



**TOWN BOARD OF COMMISSIONERS**

**TOWN OF ROSE HILL**

**INTRODUCED BY: John Bauer, Town Administrator & Budget Officer**

**BUDGET ORDINANCE FOR THE FISCAL YEAR BEGINNING  
JULY 1, 2022**

**BE IT ORDAINED** by the Town Board of the Town of Rose Hill, North Carolina.

**Section I A.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Property Taxes	\$ 451,500
Motor Vehicles, Penalties, Interest, Prior Years' Taxes	\$ 82,685
Sales Tax	\$ 480,000
Sales, Services, and Other Revenues	\$ 131,030
<b>TOTALS For General Fund</b>	<b>\$ 1,145,215</b>

**Section I B.** There is hereby levied a tax at the rate of seventy-five cents (\$.75) per one hundred dollars (\$100) valuation of property listed as of January 1, 2022, for the purpose of raising revenue included in "Property Taxes" in the General Fund in Section IA of this ordinance. Current year ad valorem revenues are projected to be \$451,500, based on the tax rate multiplied by an estimated total real property valuation of \$62,712,714 multiplied by an estimated collection rate of 96.0%.

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

Town Board	\$ 2,000
Administration	\$ 184,775
Police	\$ 500,290
Fire	\$ 60,000
Street	\$ 217,390
Recreation	\$ 137,010
Town House	\$ 0
Library	\$ 15,250
Community Development	\$ 28,500
<b>TOTALS For General Fund</b>	<b>\$ 1,145,215</b>

**Section 2 A.** It is estimated that the following revenues will be made available in the Water and Sewer Fund for fiscal year beginning July 1, 2022 and ending June 30, 2023.

Water Fees	\$ 430,000
Sewer Fees	\$ 390,000
Other Revenue	\$ 23,700
<b>TOTAL Revenues Water/Sewer Fund</b>	<b>\$ 843,700</b>

**Section 2 B.** The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of Water and Sewer Utilities for fiscal year beginning July 1, 2022 to June 30, 2023, in accordance with the chart of accounts heretofore established for the Town.

Administration	\$ 189,341
Water	\$ 255,880
Sewer & WWTP	\$ 398,479
<b>TOTAL Expenditures – Water &amp; Sewer</b>	<b>\$ 843,700</b>

**Section 3 A.** It is estimated the following revenues are hereby made available in the Powell Bill Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Street Allocation	\$ 52,000
Interest	\$ 0
<b>TOTAL Revenues</b>	<b>\$ 52,000</b>

**Section 3 B.** The following amounts will be appropriated to the Powell Bill Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the Town.

Paving/Sidewalks/Re-surfacing	\$ 52,000
<b>TOTAL Expenditures</b>	<b>\$ 52,000</b>

**Section 4 A.** It is estimated the following revenues are hereby made available in the Solid Waste Fund for fiscal year beginning July 1, 2022 and ending June 30, 2023.

Refuse Collection Fees	\$ 168,000
Other Revenues	\$ 1,500
Recycling Grant Reimbursement	\$ 17,875
<b>TOTAL Revenues</b>	<b>\$ 187,375</b>

**Section 4 B.** The following amounts will be appropriated to the Solid Waste Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for the Town.

Salaries	\$ 14,515
Benefits	\$ 4,960
Contracted Collection	\$ 126,600
Operating Costs	\$ 10,100
Capital Reserve	\$ 10,156
Capital Outlay Recycling Carts	\$ 21,044
<b>TOTAL Expenditures</b>	<b>\$ 187,375</b>

**Section 5 A.** It is estimated that the following revenues will be available in a Capital Project Ordinance for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

<b>NCDEQ-Grant</b>	<b>\$ 150,000</b>
<b>TOTALS For Capital Project Ordinance</b>	<b>\$ 150,000</b>

**Section 5 B.** The following amounts will be appropriated to the Capital Project Ordinance for the fiscal year beginning July 1, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the Town.

<b>Asset Inventory Assessment (AIA) Study</b>	<b>\$ 150,000</b>
<b>TOTALS for Capital Project Ordinance</b>	<b>\$ 150,000</b>

**Section 6.** The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. She/he may transfer amounts between line item expenditures within a department without limitations and without a report being required. These changes should not result in increases in recurring obligations such as salaries.
- b. She/he may transfer amounts up to \$5,000 between departments, including contingency appropriations, within the same fund. He must make an official report on such transfers as the next regular meeting of the Board.
- c. She/he may not transfer any amounts between funds, except as approval by the Board in a Budget Ordinance as amended.

**Section 7.** Effective July 1, 2022, the following are in effect in expenditure control:

- a. Purchase orders are required for any purchases over \$500.
- b. Formal approval (by resolution) from the Board is required for all “non-routine” expenditures exceeding \$5,000. Routine expenditures include utilities, legally required advertising, postage, fuel, and water or sewer purchase contracts.
- c. Emergency approval of purchase orders exceeding \$5,000 may be conveyed by the Town Manager in consultation with the Mayor and Mayor Pro-Tem and subsequent notification of the Board.

