-	-	-
10-40-6120-7309	UNIFORMS & PROGRAM SUPPLIES	22,996	33,658	21,763	32,000
10-40-6120-7311	AWARDS	-	500	-	500
10-40-6120-7312	OFFICE SUPPLIES	265	700	143	700
10-40-6120-7313	DUES & SUBSCRIPTIONS	175	500	65	500
10-40-6120-7314	SPECIAL EVENTS	17,496	20,000	14,054	20,000
10-40-6120-7315	FESTIVAL/M&M EXPENDITURES	15,164	20,000	16,786	20,000
10-40-6120-7319	GAS & FUEL	1,146	2,000	1,015	3,000
10-40-6120-7320	AUTOMOTIVE SUPPLIES	821	3,000	36	3,000
10-40-6120-7324	DEEP RIVER TRAIL MAINTENANCE	2,381	20,000	-	15,000
10-40-6120-9800	CAPITAL OUTLAY	16,531	211,000	3,888	160,000
Department Total		471,699	691,950	302,787	708,500
Grand Total		5,366,380	6,151,350	3,932,528	6,752,406



WATER & SEWER FUND REVENUES

Water & Sewer Revenues					
Account #	Account Desc.	FY 2021 Actual	FY 2022 Budget	FY 2022 YTD	FY23 Requested
60-60-3713-0500	WATER CHARGES	\$ 1,364,648	\$ 1,320,000	\$ 1,174,184	\$ 1,340,000
60-60-3713-0501	WATERLINE CONNECTIONS	\$ 8,800	\$ 10,000	\$ 6,400	\$ 10,000
60-60-3714-0500	WASTEWATER CHARGES	\$ 1,273,908	\$ 1,295,000	\$ 1,015,386	\$ 1,300,000
60-60-3714-0501	WASTEWATER CONNECTIONS	\$ 3,700	\$ 10,000	\$ 4,600	\$ 10,000
60-60-3831-0800	INTEREST ON INVESTMENT	\$ -	\$ -	\$ -	\$ -
60-60-3839-0000	MISC SOURCES	\$ 528	\$ 1,000	\$ 170	\$ 1,000
60-60-3839-0001	LATE FEES	\$ 33,320	\$ 40,000	\$ 34,405	\$ 40,000
60-60-3839-0002	RETURNED CHECK CHARGE	\$ 305	\$ 500	\$ 425	\$ 500
60-60-3839-0004	CREDIT CARD FEES	\$ 12,117	\$ 10,000	\$ 10,233	\$ 10,000
Grand Total		\$ 2,697,326	\$ 2,686,500	\$ 2,245,802	\$ 2,711,500



WATER & SEWER FUND EXPENDITURES

Water & Sewer Expenses					
Account #	Account Desc.	FY 2021 Actual	FY 2022 Budget	FY 2022 YTD	FY23 Recommended
Water Dept.					
60-60-7110-5100	SALARIES-WATER DEPT	208,739	241,000	129,314	244,000
60-60-7110-5101	401 K WATER DEPT	11,014	12,050	6,466	12,300
60-60-7110-5102	FICA WATER DEPT	16,691	18,500	9,858	18,700
60-60-7110-5103	STATE RETIREMENT-WATER DEPT	22,398	27,500	13,721	30,000
60-60-7110-5104	GROUP INSURANCE-WATER DEPT	18,508	16,000	9,469	21,000
60-60-7110-5106	RETIREE INSURANCE - WATER	-	-	-	-
60-60-7110-5112	OPEB OUTLAY - WATER	16,703	-	-	5,000
60-60-7110-5199	PENSION EXPENSE	82,682	-	-	-
60-60-7110-6203	TELEPHONE	6,942	7,000	5,304	7,500
60-60-7110-6204	UTILITIES	1,435	5,000	3,350	5,000
60-60-7110-6206	M & R EQUIPMENT	8,950	6,000	3,385	6,000
60-60-7110-6220	DUES & CERTIFICATION	1,110	5,000	1,540	5,000
60-60-7110-6230	WATER TESTING LAB/SUPPLIES	2,560	6,500	3,129	7,000
60-60-7110-7300	DEPARTMENT SUPPLIES	-	2,000	527	2,000
60-60-7110-7303	POSTAGE	3,885	4,000	2,485	4,000
60-60-7110-7304	PRINTING	2,186	4,000	1,393	4,000
60-60-7110-7305	UTILITY SERVICES	53,691	56,500	56,427	61,000
60-60-7110-7306	CONTRACTED SERVICES	1,285	10,000	5,000	15,000
60-60-7110-7307	PTRWA ADMIN OPERATING FEES	36,833	35,500	27,959	40,000
60-60-7110-7316	WATER PURCHASE - ASHEBORO	115,080	125,000	93,697	125,000
60-60-7110-7317	WATER PURCHASE-PTRWA	367,830	410,000	351,305	425,000
60-60-7110-7322	CREDIT CARD FEES	17,801	15,000	12,958	15,000
Totals		996,324	1,006,550	737,285	1,052,500
Water Maint.					
60-60-7120-5100	SALARIES - WATER MAINT.	47,625	48,500	32,876	52,000
60-60-7120-5101	401K - WATER MAINT.	2,455	2,500	1,634	3,000
60-60-7120-5102	FICA - WATER MAINT.	3,699	3,750	2,548	4,000
60-60-7120-5103	STATE RETIREMENT - WATER MAINT.	5,012	5,550	3,453	6,500

60-60-7120-5104	GROUP INSURANCE - WATER MAINT.	5,302	15,500	3,333	13,000
60-60-7120-5112	OPEB OUTLAY - WATER MAINT	3,798	-	-	-
60-60-7120-6203	TELEPHONE	987	2,000	702	1,500
60-60-7120-7300	DEPARTMENT SUPPLIES	1,076	3,000	162	3,000
60-60-7120-7301	MISCELLANEOUS	(15,937)	1,000	47	1,000
60-60-7120-7302	TRAVEL/MEETINGS/SCHOOL	100	2,000	476	2,000
60-60-7120-7306	CONTRACTED SERVICES	5,985	10,000	2,123	10,000
60-60-7120-7309	UNIFORMS	1,626	3,000	1,225	4,000
60-60-7120-7311	MAINTENANCE MATERIALS	16,985	30,000	11,834	30,000
60-60-7120-7312	WATERLINE CONST/REPLACE	17,841	30,000	560	30,000
60-60-7120-7313	BAD DEBT EXPENSE	-	500	-	500
60-60-7120-7319	GAS & FUEL	10,533	11,500	13,182	15,000
60-60-7120-7320	AUTOMOTIVE SUPPLIES	3,994	7,000	2,638	7,000
60-60-7120-9800	CAPITAL OUTLAY	-	44,500	31,916	7,500
Totals		111,081	220,300	108,709	190,000
Waste Water Maint.					
60-60-7125-5100	SALARIES - WASTEWATER MAINTENANCE	46,335	48,500	30,980	52,000
60-60-7125-5101	401K - WASTEWATER MAINTENANCE	1,298	2,500	184	3,000
60-60-7125-5102	FICA - WASTEWATER MAINTENANCE	4,856	3,750	3,758	4,000
60-60-7125-5103	STATE RETIREMENT - WW MAINT.	5,012	5,550	3,237	6,500
60-60-7125-5104	GROUP INSURANCE - WW MAINT.	5,302	15,500	3,333	13,000
60-60-7125-5112	OPEB OUTLAY - WW MAINT.	-	-	-	-
60-60-7125-6203	TELEPHONE - WASTEWATER MAINT.	999	1,500	702	1,500
60-60-7125-7300	DEPARTMENT SUPPLIES	144	2,000	173	2,000
60-60-7125-7301	MISCELLANEOUS - WASTEWATER MAINT.	177	1,000	228	1,000
60-60-7125-7302	TRAVEL/MEETINGS/SCHOOLS - WW MAINT.	-	2,000	296	2,000
60-60-7125-7306	CONTRACTED SERVICES - WW MAINT.	-	10,000	5,222	10,000
60-60-7125-7307	GRANT EXPENDITURES	-	-	-	-
60-60-7125-7309	UNIFORMS - WASTEWATER MAINT.	1,659	2,000	1,232	4,000
60-60-7125-7311	MAINTENANCE MATERIALS - WW MAINT.	11,777	23,000	5,792	23,000
60-60-7125-7312	SEWERLINE CONST/REPLACE - WW MAINT.	281	20,000	-	20,000

