

Town of Franklin



Budget

Fiscal Year

2020-2021

TOWN OF FRANKLIN, NORTH CAROLINA

Budget Ordinance

For the Fiscal Year Ending June 30, 2021

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, 2021.

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, 2020, 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, 2020.

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 2020-2021

The Town of Franklin is facing uncertain economic times. The global pandemic known as COVID-19 will have lasting consequences throughout fiscal year 2020-2021. Sales tax revenue will certainly be affected. It is estimated that at least eighty (80) percent of sales tax revenue is derived from non-essential goods. The North Carolina League of Municipalities is anticipating that municipalities and counties could see at least a twenty-five (25) percent reduction in sales tax revenues for fiscal year 2020-2021. Water and Sewer revenues will also be affected due to COVID 19 and North Carolina Executive Order 124. Executive Order 124 prohibits public utilities from disconnecting residential utilities due to non-payment. Public Utilities cannot bill or collect any fees, charge penalties, or interest from the date of Executive order 124. Executive Order 124 also stipulates that customers shall have the right to make reasonable payment arrangements and have up to six months to pay towards a utility balance. Currently, the Town is experiencing a forty (40) percent decline in monthly utility revenue. The Town should continue to plan for unexpected revenue loss at the state and federal level. This budget allots \$30,000.00 in contingency in anticipation of unexpected revenue loss or unexpected expenditures.

Despite all the uncertainty, the Town of Franklin continues to operate in sound financial condition due to a healthy fund balance. At the close of fiscal year 2018-2019 the available fund balance as a percentage of expenditures of general fund was at seventy-eight (78) percent. This is an increase of fifteen (15) percent since the close of fiscal year 2017-2018. Overall, general government revenues are expected to remain the same. Based on current estimate general fund revenues are projected at \$4,371,435.00. This is a decrease in expenditures of \$150,648.00 from fiscal year 2019-2020. This budget includes an appropriation in general fund of \$450,000 for Powell Bill. This budget also recommends a one (1) time modest appropriation from general fund balance of \$272,408.00. 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 2020-2021. 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 all 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 2020. This budget does not include a cost of living adjustment (COLA) for fiscal year 2020-2021. The life insurance premiums are expected to remain at current budgeted rates. The Town's health insurance is expected to increase by six (6) percent. Dental insurance is projected to increase by two and half (2.5) percent. Property and workers compensation premiums are expected to increase by five (5) percent.

One new part-time position is budgeted in the Streets Department for fiscal year 2020-2021. There are currently two (2) part-time positions and three (3) full time positions in the Streets Department. The additional part-time position would allow for crews to focus resources and time on sidewalk projects while still maintaining daily operations.

Economic Development:

In Fiscal Year 2020-2021, \$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.

Public Works needs to perform utility software upgrades for Badger Meter and SouthData. The total cost for both utility upgrades is \$12,270.00.

The Wastewater Treatment Plant is budgeted \$21,000.00. This includes a headworks analysis, pretreatment annual report and pretreatment permit fees. This is required by the State and is completed every four (4) years.

Capital Projects:

The Town will be working on securing funding for phase two of the Water Treatment Plant Upgrade and Expansion in fiscal year 2020-2021. This budget also addresses needs in the Town's Water and Sewer Comprehensive Improvements Plan (CIP). Please see below CIP projects for fiscal year 2020-2021.

- Replacement of two-hundred (200) water meters. Total cost is \$40,000.00
- Sloan Street/Rolling Hills Sewer line replacement. Total cost is \$500,000.00
- Crane Circle/Lakeside Drive Sewer line replacement. Total cost is \$500,000.00

Capital Outlay Equipment:

The IT Department needs to update and replace two servers. The first server is at the Franklin Police Department. The second server will replace the main DHCP server at Town Hall. The total cost for both servers is \$43,000.00

The Facilities budget allots \$6,200.00 for safety glass to be installed at the front window at Town Hall.

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

Capital Outlay Improvements:

Funds have been budgeted to rebuild the Gazebo located downtown. The anticipated cost of the rebuild is \$8,000.00. The Gazebo appearance will not be altered. The rebuild will consist of new paint and new boards.

Wayfinding Signage is also included in this budget. The current wayfinding signage is over ten (10) years old and needs to be replaced and updated. This budget designates \$10,000.00 to start this project.

