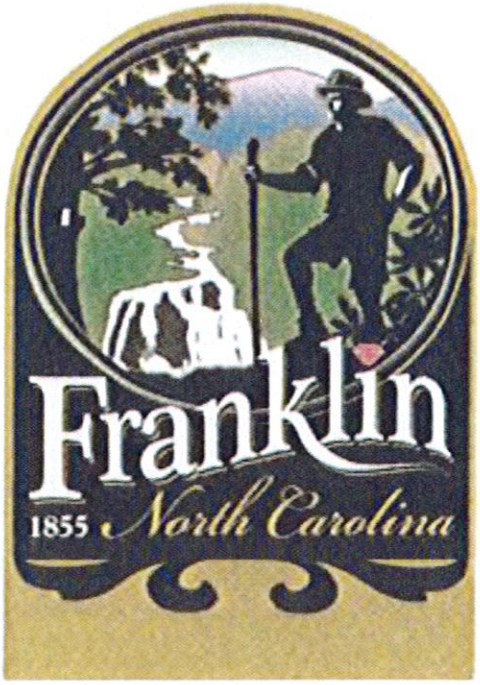
Town of Franklin

Budget



Fiscal Year

2021-2022

TOWN OF FRANKLIN

Post Office Box 1479
Franklin, North Carolina 28744
(828) 524-2516

TOWN OF FRANKLIN, NORTH CAROLINA

Budget Ordinance

For the Fiscal Year Ending June 30, 2022

BE IT ORDAINED, The Town Council of Franklin, Macon County, North Carolina that the accompanying budget is adopted in accordance with the applicable general statutes of the State of North Carolina for the fiscal year ending June 30, 2022.

BE IT FURTHER ORDAINED, that there hereby be levied the following rate of tax on each one hundred dollars ($100) valuation of taxable property, as listed for taxes in January 1, 2021, for the purpose of raising the revenue from current year property tax as set forth in ad valorem tax revenue, and in order to assist, along with other anticipated revenues, in financing the appropriations per the accompanying budget.

General Fund (for general expenses incident to the proper government of the Town) 0.32

Total rate per $100.00 valuation of taxable property 0.32

SECTION 1. The Town Manager and/or Finance Officer are hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

a) The Finance Officer may transfer amounts between objects of expenditure within a department.

b) The Town Manager may transfer amounts between departments, as defined above, with a subsequent report to the Town Council, recorded in the minutes.

c) The funding for approved reclassifications may be transferred from the budgeted reserve with the approval of the Town Manager.

d) No revenues may be increased, no funds may be transferred from the Contingency account in the General Fund or Capital Projects Funds, and no transfers may be made between funds unless formal action is taken by the Town Council.

SECTION 2. The Town Manager is hereby authorized to accept grant funding which has been previously approved for application by the Town Council, including any local match involved. The Town Manager is authorized to execute any resulting grant documents. Also, the Town Manager is authorized to enter into contracts for purchases of apparatus, supplies, materials, or equipment as described in G.S. 143, Section 8 up to the limits stated therein for informal bidding which are within budgeted appropriations. The Town Manager is authorized to enter into routine service contracts in the normal course of town operation within budgeted appropriations. Change Orders for capital project contracts must be approved by the Town Council.
All contracts authorized by this ordinance are approved for signature by the Mayor of the Town Council, Town Manager, and/or the Clerk to the Town Council as appropriate, as well as pre-audited by the Finance Officer.

SECTION 3. Copies of this Budget Ordinance shall be furnished to the Clerk of the Town Council and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this _____ day of June, 2021.

_____
Mayor, Town of Franklin, NC

Attested:

_____
Clerk, Town of Franklin, NC

TOWN OF FRANKLIN

Post Office Box 1479
Franklin, North Carolina 28744
(828) 524-2516

Town Manager's Budget Message
Fiscal Year 2021-2022

The Town of Franklin endured uncertain economic times this past year. However, due to financial diligence by Mayor Scott, Town Council and Town Staff the Town of Franklin is in a strong economic position. Sales tax revenue is projected to increase $100,000.00. However, the Town of Franklin should continue to monitor investment earnings in General Fund and the Water and Sewer Fund. Investment earnings in both General and Water/ Sewer have been decreased to give a representation of what is expected to be collected. The Town should also continue to plan for unexpected revenue loss at the state and federal level. This budget allots $20,000.00 in contingency in anticipation of unexpected revenue loss or unexpected expenditures.

The Town of Franklin continues to operate in sound financial condition due to a healthy fund balance. At the close of fiscal year 2019-2020 the available fund balance as a percentage of expenditures of general fund was at eighty-two (82) percent. This is an increase of four (4) percent since the close of fiscal year 2018-2019. Overall, general government revenues are expected to remain the same. Based on current estimate general fund revenues are projected at $4,371,043. This budget includes an appropriation in general fund of $221,780.00 for Powell Bill. This budget also recommends a one (1) time appropriation from general fund balance of $418,736.00. This budget is balanced on the current tax rate of thirty-two ($0.320) cents per one hundred dollars ($100) of valuation. The current tax rate is recommended for Fiscal Year 2021-2022. The Town of Franklin currently has a tax collection rate of ninety-five (95) percent.