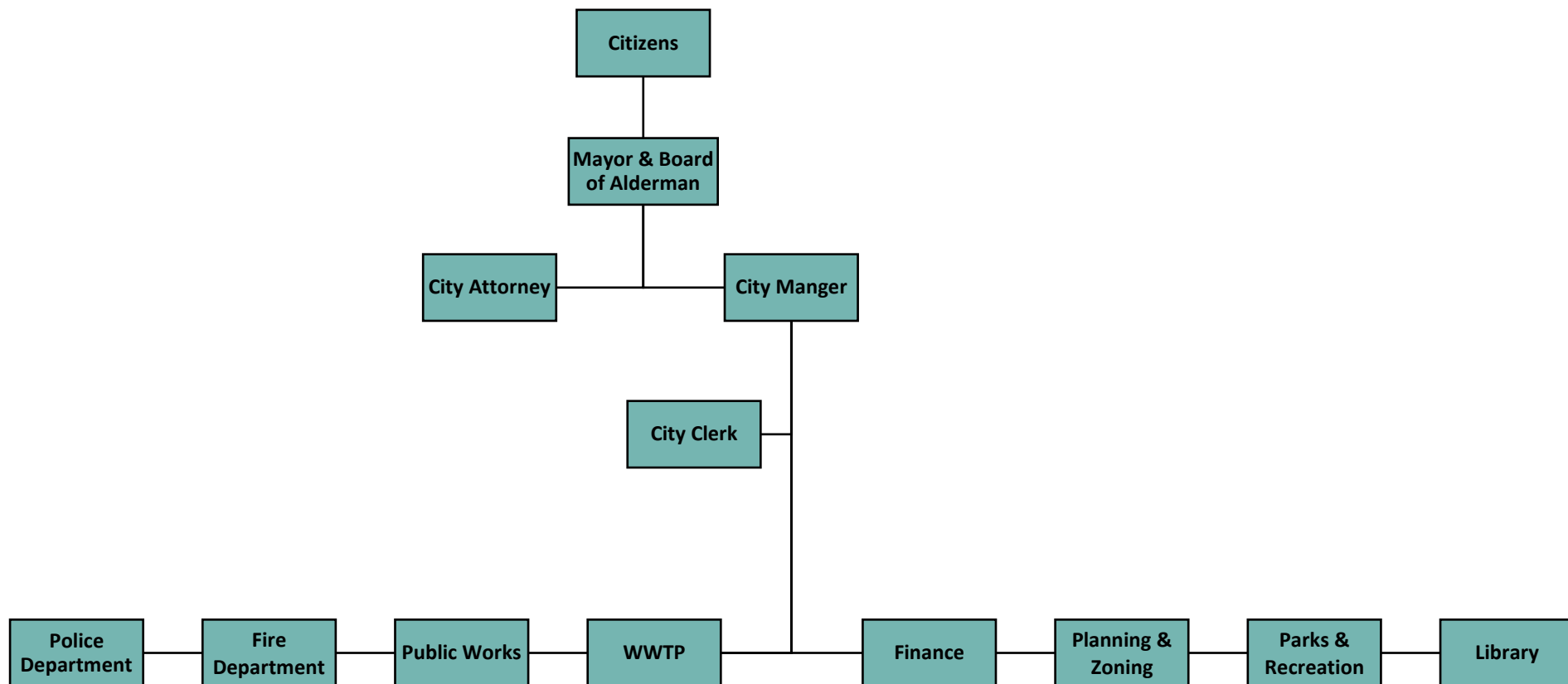
60-60-7125-7313	BAD DEBT EXPENSE - WW MAINT.	-	500	-	500
60-60-7125-7319	GAS & FUEL - WASTEWATER MAINT.	1,048	2,000	508	6,400
60-60-7125-7320	AUTOMOTIVE SUPPLIES - WW MAINT.	4,640	6,500	835	6,500
60-60-7125-9800	CAPITAL OUTLAY - WASTEWATER MAINT.	-	189,692	-	103,339
Totals		83,530	335,992	56,481	258,739
Waste Water Treatment Plant					
60-60-7130-5100	SALARIES - WWTP	184,481	195,000	128,167	210,000
60-60-7130-5101	401K - WWTP	9,641	9,800	6,408	11,000
60-60-7130-5102	FICA - WWTP	14,717	14,950	9,984	18,000
60-60-7130-5103	STATE RETIREMENT - WWTP	19,686	22,250	13,715	25,000
60-60-7130-5104	GROUP INSURANCE - WWTP	20,710	23,500	13,276	24,000
60-60-7130-5112	OPEB OUTLAY - WWTP	14,883	2,000	-	10,000
60-60-7130-6203	TELEPHONE	5,069	10,000	7,524	12,000
60-60-7130-6204	UTILITIES	66,213	145,000	61,304	145,000
60-60-7130-6205	M & R BLDG	9,929	14,000	2,880	14,000
60-60-7130-6206	M & R EQUIPMENT	40,735	50,000	26,951	80,000
60-60-7130-6209	SLUDGE REMOVAL	25,340	60,000	25,772	70,000
60-60-7130-6220	DUES/FEES FOR CERTIFICATION	8,133	9,500	5,863	10,000
60-60-7130-6230	PRETREATMENT & LAB	33,635	35,000	22,773	40,000
60-60-7130-6231	FINES & PENALTIES	-	3,000	-	3,000
60-60-7130-7300	DEPARTMENT SUPPLIES	1,431	3,500	1,142	3,500
60-60-7130-7301	MISCELLANEOUS EXPENSE	(512)	1,000	340	1,000
60-60-7130-7302	TRAVEL/MEETINGS/SCHOOL	540	3,000	1,135	3,000
60-60-7130-7303	POSTAGE	2,001	3,000	1,513	3,000
60-60-7130-7309	UNIFORMS	2,929	4,500	2,570	5,500
60-60-7130-7311	SUPPLIES & CHEMICALS	18,368	45,000	23,631	55,000
60-60-7130-7316	WASTEWATER TREAT - ASHEBORO	38,024	40,000	27,757	45,000
60-60-7130-7319	GAS & FUEL	4,001	6,000	3,431	8,000
60-60-7130-7320	AUTOMOTIVE SUPPLIES	1,655	3,500	2,313	4,000
60-60-7130-9800	CAPITAL OUTLAY	(1)	210,000	42,551	205,000
Totals		521,609	913,500	431,001	1,005,000

Debt Service					
60-60-9800-3800	CAPITAL OUTLAY-OTHER	-	-	-	-
60-60-9800-9200	TRANSFER TO OTHER FUNDS	-	-	-	-
60-60-9800-9500	SRF LOAN-PRIN (2033)	43,528	43,530	-	43,528
60-60-9800-9501	SRF LOAN-INTEREST	11,317	10,450	5,223	9,576
60-60-9800-9503	PTRWA-LEGAL FEES	-	-	-	-
60-60-9800-9504	PTRWA #1/PRIN (2019)	-	-	-	-
60-60-9800-9505	PTRWA #1-INTEREST	-	-	-	-
60-60-9800-9506	PTRWA #2-PRIN (2028)	85,235	88,382	88,381	93,464
60-60-9800-9507	PTRWA #2-INTEREST	22,274	19,128	17,429	10,648
60-60-9800-9509	CONTINGENCY	-	-	-	-
60-60-9800-9511	DENR LOANS INTEREST	-	-	-	-
60-60-9800-9512	GO BOND SERVICE CHARGES	-	-	-	-
60-60-9800-9513	SRF LOAN - PRIN (2037) - AIR DIFFUSERS	23,379	23,400	-	23,400
60-60-9800-9514	BB&T LOAN - PRIN (2034)	17,333	17,334	8,667	17,333
60-60-9800-9515	BB&T LOAN - INTEREST (2034)	8,556	7,934	4,045	7,312
Totals		211,622	210,158	123,745	205,261
Grand Total		1,924,164	2,686,500	1,457,220	2,711,500

Left Blank Intentionally



City of Randleman, North Carolina Organizational Chart



Appendix B: Personnel Summary for the City of Randleman

Job Class	Pay Grade	Approved FTE FY 20-21	Approved FTE FY 21-22	Recommended FTE FY 22-23
Accounting Tech./Administrative Assistant	20	0	0	0
Assistant Fire Chief/Fire Marshal	27	1	1	1
Assistant Public Works Director	24	1	1	1
Building and Grounds Maintenance Tech. I	12	1	1	1
Building and Grounds Maintenance Tech. II	16	1	1	1
Chief of Police	30	1	1	1
City Clerk	24	1	1	1
City Manager	N/A	1	1	1
City Planner	24	1	1	1
Detective (Lieutenant)	24	1	1	2
Finance Director	26	1	1	1
Fire Chief	30	1	1	1
Fire Engineer	20	6	6	6
Fire Captain	22	3	3	3
Firefighter - FT	19	10	10	10
Firefighter - PT ¹	N/A	2	2	2
Library Assistant	11	0	0	0
Library Associate I	12	1.5	1.5	1.5
Library Associate II	14	2	2	2
Library Director	25	1	1	1
Mechanic I	18	1	1	1
Mechanic II	23	1	1	1
Parks and Rec Program Coordinator	18	0	0	1
Parks and Rec Assistant Director	22	1	1	1
Parks and Rec Director	25	1	1	1
Patrol Officer	20	8	8	8
Patrol Officer/Administrative	20	1	1	1
Police Captain	27	1	1	1
Police Sergeant	22	4	4	4
Public Works Director	28	1	1	1
Public Works Sup. Dist. & Coll.	23	1	1	1
Public Works Technician I	12	1	1	1
Public Works Technician II	16	5	5	5
Recreation Center Attendant - PT ¹	10	6	6	6
Recreation Center Supervisor - PT ¹	21	3	3	3
Sanitation Supervisor	20	0	0	0
Utility Billing/Collection Specialist/Admin. Asst.	20	1	1	1
W/W Plant Operator I	16	1	1	1
W/W Plant Operator II	19	1	1	1
W/W Plant Operator III	22	1	1	1
Deputy Waste Water Director	24	0	1	1
Waste Water Director	28	1	1	1
Water Billing and Collection Specialist	18	0	0	0
TOTAL FTE's		76.5	77.5	79.5

The Fiscal Year 2022 budget includes the addition of one additional position. The position of Deputy Waste Water Director has been added with in the

Waste Water Department. This position will aid the City in succession planning and provide back up to the Director.