Funds have also been budgeted for sidewalk repair and replacement. For fiscal year 2020-2021 the Town plans to address several areas in Town that are in dire need of repair and replacement. These areas include the following:

- Philips Street (Panther Drive to Wayah Street) current ranking is poor and is 615 LF.
- West Palmer Street (Commerce Street to West Main Street) current ranking is poor and is 560 LF.
- East Palmer Street (South Patton Avenue to East Main Street) current ranking is poor and is 300 LF.
- First Street (Highlands Road to Van Raalte Street) current ranking is poor and is 610 LF.
- First Street (Old Cat Creek Road to Cherry Street) current ranking is poor and is 930 LF.

Capital Outlay Vehicles:

Police Department will be replacing two (2) patrol vehicles with over 100,000 miles. The Police Department requested \$91,650.00. However, due to budget constraints \$70,000.00 has been allotted in this budget for the purchase of two (2) new patrol vehicles. In fiscal year 2019-2020 two new patrol vehicles were purchased for \$70,000.00.

Water Treatment Plant will be replacing one (1) 2001 Chevrolet pick-up truck with 161,000 miles. This budget allots \$25,000.00 for this purchase.

Public Works will be replacing a 3500 Chevrolet dump truck. The current truck is a 2003 and has 85,000 miles with over 7,800 hours. This budget allots \$49,000.00 for this purchase.

Streets Department will be replacing a 2008 Elgin Crosswind Sweeper with 21,000 miles and 4,100 hours. The approximately life for a sweeper truck is five (5) to eight (8) years. This budget allots \$265,000.00 from Powell Bill to purchase a new sweeper truck.

Building Maintenance:

Franklin Fire Department will be making repairs to the roof at the main station and funds have been budgeted for building maintenance at the proposed substation. Plymovent repairs are also expected to occur in fiscal year 2020-2021. This budget allots \$12,000.00 for building maintenance.

Water Treatment Plant will be upgrading to an automated gate at their facility. This budget allots \$6,000.00 for the upgrade.

Wastewater Treatment Plant will be installing a new gate at their facility. This budget allots \$10,025.00 for the replacement of a new automated gate.

Public Works will be repairing a fence at the East Franklin Water Tank and at the Public Works facility. This budget allots \$4,000.00 to complete those repairs.

Debt Service:

All debt payments are budgeted as required by law. General debt service principal is budgeted at \$131,400.00 and interest at \$12,342.00. The final debt service payment for Franklin Fire Department will be paid June 30, 2020. Therefore, debt service for Franklin Fire Department will dissolve in current fiscal year 2019-2020. Water and Sewer's debt service principal is budgeted at \$845,342.00 and interest at \$160,608.00.

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 \$1,565,090.52.

Bank of America for Water and Sewer projects were entered into in 2010 and will be paid in 2025. The current total loan amount for Bank of America is \$1,273,474.39.

State Revolving Loan for Wastewater Treatment Plant were entered into in 2013 and will be paid in 2033. The current total loan amount for this project is \$3,951,242.96.

State Revolving Loan for Water Treatment Plant were 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 \$851,239.00 for fiscal year 2020-2021. This is a decrease in expenditures of 91,999.00 from fiscal year 2019-2020. The Fire Department's current property tax rate is (\$.0545) cents per one hundred dollars (\$100) of valuation. The current property tax rate is recommended for fiscal year 2020-2021 budget. Based on the current fire tax rate no appropriation from fund balance will be needed for fiscal year 2020-2021. Funds have also been budgeted in the amount of \$74,000.00 in Capital Outlay Reserve in preparation for construction and debt service payment for a proposed substation. Also, fire call pay for volunteers is expected to remain at current rates. Current rates are \$5.00 for medical calls and \$12.00 for fire calls. A one-time bonus of \$100.00 for each volunteer member of Franklin Fire and Rescue is budgeted and suggested for December 2020.

Water and Sewer Department: Funds are budgeted in the amount of \$127,000.00 for Capital Outlay Distribution Sewer Line improvements. Boyd's Pump station located on Terrell Road is budgeted at \$127,000.00 for replacement. Funds are also budgeted in the amount of \$50,000.00 for Capital Outlay Distribution Water Line improvements. A new SCADA system for all water tanks and booster stations is budgeted at \$50,000.00. Also, the replacement of a water line located at Sunday Drive is budgeted at \$3,000.00. 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.

