

Town of Pierson
 Budget Worksheet
 10/1/23-9/30/24

Account	Description	Actual 9/30/22	Budget 09/30/2023	Budget 09/30/2024
REVENUES				
PROPERTY TAXES				
311-1000	CURRENT TAXES-CO. OF VOL.	332,409.89	387,217.00	440,123.00
311-2000	DELINQUENT TAXES-CO. OF VOL.	24,408.14	0.00	0.00
		<u>356,818.03</u>	<u>387,217.00</u>	<u>440,123.00</u>
GASOLINE TAXES				
312-4000	LOCAL OPTION GAS TAX	37,100.76	38,059.00	45,000.00
312-4050	NEW 1 TO 5 CENTS LOC OP TAX	26,727.06	29,720.00	32,000.00
		<u>63,827.82</u>	<u>67,779.00</u>	<u>77,000.00</u>
FRANCHISE FEES				
313-1000	FRANCHISE FEES-DUKE ENERGY	116,440.87	95,000.00	120,000.00
313-7000	FRANCHISE FEES-SOLID WASTE	7,743.32	7,000.00	10,000.00
		<u>124,184.19</u>	<u>102,000.00</u>	<u>130,000.00</u>
UTILITY TAXES				
313-5000	COMMUNICATIONS SERVICE TAX	32,859.26	35,700.00	39,000.00
314-1000	UTILITY TAX-DUKE ENERGY	56,125.33	60,000.00	61,000.00
		<u>88,984.59</u>	<u>95,700.00</u>	<u>100,000.00</u>
LICENSE & PERMITS				
321-0000	TOWN OCCUPATIONAL LICS.	3,525.00	3,000.00	3,000.00
322-0000	BUILDING PERMITS	23,248.45	25,000.00	18,000.00
329-0000	OTHER PERMITS AND FEES	5,621.86	10,000.00	7,000.00
		<u>32,395.31</u>	<u>38,000.00</u>	<u>28,000.00</u>
INTERGOVERNMENTAL				
335-1200	STATE REVENUE SHARING	105,630.86	76,945.00	87,000.00
335-1400	MOBILE HOME LICENSES	844.48	1,000.00	1,000.00
335-1500	ALCOHOLIC BEVERAGE LIC.	489.44	500.00	500.00
338-0000	COUNTY OCCUPATIONAL LICS.	1,991.06	1,000.00	1,000.00
		<u>108,955.84</u>	<u>79,445.00</u>	<u>89,500.00</u>
SALES TAXES				
335-1800	1/2 CENT SALES TAX	128,435.04	100,202.00	108,000.00
MISCELLANEOUS				
341-9000	COPIES/FAX/NOTARY FEES	923.70	800.00	600.00
344-1000	AIRPORT-TIE DOWN FEES	6,298.30	7,000.00	5,000.00
347-5000	COMMUNITY CENTER FEES	11,539.00	6,000.00	6,000.00
359-0000	TRAFFIC CITATIONS	1,678.77	2,000.00	1,200.00
361-1000	INTEREST INCOME	0.00	100.00	0.00
362-0000	RENTAL INCOME-WATER DEPT.	40,000.00	40,000.00	40,000.00
362-1000	RENTAL INCOME BANK	19,200.00	20,448.00	19,200.00
362-2000	RENTAL INCOME-CLINIC	1,000.00	1,200.00	1,200.00
364-0000	EQUIPMENT SALES	0.00	500.00	0.00
366-0000	CONTRIBUTIONS & DONATIONS	1,100.00	10,000.00	2,000.00
369-0000	OTHER MISC. INCOME	7,667.95	10,000.00	20,000.00
		<u>89,407.72</u>	<u>98,048.00</u>	<u>95,200.00</u>
GRANTS				
332-1000	ARPA- AMERICAN RESCUE PLAN ACT	483,801.00	598,116.00	159,325.00
339-0000	GRANT REVENUE	0.00		
		<u>483,801.00</u>	<u>598,116.00</u>	<u>159,325.00</u>
TRANSFERS IN				
381-0000	INTERFUND TRANSFER	0.00	0.00	0.00

TOTAL REVENUES		1,476,809.54	1,566,507.00	1,227,148.00