Personnel:
This budget allots for a performance-based payment for most full-time positions. Part-time and probationary employees are not eligible for a performance-based payment. The performance-based payment is a one-time payment based on the Town's evaluation policy and is suggested for December 2021. This budget includes a two (2) percent cost of living adjustment (COLA) for fiscal year 2021-2022. Life insurance premiums are expected to remain at current budgeted rates. The Town's health insurance is expected to increase by ten (10) percent. The Town's paid portion of dependent coverage for Fiscal Year 2021-2022 will be thirty-two (32) percent for spouse, fifty-three (53) percent for child/children and forty-eight (48) percent for family. Dental insurance is projected to remain at current budgeted rates. Property and workers compensation premiums are expected to increase by five (5) percent.

This budget includes one (1) new full-time position in the Planning Budget for a Code Enforcement Officer. This position is budgeted at the rate of a sworn Police Officer and includes all benefits.
This position is recommended due to the increased number of dilapidated buildings and homes in the Town of Franklin. This position would enforce all code violations for the Town of Franklin.

Economic Development:
In Fiscal Year 2021-2022, $10,000.00 has been budgeted for economic development. This is accounted for in the Governing Board budget.

Other Professional Services:
This budget allots $20,000.00 for a peer support position in partnership with Macon County. This is accounted for in the Governing Board Budget.

The Streets Department is budgeted $23,000.00 for the completion of an ADA Transition Plan. This plan is State mandated and must be completed before June 30, 2022.

Water and Sewer Administration is budgeted $25,500.00 for a Water and Sewer Financial Analysis Zoned Rate System.

Capital Projects:

The Town will be working on securing funding for phase two of the Water Treatment Plant Upgrade and Expansion in fiscal year 2021-2022. This budget also addresses needs in the Town's Water and Sewer Comprehensive Improvements Plan (CIP). Please see below CIP projects for fiscal year 2021-2022.

- Replacement of two-hundred (200) water meters. Total cost is $80,000.00
- East Franklin Pump Station improvements. Total cost is $159,000.00
- Crane Circle/Lakeside Drive Sewer Line replacement. Total cost is $515,000.00
- Clyde Street Water Line replacement. Total cost is $552,000.00
- Allman Drive Water Line replacement. Total cost is $8,000.00
- Apple Tree Water Line replacement. Total cost is $12,000.00

Capital Outlay Equipment:

The IT Department needs to upgrade the Key Scan System. Funds have been budgeted at $23,129.00 for this upgrade. Also, the IT Department needs to purchase SAN Hard Drives. Funds have been budgeted at $12,800.00 for this purchase.

The Facilities budget allots $7,800.00 for Tax Software Upgrade.

Wastewater Treatment Plant needs to purchase a conversion kit for converting the belt drive and an aerator. The total cost for this is $13,127.00

Water Treatment Plant needs to purchase a Forklift. The total cost for this is $17,000.00.

Capital Outlay Improvements:

Funds have also been budgeted for sidewalk repair and replacement. For Fiscal Year 2021-2022 the Town plans to address several areas in Town that are in dire need of repair and replacement. These areas include the following:

- Harrison Avenue replacement of 630 LF of sidewalk. From 303 Harrison Ave to Courtney Lane.
- Maple Street replacement of 1,100 LF of Sidewalk.
- Installation of ADA Compliant Curb Ramps at East Dogwood
- Installation of ADA Compliant Curb-Ramps and Crosswalk at Dan Street

Capital Outlay Vehicles:

Police Department will be replacing two (2) patrol vehicles. The total cost for the vehicles is $62,000.00.

Public Works will be replacing one (1) fleet vehicle. This budget allots $35,000.00 for this purchase.

Building Maintenance:

The Facilities budget accounts for upgrading to LED lights in Town Hall. This budget allots $2,800.00 for this upgrade.

Public Works will be upgrading to LED lights at their facility. This budget allots $5,100.00 for this upgrade.

Debt Service:
All debt payments are budgeted as required by law. General debt service principal is budgeted at $134,044.00 and interest at $9,406.00. Fire Department debt service principal is budgeted at $40,000.00 and interest at $8,071.00. Water and Sewer's debt service principal is budgeted at $855,844.00 and interest at $138,594.00.

SunTrust loan for General, Water, and Sewer projects were entered into in 2012 and will be paid in 2024. The current total loan amount for SunTrust is $1,479,000.

United Community Bank loan was entered into 2020 and will be paid in 2030. The current total loan amount for United Community Bank is $444,410.17.

Bank of America for Water and Sewer projects was entered into in 2010 and will be paid in 2025. The current total loan amount for Bank of America is $1,099,350.57.

State Revolving Loan for Wastewater Treatment Plant was entered into in 2013 and will be paid in 2033. The current total loan amount for this project is $3,373,814.60.

State Revolving Loan for Water Treatment Plant was entered into in 2018 and will be paid in 2038. The current total loan amount for this project is $2,766,593.70.