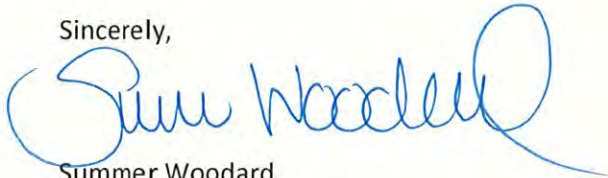
Water and Sewer Rates:

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 \$3,988,961.00 for fiscal year 2020-2021. This is a decrease in expenditures of \$39,450.00 from fiscal year 2019-2020. A modest appropriation from water and sewer retained earnings of \$350,968.00 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 2020-2021. The proposed rate increases only affect base and volume charges but not tap, connection, or other miscellaneous charges.

Conclusion:

This budget for Local Fiscal Year 2020-2021 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 2020-2021 is 9,211,635.00. This an overall decrease in expenditures of \$282,097.00 from fiscal year 2019-2020. The proposed budget for fiscal year 2020-2021 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, 2021				EXHIBIT A
Revenues:	General Fund	Fire Dept Fund	W & S Enterprise Fund	Total
Ad Valorem Taxes	\$ 1,963,027.00	\$ -	\$ -	\$ 1,963,027.00
Other Taxes	\$ 770,000.00	\$ 845,107.00	\$ -	\$ 1,615,107.00
Unrestricted Intergovernmental	\$ 450,000.00	\$ -	\$ -	\$ 450,000.00
Restricted Intergovernmental	\$ 270,000.00	\$ -	\$ -	\$ 270,000.00
Licenses and Permits	\$ 6,500.00	\$ -	\$ -	\$ 6,500.00
Sales and Services	\$ -	\$ -	\$ 3,572,993.00	\$ 3,572,993.00
Other Revenues	\$ 189,500.00	\$ 6,132.00	\$ 65,000.00	\$ 260,632.00
Total Anticipated Revenue:	\$ 3,649,027.00	\$ 851,239.00	\$ 3,637,993.00	\$ 8,138,259.00
Fund Balance Appropriated- General	\$ 272,408.00	\$ -	\$ -	\$ 272,408.00
Fund Balance Appropriated- Powell Bill	\$ 450,000.00	\$ -	\$ -	\$ 450,000.00
Fund Balance Appropriated- Fire		\$ -		\$ -
Retained Earnings Appropriated	\$ -	\$ -	\$ 350,968.00	\$ 350,968.00
Total Budget:	\$ 4,371,435.00	\$ 851,239.00	\$ 3,988,961.00	\$ 9,211,635.00
Appropriations:				
General Government	\$ 1,249,849.00			
Public Safety	\$ 1,707,827.00	\$ 851,239.00		
Transportation	\$ 908,496.00			
Cultural/Recreation	\$ 84,000.00			
Planning/Tourism Development Authority	\$ 247,521.00			
Public Works			\$ 2,983,011.00	
Debt Service	\$ 143,742.00	\$ -	\$ 1,005,950.00	
Contribution to Fund Balance	\$ -			
Contingency	\$ 30,000.00			
Total Appropriations:	\$ 4,371,435.00	\$ 851,239.00	\$ 3,988,961.00	\$ 9,211,635.00

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	SCHEDULE 1	
Detail Budget of Revenues	PAGE 1	
Source:		
Ad Valorem Taxes:	FY 2020-2021	FY 2019-2020
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	\$ 1,000.00	\$ 1,000.00
Penalties & Interest	\$ 6,000.00	\$ 6,000.00
Total Anticipated Revenue	\$ 1,963,027.00	\$ 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	\$ 650,000.00	\$ 640,000.00
Total Anticipated Revenue	\$ 770,000.00	\$ 760,000.00
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	\$ 125,000.00	\$ 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	\$ 270,000.00	\$ 270,000.00