**Appendix C:
City of Randleman's Pay and Classification Schedule**

Pay Grade	Minimum	Midpoint	Maximum	Annual Dev. Increase
10	\$21,840.00	\$27,300.00	\$32,760.00	\$910.00
11	\$22,932.00	\$28,665.50	\$34,399.04	\$955.58
12	\$24,078.08	\$30,097.58	\$36,117.12	\$1,003.25
13	\$25,282.40	\$31,603.50	\$37,924.64	\$1,053.52
14	\$26,547.04	\$33,184.32	\$39,821.60	\$1,106.21
15	\$27,874.08	\$34,843.12	\$41,812.16	\$1,161.51
16	\$29,267.68	\$36,585.12	\$43,902.56	\$1,219.57
17	\$30,732.00	\$38,415.50	\$46,099.04	\$1,280.58
18	\$32,269.12	\$40,336.40	\$48,403.68	\$1,344.55
19	\$33,883.20	\$42,354.00	\$50,824.80	\$1,411.80
20	\$35,578.40	\$44,473.50	\$53,368.64	\$1,482.52
21	\$37,356.80	\$46,696.00	\$56,035.20	\$1,556.53
22	\$39,224.64	\$49,030.79	\$58,836.96	\$1,634.36
23	\$41,186.08	\$51,483.12	\$61,780.16	\$1,716.17
24	\$43,245.28	\$54,057.12	\$64,868.96	\$1,801.97
25	\$45,408.48	\$56,761.12	\$68,113.76	\$1,892.11
26	\$47,679.84	\$59,600.32	\$71,520.80	\$1,986.75
27	\$50,063.52	\$62,579.92	\$75,096.32	\$2,086.07
28	\$52,565.76	\$65,707.20	\$78,848.64	\$2,190.24
29	\$55,194.88	\$68,993.58	\$82,792.32	\$2,299.78
30	\$57,955.04	\$72,444.32	\$86,933.60	\$2,414.88
31	\$60,852.48	\$76,065.58	\$91,278.72	\$2,535.52
32	\$63,895.52	\$79,869.92	\$95,844.32	\$2,662.40
33	\$67,090.40	\$83,863.50	\$100,636.64	\$2,795.52
34	\$70,444.92	\$88,056.68	\$105,668.47	\$2,935.29

Department Descriptions

Administration: The Administration Department is home to the City Manager and the City Clerk. The City Manager is the chief administrative officer for the City. The Manager is responsible for the day-to-day operations of the City and the implementation of the policies established by the elected officials. The City Manager is appointed by and reports to the City Council. One of the primary responsibilities of the City Clerk's Office is to maintain the permanent records of the City, which include all minutes of Council meetings, ordinances and resolutions adopted by the Board of Alderman, and contracts.

Finance: The Finance Department provides services to the public and internal support services to the City and carries out its fiscal role in accordance with the City's goals and objectives as well as the policy and procedures set by the City Board of Alderman. The Finance Department is a two-person department hosting the City's Finance Director and Utility/ Billing and Collection Specialist

Planning and Zoning: The Planning and Zoning Department works to address neighborhood concerns from both an advocacy and enforcement point of view. The department serves as the administrative and technical coordinator for current land development and long-range planning activities within the City's jurisdiction. The Planning Department is home to a single position of City Planner.

Parks & Recreation: The Parks and Recreation Department provides a variety of athletic, recreational, and arts and crafts activities for all ages and special populations. The department maintains multiple parks and sporting areas including a gymnasium, community center, sports complex and playgrounds. The Department is home to three fulltime staff (Director, Deputy Director and Program Coordinator) as well as nine part-time staff.

Library: Provides for the informational and reading needs of the Citizens of Randleman. The Department serves as a source of reliable information for

citizens, supports educational, civic and cultural activities and promotes an enlightened citizenship and enriched personal lives. The Department has three full time employees including The Library Director, Library Associate II and a Library Associate I. The Department also employs 3 part-time Library Associate I's.

Police: The Department's staff is committed to reducing crime, improving traffic safety and enhancing quality of life issues for all citizens. The Department also carries out mutual aid agreements with other jurisdictions and provides backup to local Fire and EMS departments. The department employs a Chief of Police, eight Patrol Officers, one Patrol/Administrative Officer, five Sergeants and one Captain.

Fire: Other than fire suppression and extinguishing services the Fire Department serves the community through education, simply lending a helping hand and through the enforcement of codes. One service the department is extremely proud to provide is their emergency response services for both fire and medical emergencies. The Fire Department employs one Fire Chief, six Engineers, three Captains, 10 full-time Firefighters and 2 part-time firefighters.

Public Works: The Public Works Department provides many services to the citizens of Randleman. The department is responsible for the maintenance of the water and sewer infrastructure, city-maintained roads, city beautification and maintenance of the City's fleet. The Department is split into 4 divisions whose budgets cross both the General and Enterprise Funds. The Fleet Division holds two full-time employees, a Mechanic I and a Mechanic II. The Sanitation Division employs 2 fulltime Public Works Technicians II positions and one Public Works Technician I position. The Buildings and Grounds Division employs one fulltime Maintenance Technician I and one Fulltime Maintenance Technician II and one Fulltime Public Works Supervisor. The water, sewer and streets division employs three full-time Public Works Technicians II positions. All Divisions are administered by one full-time Public Works Director.

WWTP: The Wastewater Treatment Plant treats wastewater to a quality that provides a healthy environment for aquatic life and downstream recreational users and drinking supplies. The department also works proactively with local

and state agencies organizations and individuals to monitor and protect the regions water, soil and air. The Department employees one Waste Water Director, one full-time Waste Water Plant Operator I, one full-time Waste Water Plant Operator II, one full-time Waste Water Plant Operator III, and one Fulltime Waste Water Deputy Director.



Consolidated & Fund Financial Schedules

Water and Wastewater Fund

Beginning and Ending Fund Balance Amounts

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budgeted
Revenues				
Water Charges	\$1,290,634	\$1,350,065	\$1,375,478	\$1,320,000
Sewer Charges	\$1,270,488	\$1,265,049	\$1,252,842	\$1,295,000
Tap Fees	\$3,600	\$4,200	\$14,900	\$22,000
Other Operating Revenues	\$59,012	\$50,263	\$43,879	\$68,000
Total Revenues	\$2,623,734	\$2,669,577	\$2,687,099	\$2,705,000
Expenditures				
Water Division	\$797,263	\$860,992	\$912,041	\$846,500
Water and Sewer Maintenance Division	\$216,851	\$188,703	\$244,839	\$278,000
Wastewater Treatment Plant Division	\$550,438	\$493,707	\$574,505	\$333,000
Wastewater Maintenance Division	\$0	\$0	\$95,651	\$1,035,500
Other Operating Expenditures	\$423,551	\$409,439	\$446,988	\$212,000
Total Expenditures	\$1,988,103	\$1,952,841	\$2,274,024	\$2,705,000
Transfer to Capital Projects	\$0	\$0	\$0	\$0
Net Change in Net Position	\$573,394	\$640,915	\$330,678	\$0
Beginning Net Position	\$5,480,070	\$6,053,464	\$6,694,379	\$7,025,057
Ending Net Position	\$6,053,464	\$6,694,379	\$7,025,057	\$7,025,057

Water and Wastewater Fund

Fund Balance

End of Fiscal Year 2019-2020

Net Investment
Capital Assets

\$5,352,757

Unrestricted

\$1,672,300

Total Fund Balances

\$7,025,057

General Fund				
Beginning and Ending Fund Balance Amounts				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budgeted
Revenues				
Ad Valorem Taxes	\$2,494,283	\$2,554,036	\$2,732,259	\$2,697,000
Other Taxes and Licenses	\$245	\$218	\$214	\$200
Intergovernmental Revenues:				
Unrestricted	\$2,078,343	\$2,210,725	\$2,013,846	\$2,242,000
Restricted	\$135,106	\$133,062	\$132,148	\$195,000
Sales and Services	\$523,615	\$558,703	\$482,316	\$586,000
Investment Earnings	\$73,309	\$152,634	\$107,708	\$125,000
Miscellaneous Revenues	\$578,463	\$118,345	\$82,496	\$724,000
Total Revenues	\$5,883,364	\$5,727,723	\$5,550,987	\$6,569,200
Expenditures				
General Government	\$624,224	\$744,053	\$762,628	\$696,000
Public Safety	\$2,474,093	\$2,560,946	\$2,737,939	\$3,572,100
Public Works	\$496,087	\$649,833	\$625,745	\$1,024,200
Cultural and Recreational	\$687,195	\$843,750	\$939,281	\$568,700
Economic & Physical				
Development	\$149,051	\$157,380	\$166,600	\$112,000
Capital Outlay	\$0	\$0	\$0	\$489,900
Debt Payments	\$303,872	\$157,708	\$108,747	\$106,300
Total Expenditures	\$4,734,522	\$5,113,670	\$5,340,940	\$6,569,200
Debt Proceeds	\$0	\$0	\$278,169	\$0
Transfers from Other Funds	\$91,023	\$215,000	\$1,171	\$0
Transfers to Other Funds	-\$50,000	-\$215,000	-\$46,200	\$0
Fund Balance Appropriated	\$0	\$0	\$0	\$0
Net Change in Fund Balance	\$789,014	\$399,053	\$27,387	\$0
Beginning Fund Balance	\$4,043,956	\$4,832,970	\$5,232,023	\$5,259,410
Ending Fund Balance	\$4,832,970	\$5,232,023	\$5,259,410	\$5,259,410

General Fund Fund Balance End of Fiscal Year 2019-2020	
Restricted for:	
Stabilization by State Statute	\$268,595
Streets	\$697,577
Assigned:	
Capital Projects	\$255,681
Subsequent Year's Expenditures	\$60,000
Unassigned:	\$4,233,238
Total Fund Balances	\$5,515,091

Left Blank Intentionally



APPENDIX D:
PROPOSED FY 2021 – 2022 BUDGET
ORDINANCE

MAYOR
CLARENCE R. JERNIGAN

BOARD OF ALDERMEN
GARY B. BETTS, SR.
Mayor Pro-Tempore

MELISSA BLALOCK
RENEE BRYANT
NANCY HENDERSON
SHARON F. LEONARD



204 S. MAIN STREET
RANDLEMAN, NC 27317
P: (336) 495-7500
F: (336) 495-7503

WWW.CITYOFRANDLEMAN.COM

CITY ADMINISTRATION
WILLIAM JOHNSON, MPA
City Manager

CRYSTAL POSTELL, MBA
Finance Director

CONNIE CROSS
Interim City Clerk

BUDGET ORDINANCE
FISCAL YEAR 2022-2023

BE IT ORDAINED by the Board of Aldermen of the City of Randleman, North Carolina in session assembled:

SECTION 1: The following amounts are hereby appropriated in the General Fund for the operation of the city government and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this City:

ACCOUNT	DEPARTMENT OR FUNCTION	APPROPRIATION (\$)
10-00-4110-XXXX	(4110) - COUNCIL	34,700
10-00-4120-XXXX	(4120) - ADMINISTRATION	691,800
10-00-9800-XXXX	(9800) - DEBT SERVICE	209,514
10-10-4310-XXXX	(4310) - POLICE	1,718,600
10-10-4340-XXXX	(4340) - FIRE	1,950,709
10-20-4250-XXXX	(4250) - FLEET MAINTENANCE	174,350
10-20-4510-XXXX	(4510) - STREET	358,800
10-20-4710-XXXX	(4710) - SANITATION	323,550
10-30-4900-XXXX	(4900) - ECON & PHYS DEV	115,700
10-30-4910-XXXX	(4910) - PLANNING & ZONING	130,483
10-40-6110-XXXX	(6110) - LIBRARY	335,700
10-40-6120-XXXX	(6120) - RECREATION	708,500
TOTAL APPROPRIATIONS		6,752,406

SECTION 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT (\$)
10-00-3110-2100	AD VALOREM TAXES-PRIOR YEARS	200
10-00-3110-2118	2020 AD VALOREM TAXES	700
10-00-3110-2119	2021 AD VALOREM TAXES	15,000
10-00-3110-2120	2022 AD VALOREM TAXES – CURRENT YEAR'S TAXES	2,850,700
10-00-3110-2800	PENALTIES & INTEREST	3,000
10-00-3230-0100	LOCAL SALES & USE TAX	1,100,000
10-00-3232-0300	SOLID WASTE DISPOSAL TAX	3,000
10-00-3260-0100	PRIVILEGE LICENSES	200
10-00-3280-0100	VEHICLE TAG FEE	0
10-00-3311-0200	P.I.L.O.T.-HOUSING AUTHORITY	9,000
10-00-3322-0200	STATE - BEER & WINE	20,000
10-00-3324-0200	STATE FRANCHISE TAXES	490,000
10-00-3330-0200	FIRE DISTRICT TAX REVENUE	620,000
10-00-3831-0801	INTEREST ON INVESTMENTS	10,000
10-00-3832-0800	LOAN PROCEEDS	185,000
10-00-3833-0801	FUNDRAISING ADMIN	1,000
10-00-3834-0800	BUILDING/PROP RENTS	5,700
10-00-3837-XXXX	ABC REVENUE	220,000
10-00-3839-0800	MISC. SOURCES	10,000
10-00-3920-0900	SALE OF REAL PROPERTY/ASSET	5,000
10-00-3990-0900	APPROPRIATED FUND BALANCE	327,826
10-10-3431-0301	UNAUTHORIZED SUBSTANCE TAX	1,000
10-10-3431-0400	ARREST FEES & MILEAGE	3,000
10-10-3434-0800	FIRE PREVENTION-PERMITS	500
10-10-3833-0801	POLICE FUNDRAISING	3,000
10-10-3492-0200	GRANT REVENUE	125,000
10-20-3316-0300	POWELL BILL	130,000
10-20-3471-0400	TIPPING FEES - SANITATION	361,080
10-20-3473-0400	STORMWATER FEES	35,000
10-30-3491-0401	ZONING PERMITS	2,000
10-30-3491-0402	SPEC USE PERMITS/ZONING	1,000
10-40-3330-0300	LIBRARY RANDOLPH COUNTY	12,000
10-40-3611-XXXX	LIBRARY REVENUES	7,000
10-40-3612-XXXX	PARKS & REC REVENUES	195,500
TOTAL ESTIMATED REVENUE		6,752,406

SECTION 3: There is hereby levied a tax at the rate of sixty-three cents (\$0.63) per one hundred (\$100) valuation of property as listed for taxes as of January 1, 2021 for the purpose of raising the revenue listed as "Current Year's Taxes" in the General Fund in Section 2 of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of \$460,438,350 and the budgeted amount is based on an estimated rate of collection of 96%.

SECTION 4: The following General Fund Fees are hereby adopted for provision of services by the City for the fiscal year beginning July 1, 2021.

Department	Fee Description	Fee Amount	Unit	Add'l Information
Administration	8.5 X 11 Copy	\$0.25	per page	Black & white
Administration	Miscellaneous Returned Check Fee	\$25.00	per occurrence	
Administration	Privilege License Fee (Alcohol Sales)	15.00	per license	
Administration	Worthville Community Center - Residents	300.00	per day	Free To Senior Citizens Group for meetings
Administration	Worthville Community Center – Non-Residents	400.00	per day	
Administration	Worthville Community Center – Cleaning Deposit	100.00	All Rentals	
Fire Department	Fire Inspection Fee	\$50.00	per occurrence	
Library	Copies	\$0.20	per page	Black/white or color
Library	Library Card Replacement Fee - First Replacement Card	\$1.00	per card	
Library	Library Card Replacement Fee - All Subsequent Cards	\$5.00	per card	
Library	Library Card Replacement Fee - Upgrade from Old RCPL Card	\$0.50	per card	
Library	Late Item Fee ¹	\$0.10	each item per day	
Library	Late DVD/Blu-Ray Disc Fee	\$1.00	each item per day	Max: \$5.00 per checkout
Library	Lost Item or Item Damaged beyond Use ²	RC*	each item	
Library	Locking DVD Case Unusable	\$2.00	each case	
Library	Locking DVD Case Missing (With Cover & Barcode)	\$4.00	each case	
Library	AV Case (audiobook, cd) Missing or Damaged ³	\$1.00	each case	
Library	AV Jacket (DVD, Audiobook, CD) missing with Barcode or damaged	\$2.00	each jacket	
Library	Barcode missing	\$1.00	each barcode	
Library	Book jacket torn or missing	\$1.00	each jacket	
Library	Book damage – crayon/pen/highlights on few pages	\$0.25	per page	
Library	Book damage – crayon/pen/highlights on few pages throughout book	RC*	each book	
Library	Book damage – page torn	\$0.25	each page	
Library	Book damage – multiple pages torn	RC*	each book	
Library	Book damage – spine damaged	RC*	each book	
Library	Book damage (spine not affected) – water damage (slight)	\$0.25	each page	
Library	Book damage (spine not affected) – damage throughout	RC*	each book	
Library	Damaged DVD, Audiobook, or CD ³	RC*	each item	
Library	Magazine Damaged	RC*	each item	
Library	Non-return of Study Room Reservation Holder	\$10.00	each time	
Library	Miscellaneous Programming Fees	City Manager's Discretion		each program
Parks & Rec	Community Center Room Rentals - Senior Room - Applies to All	\$50.00	First 2 hours	
Parks & Rec	Community Center Room Rentals - Senior Room - Applies to All	\$20.00	Each Add'l hour	after first 2 hours
Parks & Rec	Community Center Room Rentals - Basketball Courts - Applies to All	\$50.00	First 2 hours	
Parks & Rec	Community Center Room Rentals - Basketball Courts - Applies to All	\$20.00	Each Add'l hour	after first 2 hours
Parks & Rec	Community Center Room Rentals - Rock Wall Room - Applies to All	\$50.00	First 2 hours	

Parks & Rec	Community Center Room Rentals - Rock Wall Room - Applies to All	\$20.00	Each Add'l hour	after first 2 hours
-------------	---	---------	-----------------	---------------------

¹ All items except for DVDs; Max: \$5.00

Department	Fee Description	Fee Amount	Unit	Add'l Information
Parks & Rec	Community Center Room Rentals - Aerobic Room - Applies to All	\$50.00	First 2 hours	
Parks & Rec	Community Center Room Rentals - Aerobic Room - Applies to All	\$20.00	Each Add'l hour	after first 2 hours
Parks & Rec	Community Center Membership Fees - Adults - Residents	\$15.00	per month	
Parks & Rec	Community Center Membership Fees - Adults - Non-Residents	\$25.00	per month	
Parks & Rec	Community Center Membership Fees - Seniors - Residents	\$10.00	per month	Ages 65+
Parks & Rec	Community Center Membership Fees - Seniors - Non-Residents	\$20.00	per month	Ages 65+
Parks & Rec	Community Center Membership Fees - Couples – Residents ⁴	\$25.00	per month	
Parks & Rec	Community Center Membership Fees - Couples - Non-Residents ⁵	\$35.00	per month	
Parks & Rec	Community Center Membership Fees - Family – Residents ⁶	\$35.00	per month	
Parks & Rec	Community Center Membership Fees - Family – Non-Residents ⁶	\$45.00	per month	
Parks & Rec	Community Center Membership Fees - Single Entry Rate - Residents	\$5.00	per day	
Parks & Rec	Community Center Membership Fees - Single Entry Rate - Non-Residents	\$5.00	per day	
Parks & Rec	Community Center Membership Fees - Specials (All Rates) ⁷		City Manager's Discretion	
Parks & Rec	Soccer Field Rentals - Residents	\$50.00	hour	
Parks & Rec	Soccer Field Rentals - Non-residents	\$75.00	hour	
Parks & Rec	Soccer Field Rentals - Tournaments - Residents	\$250.00	day	
Parks & Rec	Soccer Field Rentals - Tournaments - Non-Residents	\$300.00	day	
Parks & Rec	Baseball Field Rentals - Residents	\$15.00	hour	Lights not included
Parks & Rec	Baseball Field Rentals - Non-Residents	\$20.00	hour	Lights not included
Parks & Rec	Baseball Field Rentals - Residents	\$30.00	hour	lights included
Parks & Rec	Baseball Field Rentals - Non-Residents	\$40.00	hour	lights included
Parks & Rec	Baseball Field Rentals - Tournaments – Residents – 1 field	\$90.00	per day	Lights not included
Parks & Rec	Baseball Field Rentals - Tournaments - Non-Residents – 1 field	\$100.00	per day	Lights not included
Parks & Rec	Baseball Field Rentals - Tournaments – Residents -2 fields	\$160.00	per day	Lights not included
Parks & Rec	Baseball Field Rentals - Tournaments - Non-Residents – 2 fields	\$180.00	per day	Lights not included
Parks & Rec	Baseball Field Rentals - Tournaments – Residents -1 field	\$110.00	per day	lights included
Parks & Rec	Baseball Field Rentals - Tournaments - Non-Residents – 1 field	\$125.00	per day	lights included
Parks & Rec	Baseball Field Rentals - Tournaments – Residents – 2 fields	\$200.00	per day	lights included
Parks & Rec	Baseball Field Rentals - Tournaments - Non-Residents – 2 fields	\$225.00	per day	lights included
Parks & Rec	Baseball Field Rentals - Tournaments - Concession Stands - Residents	\$75.00	per day	
Parks & Rec	Baseball Field Rentals - Tournaments - Concession Stands - Non-Residents	\$90.00	per day	
Parks & Rec	Commerce Square Facility Rentals – Randleman Civic Center – Hughes Room - Residents	\$300.00	per day	
Parks & Rec	Commerce Square Facility Rentals – Randleman Civic Center – Hughes Room - Non-Residents	\$400.00	per day	
Parks & Rec	Commerce Square Facility Rentals – Randleman Civic Center – Ferguson Room - Residents	\$200.00	per day	

