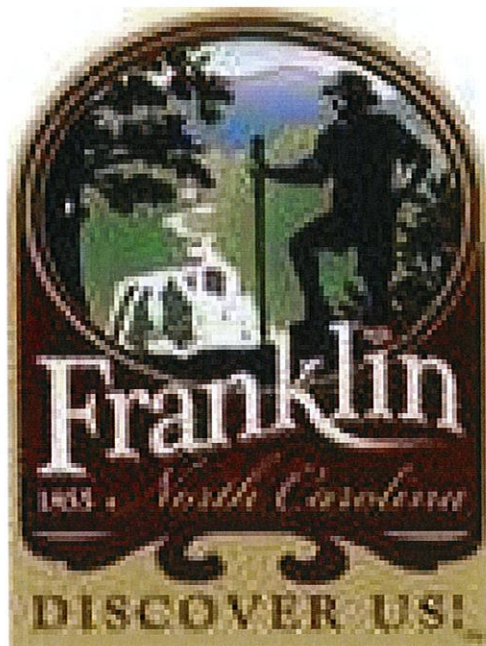


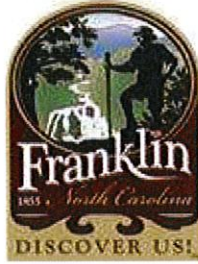
Town of Franklin



Proposed Budget

Fiscal Year

2022-2023



BUDGET MESSAGE

2022-2023

May 2, 2022

The Honorable Mayor Horton and Members of the Town Council
Town of Franklin

Dear Mayor and Council Members:

In accordance with the provisions of the North Carolina General Statutes, staff presents the proposed Municipal Operating and Capital Budget for Fiscal Year 2022-2023.

SUMMARY

The Town of Franklin successfully navigated uncertain economic times in FY 2021/2022. Due to the diligence and fiscal responsibility of the Town Council and Town Staff, the Town of Franklin remains in a strong economic position. For Fiscal Year 2022-2023 the budget team has had to look carefully at the financial plan for each department and consider the goals and objectives that the Town Council set for the year. Due to circumstances that are beyond the control of staff including supply chain and material cost issues, we are projecting revenues will not equally offset expenditures in the coming year. Therefore, it is necessary for Town Council consider a recommendation to increase the ad valorem tax from \$0.32 to \$0.35 to properly adjust.

Some of the largest increases in expenditures comes from a 5.4% increase in health insurance premiums, a mandatory 1.2% increase in employer retirement contributions, increased law enforcement separation payments, retiree health insurance, and material and fuel costs. Due to the increase in these costs, if a tax increase is not factored in, a higher amount of General Fund Balance will need to be appropriated in order to balance the budget. This budget does not recommend any salary adjustments such as cost-of-living adjustments (COLA), but does recommend continuation of the performance-based and career track increases as the requirements are met.

Specific capital spending is recommended in the Water/Sewer fund; some of which will be offset by the use of \$572,000 in American Rescue Plan Act (ARPA) funds to improve lines

on Wilkie Street and the East Franklin Pump Station. Other collection and distribution line improvements are included as budgeted items utilizing water/sewer revenues. Additional ARPA funds in the amount of \$350,000 are proposed for the General Fund for use with sidewalk repair and construction.

Tax Rate

This budget presented is balanced with a tax rate of \$0.35 per \$100 valuation. The combined collection rate is predicted to be 96.89%. One penny on the tax rate is estimated to yield \$71,667. Franklin's tax base (real property and personal property) is estimated to be \$702,932,478. Macon County is in a revaluation cycle and the tax base amount will change in 2023.

Personnel

The largest General Fund expense for local governments is personnel. Due to the face-to-face nature of their work, Town's must attract, train and retain a workforce that understands their jobs and provides service in a professional and personable manner. This is especially difficult to carry out in our area due to the high cost of living and low unemployment rate. The Town Council wisely supports an employee benefit program that rivals any local government in North Carolina. The challenge for the Town is to continue funding competitive salaries and benefits when the cost of living is rising faster than the Town's tax base.

In the upcoming year we are faced with two mandated costs that increase our personnel costs considerably, employee health insurance including retiree insurance and an increase in NC Local Government Retirement contributions. The proposal that is before you includes a 5.4% increase in employee health insurance premiums and a 1.2% increase in NC Local Government Retirement System (LGRS). The cost of retirement and health care adds an additional \$52,150 over last year's rates.

There are two (2) new positions recommended under the Water/Sewer fund – Water Treatment Plant Operator (WTPO) and Meter Reader. The WTPO would be added in advance of the phase II improvements at the Water Treatment Plant in order to adequately staff the facility. The meter reader would be accountable for all readings and submissions to ensure proper billing to citizens and handle service calls related to meter issues.

There are three (3) new positions recommended under the Fire Department Fund. This would allow for an additional position on each shift and would be funded from a proposed fire district tax increase. Macon County Board of County Commissioners approves the fire district tax rates for all fire departments and this budget considers an increase in that tax.

General Fund

This budget reflects a General Fund Budget of \$4,275,542; a 2.2% decrease overall from the previous year. It is of note that in FY 2021/2022 there was \$640,000 utilized from fund balance to achieve a balanced budget. In this budget, the use of ARPA funds for sidewalks

(\$350,000) and proposed tax increase dollars generated (\$215,000) accounted for the majority of the difference in fund balance utilization.

In order to reduce the budget to the full extent possible we have reduced the General Fund operating budget to minimal levels. However, a fund balance appropriation of \$175,633 will still be required to ensure a balanced budget.