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	SCHEDULE 1	
Detail Budget of Revenues	PAGE 2	
Source:		
Licenses & Permits:	FY 2020-2021	FY 2019-2020
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	\$ 5,000.00	\$ 5,000.00
Rents	\$ 8,000.00	\$ 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	\$ 18,738.00
Returned Checks	\$ -	\$ -
Administration Reimbursement	\$ 79,500.00	\$ 79,500.00
Local Occupancy Tax Administration Fee	\$ 2,500.00	\$ 2,500.00
Court Costs	\$ 1,000.00	\$ 1,000.00
Special Events	\$ 5,000.00	\$ 8,455.00
Insurance Settlements	-	4,864.00
Refunds	-	1,190.00
Contributions & Donations	-	7,650.00
Parking Citations	-	-
Total Anticipated Revenue	\$ 189,500.00	\$ 224,397.00
Fund Balance:		
Fund Balance Appropriated-General	\$ 272,408.00	\$ 398,159.00
Fund Balance Appropriated-Powell Bill	\$ 450,000.00	\$ 450,000.00
Total Anticipated Revenue	\$ 722,408.00	\$ 848,159.00
Total Anticipated Revenue	\$ 4,371,435.00	\$ 4,522,083.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 1		
Governing Body	FY 2020-2021		FY 2019-2020
Salaries & Wages	\$ 32,000.00		\$ 32,000.00
FICA	\$ 2,500.00		\$ 2,500.00
Prof. Services- Accting	\$ 33,500.00		\$ 33,000.00
Other Prof. Services	\$ 25,000.00		\$ 25,000.00
Council/Community Relations	\$ 4,500.00		\$ 4,500.00
Supplies	\$ 5,000.00		\$ 5,400.00
Travel/Training	\$ 5,000.00		\$ 3,600.00
Advertising	\$ 1,500.00		\$ 1,500.00
Dues & Subscriptions	\$ 12,000.00		\$ 12,000.00
Economic Development	\$ 10,000.00		\$ 20,000.00
Picking on the Square	\$ 29,500.00		\$ 29,500.00
Franklin Area Chamber of Commerce	\$ 4,000.00		\$ 4,000.00
Total Expenditures	\$164,500.00		\$173,000.00

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	SCHEDULE 2	
Detail Budget of Expenditures	PAGE 2	
Administration:	FY 2020-2021	FY 2019-2020
Salaries & Wages	\$ 157,947.00	\$ 156,361.00
Longevity	\$ 903.00	\$ -
401 (k)	\$ 7,943.00	\$ 7,818.00
FICA	\$ 12,152.00	\$ 11,962.00
Retirement	\$ 16,283.00	\$ 14,151.00
Group Insurance	\$ 16,702.00	\$ 15,906.00
Life Insurance	\$ 272.00	\$ 270.00
Dental	\$ 1,034.00	\$ 1,005.00
Unemployment Insurance	\$ 1,000.00	\$ 1,000.00
Other Prof.Services	\$ 9,500.00	\$ 11,100.00
Council/Community Relations	\$ 1,000.00	\$ 1,000.00
Employee Relations	\$ 1,000.00	\$ 1,000.00
Supplies	\$ 5,500.00	\$ 3,250.00
Travel/Training	\$ 10,800.00	\$ 9,855.00
Employee Screenings	\$ 1,500.00	\$ 1,500.00
Dues & Subscriptions	\$ 860.00	\$ 860.00
Capital OL- Land	\$ -	\$ 180,000.00
Total Expenditures	\$244,396.00	\$417,038.00

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	SCHEDULE 2	
Detail Budget of Expenditures	PAGE 3	
Finance:	FY 2020-2021	FY 2019-2020
Salaries & Wages	\$ 131,432.00	\$ 129,316.00
Part-Time Salaries	\$ 5,760.00	\$ 5,390.00
Longevity	\$ -	\$ 2,398.00
401 (k)	\$ 4,960.00	\$ 6,586.00
FICA	\$ 10,496.00	\$ 10,517.00
Retirement	\$ 10,168.00	\$ 11,921.00
Group Insurance	\$ 20,085.00	\$ 18,604.00
Life Insurance	\$ 272.00	\$ 270.00
Dental	\$ 1,034.00	\$ 1,005.00
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	\$ 6,500.00
Contract Services	\$ 4,500.00	\$ 7,800.00
Dues & Subscriptions	\$ 200.00	\$ 200.00
Non-Capital Equipment	\$ 3,300.00	\$ 500.00
Total Expenditures	\$204,957.00	\$205,257.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund		SCHEDULE 2	
Detail Budget of Expenditures		PAGE 4	
Tax Billing		FY 2020-2021	FY 2019-2020
Salaries & Wages	\$	45,080.00	\$ 45,227.00
401 (k)	\$	2,254.00	\$ 2,262.00
FICA	\$	3,449.00	\$ 3,460.00
Retirement	\$	4,621.00	\$ 4,094.00
Group Insurance	\$	8,351.00	\$ 7,953.00
Life Insurance	\$	136.00	\$ 135.00
Dental	\$	517.00	\$ 503.00
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		\$73,408.00	\$72,634.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund		SCHEDULE 2	
Detail Budget of Expenditures		PAGE 5	
Legal & Elections		FY 2020-2021	FY 2019-2020
Professional Services- Legal	\$	63,500.00	\$ 63,500.00
Elections Expense	\$	-	\$ 7,376.00
Legal Advertising	\$	9,000.00	\$ 9,000.00
Total Expenditures		\$72,500.00	\$79,876.00