By Department:
Franklin Fire Department: Based on current estimate fire tax revenues are projected at $939,647.00 for fiscal year 2021-2022. The Fire Department's current property tax rate is ($0.0545) cents per one hundred dollars ($100) of valuation. The current property tax rate is recommended for fiscal year 2021-2022 budget. Based on the current fire tax rate a modest appropriation from fund balance of $15,615.00 will be needed for fiscal year 2021-2022. Also, fire call pay for volunteers is expected to remain at current rates. Current rates are $10.00 for medical calls and $12.00 for base fire calls with a two (2) dollar increment based on certifications with a maximum allowance of twenty (20) dollars per call. A one-time bonus of $100.00 for each volunteer member of Franklin Fire and Rescue is budgeted and suggested for December 2021.

Water and Sewer Department: Funds are budgeted in the amount of $674,000.00 for Capital Outlay Distribution Sewer Line improvements. East Franklin Pump station is budgeted at $159,000.00 for replacement.
Funds are also budgeted in the amount of $515,000.00 for Crane Circle/ Lakeside Side Drive Sewer Line. Capital Outlay Distribution Water Line improvements are budgeted in the amount of $572,000.00. Clyde Street Water Line replacement is budgeted at $552,000.00. Allman Drive Water Line replacement is budgeted at $8,000.00. Apple Tree Water Line replacement is budgeted at $12,000.00. All of the above referenced projects are part of the Town's Capital Improvements Plan (CIP). The basin at the water plant only needs to be cleaned every five (5) years. However, this budget allots funding of $30,000.00 this fiscal year. The reason for this is to continue a reserve account for this project in preparation for cleaning the drainage basin in the future. The total estimated cost to clean the drainage basin is $150,000.00.

Water and Sewer Rates:
The Town continues to experience slow growth in water and sewer revenues. It is paramount that the Town of Franklin ensures water and sewer revenues can sustain expenditures and debt service payments in order to maintain existing infrastructure along with future water and sewer infrastructure.
Based on current estimates water and sewer revenue combined are projected at $5,211,972.00 for Fiscal Year 2021-2022. A modest appropriation from water and sewer retained earnings of $1,517,772.00 is recommended. Withers-Ravenel completed a detailed water and sewer rate analysis in April 2020. In order to maintain the existing infrastructure, upgrade/expand of phase two (2) for the Water Treatment Plant, and fund the Town's Comprehensive Improvements Plan, a modest water and sewer rate increase is recommended. A three (3) percent rate increase is recommended for water and sewer for fiscal year 2021-2022. The proposed rate increases only affect base and volume charges but not tap, connection, or other miscellaneous charges.

The Town of Franklin should consider financing for the Clyde Street Water Line replacement in the amount of $552,000.00 and for Crane Circle/Lake Side Drive Sewer Line replacement in the amount of $515,000.00. Both of these Capital Projects are desperately needed for the future development on that area of Town. The Town of Franklin should also consider using some money from the American Rescue Plan to go towards these two (2) projects.

Manager Budget Cuts

The Streets Department requested funding for plantings and a water feature in the roundabouts located on Womack, Maple, Porter and Depot Street. The Streets Department solicited proposals for these projects and the total was $50,000.00. This total included a water feature at Womack Street roundabout, electrical boxes in all four (4) roundabouts and plantings in all four (4) roundabouts. However, due to budget constraints funding was cut for these projects. The Town of Franklin should consider using money form the American Rescue Plan to go towards these projects.

Conclusion:

This budget for Local Fiscal Year 2021-2022 is balanced as required by law and continues to provide existing services while meeting the governing board's priorities and policies. The total proposed budget for Fiscal Year 2021-2022 is $10,522,662.00. The proposed budget for fiscal year 2021-2022 addresses long term infrastructure planning and capital necessities for the Town of Franklin while maintaining a healthy fund balance and providing quality services in a cost-effective manner.

Sincerely,

Summer Woodard
Town Manager

TOWN OF FRANKLIN, NORTH CAROLINA				
Budget for the Year Ending June 30, 2022				**EXHIBIT A**
Revenues:	**General Fund**	**Fire Dept Fund**	**W & S Enterprise Fund**	**Total**
Ad Valorem Taxes	$ 1,961,527.00	$ -	$ -	$ 1,961,527.00
Other Taxes	$ 870,000.00	$ 845,100.00	$ -	$ 1,715,100.00
Unrestricted Intergovernmental	$ 450,000.00	$ -	$ -	$ 450,000.00
Restricted Intergovernmental	$ 261,000.00	$ -	$ -	$ 261,000.00
Liceneses and Permits	$ 6,500.00	$ -	$ -	$ 6,500.00
Sales and Services	$ -	$ -	$ 3,628,200.00	$ 3,628,200.00
Other Revenues	$ 181,500.00	$ 78,932.00	$ 66,000.00	$ 326,432.00
Total Anticipated Revenue:	**$ 3,730,527.00**	**$ 924,032.00**	**$ 3,694,200.00**	**$ 8,348,759.00**
Fund Balance Appropriated- General	$ 418,736.00	$ -	$ -	$ 418,736.00
Fund Balance Appropriated- Powell Bill	$ 221,780.00	$ -	$ -	$ 221,780.00
Fund Balance Appropriated- Fire		$ 15,615.00		$ -
Retained Earnings Appropriated	$ -	$ -	$ 1,517,772.00	$ 1,517,772.00
Total Budget:	**$ 4,371,043.00**	**$ 939,647.00**	**$ 5,211,972.00**	**$ 10,522,662.00**
Appropriations:				
General Government	$ 1,316,923.00	$ -	$ -	
Public Safety	$ 1,763,614.00	$ 891,576.00	$ -	
Transportation	$ 683,425.00	$ -	$ -	
Cultural/Recreation	$ 110,000.00	$ -	$ -	
Planning/Tourism Development Authority	$ 333,631.00	$ -	$ -	
Public Works	$ -	$ -	$ 4,217,534.00	
Debt Service	$ 143,450.00	$ 48,071.00	$ 994,438.00	
Contribution to Fund Balance	$ -	$ -	$ -	
Contingency	$ 20,000.00	$ -	$ -	
Total Appropriations:	**$ 4,371,043.00**	**$ 939,647.00**	**$ 5,211,972.00**	**$ 10,522,662.00**