Water/Sewer Fund

The proposed budget for the Water/Sewer Fund is \$4,845,978. Capital projects equal \$1,172,000 for distribution and collection line replacements and improvements to pump stations; of that amount \$572,000 would be covered with ARPA funds.

In order to fund the repairs and improvements to the Water Treatment Plant, Phase II and to ensure stability for the revenue stream to finance the \$12,400,000 grant/loan offered by the State, a recommended 3% increase in water and sewer fees is proposed. The Town had to demonstrate that it had a rate structure that will pay the first year of debt service to qualify to the State Revolving Loan that has been awarded the Town. The 10-year capital improvement plan was approved in 2020 and allotted for minimal annual increases as the Town moves into the full debt service cycle.

As with the General Fund, there is a need to appropriate from the fund balance in order to ensure that we meet the requirements of a balanced budget. The amount required is \$1,026,478.

Fire Department Fund

Based on current estimate fire tax revenues are projected at \$1,169,196 for fiscal year 2022-2023. The Fire Department's proposed fire district tax rate is seven (\$0.070) cents per one hundred dollars (\$100) of valuation. The previous rate was \$0.0545.

If the fire district tax increase is granted by Macon County*, there will be no appropriation from fund balance required for fiscal year 2022-2023. Fire call pay for volunteers is expected to remain at current rates.

The Fire Department continues to look for grant funding opportunities for various apparatus and gear and will be developing a plan for capital expenditures for needed large vehicles such as tankers and other fire trucks to remain in compliance with NFPA standards.

*In the event that Macon County does not approve the proposed increase, the fire department will provide updated revenue projections prior to the June 6 budget presentation to the Town Council and any requisite adjustments made.

Conclusion

This budget for the Fiscal Year 2022-2023 is balanced as required by law and continues to provide existing services while meeting the governing body's priorities and policies. The proposal that is before you is a "maintenance of service" budget meant to carry the Town through its first full year of a recovering and changing economy. The costs of services, materials and supplies, as well as fuel increases, has impacted operational expenditures. However, every effort has been made to keep expenditures low. The budget reflects a proposed tax rate increase to \$0.35 cents per \$100 valuation in order to offset these and other costs that are beyond the Town's control.

The total proposed budget for Fiscal Year 2022-2023 is \$10,430,716. The proposed budget for Fiscal Year 2022-2023 addresses critical infrastructure needs, beautification and improvements, and looks toward future capital projects, while maintaining a healthy fund balance and providing quality services in a cost-effective manner.

I wish to thank the all of the Department Directors and staff for submitting operating budgets that were fiscally responsible and weighed carefully "the wants versus the needs" in their requests. The staff of the Town Franklin is committed to providing a high level of service at a reasonable cost to its citizens.

I appreciate the time and consideration of the Town Council as they review the budget and look forward to receiving your further instruction and input.

Respectfully submitted,

Amanda W. Owens
Town Manager

TOWN OF FRANKLIN, NORTH CAROLINA				
Budget for the Year Ending June 30, 2023				EXHIBIT A
Revenues:	General Fund	Fire Dept Fund	W & S Enterprise Fund	Total
Ad Valorem Taxes	\$ 2,236,000.00	\$ -	\$ -	\$ 2,236,000.00
Other Taxes	\$ 970,000.00	\$ 1,085,000.00	\$ -	\$ 2,055,000.00
Unrestricted Intergovernmental	\$ 400,000.00	\$ -	\$ -	\$ 400,000.00
Restricted Intergovernmental	\$ 298,910.00	\$ -	\$ -	\$ 298,910.00
Licenses and Permits	\$ 6,500.00	\$ -	\$ -	\$ 6,500.00
Sales and Services	\$ -	\$ -	\$ 3,744,500.00	\$ 3,744,500.00
Other Revenues	\$ 188,500.00	\$ 84,196.00	\$ 75,000.00	\$ 347,696.00
Total Anticipated Revenue:	\$ 4,099,910.00	\$ 1,169,196.00	\$ 3,819,500.00	\$ 9,088,606.00
Fund Balance Appropriated- General	\$ 175,632.63	\$ -	\$ -	\$ 175,632.63
Fund Balance Appropriated- Powell Bill	\$ -	\$ -	\$ -	\$ -
Fund Balance Appropriated- Fire	\$ -	\$ -		\$ -
Retained Earnings Appropriated	\$ -	\$ -	\$ 1,026,477.75	\$ 1,026,477.75
Total Budget:	\$ 4,275,542.63	\$ 1,169,196.00	\$ 4,845,977.75	\$ 10,290,716.38
Appropriations:				
General Government	\$ 1,297,400.70			
Public Safety	\$ 1,754,461.60	\$ 1,121,125.00		
Transportation	\$ 615,550.03			
Cultural/Recreation	\$ 109,200.00			
Planning/Tourism Development Authority	\$ 337,496.00			
Public Works			\$ 3,861,402.00	
Debt Service	\$ 141,434.30	\$ 48,071.00	\$ 984,575.75	
Contribution to Fund Balance	\$ -			
Contingency	\$ 20,000.00			
Total Appropriations:	\$ 4,275,542.63	\$ 1,169,196.00	\$ 4,845,977.75	\$ 10,290,716.38