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	SCHEDULE 2	
Detail Budget of Expenditures	PAGE 6	
Facilities:	FY 2020-2021	FY 2019-2020
Salaries & Wages	\$ 68,455.00	\$ 79,654.00
Overtime	\$ 1,578.00	\$ 1,284.00
Longevity	\$ 941.00	\$ 1,235.00
401 (k)	\$ 3,549.00	\$ 3,960.00
FICA	\$ 5,430.00	\$ 6,058.00
Retirement	\$ 7,275.00	\$ 7,166.00
Group Insurance	\$ 20,085.00	\$ 18,975.00
Life Insurance	\$ 272.00	\$ 270.00
Dental	\$ 1,034.00	\$ 1,005.00
Unemployment Insurance	\$ 500.00	\$ 500.00
Uniforms	\$ 2,500.00	\$ 2,500.00
Supplies	\$ 8,000.00	\$ 7,000.00
Travel/Training	\$ 300.00	\$ 300.00
Telephone	\$ 10,500.00	\$ 10,500.00
Postage	\$ 6,000.00	\$ 6,000.00
Utilities	\$ 14,175.00	\$ 14,175.00
Building Maintenance	\$ 5,000.00	\$ 5,000.00
Equipment Maintenance	\$ 29,700.00	\$ 26,900.00
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	\$ 139,474.00	\$ 132,823.00
Non-Capital Equipment	\$ 6,200.00	\$ -
Capital Outlay Equipment	\$ -	\$ -
Total Expenditures	\$340,968.00	\$335,305.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund		SCHEDULE 2	
Detail Budget of Expenditures		PAGE 7	
IT:		FY 2020-2021	FY 2019-2020
Supplies	\$	6,000.00	\$ 10,000.00
Utilities	\$	10,800.00	\$ 11,800.00
Contracted Services	\$	20,400.00	\$ 18,900.00
Computer Software/Relicense Fees	\$	7,420.00	\$ 6,850.00
Non-Capital Outlay Equipment	\$	3,540.00	\$ 10,600.00
Capital Outlay Equipment	\$	43,000.00	\$ -
Total Expenditures	\$	91,160.00	\$ 58,150.00

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	SCHEDULE 2	
Detail Budget of Expenditures	PAGE 8	
Police:	FY 2020-2021	FY 2019-2020
Salaries & Wages	\$ 915,311.00	\$ 906,180.00
Part-Time Salaries	\$ 5,000.00	\$ 5,000.00
Overtime	\$ 10,849.00	\$ 11,056.00
Longevity	\$ 14,058.00	\$ 14,174.00
401 (k)- Law Enforcement	\$ 45,516.00	\$ 46,816.00
401 (k)- General	\$ 1,496.00	\$ 1,449.00
FICA	\$ 69,087.00	\$ 72,009.00
Retirement- General	\$ 3,066.00	\$ 2,622.00
Retirement-LEO	\$ 100,134.00	\$ 88,920.00
Group Insurance	\$ 185,251.00	\$ 166,904.00
Life Insurance	\$ 2,510.00	\$ 2,426.00
Dental Insurance	\$ 9,299.00	\$ 9,041.00
Unemployment Insurance	\$ 4,000.00	\$ 4,000.00
Uniforms	\$ 13,000.00	\$ 13,000.00
Supplies	\$ 22,500.00	\$ 23,500.00
Travel/Training	\$ 5,000.00	\$ 5,000.00
Telephone	\$ 1,100.00	\$ 1,100.00
Other Communications	\$ 6,900.00	\$ 6,900.00
Utilities	\$ 14,600.00	\$ 14,600.00
Building Maintenance	\$ 3,000.00	\$ 3,000.00
Equipment Maintenance	\$ 5,000.00	\$ 5,000.00
Vehicle Maintenance	\$ 40,000.00	\$ 44,780.00
Fuel	\$ 35,750.00	\$ 36,487.00
Contract Services	\$ 11,817.00	\$ 6,800.00
Insurance & Bonds	\$ 8,100.00	\$ 8,100.00
Dues & Subscriptions	\$ 7,947.00	\$ 11,850.00
ABC Law Enforcement Funds	\$ 5,000.00	\$ 4,496.00
Non- Capital Equipment	\$ 28,850.00	\$ 20,790.00
Capital Outlay Equipment	\$ -	\$ -
Capital Outlay Vehicle	\$ 70,000.00	\$ 69,189.00
Total Expenditures	\$ 1,644,141.00	\$ 1,605,189.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund		SCHEDULE 2	
Detail Budget of Expenditures		PAGE 9	
Law Enforcement Officer Separation:		FY 2020-2021	FY 2019-2020
Separation Pay	\$	59,160.00	\$ 49,036.00
FICA	\$	4,526.00	\$ 3,377.00
Group Insurance	\$	-	\$ 500.00
Total Expenditures		\$ 63,686.00	\$ 52,913.00