Parks & Rec	Commerce Square Facility Rentals – Randleman Civic Center – Ferguson Room - Non-Residents	\$300.00	per day	
Parks & Rec	Commerce Square Facility Rentals – Randleman Civic Center – Each Room – Alcohol Deposit	\$500.00	per day	If alcohol at event
Parks & Rec	Commerce Square Facility Rentals – Randleman Civic Center – Each Room – Cleaning Deposit	\$100.00	per day	All rentals
Parks & Rec	Fire Stone Building- Residents	\$300.00	per day	
Parks & Rec	Fire Stone Building- Non-Residents	\$500.00	per day	
Parks & Rec	Fire Stone Building- Cleaning Deposit	\$100.00	per day	
Parks & Rec	Commerce Square Facility Rentals - Band Stand - Residents	\$100.00	per day	Elec. not included
Parks & Rec	Commerce Square Facility Rentals - Band Stand - Non-Residents	\$150.00	per day	Elec. not included
Parks & Rec	Commerce Square Facility Rentals - Band Stand - Residents	\$125.00	per day	Elec. included

² If portion of a set is damaged, the cost of the entire set will be assessed. ³ Assessed in addition to jacket & barcode fees. ⁴ 2 memberships; each member must be resident

⁵ 2 memberships; price if either member is non-resident

⁶ 4 memberships per household

⁷ Usually done twice; in January and May to promote fitness

Department	Fee Description	Fee Amount	Unit	Add'l Info.
Parks & Rec	Commerce Square Facility Rentals - Band Stand - Non-Residents	\$175.00	per day	Elec. included
Parks & Rec	Commerce Square Facility Rentals - Farmer's Market - Applies to All ⁸	\$0.00	1 space/day	
Parks & Rec	Commerce Square Facility Rentals – All Buildings - Non-Profit Organizations	½ of listed resident price per day		
Parks & Rec	Youth Sports Fees - Basketball (All Ages) - Residents	\$30.00	per person	
Parks & Rec	Youth Sports Fees - Basketball (All Ages) - Non-Residents	\$50.00	per person	
Parks & Rec	Youth Sports Fees - Soccer (All Ages) - Residents	\$30.00	per person	
Parks & Rec	Youth Sports Fees - Soccer (All Ages) - Non-Residents	\$50.00	per person	
Parks & Rec	Youth Sports Fees - Football (All Ages) - Residents	\$30.00	per person	
Parks & Rec	Youth Sports Fees - Football (All Ages) - Non-Residents	\$50.00	per person	
Parks & Rec	Youth Sports Fees - Cheerleading (All Ages) - Residents	\$30.00	per person	
Parks & Rec	Youth Sports Fees - Cheerleading (All Ages) - Non-Residents	\$50.00	per person	
Parks & Rec	Youth Sports Fees - Volleyball (All Ages) - Residents	\$20.00	per person	
Parks & Rec	Youth Sports Fees - Volleyball (All Ages) - Non-Residents	\$30.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall T-Ball (Ages 3-4) - Residents	\$20.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall T-Ball (Ages 3-4) - Non-Residents	\$30.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall Tot-Ball (Ages 5-6) - Residents	\$20.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall Tot-Ball (Ages 5-6) - Non-Residents	\$30.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall C-Ball (Ages 7-8) - Residents	\$20.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall C-Ball (Ages 7-8) - Non-Residents	\$30.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall Baseball (Ages 9-10) - Residents	\$30.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall Baseball (Ages 9-10) - Non-Residents	\$50.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall Baseball (Ages 11-12) - Residents	\$30.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall Baseball (Ages 11-12) - Non-Residents	\$50.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall Softball (Ages 8 & Under) - Residents	\$20.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall Softball (Ages 8 & Under) - Non-Residents	\$30.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall Softball (Ages 10 & Under) - Residents	\$30.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall Softball (Ages 10 & Under) - Non-Residents	\$50.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall Softball (Ages 12 & Under) - Residents	\$30.00	per person	
Parks & Rec	Youth Sports Fees - Spring/Fall Softball (Ages 12 & Under) - Non-Residents	\$50.00	per person	
Parks & Rec	Miscellaneous Community Programs (Comm. events, Fitness Programs, etc.)	City Manager's Discretion		
Planning/Zoning	Zoning Permit Fee	\$40.00	per permit	
Planning/Zoning	Rezoning Application Fee	\$175.00	per application	
Planning/Zoning	Variance/Specialty Use Permit Fee	\$175.00	per permit	
Police	Fingerprinting Fee	\$10.00	per service	
Public Works	Sanitation Fee	\$17.00	per can per month	
Public Works	Extra Garbage Can	\$75.00	per can	
Stormwater	Residential Stormwater Fee	\$2.00	per bill	
Stormwater	Commercial Stormwater Fee	\$10.00	per bill	
Department	Fee Description	Fee Amount	Unit	Add'l Info.

⁸ Vendors must register to sell products prior to setting up

SECTION 5: The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the city government and its' activities for the fiscal year beginning July 1, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this City:

ACCOUNT	DEPARTMENT OR FUNCTION	APPROPRIATION (\$)
60-60-7110-XXXX	(7110) - WATER	1,052,500
60-60-7120-XXXX	(7120) – WATER MAINTENANCE	190,000
60-60-7125-XXXX	(7125) – WASTEWATER MAINTENANCE	258,739
60-60-7130-XXXX	(7130) - WASTEWATER	1,005,000
60-60-9800-XXXX	(9800) - CAPITAL OUTLAY/DEBT SERVICE	205,261
TOTAL APPROPRIATIONS		2,711,500

SECTION 6: It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

DESCRIPTION	AMOUNT (\$)
WATER CHARGES	1,340,000
WATERLINE CONNECTIONS	10,000
WASTEWATER CHARGES	1,300,000
WASTEWATER CONNECTIONS	10,000
INTEREST ON INVESTMENT	0
MISC SOURCES	1,000
LATE FEES	40,000
RETURNED CHECK CHARGE	500
CREDIT CARD FEES	10,000
TOTAL ESTIMATED REVENUES	2,711,500

SECTION 7: The following Water and Sewer Fund Fees are hereby adopted for provision of services by the City for the fiscal year beginning July 1, 2020:

Dept.	Fee Description	Fee Amount	Unit	Add'l Information
Water	Utility Charges - Water – Residential - Base Fee - Inside City Limits ¹	\$21.71	0 - 3,000 gals	Billed every 2 months
Water	Utility Charges - Water – Residential - Consumption Fee - Inside City Limits ¹	\$7.94	per 1,000 gals over first 3,000 gals	Billed every 2 months
Water	Utility Charges - Water – Residential - Base Fee - Outside City Limits ¹	\$43.43	0 - 3,000 gals	Billed every 2 months
Water	Utility Charges - Water – Residential - Consumption Fee - Outside City Limits ¹	\$15.88	per 1,000 gals over first 3,000 gals	Billed every 2 months
Water	Utility Charges - Water – Commercial - Base Fee - Inside City Limits ²	\$21.71	0 - 3,000 gals	Billed every month
Water	Utility Charges - Water – Commercial - Consumption Fee - Inside City Limits ²	\$7.94	per 1,000 gals over first 3,000 gals	Billed every month
Water	Utility Charges - Water – Commercial - Base Fee - Outside City Limits ²	\$43.43	0 - 3,000 gals	Billed every month
Water	Utility Charges - Water – Commercial - Consumption Fee - Outside City Limits ²	\$15.88	per 1,000 gals over first 3,000 gals	Billed every month
Water	Utility Charges - Water – Industrial Rate (7,000,000+ gals avg. per month)	\$11,000.00	per month	Billed every month
Water	Water Tap Fee - 3/4" - City Installed - Inside City Limits	\$1,200.00	per tap	
Water	Water Tap Fee - 3/4" - City Installed - Outside City Limits	\$2,000.00	per tap	
Water	Water Tap Fee - 3/4" - Developer Installed (Subdivisions) - Inside City Limits	\$400.00	per tap	
Water	Water Tap Fee - 3/4" - Developer Installed (Subdivisions) - Outside City Limits	\$600.00	per tap	
Water	Meter Tampering Fee - First Occurrence (All locations)	\$50.00	per meter	
Water	Meter Tampering Fee - Each Additional Occurrence (All locations)	\$100.00	per meter	
Water	Meter Replacement Fee ³	Cost + \$25.00	per meter	
Water	Late Fee - (All locations) - after 5 pm on due date ⁴	\$5.00	per account	
Water	Second Late Fee - (All locations) - after 5 pm on cut-off date ⁵	\$30.00	per account	
Water	Returned Check/Draft Fee	\$25.00	per occurrence	
Water	Services not listed	City Manager's Discretion: minimum: at Cost		
Misc.	Utility Service Deposit - Rental Property - Inside City Limits	\$125.00	per account	Due when account is opened
Misc.	Utility Service Deposit - Rental Property - Outside City Limits	\$175.00	per account	Due when account is opened
Misc.	Utility Service Deposit - All Properties - Inside City Limits (no Social Security Number given)	\$300.00	per account	Due when account is opened
Misc.	Utility Service Deposit – All Properties – Outside City Limits (no Social Security Number given)	\$400.00	per account	Due when account is opened
Misc.	Convenience Fee	\$2.95	per transaction	For bill payments made by credit cards
Wastewater	Utility Charges - Sewer – Residential - Base Fee - Inside City Limits ⁶	\$21.71	0 - 3,000 gals	Billed every 2 months
Wastewater	Utility Charges - Sewer – Residential - Consumption Fee - Inside City Limits ⁶	\$7.94	per 1,000 gals over first 3,000 gals	Billed every 2 months
Wastewater	Utility Charges - Sewer – Residential - Base Fee - Outside City Limits ⁶	\$43.43	0 - 3,000 gals	Billed every 2 months
Wastewater	Utility Charges - Sewer – Residential - Consumption Fee - Outside City Limits ⁶	\$15.88	per 1,000 gals over first 3,000 gals	Billed every 2 months
Wastewater	Utility Charges - Sewer – Commercial - Base Fee - Inside City Limits ⁷	\$21.71	0 - 3,000 gals	Billed every month
Wastewater	Utility Charges - Sewer – Commercial - Consumption Fee - Inside City Limits ⁷	\$7.94	per 1,000 gals over first 3,000 gals	Billed every month
Wastewater	Utility Charges - Sewer – Commercial - Base Fee - Outside City Limits ⁷	\$43.43	0 - 3,000 gals	Billed every month
Wastewater	Utility Charges - Sewer – Commercial - Consumption Fee - Outside City Limits ⁷	\$15.88	per 1,000 gals over first 3,000 gals	Billed every month
Wastewater	Utility Charges - Sewer - Industrial Rate (7,000,000+ gals avg. per month)	\$35,000.00	per month	Billed every month
Wastewater	Tap Fee - 4" - City Installed - Inside City Limits	\$900.00	per tap	
Wastewater	Tap Fee - 4" - City Installed - Outside City Limits	\$1,500.00	per tap	
Wastewater	Tap Fee - 4" - Developer Installed (Subdivisions) - Inside City Limits	\$400.00	per tap	
Wastewater	Tap Fee - 4" - Developer Installed (Subdivisions) - Outside City Limits	\$600.00	per tap	
Wastewater	Services not listed	City Manager's Discretion: minimum: at Cost		

¹ Billed every 2 months per Utility Billing Schedule.

² Billed every month per Utility Billing Schedule.

³ In addition to Meter Tampering Fee, added to customer's bills

⁴ Late fee is added after 5 PM on due date; usually occurs on 15th of utility bill's due month; could vary dependent on how the dates fall.

⁵ Second late fee added after 5 PM on cut-off date; usually occurs on 25th of utility bill's due month; could vary dependent on how the dates fall.

⁶ Billed every 2 months per Utility Billing Schedule.

⁷ Billed every month per Utility Billing Schedule.

SECTION 8: The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a) He/she may transfer between line item expenditures within a department without limitation and without a report to the Governing Board being required.
- b) He/she may transfer amounts between departments, within the same fund. He/she must make an official report on such transfers in excess of \$10,000 at the next regular meeting of the Governing Board.
- c) He/she may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance, as amended.

SECTION 9: Copies of this Budget Ordinance shall be furnished to the City Clerk, to the Governing Board and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the management and disbursement of funds. A copy will also be made available in City Hall and at the City of Randleman website: www.cityofrandleman.com

TOTAL GROSS BUDGET

\$9,463,906

Adopted this, the _____ day of June, 2022.

Gary B. Betts Sr., Mayor

ATTEST:

Connie M. Cross, Interim City Clerk



Summary of financial polices and goals

I. Objectives

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practice of the City of Randleman, North Carolina. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. The main objectives of this policy are:

- To enable the City to protect itself from financial disaster.
- To establish clear and consistent guidelines that promote long-term financial stability.
- To promote the understanding of linking long-term financial planning with day to day operations.
- To direct consideration to the total financial outlook rather than single issue areas.
- To improve short term and long-term financial credit ability by enabling the City to attempt to achieve the highest credit and bond ratings possible.
- To afford the City of Randleman's citizens, Board of Aldermen, and staff an outline for measuring the financial impact of government services.

II. Budgeting Policies and Practices

The City of Randleman has adopted the following policies for budget preparation, presentation, and implementation:

1. The City will adhere to all budgetary statutes and guidelines as set forth in the Local Government Budget and Fiscal Control Act (NC G.S §159-7 through § 159-42.1)
2. The City's proposed budget will be prepared in accordance with all Generally Accepted Accounting Principles.
3. The City's basis of budgeting for all funds will be modified accrual, the same basis of accounting found within the City's audited financial statements.
4. The City's proposed budget will be balanced such that proposed expenditures will not surpass proposed revenues.
5. Budgeted revenues will only be spent for those expenditures for which they are intended (i.e., County Fire Tax within the Fire Department, etc.).
6. Department budgets are reviewed by Department Heads, the Finance Director, and the City Manager prior to the presentation of the proposed budget to the Board of Aldermen. The Board of Aldermen will review the proposed budget prior to its adoption.
7. Staff authorization for budget adjustments, as well as an outline for budget adjustments and amendments will be made within the annual budget ordinance.
8. Debt service payments will be budgeted for following the guidelines presented when the loan was issued or in the respective fund that is responsible for the repayment of the debt and as documented within the City's Debt Policy.
9. In accordance with N.C.G.S 160A-17, funds are to be appropriated to suffice obligations for ongoing contracts.
10. The City's financial policy will be adhered to in development, implementation and management of the annual fiscal year budget.

III. Revenue

I. Revenue Forecasting

Good revenue management involves the ongoing process of reviewing and evaluating all revenue sources to ensure that incomes from each source are optimal. The Board of Aldermen expect that every attempt will be made to project revenues for the annual budget within at least 5% of actual recognized revenues at the end of each fiscal year. These projections should be based on patterns in growth, the underlying economy, and historical trends in collections.

J. Ad Valorem Taxes

As prescribed by North Carolina General Statute 159 (also known as the Local Government Budget and Fiscal Control Act), the Finance Director for the City of Randleman shall estimate revenue from the Ad Valorem Tax levy for the annual budget as follows:

- Total assessed valuation will be estimated based on historical trends, growth patterns, and anticipated new constructions.
- In accordance with state law, the estimated percentage of collections is not to exceed the percentage of levy that was actually collected in the previous fiscal year.
- The Ad Valorem tax rate will be set each year based on the cost of providing general government services, paying debt service requirements as scheduled, and the supplementation of other budgeted revenues in regards to the overall budget. Future revenue requirements will also be given consideration in regards to maintaining service levels as the board sees fit.

K. User Fees

The Board of Aldermen for the City of Randleman sets fees for certain services provided by the City that can be individually identified and in which the costs of these services are directly related to the level of services provided. This allows for the possibility of growth within the City to pay for itself and helps to alleviate burdens placed on current residents to fund said growth. By placing emphasis on user fees over Ad Valorem Taxes, the Board of Aldermen have enabled the following benefits:

- User fees allow for avoidance of subsidization in instances where the service that is provided to citizens are not necessarily provided to the general public.
- User fees allow for the regulating of the facility of certain services.
- User fees are paid by all users for their respective services, including those that are exempt from paying property taxes.
- User fees for certain services can be justified on the basis of equity and efficiency, by producing information on the demand level for services and by helping to make the connection between the amount paid and the service received.
- User fees, at a minimum, should cover at least 50% of the service they are being charged to provide.

L. Donations

Donations will be spent only toward the intent for which they were given.

M. One-Time Revenues

One-time or other special revenues will not be used to finance continuing City operations but will instead be used for the purpose they were received for or for funding special projects, when permitted.

N. Utility Fees

The City reviews and updates its fee schedule as needed from time to time. Water and Sewer rates will be set at the appropriate levels to enable the Water and Sewer Fund to be self-supporting.

O. Grant Funding

The City of Randleman will adhere to its adopted Grant Policies and Procedures in reference to applying for grants, funding received from grants, and the expending of those funds. Highlights of that policy are set forth:

The City of Randleman may use grant funding for a variety of purposes that include but are not limited to:

- Funding current City operations (services, positions, etc.)
- Departmental long-range plans
- Capital Projects
- Other projects or activities that address the mission and goals of the City

City staff will pursue opportunities for grant funding as they arise. Application will be made after the grant is determined by the City Manager to be compatible with the City's programs, objectives, and goals. If the City Manager deems the potential grants to be compatible, the respective grant will be presented to the City of Randleman's Board of Aldermen for consideration prior to formal application being made. If funds are awarded for approved grants, they will be accepted after Board review and action, including the creation of the appropriate line items, as well as the approval of any associated budget amendments to account for the collection and expending of said funds.

IV. Debt

P. Uses of Debt

Debt will be used to finance capital projects or for purchase of equipment that provide value to current and future citizens. The City of Randleman will not use debt proceeds for operational needs.