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 1		
Detail Budget of Revenues	PAGE 1		
Source:			
Ad Valorem Taxes:	FY 2022-2023		FY 2021-2022
Current Year	\$ 2,200,000.00		\$ 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		\$ 500.00
Penalties & Interest	\$ 7,000.00		\$ 5,000.00
Total Anticipated Revenue	\$ 2,236,000.00		\$ 1,961,527.00
Other Taxes:			
Motor Vehicle Tax	\$ 100,000.00		\$ 100,000.00
Vehicle Rental Tax	\$ 20,000.00		\$ 20,000.00
Local Option Sales Tax	\$ 850,000.00		\$ 750,000.00
Total Anticipated Revenue	\$ 970,000.00		\$ 870,000.00
Unrestricted Intergovernmental Revenues:			
Franchise Tax	\$ 400,000.00		\$ 450,000.00
Total Anticipated Revenue	\$ 400,000.00		\$ 450,000.00
Restricted Intergovernmental Revenue:			
Powell Bill	\$ 158,910.00		\$ 116,000.00
ABC Law Enforcement Funds	\$ -		\$ 5,000.00
Local Occupancy Tax	\$ 140,000.00		\$ 140,000.00
Total Anticipated Revenue	\$ 298,910.00		\$ 261,000.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 1		
Detail Budget of Revenues	PAGE 2		
Source:			
Licenses & Permits:	FY 2022-2023		FY 2021-2022
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
Rents	\$ 5,000.00		\$ 5,000.00
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	\$ 87,500.00		\$ 79,500.00
Local Occupancy Tax Administration Fee	\$ 2,000.00		\$ 2,000.00
Court Costs	\$ 500.00		\$ 500.00
Special Events	\$ 5,000.00		\$ 5,000.00
Insurance Settlements	-		-
Refunds	-		-
Contributions & Donations	-		-
Total Anticipated Revenue	\$ 188,500.00		\$ 181,500.00
Fund Balance:			
Fund Balance Appropriated-General	\$ 175,632.63		\$ 418,736.00
Fund Balance Appropriated-Powell Bill	\$ -		\$ 221,780.00
Total Anticipated Revenue	\$ 175,632.63		\$ 640,516.00
Total Anticipated Revenue	\$ 4,275,542.63		\$ 4,371,043.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 1		
Governing Body	FY 2022-2023		FY 2021-2022
Salaries & Wages	\$ 32,000.00		\$ 32,000.00
FICA	\$ 2,448.00		\$ 2,500.00
Prof. Services- Accting	\$ 43,000.00		\$ 32,000.00
Other Prof. Services	\$ 32,500.00		\$ 25,000.00
Council/Community Relations	\$ 3,500.00		\$ 3,500.00
Supplies	\$ 7,000.00		\$ 5,000.00
Travel/Training	\$ 5,000.00		\$ 5,000.00
Advertising	\$ 1,500.00		\$ 1,500.00
Dues & Subscriptions	\$ 13,200.00		\$ 13,200.00
Economic Development	\$ 15,000.00		\$ 10,000.00
Picking on the Square	\$ 15,600.00		\$ 29,500.00
Total Expenditures	\$170,748.00		\$159,200.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 2		
Administration:	FY 2022-2023		FY 2021-2022
Salaries & Wages	\$ 146,615.70		\$ 166,559.00
Longevity	\$ 850.00		\$ 3,574.00
401 (k)	\$ 7,374.00		\$ 8,478.00
FICA	\$ 11,282.00		\$ 12,971.00
Retirement	\$ 17,844.00		\$ 19,414.00
Group Insurance	\$ 19,143.00		\$ 26,411.00
Life Insurance	\$ 270.00		\$ 270.00
Dental	\$ 932.00		\$ 1,054.00
Unemployment Insurance	\$ 1,000.00		\$ 1,000.00
Other Prof. Services	\$ 20,000.00		\$ 15,000.00
Council/Community Relations			\$ 1,000.00
Employee Relations	\$ 3,000.00		\$ 1,000.00
Supplies	\$ 4,000.00		\$ 4,000.00
Travel/Training	\$ 10,000.00		\$ 10,000.00
Employee Screenings	\$ 2,000.00		\$ 2,000.00
Dues & Subscriptions	\$ 1,600.00		\$ 1,225.00
Capital Outlay Equipment	\$ 3,100.00		\$ -
Total Expenditures	\$249,010.70		\$273,956.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 3		
Finance:	FY 2022-2023		FY 2021-2022
Salaries & Wages	\$ 127,389.00		\$ 109,440.00
Part-Time Salaries	\$ 5,760.00		\$ 5,760.00
Longevity	\$ 359.00		\$ -
401 (k)	\$ 6,389.00		\$ 5,266.00
FICA	\$ 9,774.00		\$ 8,057.00
Retirement	\$ 15,458.00		\$ 12,058.00
Group Insurance	\$ 19,143.00		\$ 25,536.00
Life Insurance	\$ 270.00		\$ 272.00
Dental	\$ 932.00		\$ 1,032.00
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		\$ 9,000.00
Dues & Subscriptions	\$ 200.00		\$ 200.00
Non-Capital Equipment	\$ 2,000.00		\$ 2,000.00
Total Expenditures	\$209,424.00		\$191,371.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 4		
Tax Billing	FY 2022-2023		FY 2021-2022
Salaries & Wages	\$ 47,767.00		\$ 45,810.00
Longevity	\$ 230.00		\$ -
401 (k)	\$ 2,402.00		\$ 2,291.00
FICA	\$ 3,672.00		\$ 3,505.00
Retirement	\$ 5,808.00		\$ 4,706.00
Group Insurance	\$ 7,898.00		\$ 9,200.00
Life Insurance	\$ 135.00		\$ 135.00
Dental	\$ 466.00		\$ 527.00
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	\$77,378.00		\$75,174.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 5		
Legal & Elections	FY 2022-2023		FY 2021-2022
Professional Services- Legal	\$ 75,000.00		\$ 71,100.00
Elections Expense	\$ -		\$ 7,500.00
Legal Advertising	\$ 10,000.00		\$ 9,000.00
Total Expenditures	\$85,000.00		\$87,600.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 6		
Facilities:	FY 2022-2023		FY 2021-2022
Salaries & Wages	\$ 82,702.00		\$ 73,650.00
Overtime	\$ 1,400.00		\$ 1,700.00
Longevity	\$ 1,386.00		\$ 960.00
401 (k)	\$ 4,275.00		\$ 3,816.00
FICA	\$ 6,467.00		\$ 5,838.00
Retirement	\$ 10,346.00		\$ 8,738.00
Group Insurance	\$ 17,880.00		\$ 21,793.00
Life Insurance	\$ 270.00		\$ 270.00
Dental	\$ 932.00		\$ 1,054.00
Unemployment Insurance	\$ 500.00		\$ 500.00
Uniforms	\$ 2,000.00		\$ 2,500.00
Supplies	\$ 9,500.00		\$ 8,000.00
Travel/Training	\$ 300.00		\$ 300.00
Telephone	\$ 10,000.00		\$ 10,300.00
Postage	\$ 6,000.00		\$ 6,000.00
Utilities	\$ 12,500.00		\$ 14,000.00
Building Maintenance	\$ 8,000.00		\$ 8,000.00
Equipment Maintenance	\$ 18,300.00		\$ 19,500.00
Memorial Park	\$ 6,000.00		\$ 15,000.00
Vehicle Maintenance	\$ 2,000.00		\$ 2,000.00
Fuel	\$ 2,500.00		\$ 2,000.00
Contract Services	\$ 6,100.00		\$ 6,000.00
Insurance & Bonds	\$ 125,000.00		\$ 146,474.00
Non-Capital Equipment	\$ 2,000.00		\$ 10,500.00
Capital Outlay Equipment	\$ 1,200.00		\$ 7,800.00
Total Expenditures	\$337,558.00		\$376,693.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 7		
IT:	FY 2022-2023		FY 2021-2022
Supplies	\$ 9,000.00		\$ 9,000.00
Utilities	\$ 11,800.00		\$ 11,800.00
Contracted Services	\$ 21,390.00		\$ 21,390.00
Computer Software/Relicense Fees	\$ 15,880.00		\$ 10,850.00
Non-Capital Outlay Equipment	\$ 2,000.00		\$ 1,800.00
Capital Outlay Equipment	\$ 29,000.00		\$ 35,929.00
Total Expenditures	\$ 89,070.00		\$ 90,769.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 8		
Police:	FY 2022-2023		FY 2021-2022
Salaries & Wages	\$ 895,760.00		\$ 921,090.00
Part-Time Salaries	\$ 14,000.00		\$ 20,000.00
Overtime	\$ 11,226.00		\$ 10,636.00
Longevity	\$ 13,890.00		\$ 14,735.00
401 (k)- Law Enforcement	\$ 44,270.00		\$ 45,847.00
401 (k)- General	\$ 1,783.00		\$ 1,476.00
FICA	\$ 70,450.00		\$ 73,934.00
Retirement- General	\$ 4,313.00		\$ 3,380.00
Retirement-LEO	\$ 115,985.00		\$ 111,866.00
Group Insurance	\$ 175,816.00		\$ 184,780.00
Life Insurance	\$ 2,429.00		\$ 2,426.00
Dental Insurance	\$ 8,388.00		\$ 9,482.00
Unemployment Insurance	\$ 4,000.00		\$ 4,000.00
Employee/Community Relations	\$ 5,250.00		\$ 5,250.00
Uniforms	\$ 23,952.00		\$ 17,000.00
Supplies	\$ 16,315.00		\$ 17,000.00
Travel/Training	\$ 13,360.00		\$ 7,025.00
Telephone	\$ 1,400.00		\$ 1,250.00
Other Communications	\$ 6,900.00		\$ 6,900.00
Utilities	\$ 15,000.00		\$ 15,000.00
Building Maintenance	\$ 3,600.00		\$ 3,600.00
Equipment Maintenance	\$ 3,400.00		\$ 4,000.00
Vehicle Maintenance	\$ 25,500.00		\$ 35,000.00
Fuel	\$ 42,000.00		\$ 35,750.00
Contract Services	\$ 21,495.00		\$ 23,217.00
Insurance & Bonds	\$ 8,400.00		\$ 8,247.00
Lease-Mobile Data Terminals	\$ 15,422.00		\$ 15,422.00
Dues & Subscriptions	\$ 2,522.00		\$ 1,865.00
ABC Law Enforcement Funds	\$ 5,000.00		\$ 5,000.00
K-9 Program PD	\$ -		\$ -
Non- Capital Equipment	\$ 1,350.00		\$ 15,500.00
Capital Outlay Equipment	\$ 51,877.00		\$ 17,250.00
Capital Outlay Vehicle	\$ 36,000.00		\$ 62,000.00
Total Expenditures	\$ 1,661,053.00		\$ 1,699,928.00