EXPENDITURES				
TOWN COUNCIL & MAYOR				
511-1200	COUNCIL MEMBERS PAY	12,026.24	18,100.00	18,000.00
511-4900	MISC. CURRENT CHARGES	941.81	2,500.00	2,000.00
512-1200	MAYORS PAY	4,261.90	4,500.00	5,000.00
512-4900	MISC. CURRENT CHARGES	1,281.70	2,000.00	1,200.00
		<u>18,511.65</u>	<u>27,100.00</u>	<u>26,200.00</u>
TOWN CLERK				
513-1200	CLERK SALARY (25% to WF)	36,593.90	35,719.16	36,750.00
513-1210	ADMINISTRATIVE DEPT. OVERTIME	8,781.78	4,000.00	2,475.00
513-2100	FICA - CLERK (25% to WF)	3,471.00	3,548.10	3,075.00
513-2200	RETIREMENT (25% to WF)	4,655.14	5,500.00	3,900.00
513-2300	GROUP INSURANCE (25% to WF)	9,880.48	12,500.00	8,625.00
		<u>63,382.30</u>	<u>61,267.26</u>	<u>54,825.00</u>
ACCOUNTING				
513-3200	AUDITING & ACCOUNTING (50% to WF)	21,660.00	20,000.00	15,000.00
INSURANCE				
513-4500	GENERAL LIABILITY (25% to WF) est at \$120,000	48,692.00	85,967.00	90,000.00
TOWN HALL				
513-3400	OTHER CONTRACTUAL SERVICES	10,442.19	10,000.00	35,000.00
513-3500	ELECTIONS EXPENSE	266.00	500.00	1,000.00
513-4000	TRAVEL EXPENSES	1,137.81	3,000.00	1,000.00
513-4100	TELEPHONE	10,892.23	13,000.00	10,000.00
513-4200	POSTAGE	359.70	800.00	1,000.00
513-4300	TOWN HALL-UTILITIES	27,475.33	35,000.00	20,000.00
513-4400	RENTALS / LEASES	16,149.64	3,000.00	3,500.00
513-4600	TOWN HALL R&M	3,105.98	2,500.00	2,500.00
513-4605	R & M NEW TOWN HALL	1,012.57	25,000.00	10,000.00
513-4610	REPAIRS & MAINTENANCE-EQ	57,281.47	1,000.00	1,000.00
513-4615	R & M EQUIPMENT NEW	1,771.17	5,000.00	5,000.00
513-4700	PRINTING & BINDING	1,947.47	500.00	1,000.00
513-4900	MISC. CURRENT CHARGES	373.59	1,500.00	1,500.00
513-4901	DONATIONS - YOUTH ACTIVITIES	3,662.94	1,200.00	1,000.00
513-5100	OFFICE SUPPLIES	2,250.00	3,000.00	1,500.00
513-5200	OPERATING SUPPLIES	2,777.27	1,500.00	5,000.00
513-5250	OPERATIGN SUPPLIES - NEW TH	1,882.87	1,500.00	0.00
513-5400	SUBSCRIPTIONS / MEMBERSHIPS	220.84	10,000.00	1,500.00
513-5500	TRAINING & EDUCATION	7,355.56	1,000.00	0.00
513-6200	CAPITAL OUTLAY-BUILDINGS	600.00	0.00	0.00
513-6400	NEW EQUIPMENT	0.00	50,000.00	50,000.00
513-6600	UNCATEGORIZED EXPENSE	0.00	0.00	0.00
660-0000	PAYROLL SUSPENSE	42.00	0.00	0.00
		<u>151,006.63</u>	<u>169,000.00</u>	<u>151,500.00</u>
LEGAL				
514-3100	LEGAL COUNCEL (25% to WF)	16,900.27	25,000.00	20,000.00
COMPREHENSIVE PLANNING				
515-0000	COMPREHENSIVE PLANNING	41,395.16	50,000.00	60,000.00
PUBLIC SAFETY				
521-3400	CONTRACTUAL SERVICES - DEPUTY	304,990.00	304,990.00	304,990.00
524-3400	BUILDING INSPECTOR FEE	32,394.00	30,000.00	30,000.00