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	SCHEDULE 1	
Detail Budget of Revenues	PAGE 1	
Source:		
Ad Valorem Taxes:	FY 2021-2022	FY 2020-2021
Current Year	$ 1,927,527.00	$ 1,927,527.00
1st Prior Year	$ 25,000.00	$ 25,000.00
2nd Prior Year	$ 3,000.00	$ 3,000.00
3rd Prior Year	$ 500.00	$ 500.00
4th & Earlier Prior Year	$ 500.00	$ 1,000.00
Penalties & Interest	$ 5,000.00	$ 6,000.00
Total Anticipated Revenue	**$ 1,961,527.00**	**$ 1,963,027.00**
Other Taxes:		
Motor Vehicle Tax	$ 100,000.00	$ 100,000.00
Vehicle Rental Tax	$ 20,000.00	$ 20,000.00
Local Option Sales Tax	$ 750,000.00	$ 650,000.00
Total Anticipated Revenue	**$ 870,000.00**	**$ 770,000.00**
Unrestricted Intergovernmental Revenues:		
Franchise Tax	$ 450,000.00	$ 450,000.00
Total Anticipated Revenue	**$ 450,000.00**	**$ 450,000.00**
Restricted Intergovernmental Revenue:		
Powell Bill	$ 116,000.00	$ 125,000.00
ABC Law Enforcement Funds	$ 5,000.00	$ 5,000.00
Local Occupancy Tax	$ 140,000.00	$ 140,000.00
Total Anticipated Revenue	**$ 261,000.00**	**$ 270,000.00**

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	**SCHEDULE 1**	
Detail Budget of Revenues	**PAGE 2**	
Source:		
Licenses & Permits:	**FY 2021-2022**	**FY 2020-2021**
Zoning Permits	$ 3,000.00	$ 3,000.00
Sign Permits	$ 500.00	$ 500.00
Local Business Registration Fee	$ 3,000.00	$ 3,000.00
Total Anticipated Revenue	**$ 6,500.00**	**$ 6,500.00**
Other Revenues:		
Investment Earnings	$ 1,000.00	$ 5,000.00
Rents	$ 5,000.00	$ 8,000.00
ABC Store Profit	$ 70,000.00	$ 70,000.00
Beer and Wine Excise Tax	$ 17,500.00	$ 17,500.00
Sale of Equipment/Miscellaneous	$ 1,000.00	$ 1,000.00
Returned Checks	$ -	$ -
Administration Reimbursement	$ 79,500.00	$ 79,500.00
Local Occupancy Tax Administration Fee	$ 2,000.00	$ 2,500.00
Court Costs	$ 500.00	$ 1,000.00
Special Events	$ 5,000.00	$ 5,000.00
Insurance Settlements	-	-
Refunds	-	-
Contributions & Donations	-	-
Parking Citations	-	-
Total Anticipated Revenue	**$ 181,500.00**	**$ 189,500.00**
Fund Balance:		
Fund Balance Appropriated-General	$ 418,736.00	$ 272,408.00
Fund Balance Appropriated-Powell Bill	$ 221,780.00	$ 450,000.00
Total Anticipated Revenue	**$ 640,516.00**	**$ 722,408.00**
Total Anticipated Revenue	**$ 4,371,043.00**	**$ 4,371,435.00**

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	**SCHEDULE 2**	
Detail Budget of Expenditures	**PAGE 1**	
Governing Body	**FY 2021-2022**	**FY 2020-2021**
Salaries & Wages	$ 32,000.00	$ 32,000.00
FICA	$ 2,500.00	$ 2,500.00
Prof. Services- Accting	$ 32,000.00	$ 33,500.00
Other Prof.Services	$ 25,000.00	$ 25,000.00
Council/Community Relations	$ 3,500.00	$ 4,500.00
Supplies	$ 5,000.00	$ 5,000.00
Travel/Training	$ 5,000.00	$ 5,000.00
Advertising	$ 1,500.00	$ 1,500.00
Dues & Subscriptions	$ 13,200.00	$ 12,000.00
Economic Development	$ 10,000.00	$ 10,000.00
Picking on the Square	$ 29,500.00	$ 29,500.00
Franklin Area Chamber of Commerce	$ -	$ 4,000.00
Total Expenditures	**$159,200.00**	**$164,500.00**