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	SCHEDULE 2	
Detail Budget of Expenditures	PAGE 10	
Streets & Maintenance:	FY 2020-2021	FY 2019-2020
Salaries & Wages	\$ 111,454.00	\$ 108,715.00
Part-Time Salaries	\$ 45,000.00	\$ 23,612.00
Overtime	\$ 1,931.00	\$ 1,795.00
Longevity	\$ 370.00	\$ 325.00
401 (k)	\$ 5,688.00	\$ 5,544.00
FICA	\$ 12,225.00	\$ 10,776.00
Retirement	\$ 11,660.00	\$ 10,034.00
Group Insurance	\$ 29,348.00	\$ 23,859.00
Life Insurance	\$ 408.00	\$ 405.00
Dental Insurance	\$ 1,550.00	\$ 1,507.00
Unemployment Insurance	\$ 500.00	\$ 500.00
Uniforms	\$ 6,000.00	\$ 5,250.00
Supplies	\$ 12,650.00	\$ 15,468.00
Travel/Training	\$ 1,200.00	\$ 1,000.00
Utilities	\$ 111,000.00	\$ 110,000.00
Equipment Maintenance	\$ 20,000.00	\$ 22,820.00
Vehicle Maintenance	\$ 4,500.00	\$ 4,500.00
Beautification	\$ 6,000.00	\$ 4,000.00
Memorial Park	\$ 16,200.00	\$ 7,500.00
Macon County Dumping Fees	\$ 2,000.00	\$ 2,000.00
Fuel	\$ 7,000.00	\$ 5,500.00
Contract Services	\$ 2,412.00	\$ 2,412.00
Lease Payment	\$ 12,000.00	\$ 12,000.00
Non-Capital Equipment	\$ 2,000.00	\$ 8,898.00
Capital Outlay Equipment	\$ -	\$ 10,000.00
Capital Outlay Improvements	\$ 18,000.00	\$ 10,000.00
Total Expenditures:	\$ 441,096.00	\$ 408,420.00

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	SCHEDULE 2	
Detail Budget of Expenditures	PAGE 11	
Powell Bill:	FY 2020-2021	FY 2019-2020
Supplies	\$ 20,000.00	\$ 25,000.00
Other Repairs & Services	\$ 75,000.00	\$ 140,000.00
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	\$ 75,000.00	\$ 270,000.00
Total Expenditures	\$ 450,000.00	\$ 450,000.00

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	SCHEDULE 2	
Detail Budget of Expenditures	PAGE 12	
Planning & Economic Development:	FY 2020-2021	FY 2019-2020
Salaries & Wages	\$ 72,388.00	\$ 69,573.00
Longevity	\$ 643.00	\$ 624.00
401 (k)	\$ 3,382.00	\$ 3,240.00
FICA	\$ 5,587.00	\$ 5,371.00
Retirement	\$ 6,933.00	\$ 5,865.00
Group Insurance	\$ 9,335.00	\$ 8,760.00
Life Insurance	\$ 136.00	\$ 135.00
Dental	\$ 517.00	\$ 503.00
Unemployment Insurance	\$ 500.00	\$ 428.00
Supplies	\$ 2,000.00	\$ 4,000.00
Travel/Training	\$ 5,100.00	\$ 1,000.00
Fuel	\$ 500.00	\$ 500.00
Contract Services	\$ -	\$ 51,620.00
Dues & Subscriptions	\$ 500.00	\$ 500.00
Tourism Development Authority	\$ 140,000.00	\$ 140,000.00
Total Expenditures	\$ 247,521.00	\$ 292,119.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund		SCHEDULE 2	
Detail Budget of Expenditures		PAGE 13	
Festivals & Events:		FY 2020-2021	FY 2019-2020
Supplies	\$ 25,000.00		\$ 24,500.00
Advertising	\$ 2,000.00		\$ 2,000.00
Contracted Services	\$ 23,200.00		\$ 23,200.00
Dues & Subscriptions	\$ 800.00		\$ 600.00
Non-Capital Equipment	\$ 3,500.00		\$ 4,400.00
Contribution	\$ 29,500.00		\$ 29,455.00
Total Expenditures	\$ 84,000.00		\$ 84,155.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund		SCHEDULE 2	
Detail Budget of Expenditures		PAGE 14	
Traffic & Event Services		FY 2020-2021	FY 2019-2020
Part-Time Salaries	\$	14,000.00	\$ 14,000.00
FICA	\$	1,100.00	\$ 1,100.00
Unemployment Insurance	\$	500.00	\$ 500.00
Supplies	\$	500.00	\$ 1,000.00
Vehicle Maintenance	\$	800.00	\$ 1,000.00
Fuel	\$	500.00	\$ 1,000.00
Total Expenditures		\$17,400.00	\$18,600.00