529-3400	ANIMAL CONTROL	3,973.35	4,000.00	1,000.00
529-3405	ANIMAL CONTROL EDUCATION	0.00	500.00	0.00
		<u>341,357.35</u>	<u>339,490.00</u>	<u>335,990.00</u>
TRANSPORTATION				
541-1200	SALARIES (25% to WF)	84,692.75	80,693.50	97,500.00
541-1210	OVERTIME (25% to WF)	11,076.72	7,600.00	12,000.00
541-2100	FICA TAXES (25% to WF)	7,268.39	10,552.33	8,377.00
541-2200	RETIREMENT (25% to WF)	9,304.23	14,200.00	10,950.00
541-2300	GROUP INSURANCE (25% to WF)	15,943.06	19,500.00	18,000.00
541-4000	TRAVEL EXPENSES	106.75	200.00	0.00
541-4310	UTILITIES-STREETS	16,772.69	25,000.00	25,000.00
541-4320	UTILITIES-BARN	372.22	1,000.00	1,000.00
541-4600	REPAIRS & MAINT-EQUIP	4,500.79	5,000.00	5,000.00
541-4610	REPAIRS & MAINT-VEHICLES	10,795.89	10,000.00	15,000.00
541-4900	MISC. CURRENT CHARGES	6,621.09	10,000.00	10,000.00
541-5200	UNIFORMS/OPERERATING SUPPLIES	10,365.38	8,000.00	10,000.00
541-5210	GAS, OIL & SUPPLIES	12,754.62	10,000.00	15,000.00
541-5300	STREET MATERIAL & SUPPLIES	27,989.11	40,000.00	75,000.00
541-6200	IMPROVEMENTS	0.00	0.00	0.00
541-6300	ROAD CONSTRUCTION	0.00	25,000.00	27,500.00
541-6400	NEW EQUIPMENT	7,338.96	20,000.00	50,000.00
541-6500	STORM DAMAGE	0.00	0.00	0.00
		<u>225,902.65</u>	<u>286,745.83</u>	<u>380,327.00</u>
AIRPORT				
542-4500	INSURANCE - AIRPORT	2,946.49	2,500.00	3,000.00
542-4900	MISC CURRENT CHARGES	1,606.46	1,300.00	2,000.00
542-6200	IMPROVEMENTS	0.00	0.00	1,000.00
		<u>4,552.95</u>	<u>3,800.00</u>	<u>6,000.00</u>
PARKS & RECREATION				
572-3400	TREE TRIMMING CONTRACT	1,800.00	5,000.00	6,000.00
572-4300	UTILITIES-BALL PARK	3,469.92	4,500.00	5,000.00
572-4600	REPAIRS & MAINTENANCE - BALL PARK	10,640.54	10,000.00	10,000.00
572-4900	MISC CURRENT CHARGES	2,661.16	10,000.00	5,000.00
572-4901	SPECIAL EVENTS / FESTIVITIES	8,296.84	15,000.00	15,000.00
572-6400	NEW EQUIPMENT	17,400.00	50,000.00	40,000.00
		<u>44,268.46</u>	<u>94,500.00</u>	<u>81,000.00</u>
COMMUNITY CENTER				
575-3400	CONTRACTOR SERVICES	0.00	500.00	0.00
575-4300	UTILITIES	2,247.24	3,000.00	4,000.00
575-4600	REPAIRS & MAINTENANCE - COM. CTR.	1,729.59	1,500.00	1,000.00
575-4900	MISC CURRENT CHARGES	0.00	500.00	1,306.00
575-6200	IMPROVEMENTS	1,998.24	0.00	0.00
575-6400	NEW EQUIPMENT	0.00	15,000.00	0.00
		<u>5,975.07</u>	<u>20,500.00</u>	<u>6,306.00</u>
TRANSFERS OUT				
581-0000	INTERFUND TRANSFER	0.00	0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total		<u>983,604.49</u>	<u>1,183,370.09</u>	<u>1,227,148.00</u>
	Net Income (Loss)	<u>493,205.05</u>	<u>383,136.91</u>	<u>0.00</u>