Q. Terms and Structure of Debt

When debt is deemed necessary, it is the expectation of the City of Randleman to put as little strain on operations, while maintaining low interest payments, as possible. The following are to serve as a guideline to how debt is to be termed and structured:

- Capital projects shall only be financed for a period not to exceed the estimated useful life of the project.
- Non-utility debt will normally have a term of 20 years or less.
- Utility debt will normally have a term of 30 years or less.
- The City will seek the best financing type, debt structure and timeframe for each financing need based on the flexibility to meet the project needs, timing, tax or rate payer equity and lowest interest cost.
- Case financing (pay-as-you-go) is a component of the capital program that contributes to the financial integrity of the City.

R. Debt Capacity

The City of Randleman's debt capacity for general obligation debt is defined by North Carolina General Statute 159-55 as limited to eight percent of the City's assessed property values. The Board of Aldermen for the City of Randleman have directed that the City's total debt including interest for the General Fund is not to exceed 3% of assessed property values. The ratio of budgeted Debt Service Expenditures as a percent of budgeted Total Governmental Fund Expenditures should not exceed 15%.

The City will set utility rates and fees for the enterprise fund as to achieve a debt service coverage ratio of at least 1.10 times or greater. The debt service coverage ratio is calculated by dividing net revenue by debt service principal and interest. Net Revenue is calculated by subtracting operating expenses

(minus depreciation) from operating revenues. These equations are exhibited below:

- $\text{Operating Revenues} - \text{Operating Expenses without Depreciation} = \text{Net Revenue}$
- $\frac{\text{Net Revenue}}{\text{Debt Service Principal and Interest}} = \text{Debt Service Coverage Ratio}$

V. Fund Balance

S. Overview and Purpose

The purpose of having a well-established Fund Balance policy is to provide guidelines to set a reasonable Fund Balance level that is to be maintained for the City of Randleman's major funds, describe the circumstances under which the City can decrease the balances below the reasonable Fund Balance levels, and describe the procedures to be followed on restoring the fund balance levels to their reasonable levels. The Fund Balance levels that the City refers to in the policy are the Unreserved or Undesignated Fund Balance. This type of Fund Balance refers to the funds that remain available for appropriation by the City of Randleman's Board of Aldermen after all commitments for future expenditures, required reserves (as defined by State Statutes), and previous Board of Aldermen designations have been calculated. The City will define these remaining amounts as "Available Fund Balance."

T. General Fund

At the close of each fiscal year, the City of Randleman's General Fund Available Fund Balance is not to be less than 25% of actual General Fund net expenditures without formal consent from the Board of Aldermen. 25% was chosen because it is over three times the bare minimum amount (8%) recommended by the Local Government Commission to be retained by local governments

The Board of Aldermen may, from time-to-time, utilize the Available Fund Balance that may make it fall below the 25% policy for the following: declared fiscal emergencies such as a drastic unanticipated revenue shortfall, dealing with a natural disaster or other similar event that threatens the health, safety and wellbeing of the City's residents, financial opportunities to enhance the City of Randleman, or other such universal purpose as to protect the long-term fiscal security of the City of Randleman. In such circumstances, after the level of Available Fund Balance has been calculated as part of the closing-out process for the fiscal year (usually done with the annual audit process), the Board of Aldermen will adopt a plan as part of the following year's budget process to restore the Unassigned Fund Balance to the policy level within 24 months from the date of the budget adoption. If restoration cannot be accomplished within such time period without severe hardship to the City,

then the Board of Aldermen may establish a different but appropriate time period, as it sees fit.

After the level of Available Fund Balance has been calculated as part of the closing-out process for the fiscal year, any monies that are available above 40% Available Fund balance may be allocated for appropriation by the Board of Aldermen, as they see fit.

VI. Financial Operations and Reporting

U. Accounting and Fiscal Reporting

The City of Randleman will establish and maintain its accounting systems according to North Carolina General Statute 159 also known as the “Local Government Budget and Fiscal Control Act.” While following N.C.G.S 159 and all of its subchapters, the City will also hold its records and reporting to be in accordance with all Generally Accepted Accounting Principles (GAAP) and with all Governmental Accounting Standards Board (GASB) statements.

Financial systems will be maintained and reviewed to monitor expenditures and revenues. The City of Randleman places emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls. These controls are to be designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, such as the annual budget ordinance and the Comprehensive Annual Financial Report (CAFR), as well as maintenance of accountability of assets.

Per N.C.G.S. 159-34, an annual audit will be performed by an independent certified public accounting firm which will issue an opinion on the annual financial statements, with a management letter detailing areas that need improvement if required. The Finance Director is instructed to evaluate and select auditing services through a competitive bidding process at a minimum of every three years. Full disclosure is to be provided in all regulatory reports, financial statements, and bond representations.

The City will maintain the number of funds and accounts necessary for proper and accurate records, as determined by the Finance Director, for proper accounting and management purposes. The City may maintain the types of funds as outlined in N.C.G.S. 159-26, as deemed appropriate for the City by the Finance Director.

V. Operational Cash Management

Pre-audits

Per N.C.G.S. 159-28 (a), “no obligation may be incurred...unless the budget ordinance includes an appropriation authorizing the obligation *and* an unencumbered balance remains in the appropriation sufficient to pay in the current fiscal year the sums obligated by the transaction...” To abide by this statute, for each obligation presented to the City, the Finance Director (or Deputy Finance Director) must check to see if there is an appropriation in the budget ordinance, check to see if sufficient funds remain in the appropriation to cover the amount of the obligation, and affix a signed pre-audit certificate (found in N.C.G.S. 159-28(a)) to any purchase orders as assigned per the City’s Purchasing Policy or contracts associated with the obligation. Exempted from this policy are obligations approved by the Local Government Commission, Payroll expenditures (including associated benefits for employees), and Electronic transactions (such as obligations paid for by credit card or electronic check (e-checks)).

Cash Disbursements

The City will make disbursements in accordance with N.C.G.S. 159-28 and the City’s adopted Purchasing Policy. Disbursements will be made shortly in advance of or on the agreed-upon contractual date of payment unless earlier payment provides a greater economic benefit in favor of the City of Randleman. All invoices must be approved by the Finance Director or his or her designee prior to payment. Proper documentation will be required prior to the disbursement of funds. This documentation will be maintained to meet all GAAP, GASB, auditing standards, and town policies. The Finance Director or his or her designee has the right to request additional information and or documentation from departments, as needed to determine whether or not an invoice is to be paid. Disbursements are to be made using the method(s) considered most efficient at the discretion of the Finance Officer or his or her designee, as approved by the Board of Aldermen.

Per N.C.G.S. 159-25(b), checks are to be dually-signed through a combination of two signatures by the Finance Director or appointed Deputy Finance Director, and countersigned by another official of the local government designated by the governing board. The City of Randleman’s Board of Aldermen has

designated the Mayor for this role. Payroll disbursements are to be in accordance with all federal and state regulations, rules and laws and by the City's Personnel Policy.

With regards to escheats, the City will follow all rules and regulations as directed by North Carolina General Statutes.

Receipts

The City of Randleman will be collected and deposited as expediently as reasonably possible, as determined by the Finance Director, to provide secure handling of incoming monies and to move these funds into interest earning accounts and investments. All incoming funds will be deposited daily, per N.C.G.S. 159-32, and are allowed to be received in the most efficient means possible.

Banking Relations

The City of Randleman through the discretion of the Finance Director will evaluate banking service providers on a regular basis to ensure the City is receiving the services deemed necessary to operate at a competitive rate. The City will maintain the number of bank accounts as deemed necessary by the Finance Director to facilitate the movement and investment of funds. Deposits may be pooled in accordance with North Carolina General Statutes. The State Treasurer of North Carolina is responsible for enforcing standards of minimum capitalization for all pooling method financial institutions. North Carolina local governments, in turn, rely on the State Treasurer to monitor those financial institutions. The City will analyze the financial soundness of all financial institutions that it uses. When designating official depositories and the verification of properly secured deposits, the City of Randleman will comply with the North Carolina General Statutes.

Collections

The City of Randleman will follow through with the collection on delinquent customer accounts using any manner readily available and as allowed by North Carolina General Statutes. These manners include the North Carolina

Debt Set-off Program and the use of a third-party collection agency. After all collection efforts are exhausted and after considering legal time limits for all collection methods, delinquent balances may be written off at the discretion of the Finance Director. Fees for collection delinquency are reviewed annually and are included with the City of Randleman's Fee Schedule. City Staff has the authority to suspend all utility services in connection with an unpaid customer account. Service may be resumed once the outstanding balance is paid in full.

Internal Control and Compliance

The City intends to maintain a system of internal controls, as developed by the Finance Director, that ensures complete, accurate and timely financial records as well as creates a business system that properly captures and reports financial related information. The Finance Director will provide clarification from time-to-time on City financial-related policies and procedures and other regulatory and statutory requirements. Per the Personnel Policy, positions deemed as critical for financial purposes will be subject to background checks.

VII. Investments

It is the policy of the City of Randleman to retain capital and invest publicly held funds in a manner which provides the highest investment return with the highest level of security while maintaining the daily cash flows requirements of the City and conforming to all State statutes that govern the investment of public funds. This investment policy applies to all financial assets in the City's investment portfolio, including debt proceeds.