TOWN OF FRANKLIN, NORTH CAROLINA			
General Fund	SCHEDULE 2		
Detail Budget of Expenditures	PAGE 15		
Retiree Insurance	FY 2020-2021		FY 2019-2020
Group Insurance	\$ 57,960.00		\$ 50,736.00
Total Expenditures	\$ 57,960.00		\$ 50,736.00

TOWN OF FRANKLIN, NORTH CAROLINA		
General Fund	SCHEDULE 2	
Detail Budget of Expenditures	PAGE 16	
Debt Service:	FY 2020-2021	FY 2019-2020
Principal	\$ 131,400.00	\$ 173,819.00
Interest	\$ 12,342.00	\$ 17,248.00
Total Debt Service	\$ 143,742.00	\$ 191,067.00
Contingency:		
Contingency	\$ 30,000.00	\$ 27,624.00
Total Contingency	\$ 30,000.00	\$ 27,624.00
Total Appropriations	\$ 4,371,435.00	\$ 4,522,083.00

TOWN OF FRANKLIN, NORTH CAROLINA		
Fire Department Fund	SCHEDULE 3	
Detail Budget of Expenditures	PAGE 1	
Revenues:	FY 2020-2021	FY 2019-2020
Fire Tax	\$ 845,107.00	\$ 845,007.00
Contributions and Donations	\$ -	\$ 10,601.00
Rents	\$ 5,000.00	\$ 5,000.00
Miscellaneous	\$ 1,132.00	\$ 1,132.00
FEMA-Fire Grant	\$ -	\$ 36,420.00
Refunds	\$ -	\$ -
Insurance Settlements	\$ -	\$ 8,340.00
Vending Receipts	\$ -	\$ -
Fund Balance Appropriated	\$ -	\$ 36,738.00
Total Revenues:	\$851,239.00	\$943,238.00
Salaries & Wages	\$ 320,892.00	\$ 309,978.00
Part-Time Salaries	\$ 18,000.00	\$ 16,200.00
Overtime	\$ 22,131.00	\$ 10,448.00
Longevity	\$ 1,635.00	\$ 1,993.00
Fire Call Pay	\$ 32,000.00	\$ 32,070.00
401K- General	\$ 17,235.00	\$ 16,623.00
Retirement Fund	\$ 14,000.00	\$ 14,000.00
FICA	\$ 30,073.00	\$ 28,491.00
Retirement	\$ 35,331.00	\$ 30,085.00
Group Insurance	\$ 66,206.00	\$ 57,621.00
Life Insurance	\$ 952.00	\$ 924.00
Dental Insurance	\$ 3,617.00	\$ 3,444.00
Unemployment Insurance	\$ 1,000.00	\$ 1,000.00
Uniforms	\$ 21,550.00	\$ 26,268.00
Supplies	\$ 20,500.00	\$ 22,221.00
Computer Supplies	\$ 1,900.00	\$ 250.00
Travel/Training	\$ 5,000.00	\$ 3,506.00
Telephone	\$ 800.00	\$ 800.00
Utilities	\$ 19,200.00	\$ 13,200.00
Building Maintenance	\$ 10,000.00	\$ 10,900.00
Equipment Maintenance	\$ 12,000.00	\$ 11,600.00
Vehicle Maintenance	\$ 49,100.00	\$ 49,121.00
Fuel	\$ 13,220.00	\$ 13,500.00
Contract Services	\$ 3,600.00	\$ 4,680.00
Insurance & Bonds	\$ 40,427.00	\$ 34,293.00
Dues & Subscriptions	\$ 3,870.00	\$ 3,695.00
Non- Capital Equipment	\$ 13,000.00	\$ 36,268.00
Capital Outlay-Reserve	\$ 74,000.00	\$ 19,250.00
Capital Outlay- Equipment	\$ -	\$ -
Capital Outlay- Vehicles	\$ -	\$ 58,000.00
FEMA Grant- Non Capital Equipment	\$ -	\$ 1,959.00
FEMA Grant- Capital Outlay Equipment	\$ -	\$ 36,282.00
Principal	\$ -	\$ 73,418.00
Interest	\$ -	\$ 1,150.00
Total Expenditures:	\$ 851,239.00	\$ 943,238.00