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	**SCHEDULE 2**	
Detail Budget of Expenditures	**PAGE 2**	
Administration:	**FY 2021-2022**	**FY 2020-2021**
Salaries & Wages	$ 166,559.00	$ 157,947.00
Longevity	$ 3,574.00	$ 903.00
401 (k)	$ 8,478.00	$ 7,943.00
FICA	$ 12,971.00	$ 12,152.00
Retirement	$ 19,414.00	$ 16,283.00
Group Insurance	$ 26,411.00	$ 16,702.00
Life Insurance	$ 270.00	$ 272.00
Dental	$ 1,054.00	$ 1,034.00
Unemployment Insurance	$ 1,000.00	$ 1,000.00
Other Prof.Services	$ 15,000.00	$ 9,500.00
Council/Community Relations	$ 1,000.00	$ 1,000.00
Employee Relations	$ 1,000.00	$ 1,000.00
Supplies	$ 4,000.00	$ 5,500.00
Travel/Training	$ 10,000.00	$ 10,800.00
Employee Screenings	$ 2,000.00	$ 1,500.00
Dues & Subscriptions	$ 1,225.00	$ 860.00
Total Expenditures	**$273,956.00**	**$244,396.00**

Detail Budget of Expenditures	PAGE 3	
Finance:	**FY 2021-2022**	**FY 2020-2021**
Salaries & Wages	$ 109,440.00	$ 131,432.00
Part-Time Salaries	$ 5,760.00	$ 5,760.00
401 (k)	$ 5,266.00	$ 4,960.00
FICA	$ 8,057.00	$ 10,496.00
Retirement	$ 12,058.00	$ 10,168.00
Group Insurance	$ 25,536.00	$ 20,085.00
Life Insurance	$ 272.00	$ 272.00
Dental	$ 1,032.00	$ 1,034.00
Unemployment Insurance	$ 750.00	$ 750.00
Other Prof.Services	$ 500.00	$ 500.00
Supplies	$ 3,000.00	$ 3,000.00
Travel/Training	$ 8,500.00	$ 8,500.00
Contract Services	$ 9,000.00	$ 4,500.00
Dues & Subscriptions	$ 200.00	$ 200.00
Non-Capital Equipment	$ 2,000.00	$ 3,300.00
Total Expenditures	**$191,371.00**	**$204,957.00**

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	**SCHEDULE 2**	
Detail Budget of Expenditures	**PAGE 4**	
Tax Billing	**FY 2021-2022**	**FY 2020-2021**
Salaries & Wages	$ 45,810.00	$ 45,080.00
401 (k)	$ 2,291.00	$ 2,254.00
FICA	$ 3,505.00	$ 3,449.00
Retirement	$ 4,706.00	$ 4,621.00
Group Insurance	$ 9,200.00	$ 8,351.00
Life Insurance	$ 135.00	$ 136.00
Dental	$ 527.00	$ 517.00
Unemployment Insurance	$ 500.00	$ 500.00
Supplies	$ 1,800.00	$ 1,800.00
Travel/Training	$ 3,600.00	$ 3,600.00
Dues & Subscriptions	$ 100.00	$ 100.00
Tax Overpayments & Refunds	$ 3,000.00	$ 3,000.00
Total Expenditures	**$75,174.00**	**$73,408.00**

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	**SCHEDULE 2**		
Detail Budget of Expenditures	**PAGE 5**		
Legal & Elections	**FY 2021-2022**		**FY 2020-2021**
Professional Services- Legal	$ 71,100.00		$ 63,500.00
Elections Expense	$ 7,500.00		$ -
Legal Advertising	$ 9,000.00		$ 9,000.00
Total Expenditures	**$87,600.00**		**$72,500.00**

Detail Budget of Expenditures	PAGE 6	
Facilities:	**FY 2021-2022**	**FY 2020-2021**
Salaries & Wages	$ 73,650.00	$ 68,455.00
Overtime	$ 1,700.00	$ 1,578.00
Longevity	$ 960.00	$ 941.00
401 (k)	$ 3,816.00	$ 3,549.00
FICA	$ 5,838.00	$ 5,430.00
Retirement	$ 8,738.00	$ 7,275.00
Group Insurance	$ 21,793.00	$ 20,085.00
Life Insurance	$ 270.00	$ 272.00
Dental	$ 1,054.00	$ 1,034.00
Unemployment Insurance	$ 500.00	$ 500.00
Uniforms	$ 2,500.00	$ 2,500.00
Supplies	$ 8,000.00	$ 8,000.00
Travel/Training	$ 300.00	$ 300.00
Telephone	$ 10,300.00	$ 10,500.00
Postage	$ 6,000.00	$ 6,000.00
Utilities	$ 14,000.00	$ 14,175.00
Building Maintenance	$ 8,000.00	$ 5,000.00
Equipment Maintenance	$ 19,500.00	$ 29,700.00
Memorial Park	$ 15,000.00	$ 16,200.00
Vehicle Maintenance	$ 2,000.00	$ 2,000.00
Fuel	$ 2,000.00	$ 2,000.00
Contract Services	$ 6,000.00	$ 6,000.00
Insurance & Bonds	$ 146,474.00	$ 139,474.00
Non-Capital Equipment	$ 10,500.00	$ 6,200.00
Capital Outlay Equipment	$ 7,800.00	$ -
Total Expenditures	**$376,693.00**	**$357,168.00**