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	SCHEDULE 2	
Detail Budget of Expenditures	PAGE 9	
Law Enforcement Officer Separation:	FY 2022-2023	FY 2021-2022
Separation Pay	\$ 86,770.60	\$ 59,160.00
FICA	\$ 6,638.00	\$ 4,526.00
Total Expenditures	\$ 93,408.60	\$ 63,686.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 10		
Streets & Maintenance:	FY 2022-2023		FY 2021-2022
Salaries & Wages	\$ 125,212.58		\$ 119,283.00
Part-Time Salaries	\$ 50,000.00		\$ 45,000.00
Overtime	\$ 2,096.00		\$ 2,015.00
Longevity	\$ 803.45		\$ 577.00
401 (k)	\$ 6,406.00		\$ 6,094.00
FICA	\$ 15,097.00		\$ 12,766.00
Retirement	\$ 15,503.00		\$ 13,955.00
Group Insurance	\$ 24,089.00		\$ 30,919.00
Life Insurance	\$ 405.00		\$ 405.00
Dental Insurance	\$ 1,398.00		\$ 1,581.00
Unemployment Insurance	\$ 500.00		\$ 500.00
Other Professional Services	\$ -		\$ 23,000.00
Uniforms	\$ 4,500.00		\$ 6,000.00
Supplies	\$ 11,150.00		\$ 12,650.00
Travel/Training	\$ 2,000.00		\$ 3,000.00
Utilities	\$ 100,000.00		\$ 111,000.00
Equipment Maintenance	\$ 11,000.00		\$ 12,500.00
Vehicle Maintenance	\$ 4,500.00		\$ 4,500.00
Beautification	\$ 38,700.00		\$ 8,700.00
Macon County Dumping Fees	\$ 4,500.00		\$ 4,500.00
Recreational Supplies	\$ 3,500.00		\$ 2,500.00
Fuel	\$ 14,000.00		\$ 8,000.00
Contract Services	\$ 3,000.00		\$ 2,600.00
Lease Payment	\$ 16,280.00		\$ 12,000.00
Non-Capital Equipment	\$ 2,000.00		\$ 2,000.00
Capital Outlay Equipment	\$ -		\$ -
Capital Outlay Improvements	\$ -		\$ -
Total Expenditures:	\$ 456,640.03		\$ 446,045.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 11		
Powell Bill:	FY 2022-2023		FY 2021-2022
Supplies	\$ 20,410.00		\$ 20,000.00
Other Repairs & Services	\$ 17,500.00		\$ 100,000.00
Other Services	\$ -		\$ 5,000.00
Capital Outlay- Equipment	\$ -		\$ 10,000.00
Capital Outlay- Vehicles	\$ -		\$ -
Capital Outlay- Improvements	\$ 121,000.00		\$ 86,780.00
Total Expenditures	\$ 158,910.00		\$221,780.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 12		
Planning & Economic Development:	FY 2022-2023		FY 2021-2022
Salaries & Wages	\$ 128,910.00		\$ 123,230.00
Longevity	\$ 2,598.00		\$ 2,570.00
401 (k)	\$ 6,306.00		\$ 3,453.00
401 (k) Law Enforcement	\$ -		\$ 2,568.00
FICA	\$ 10,061.00		\$ 9,624.00
Retirement	\$ 15,260.00		\$ 7,908.00
Retirement Law Enforcement	\$ -		\$ 6,264.00
Group Insurance	\$ 25,459.00		\$ 28,690.00
Life Insurance	\$ 270.00		\$ 270.00
Dental	\$ 932.00		\$ 1,054.00
Unemployment Insurance	\$ 500.00		\$ 500.00
Supplies	\$ 2,000.00		\$ 2,000.00
Travel/Training	\$ 4,200.00		\$ 4,500.00
Fuel	\$ 500.00		\$ 500.00
Dues & Subscriptions	\$ 500.00		\$ 500.00
Tourism Development Authority	\$ 140,000.00		\$ 140,000.00
Total Expenditures	\$ 337,496.00		\$ 333,631.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 13		
Festivals & Events:	FY 2022-2023		FY 2021-2022
Supplies	\$ 25,000.00		\$ 25,000.00
Advertising	\$ 5,000.00		\$ 2,000.00
Contracted Services	\$ 23,200.00		\$ 23,200.00
Dues & Subscriptions	\$ -		\$ 800.00
Non-Capital Equipment	\$ -		\$ -
Gazebo Decoration Display	\$ 20,000.00		\$ 20,000.00
Contribution	\$ 36,000.00		\$ 39,000.00
Total Expenditures	\$ 109,200.00		\$ 110,000.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 14		
Retiree Insurance	FY 2022-2023		FY 2021-2022
Group Insurance	\$ 79,212.00		\$ 62,160.00
Total Expenditures	\$ 79,212.00		\$ 62,160.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 15		
Debt Service:	FY 2022-2023		FY 2021-2022
Principal	\$ 135,135.64		\$ 134,044.00
Interest	\$ 6,298.66		\$ 9,406.00
Total Debt Service	\$ 141,434.30		\$ 143,450.00
Contingency:			
Contingency	\$ 20,000.00		\$ 20,000.00
Total Contingency	\$ 20,000.00		\$ 20,000.00
Total Appropriations	\$ 4,275,542.63		\$ 4,371,043.00