TOWN OF FRANKLIN, NORTH CAROLINA		
Water & Sewer Enterprise	SCHEDULE 4	
Detail Budget of Expenditures	PAGE 1	
Revenues:	FY 2020-2021	FY 2019-2020
Utility Fees	\$ 3,480,493.00	\$ 3,429,057.00
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	\$ 60,000.00	\$ 60,000.00
Macon County	\$ 39,000.00	\$ 39,000.00
Interest Earnings	\$ 5,000.00	\$ 5,000.00
Sale of Material & Assets	\$ 500.00	\$ 3,563.00
Miscellaneous	\$ 1,000.00	\$ 1,000.00
Insurance Settlements	\$ -	\$ -
Retained Earnings	\$ 350,968.00	\$ 438,791.00
Total Revenues:	\$ 3,988,961.00	\$ 4,028,411.00
Salaries & Wages	\$ 892,786.00	\$ 882,151.00
Part-Time Salaries	\$ 20,000.00	\$ 11,500.00
Overtime	\$ 11,797.00	\$ 17,675.00
Longevity	\$ 7,581.00	\$ 8,190.00
401K-General	\$ 45,609.00	\$ 45,279.00
FICA	\$ 71,311.00	\$ 70,654.00
Retirement	\$ 93,497.00	\$ 81,954.00
Group Insurance	\$ 199,486.00	\$ 177,672.00
Life Insurance	\$ 2,720.00	\$ 2,695.00
Dental Insurance	\$ 10,332.00	\$ 10,045.00
Retiree Insurance	\$ 31,050.00	\$ 31,855.00
Unemployment Insurance	\$ 5,000.00	\$ 5,000.00
Other Professional Services	\$ 33,270.00	\$ 42,220.00
Employee Relations	\$ 3,100.00	\$ 3,100.00
Supplies	\$ 232,950.00	\$ 222,190.00
Telephone	\$ 4,260.00	\$ 5,800.00
Postage	\$ 20,000.00	\$ 20,000.00
Other Communications	\$ 960.00	\$ 900.00
Utilities	\$ 261,000.00	\$ 232,000.00
Water Tank Maintenance	\$ 81,380.00	\$ 83,000.00
Fuel	\$ 46,300.00	\$ 46,500.00
Insurance & Bonds	\$ 76,893.00	\$ 72,542.00
Administration Reimbursement	\$ 79,500.00	\$ 79,500.00
Lease Payment	\$ 28,524.00	\$ 18,250.00
Capital Outlay-Land	\$ -	\$ 26,660.00
Capital Outlay-Equipment	\$ 13,127.00	\$ 25,625.00
Capital Outlay-Vehicle	\$ 74,000.00	\$ 23,994.00
Macon County Debt Service	\$ 48,000.00	\$ 48,000.00
License/Dues/Subscriptions	\$ 14,915.00	\$ 16,450.00
Uniforms	\$ 19,900.00	\$ 21,500.00
Lab Supplies	\$ 39,550.00	\$ 37,550.00
Travel/ Training	\$ 21,450.00	\$ 21,030.00
Building Maintenance	\$ 28,875.00	\$ 12,800.00
Equipment Maintenance	\$ 130,000.00	\$ 140,877.00
Vehicle Maintenance	\$ 19,750.00	\$ 21,050.00
Contract Services	\$ 96,138.00	\$ 84,898.00
Capital Outlay -Sewer Lines	\$ 127,000.00	\$ 125,000.00
Capital Outlay-Water Lines	\$ 53,000.00	\$ 50,000.00
Principal	\$ 845,342.00	\$ 844,928.00
Interest	\$ 160,608.00	\$ 181,975.00
Non-Capital Equipment	\$ 8,000.00	\$ 24,402.00
Reserve/Pump Lagoons	\$ 30,000.00	\$ 30,000.00
Transfer Out	\$ -	\$ 121,000.00
Total Expenditures:	\$ 3,988,961.00	\$ 4,028,411.00