Detail Budget of Expenditures	PAGE 7	
IT:	FY 2021-2022	FY 2020-2021
Supplies	$ 9,000.00	$ 6,000.00
Utilities	$ 11,800.00	$ 10,800.00
Contracted Services	$ 21,390.00	$ 20,400.00
Computer Software/Relicense Fees	$ 10,850.00	$ 7,420.00
Non-Capital Outlay Equipment	$ 1,800.00	$ 3,540.00
Capital Outlay Equipment	$ 35,929.00	$ 43,000.00
Total Expenditures	**$ 90,769.00**	**$ 91,160.00**

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	**SCHEDULE 2**		
Detail Budget of Expenditures	**PAGE 8**		
Police:	**FY 2021-2022**		**FY 2020-2021**
Salaries & Wages	$ 921,090.00		$ 915,311.00
Part-Time Salaries	$ 20,000.00		$ 5,000.00
Overtime	$ 10,636.00		$ 10,849.00
Longevity	$ 14,735.00		$ 14,058.00
401 (k)- Law Enforcement	$ 45,847.00		$ 45,516.00
401 (k)- General	$ 1,476.00		$ 1,496.00
FICA	$ 73,934.00		$ 69,087.00
Retirement- General	$ 3,380.00		$ 3,066.00
Retirement-LEO	$ 111,866.00		$ 100,134.00
Group Insurance	$ 184,780.00		$ 185,251.00
Life Insurance	$ 2,426.00		$ 2,510.00
Dental Insurance	$ 9,482.00		$ 9,299.00
Unemployment Insurance	$ 4,000.00		$ 4,000.00
Employee/Community Relations	$ 5,250.00		$ -
Uniforms	$ 17,000.00		$ 13,000.00
Supplies	$ 17,000.00		$ 22,500.00
Travel/Training	$ 7,025.00		$ 5,000.00
Telephone	$ 1,250.00		$ 1,100.00
Other Communications	$ 6,900.00		$ 6,900.00
Utilities	$ 15,000.00		$ 14,600.00
Building Maintenance	$ 3,600.00		$ 3,000.00
Equipment Maintenance	$ 4,000.00		$ 5,000.00
Vehicle Maintenance	$ 35,000.00		$ 40,000.00
Fuel	$ 35,750.00		$ 35,750.00
Contract Services	$ 23,217.00		$ 11,817.00
Insurance & Bonds	$ 8,247.00		$ 8,100.00
Lease-Mobile Data Terminals	$ 15,422.00		$ -
Dues & Subscriptions	$ 1,865.00		$ 7,947.00
ABC Law Enforcement Funds	$ 5,000.00		$ 5,000.00
K-9 Program PD	$ -		$ -
Non- Capital Equipment	$ 15,500.00		$ 28,850.00
Capital Outlay Equipment	$ 17,250.00		$ -
Capital Outlay Vehicle	$ 62,000.00		$ 70,000.00
Total Expenditures	**$ 1,699,928.00**		**$ 1,644,141.00**

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 9		
Law Enforcement Officer Separation:	FY 2021-2022		FY 2020-2021
Separation Pay	$ 59,160.00		$ 59,160.00
FICA	$ 4,526.00		$ 4,526.00
Total Expenditures	**$ 63,686.00**		**$ 63,686.00**

Detail Budget of Expenditures	PAGE 10	
Streets & Maintenance:	**FY 2021-2022**	**FY 2020-2021**
Salaries & Wages	$ 119,283.00	$ 111,454.00
Part-Time Salaries	$ 45,000.00	$ 45,000.00
Overtime	$ 2,015.00	$ 1,931.00
Longevity	$ 577.00	$ 370.00
401 (k)	$ 6,094.00	$ 5,688.00
FICA	$ 12,766.00	$ 12,225.00
Retirement	$ 13,955.00	$ 11,660.00
Group Insurance	$ 30,919.00	$ 29,348.00
Life Insurance	$ 405.00	$ 408.00
Dental Insurance	$ 1,581.00	$ 1,550.00
Unemployment Insurance	$ 500.00	$ 500.00
Other Professional Services	$ 23,000.00	$ -
Uniforms	$ 6,000.00	$ 6,000.00
Supplies	$ 12,650.00	$ 12,650.00
Travel/Training	$ 3,000.00	$ 1,200.00
Utilities	$ 111,000.00	$ 111,000.00
Equipment Maintenance	$ 12,500.00	$ 20,000.00
Vehicle Maintenance	$ 4,500.00	$ 4,500.00
Beautification	$ 8,700.00	$ 6,000.00
Macon County Dumping Fees	$ 4,500.00	$ 2,000.00
Recreational Supplies	$ 2,500.00	$ -
Fuel	$ 8,000.00	$ 7,000.00
Contract Services	$ 2,600.00	$ 2,412.00
Lease Payment	$ 12,000.00	$ 12,000.00
Non-Capital Equipment	$ 2,000.00	$ 2,000.00
Capital Outlay Equipment	$ -	$ -
Capital Outlay Improvements	$ -	$ 18,000.00
Total Expenditures:	**$ 446,045.00**	**$ 424,896.00**