TOWN OF FRANKLIN, NORTH CAROLINA		
Fire Department Fund	SCHEDULE 3	
Detail Budget of Expenditures	PAGE 1	
Revenues:	FY 2022-2023	FY 2021-2022
Fire Tax	\$ 1,085,000.00	\$ 854,263.00
Contributions and Donations	\$ -	\$ -
Rents	\$ 5,000.00	\$ 5,000.00
Miscellaneous	\$ 1,200.00	\$ 1,132.00
FEMA-Fire Grant-SAFER	\$ 77,996.00	\$ 72,800.00
Refunds	\$ -	\$ -
Insurance Settlements	\$ -	\$ -
Vending Receipts	\$ -	\$ -
Fund Balance Appropriated	\$ -	\$ 15,615.00
Total Revenues:	\$1,169,196.00	\$948,810.00
Salaries & Wages	\$ 464,980.00	\$ 340,875.00
Part-Time Salaries	\$ 18,000.00	\$ 18,000.00
Overtime	\$ 13,500.00	\$ 10,000.00
Longevity	\$ 2,450.00	\$ 1,120.00
Fire Call Pay	\$ 77,788.00	\$ 12,000.00
401K- General	\$ 24,047.00	\$ 17,544.00
Retirement Fund	\$ 14,000.00	\$ 14,000.00
FICA	\$ 44,121.00	\$ 31,127.00
Retirement	\$ 58,195.00	\$ 40,176.00
Group Insurance	\$ 108,372.00	\$ 70,813.00
Life Insurance	\$ 1,383.00	\$ 963.00
Dental Insurance	\$ 4,660.00	\$ 3,763.00
Unemployment Insurance	\$ 1,000.00	\$ 1,000.00
Employee/Community Relations	\$ 7,035.00	\$ -
Uniforms	\$ 30,000.00	\$ 21,550.00
Supplies	\$ 14,865.00	\$ 24,240.00
Computer Supplies	\$ 1,900.00	\$ 1,900.00
Travel/Training	\$ 10,000.00	\$ 10,000.00
Telephone	\$ 1,280.00	\$ 1,280.00
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	\$ 55,095.00
Vintage Vehicle Maintenance	\$ -	\$ 13,593.00
Fuel	\$ 15,000.00	\$ 14,000.00
Contract Services	\$ 3,600.00	\$ 3,600.00
Insurance & Bonds	\$ 41,000.00	\$ 41,044.00
Dues & Subscriptions	\$ 4,710.00	\$ 3,870.00
Non- Capital Equipment	\$ 25,250.00	\$ 25,231.00
Capital Outlay-Reserve	\$ 22,486.00	\$ 9,955.00
Capital Outlay- Equipment	\$ -	\$ -
FEMA-Fire Grant-SAFER	\$ 15,208.00	\$ 72,800.00
Principal	\$ 40,000.00	\$ 40,000.00
Interest	\$ 8,071.00	\$ 8,071.00
Total Expenditures:	\$ 1,169,196.00	\$ 948,810.00