The Finance Director will oversee the investment of all funds held by the City of Randleman according to the following:

1. Primary significance will be given to the preservation of capital with secondary significance given to the generation of income and capital gains.
2. Staff, in acting in accordance with written procedures, state statutes, and through the exercise of due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes. This provision is provided that any deviations are reported to the governing board immediately and action is taken to control adverse developments.
3. The City will make every effort to maintain a diversified investment portfolio according to security type and institution.
4. The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating needs and requirements which may be reasonably anticipated through the use of structured maturities and marketable securities. Essentially, the City will not invest funds in long term that inhibit operations without reasonably structuring the investments to maintain a sufficient level of readily available funds.
5. The Finance Director will maintain a list of financial institutions authorized to provide investment services to the City of Randleman. Such institutions include banks maintaining an office in the State of North Carolina and securities brokers and/or dealers classified by the New York Federal Reserve as primary dealers. Preference will be given to banks that hold office within the city limits of the City of Randleman.
6. The Finance Director is responsible for establishing and maintaining a system of internal controls designed to ensure that the assets of the City are protected from loss, theft, or misuse.

7. Officials and employees involved with the investment process will refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.
8. Investment officials will disclose to the Finance Director any material financial interests in financial institutions that conduct business within the City of Randleman, and they will further disclose any large personal financial and/or investment positions that could be related to the performance of the City's investment portfolio.

I. Capital Improvement Planning

The City of Randleman shall develop a five-year Capital Improvement Plan and review and update the plan annually during its budget process. The Plan shall adhere to the following guidelines:

1. Capital Projects that are included in the Capital Improvement Plan will specifically advance one or more of the Board of Aldermen's Strategic Priorities, as adopted from time-to-time.
2. The Capital Improvement Plan will generally address those capital assets with a value of \$15,000 or more and a use life of a minimum of 3 years.
3. The City will identify both the projected costs and the potential sources of funding for each capital project within the plan.
4. The Capital Improvement Plan shall incorporate existing needs as well as projections for future capital expenditures necessitated by changes in population, development, or in the economic base of the City of Randleman.
5. The Capital Improvement Plan will be incorporated into the development of the annual operating budget.
6. Future operating and maintenance costs associated with new capital improvements will be projected and included in operating budget forecasts. This is to be in addition to any debt obligations that are estimated to be incurred.
7. The City's assets are to be maintained at a level adequate to protect the City's capital investment, to preserve the asset's ability to perform its intended purpose, and to minimize future maintenance and replacement costs.
8. Each year, the City will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. With this projection, a maintenance and repair schedule will be developed and adhered to and related expenditures should be justified according to the budget document.
9. The City will attempt to determine the least costly and most flexible financing method for all new projects.



GLOSSARY OF TERMS

- Adopted Budget - the official expenditure plan adopted by the Board of Aldermen for a fiscal year.
- Ad Valorem Taxes - usually referred to as Property Taxes; for many governments, it is the single largest revenue source. Taxes are levied at the stated tax rate for both real and personal property according to the valuation.
- Amortization - the process of paying off a debt (often from a loan or mortgage) over time through regular payments.
- Amortization Schedule - a table detailing each periodic payment on an amortizing loan.
- Appropriated Fund Balance - revenue appropriated from existing fund balance to help expenditures in a given year.
- Appropriation - an authorization by the governing board to make expenditures and incur obligations for specific purposes.
- Assessed Valuation - the total value established for real property and used as the basis for levying property taxes.
- Balanced Budget - when the sum of estimated net revenues and appropriated fund balance in each fund is equal to appropriations in that fund. The State of North Carolina requires municipalities to pass a balanced budget annually.
- Budget - a comprehensive financial plan of operation for a specified period of time containing an estimate of proposed expenditures and the means of financing them. In the State of North Carolina, it is required by law that a balanced budget be produced.

- Budget Calendar - the schedule for completion of the various tasks involved in the preparation, submission, and adoption of the fiscal year annual operating budget for the City.
- Budget Message - a written transmittal contained in the proposed budget document prepared by the City Manager and addressed to the governing board which contains the City Manager's views and recommendations on the City's operation for the coming fiscal year.
- Budget Ordinance - the legal document approved by the governing board that establishes the spending authority for the City.
- Capital Asset - tangible items that have a significant value of \$3,000 or greater and a useful life of one year or more.
- Capital Improvement Plan {CIP} - a short-range plan, usually five to ten years, which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan.
- Capital Outlay - budgeted expenditures of \$3,000 for tangible items with a useful life of at least one year.
- Capital Project - projects dealing with major construction and acquisitions that are not anticipated to be completed within a fiscal year and help to maintain or improve a city asset.
- Capital Project Fund - a fund used to account for expenditures for major construction and acquisition projects that are not accounted for in other funds and are not anticipated to be completed in one year.
- Capital Expenditures - money spent on acquiring or maintaining fixed assets, such as land, buildings, and equipment of \$5,000 or more.

- Debt Service - monies required for payment of principal and interest and other associated expenses on outstanding debt.
- Department - a major operating budget area of the City, which includes overall management for a respective activity or group of related activities.
- Effluent- Cleaned wastewater which flows out of the treatment plant.
- Encumbrance - an obligation in the form of a purchase order of a contract, which is chargeable to an appropriation and for which a part of the appropriation is reserved. An encumbrance becomes an expenditure when paid.
- Enterprise (Proprietary) Fund - a fund established to account for the operation of facilities and services that are entirely or predominantly financed through user charges.
- Expenditure - the amount paid for goods delivered and services rendered.
- Fiscal Year (FY) - a twelve-month period of time to which the annual budget applies. North Carolina law dictates that local government's fiscal years are from July 1 through June 30.
- Fixed Asset - tangible property owned by the City that has a monetary value of \$3,000 or greater and has a useful life of one year or more.
- Fund - an independent accounting entity with a self-balancing set of accounts.

- Fund Balance -the excess of a fund's assets and revenues over its liabilities, reserves and expenditures at the close of a fiscal year.

- GAAP (Generally Accepted Accounting Principles) - Accounting principles that are commonly used in preparing financial statements and generally accepted by accounting practices. The source of GAAP for state and local governments is the Governmental Accounting Standards Board.

- GASB (Government Accounting Standards Board) - the source of GAAP (Generally Accepted Accounting Principles), use by state and local governments in the United States.

- General Fund - used to account for the ordinary operations of the City, which are financed through taxes, other general revenues, contributions, transfers, and reimbursements from other funds. Unless legally obligated to
- Governmental Fund - segregations of financial resources. Expendable assets are assigned to the various governmental funds and current liabilities are assigned to the fund from which they are to be paid. The difference between governmental fund assets and liabilities, the fund equity, is referred to as Fund Balance.

- Influent - Untreated wastewater when it flows into the treatment plant.

- Installment Agreement Financing - a type of financing agreement or loan that is repaid over time with a set number of scheduled payments; the term of the loan may vary.

- Inter-fund Transfer - transfers of money between accounting funds as authorized by the Governing Board.

- Intergovernmental Revenue - revenue received by the City from federal, state, and/or county agencies.

- LGBFCA (Local Government Budget and Fiscal Control Act) - North Carolina General Statute 159, Article 3; controls how local governments budget and spend money.
- Line Item - a unit of budgeted expense used to classify expenditures by item or category.
- Local Government Commission (LGC) - The Local Government Commission was established by legislation to provide assistance to local governments and public authorities in North Carolina. It is staffed by the Department of State Treasurer and approves the issuance of debt for all units of local government and assists those units with fiscal management
- Modified Accrual Accounting - Method of accounting under which revenues are recognized in the period that they become available and measurable, and expenditures are recognized in the period the associated liability is incurred. Most government accounting follows this method. It is also referred to as modified cash basis accounting.
- NC DENR (NC Department of Environment and Natural Resources) - State of North Carolina department that handles the management of environmental and natural resources including water quality, air quality, coastal management, fisheries, energy resources, water infrastructure and more. The Department is now referred to as the North Carolina Department of Environmental Quality (NC DEQ).
- NCGS (North Carolina General Statutes) - laws that govern the State of North Carolina.
- NCLM (North Carolina League of Municipalities) - a nonpartisan association of municipalities in North Carolina whose mission is to promote good government by offering non-partisan advocacy and other services for over 540 municipalities in North Carolina.

- Operating Budget - the City's financial plan for its operation for the fiscal year that outlines the proposed expenditures and revenue estimates to finance the expenditures.
- Operating Expenses - funds, not including capital outlay, allocated for the day-to-day operations of the City's services.
- Operating Revenues - revenues associated with the business activities of an organization. The City of Randleman's operating revenues are comprised of collections of water and sewer charges.
- Ordinance - a legislative enactment by the Governing Board. It has the full force of law within the City if it is not in conflict with any higher law.
- PTRWA (Piedmont Triad Regional Water Authority) -the major water supplier to the City of Randleman.
- Property Tax - an annual tax levied by the Governing Board on the value of real property to fund General Fund expenditures. The amount of revenue budgeted for in the annual budget ordinance is calculated by taking the tax value of the real property, dividing it by 100, multiplying it times the tax rate and then times the collection percent.
- Proprietary Fund - funds that are used to account for a government's on-going activities which are found in private businesses or the private sector. These funds have their own set of revenue and expense accounts.
- Revaluation - occurs when county tax collectors update the values of taxable real property periodically. Revaluation must occur at a minimum of every 8 years in the State of North Carolina.

- Revenue - income received by the City from various sources used to finance its operations.

- Revenue Neutral Property Tax Rate - defined by NCGS as the rate that is estimated to produce revenue for the next fiscal year to the revenue that would have been produced for the next fiscal year by the current property tax rate if no reappraisal had occurred.

- SRF {State Revolving Fund) - a fund operated by the State of North Carolina's Department of Environmental Quality that provides money to water and wastewater providers and enables them to receive loans for water and wastewater projects at low or no interest.

- Tax Base - the total assessed valuation of real property within the city limits.

- Tax Levy - the total amount of revenue to be raised from the property tax levied by the governing board in the annual budget ordinance.

- Tax Rate - the amount of tax per \$100 of assessed valuation levied by the governing board.

- User Charges - the payment of a fee for receipt of a service provided by the City.

- Valuation - the tax value of real property as determined by the county tax assessors.