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	**SCHEDULE 2**	
Detail Budget of Expenditures	**PAGE 11**	
Powell Bill:	**FY 2021-2022**	**FY 2020-2021**
Supplies	$ 20,000.00	$ 20,000.00
Other Repairs & Services	$ 100,000.00	$ 75,000.00
Other Services	$ 5,000.00	$ 5,000.00
Capital Outlay- Equipment	$ 10,000.00	$ 10,000.00
Capital Outlay- Vehicles	$ -	$ 265,000.00
Capital Outlay- Improvements	$ 86,780.00	$ 75,000.00
Total Expenditures	**$ 221,780.00**	**$ 450,000.00**

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	**SCHEDULE 2**	
Detail Budget of Expenditures	**PAGE 12**	
Planning & Economic Development:	**FY 2021-2022**	**FY 2020-2021**
Salaries & Wages	$ 123,230.00	$ 72,388.00
Longevity	$ 2,570.00	$ 643.00
401 (k)	$ 3,453.00	$ 3,382.00
401 (k) Law Enforcement	$ 2,568.00	$ -
FICA	$ 9,624.00	$ 5,587.00
Retirement	$ 7,908.00	$ 6,933.00
Retirement Law Enforcement	$ 6,264.00	$ -
Group Insurance	$ 28,690.00	$ 9,335.00
Life Insurance	$ 270.00	$ 136.00
Dental	$ 1,054.00	$ 517.00
Unemployment Insurance	$ 500.00	$ 500.00
Supplies	$ 2,000.00	$ 2,000.00
Travel/Training	$ 4,500.00	$ 5,100.00
Fuel	$ 500.00	$ 500.00
Dues & Subscriptions	$ 500.00	$ 500.00
Tourism Development Authority	$ 140,000.00	$ 140,000.00
Total Expenditures	**$ 333,631.00**	**$ 247,521.00**

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	**SCHEDULE 2**	
Detail Budget of Expenditures	**PAGE 13**	
Festivals & Events:	**FY 2021-2022**	**FY 2020-2021**
Supplies	$ 25,000.00	$ 25,000.00
Advertising	$ 2,000.00	$ 2,000.00
Contracted Services	$ 23,200.00	$ 23,200.00
Dues & Subscriptions	$ 800.00	$ 800.00
Non-Capital Equipment	$ -	$ 3,500.00
Gazebo Decoration Display	$ 20,000.00	$ -
Contribution	$ 39,000.00	$ 29,500.00
Total Expenditures	**$ 110,000.00**	**$ 84,000.00**

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	SCHEDULE 2	
Detail Budget of Expenditures	PAGE 15	
Retiree Insurance	**FY 2021-2022**	**FY 2020-2021**
Group Insurance	$62,160.00	$57,960.00
Total Expenditures	**$62,160.00**	**$57,960.00**

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	**SCHEDULE 2**	
Detail Budget of Expenditures	**PAGE 16**	
Debt Service:	**FY 2021-2022**	**FY 2020-2021**
Principal	$ 134,044.00	$ 131,400.00
Interest	$ 9,406.00	$ 12,342.00
Total Debt Service	**$ 143,450.00**	**$ 143,742.00**
Contingency:		
Contingency	$ 20,000.00	$ 30,000.00
Total Contingency	**$ 20,000.00**	**$ 30,000.00**
Total Appropriations	**$ 4,371,043.00**	**$ 4,371,435.00**

TOWN OF FRANKLIN, NORTH CAROLINA		
Fire Department Fund	**SCHEDULE 3**	
Detail Budget of Expenditures	**PAGE 1**	
Revenues:	**FY 2021-2022**	**FY 2020-2021**
Fire Tax	$ 845,100.00	$ 845,107.00
Contributions and Donations	$ -	$ -
Rents	$ 5,000.00	$ 5,000.00
Miscellaneous	$ 1,132.00	$ 1,132.00
FEMA-Fire Grant-SAFER	$ 72,800.00	$ -
Refunds	$ -	$ -
Insurance Settlements	$ -	$ -
Vending Receipts	$ -	$ -
Fund Balance Appropriated	$ 15,615.00	$ -
Total Revenues:	**$939,647.00**	**$851,239.00**
Salaries & Wages	$ 340,875.00	$ 320,892.00
Part-Time Salaries	$ 18,000.00	$ 18,000.00
Overtime	$ 10,000.00	$ 22,131.00
Longevity	$ 1,120.00	$ 1,635.00
Fire Call Pay	$ 12,000.00	$ 32,000.00
401K- General	$ 17,544.00	$ 17,235.00
Retirement Fund	$ 14,000.00	$ 14,000.00
FICA	$ 31,127.00	$ 30,073.00
Retirement	$ 40,176.00	$ 35,331.00
Group Insurance	$ 70,813.00	$ 66,206.00
Life Insurance	$ 963.00	$ 952.00
Dental Insurance	$ 3,763.00	$ 3,617.00
Unemployment Insurance	$ 1,000.00	$ 1,000.00
Uniforms	$ 21,550.00	$ 21,550.00
Supplies	$ 24,240.00	$ 20,500.00
Computer Supplies	$ 1,900.00	$ 1,900.00
Travel/Training	$ 10,000.00	$ 5,000.00
Telephone	$ 1,280.00	$ 800.00
Utilities	$ 19,200.00	$ 19,200.00
Building Maintenance	$ 10,000.00	$ 10,000.00
Equipment Maintenance	$ 12,000.00	$ 12,000.00
Vehicle Maintenance	$ 55,095.00	$ 49,100.00
Vintage Vehicle Maintenance	$ 13,593.00	$ -
Fuel	$ 14,000.00	$ 13,220.00
Contract Services	$ 3,600.00	$ 3,600.00
Insurance & Bonds	$ 41,044.00	$ 40,427.00
Dues & Subscriptions	$ 3,870.00	$ 3,870.00
Non- Capital Equipment	$ 25,231.00	$ 13,000.00
Capital Outlay-Reserve	$ 792.00	$ 74,000.00
Capital Outlay- Equipment	$ -	$ -
FEMA-Fire Grant-SAFER	$ 72,800.00	$ -
Principal	$ 40,000.00	$ -
Interest	$ 8,071.00	$ -
Total Expenditures:	**$ 939,647.00**	**$ 851,239.00**