TOWN OF FRANKLIN, NORTH CAROLINA			
Water & Sewer Enterprise	SCHEDULE 4		SCHEDULE 4
Detail Budget of Expenditures	PAGE 1		PAGE 1
Revenues:	FY 2022-2023		FY 2021-2022
Utility Fees	\$ 3,640,000.00		\$ 3,532,700.00
Taps & Connections	\$ 25,000.00		\$ 25,000.00
Reconnections	\$ 15,000.00		\$ 15,000.00
Availability Fees	\$ 20,000.00		\$ 12,000.00
Dumping Fees	\$ 75,000.00		\$ 65,000.00
Macon County	\$ 43,500.00		\$ 43,000.00
Investment Earnings	\$ -		\$ 500.00
Sale of Material & Assets	\$ -		\$ -
Miscellaneous	\$ 1,000.00		\$ 1,000.00
Insurance Settlements	\$ -		\$ -
Retained Earnings	\$1,026,477.75		\$1,517,772.00
Total Revenues:	\$ 4,845,977.75		\$ 5,211,972.00
Salaries & Wages	\$ 957,143.00		\$ 909,223.00
Part-Time Salaries	\$ 15,000.00		\$ 20,000.00
Overtime	\$ 13,440.00		\$ 11,647.00
Longevity	\$ 8,101.00		\$ 6,943.00
401K-General	\$ 48,935.00		\$ 46,391.00
FICA	\$ 76,018.20		\$ 72,508.00
Retirement	\$ 118,420.80		\$ 106,235.00
Group Insurance	\$ 213,464.00		\$ 212,758.00
Life Insurance	\$ 2,968.00		\$ 2,695.00
Dental Insurance	\$ 10,252.00		\$ 10,535.00
Retiree Insurance	\$ 28,980.00		\$ 33,300.00
Unemployment Insurance	\$ 5,000.00		\$ 5,000.00
Other Professional Services	\$ 80,500.00		\$ 41,770.00
Employee Relations	\$ 3,100.00		\$ 3,100.00
Supplies	\$ 147,200.00		\$ 229,150.00
Telephone	\$ 13,520.00		\$ 4,260.00
Postage	\$ 20,000.00		\$ 20,000.00
Other Communications	\$ 2,600.00		\$ 1,080.00
Utilities	\$ 250,000.00		\$ 261,000.00
Water Tank Maintenance	\$ 73,250.00		\$ 84,005.00
Fuel	\$ 59,600.00		\$ 51,000.00
Insurance & Bonds	\$ 70,000.00		\$ 80,738.00
Administration Reimbursement	\$ 87,500.00		\$ 79,500.00
Lease Payment	\$ 49,400.00		\$ 28,524.00
Capital Outlay-Equipment	\$ 24,900.00		\$ 30,127.00
Capital Outlay-Vehicle	\$ 72,000.00		\$ 35,000.00
Macon County Debt Service	\$ 48,000.00		\$ 48,000.00
License/Dues/Subscriptions	\$ 14,460.00		\$ 15,140.00
Uniforms	\$ 16,800.00		\$ 20,000.00
Lab Supplies	\$ 40,350.00		\$ 40,350.00
Chemicals	\$ 116,000.00		\$ -
Travel/ Training	\$ 18,150.00		\$ 21,450.00
Building Maintenance	\$ 29,800.00		\$ 50,262.00
Equipment Maintenance	\$ 154,350.00		\$ 159,650.00
Vehicle Maintenance	\$ 20,700.00		\$ 20,693.00
Contract Services	\$ 85,200.00		\$ 82,000.00
Capital Outlay -Sewer Lines	\$ 600,000.00		\$ 674,000.00
Capital Outlay-Water Lines	\$ -		\$ 572,000.00
CIP- Water Meters	\$ 100,000.00		\$ 80,000.00
Principal	\$ 868,413.19		\$ 855,844.00
Interest	\$ 116,162.56		\$ 138,594.00
Non-Capital Equipment	\$ 16,300.00		\$ 17,500.00
Reserve/Pump Lagoons	\$ 150,000.00		\$ 30,000.00
Transfer Out	\$ -		\$ -
Total Expenditures:	\$ 4,845,977.75		\$ 5,211,972.00