TOWN OF FRANKLIN, NORTH CAROLINA		
Water & Sewer Enterprise	**SCHEDULE 4**	**SCHEDULE 4**
Detail Budget of Expenditures	**PAGE 1**	**PAGE 1**
Revenues:	**FY 2021-2022**	**FY 2020-2021**
Utility Fees	$ 3,532,700.00	$ 3,480,493.00
Taps & Connections	$ 25,000.00	$ 25,000.00
Reconnections	$ 15,000.00	$ 15,000.00
Availability Fees	$ 12,000.00	$ 12,000.00
Dumping Fees	$ 65,000.00	$ 60,000.00
Macon County	$ 43,000.00	$ 39,000.00
Investment Earnings	$ 500.00	$ 5,000.00
Sale of Material & Assets	$ -	$ 500.00
Miscellaneous	$ 1,000.00	$ 1,000.00
Insurance Settlements	$ -	$ -
Retained Earnings	$ 1,517,772.00	$ 350,968.00
Total Revenues:	**$ 5,211,972.00**	**$ 3,988,961.00**
Salaries & Wages	$ 909,223.00	$ 892,786.00
Part-Time Salaries	$ 20,000.00	$ 20,000.00
Overtime	$ 11,647.00	$ 11,797.00
Longevity	$ 6,943.00	$ 7,581.00
401K-General	$ 46,391.00	$ 45,609.00
FICA	$ 72,508.00	$ 71,311.00
Retirement	$ 106,235.00	$ 93,497.00
Group Insurance	$ 212,758.00	$ 199,486.00
Life Insurance	$ 2,695.00	$ 2,720.00
Dental Insurance	$ 10,535.00	$ 10,332.00
Retiree Insurance	$ 33,300.00	$ 31,050.00
Unemployment Insurance	$ 5,000.00	$ 5,000.00
Other Professional Services	$ 41,770.00	$ 33,270.00
Employee Relations	$ 3,100.00	$ 3,100.00
Supplies	$ 229,150.00	$ 232,950.00
Telephone	$ 4,260.00	$ 4,260.00
Postage	$ 20,000.00	$ 20,000.00
Other Communications	$ 1,080.00	$ 960.00
Utilities	$ 261,000.00	$ 261,000.00
Water Tank Maintenance	$ 84,005.00	$ 81,380.00
Fuel	$ 51,000.00	$ 46,300.00
Insurance & Bonds	$ 80,738.00	$ 76,893.00
Administration Reimbursement	$ 79,500.00	$ 79,500.00
Lease Payment	$ 28,524.00	$ 28,524.00
Capital Outlay-Equipment	$ 30,127.00	$ 13,127.00
Capital Outlay-Vehicle	$ 35,000.00	$ 74,000.00
Macon County Debt Service	$ 48,000.00	$ 48,000.00
License/Dues/Subscriptions	$ 15,140.00	$ 14,915.00
Uniforms	$ 20,000.00	$ 19,900.00
Lab Supplies	$ 40,350.00	$ 39,550.00
Travel/ Training	$ 21,450.00	$ 21,450.00
Building Maintenance	$ 50,262.00	$ 28,875.00
Equipment Maintenance	$ 159,650.00	$ 130,000.00
Vehicle Maintenance	$ 20,693.00	$ 19,750.00
Contract Services	$ 82,000.00	$ 96,138.00
Capital Outlay -Sewer Lines	$ 674,000.00	$ 127,000.00
Capital Outlay-Water Lines	$ 572,000.00	$ 53,000.00
CIP- Water Meters	$ 80,000.00	$ -
Principal	$ 855,844.00	$ 845,342.00
Interest	$ 138,594.00	$ 160,608.00
Non-Capital Equipment	$ 17,500.00	$ 8,000.00
Reserve/Pump Lagoons	$ 30,000.00	$ 30,000.00
Transfer Out	$ -	$ -
Total Expenditures:	**$ 5,211,972.00**	**$ 3,988,961.00**