TOWN OF FRANKLIN, NORTH CAROLINA			
Tourism Development Fund	SCHEDULE 5		
Detail Budget of Expenditures	PAGE 1		
Revenues:	FY 2022-2023		FY 2021-2022
Local Occupancy Tax	\$140,000.00		\$130,000.00
Appropriated Fund Balance	\$0.00		\$10,000.00
Total Revenues:	\$140,000.00		\$140,000.00
Expenditures:			
Tourism Development Authority	\$140,000.00		\$140,000.00
Total Expenditures:	\$140,000.00		\$140,000.00

Administration/Finance/Tax Department Proposed Fee Schedule	
Description	Fee
Returned Check Fee	\$25
Returned ACH/Draft Fee	\$25
Memorial Park Rental Fee *Requires \$50 refundable deposit	\$75
Minimum Utility Acct Refund	\$5
Business Registration Fee	\$10
Credit Card Fees	2.5% of Transaction
Special Events Fees	\$75 per vendor
Special Events Fees (Nonprofit)	\$25 per non-profit
On Premise Wine	\$15
Off Premise Wine	\$10
On Premise Beer	\$15
Off Premise Beer	\$5
CD or DVD	\$5
Copies - Other info not specified	Minimum \$2 (1-10 copies) plus 20 cents each additional copy over 10

Fire Department Proposed Fee Schedule	
<p>The following fees are intended to recoup cost for the delivery of services in support of Special Events, Temporary Uses, and unique emergency situations (including but not limited to bomb threats, hazardous materials events, manhunts, and other unique calls for service). The specific mechanism and timing of fee recovery will be determined by the applicable department heads on a case-by-case basis.</p>	
Description	Fee
Hydrant flow/pressure testing - per hydrant	\$75
Fire Department Deployment of Personnel, Apparatus, & Equipment	
Officer	\$35/hour
Firefighter	\$30/Hour
Light Duty/Support Vehicle	\$20/Hour
Fire Engine/Tanker	\$150/Hour
Ladder Truck	\$200/Hour
Materials Used	Actual Cost + 20%
Off Duty/Call Back Personnel	Hourly rate x 2
False Alarms - Applied after 3 or more false alarms within a month	
Residential	\$75
Business/Assembly	\$100
Educational/Industrial	\$150
Administrative	
Request for incident reports from Insurance Company	\$5

Police Department Proposed Fee Schedule	
Description - Precious Metals	Fee
Initial Application	\$180
License (each)	\$10
Employee Background (each)	\$38
Annual Renewal	\$180
False Alarm	
False Alarm (after first)	\$100
Traffic Code Capters 70-74 Violations	
First citation	\$25
Second citation for same offense	\$100
Third and subsequent citation for same offense	\$200
Animal Offenses Chapter 91 Violations	
	\$50 max
Noise Ordinance Chapter 94 Violations	
First citation	\$25
Second citation for same offense	\$100
Third and subsequent citation for same offense	\$200
Streets and Sidewalk Chapter 95 Violations	
	\$50 max
General Offenses Chapter 130 Violations	
	\$50 max
Miscellaneous	
Off-Duty Officer Pay (3 Hour minimum)	\$40/Hour

Planning and Zoning Proposed Fee Schedule

If work is commenced before obtaining the proper permits then permit fee doubles. Square Foot Area is gross are of

Description	Fee
Annexation - Satellite	\$500
Sign Permits	\$40 + \$.25 per square foot

Land Development Permits	
Single Family Detached + Additions	\$50
Accessory Building on SF Lot up to 12'X12'	\$20
Mult-Family (per unit)	\$25
Apartment Buildings (per apartment)	\$15
Commercial in C-1 Downtown	\$75
Commercial in C-2 Other area	\$100
Commercial in C-3 - Highway	\$150
Industrial	\$200
NMU, TND, & MICR per commercial unit	\$75
Zoning Compliance Letter	\$25
Site Plan Review & Development Permit	
Preliminary	\$100
Final	\$100
Subdivisions	
Minor - Residential 2 Lots	\$100
Major - Residential 3 to 25 Lots	\$250
Major - Residential 26+ Lots	\$250 + \$15/lot>25
Commercial/Industrial	\$300
Amendment Text	\$75
Appeals	\$25
Rezoning to:	
R-1 to R-2	\$50
NMU, TND, MICR, PUD, &UV	\$150
C-1, C-2, C-3, or I-1	\$200
Special Use Permit	\$500
Variance	\$300
Flood Permit	\$50
Copies	.05¢
Large Maps 36x36	\$10
Zoning Violation per day	\$500
Sign Violations per day	\$50
Wireless Tel Comm Substantial Modification	\$5,000
Wireless Tel Comm Eligible Facility	\$1,000

Public Works Department Proposed Fee Schedule						
Water and Sewer Account Fee's						Fee
Deposit For Renters						\$50
Reconnect Fee Inside						\$50
Reconnect Fee Outside						\$75
Penalties						1.50%
Engineer Review Fee's						
Line Extensions (Staff Review)						\$300
Line Extensions (Engineering Firm)						Cost
Backflow Cross-Connection						
Violation of Ordinance						\$1,000 Per Violation/Per Day
Falsifying Records/Reports for Testing						\$1,000 Per Violation
Meters and Hydrants						Fee
Turn On/Off Meter During Business Hours (Customer Request)(Non-Emergency)						\$40.00
Turn On/Off Meter After Business Hours (Customer Request)						\$100.00
Meter Replacement (Customer Request)						Cost Plus 10%
Meter Tampering First Offense						\$250 + Damages
Meter Tampering Second Offense (Meter Removed)						Full Cost of New Tap and Availability Fee
Meter Relocation Fee						Cost Plus 10%
Fire Hydrant Installation						Cost Plus 10%
Illegal Use of Fire Hydrant/Tampering Fee						\$500 + Damages
Chemical Analysis of Water (Customer Request)						Cost Plus 10%
Bulk Water						Fee
2 Inch Hydrant Meter Base Charge (18,000 Gallons)						\$443.40
3/4 Inch Hydrant Meter Base Charge (1,000 Gallons)						\$52.40
Volume Charge Per 1,000 Gallons						\$8.10
Wastewater Services						Fee
Septic Truck Dumping Fee (Per Gallon)						\$0.10
RV/Camper Dumping Fee (Each)						\$50.00
Surcharge BOD In Excess of Local Limits (Per LB)						\$0.25
Surcharge TSS In Excess of Local Limits (Per LB)						\$0.15
Damaged Utilities						Per/HR
Utilities Damaged by Customer or Contractor						Cost of Equipment, Manpower and Supplies
Equipment Use (Min One Hour)						Per/HR
Rubber-Tired Backhoe						\$60
Mini-Excavator						\$58
Vac Truck						\$90
Dump Truck Small						\$24
Dump Truck Large						\$42
Sewer Camera						\$60
Air Compressor						\$24
Soil Tamp						\$24
Street Sweeper						\$90
Manpower Use (Min One Hour)						Per/HR
Town Employees						Job Title Payrate Midpoint
Water and Sewer Rates Residential						
		FY 21/22		FY 22/23		
Size	Min. Gallons	Inside	Outside	Inside	Outside	
3/4"	1,000	\$19.75	\$39.50	\$20.35	\$40.70	
1 Inch	6,000	\$65.30	\$130.60	\$67.30	\$134.60	
2 Inch	18,000	\$182.65	\$365.30	\$188.15	\$376.30	
4 inch	24,000	\$286.85	\$573.70	\$295.50	\$591.00	
6 Inch	30,000	\$417.10	\$834.20	\$429.65	\$859.30	
8 Inch and Above						Set By Engineering Study
Volume Charge Water Per 1,000 Gallons		\$3.50	\$7.00	\$3.65	\$7.30	
Sewer Base Charge		\$9.30	\$18.60	\$9.60	\$19.20	
Volume Charge Sewer Per 1,000 Gallons		\$4.70	\$7.20	\$4.85	\$7.45	
Water and Sewer Rates Commercial						
		FY 21/22		FY 22/23		
Size	Min. Gallons	Inside	Outside	Inside	Outside	
3/4 Inch	1,000	\$26.20	\$52.40	\$27.00	\$54.00	
1 Inch	6,000	\$84.85	\$169.70	\$87.40	\$174.80	
2 Inch	18,000	\$221.70	\$443.40	\$228.40	\$456.80	

4 inch	24,000	\$352.05	\$704.10	\$362.65	\$725.30	
6 Inch	30,000	\$482.30	\$964.60	\$496.80	\$993.60	
8 Inch and Above						Set By Engineering Study
Volume Charge Water Per 1,000 Gallons		\$4.05	\$8.10	\$4.20	\$8.40	
Sewer Base Charge		\$9.95	\$19.90	\$10.25	\$20.50	
Volume Charge Sewer Per 1,000 Gallons		\$4.70	\$9.30	\$4.85	\$9.60	
Water & Sewer Tap Fee Schedule						
	Size/Other	Inside	Outside			
Water	3/4 Inch	\$1,200	\$2,400	Plus Materials & Accessories		
Water	1 Inch	\$1,500	\$3,000	Plus Materials & Accessories		
Water	2 Inch*	\$2,000	\$4,000			
Water	4 Inch*	\$2,750	\$5,500			
Water	6 inch*	\$3,300	\$6,600			
Water	8 Inch*	\$3,850	\$7,700			
Water	10 Inch and Above					Set By Engineering Study
Water	Crossing Road (Punch)	\$300	\$600			
Water	Cutting Road	\$500	\$1,000			
Sewer	4 Inch	\$880	\$1,760			
Sewer	6 Inch	\$1,100	\$2,200			
Sewer	8 Inch	\$1,320	\$2,640			
Sewer	10 Inch and Above					Set By Engineering Study
Sewer	Cutting Road	\$500	\$1,000			
Availability Fee Schedule						
	Water Meter Size	Water	Sewer			
Size/Fee	3/4 Inch	\$700	\$1,100			
Size/Fee	1 Inch	\$1,750	\$2,750			
Size/Fee	2 Inch	\$5,600	\$8,800			
Size/Fee	3 Inch	\$10,500	\$16,500			
Size/Fee	4 Inch	\$17,500	\$27,500			
Size/Fee	6 inch	\$42,000	\$66,000			
Size/Fee	8 Inch	\$52,500	\$82,500			
Size/Fee	10 Inch	\$70,000	\$100,000			
Size/Fee	12 Inch	\$87,500	\$137,500			
Street Services						Fee
Leaf Pickup (One Free)						\$50.00
Brush Pickup (One Free)						\$50.00