**Section 8.** Copies of this Budget Ordinance shall be furnished to the Town Clerk and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

#### **AMENDMENTS**

**MOVED** Commissioner Ross Powell      **SECONDED** Commissioner Gary Boney

**APPROVED**   ✓        **DENIED**                 **UNANIMOUS**   ✓  

**YEA VOTES: Five (5)**

**Adopted this the 14th day of June 2022.**

  
**Dr. Sue Bowden, Mayor**

**Attest:**

  
**Angela Smith, Town Clerk**

## GENERAL FUND REVENUE VS EXPENDITURES: SUMMARY

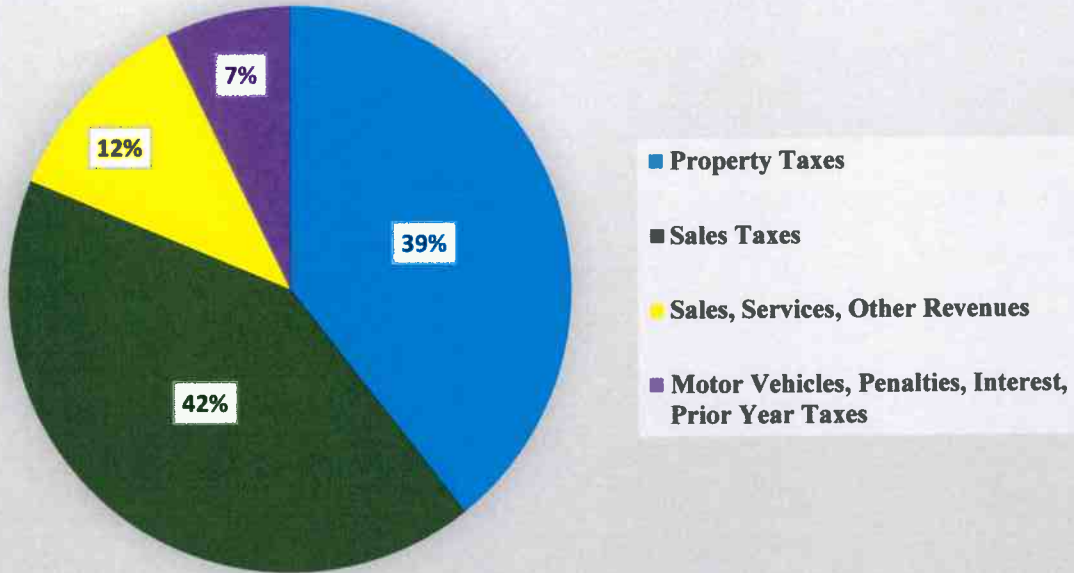
DESCRIPTION: This chart shows how the General Fund will be balanced in the upcoming year and how both the adopted & amended budgets have been in balance. Actual revenues vs. expenditures do not require balancing though they do require revenues be in excess of appropriations.

OUTLOOK: No fund balance (savings) will be used to pay for recurring expenses in the upcoming year. Also, the FY 21-22 budget is only \$862 more than the FY 20-21 adopted budget. However, caution must be exercised in future years because many "cost reductions" were implemented in FY20-21 and in future years it will be difficult to implement many more such reductions. The tax base simply must grow to pay for inflationary recurring cost increases.

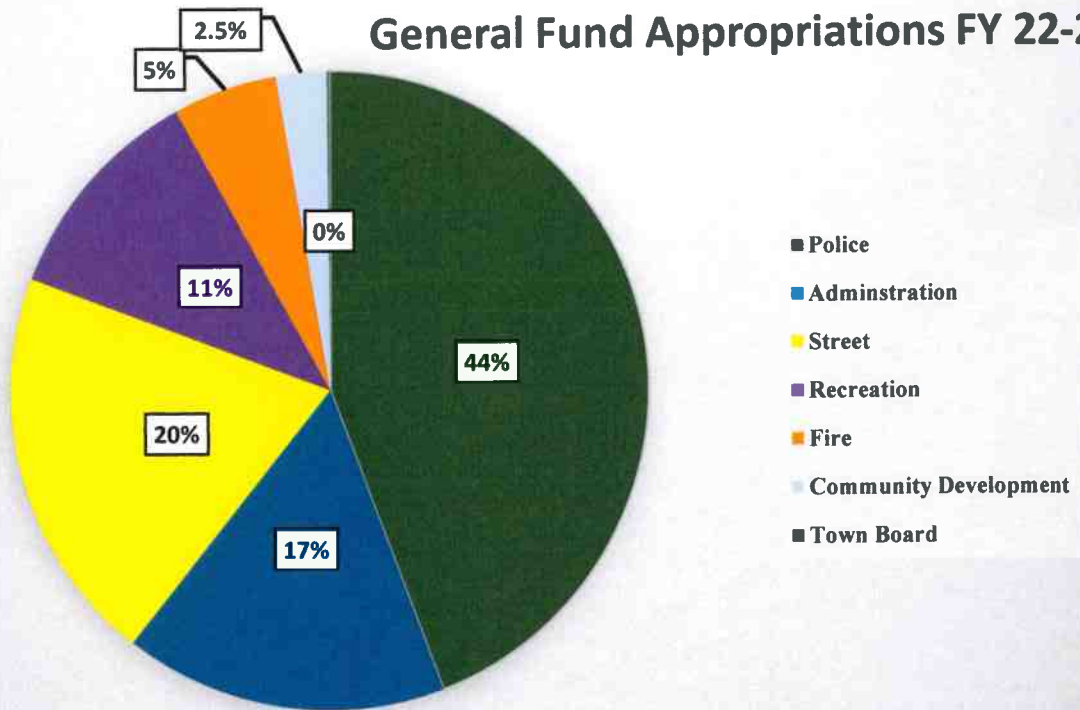
SOURCE	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED BUDGET	FY 2021-22 AMENDED BUDGET	SUBMITTED FY 22-23 BUDGET
PROPERTY TAXES	557,295	479,000	479,000	534,185
SALES TAX REVENUE	517,487	470,000	470,000	480,000
SALES, SERVICE, AND OTHER REVENUE	193,280	145,630	175,086	131,030
FUND BALANCE APPROPRIATION	415,068		203,940	
TOTAL REVENUES	1,683,130	1,094,630	1,328,026	1,145,215
SOURCE	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED BUDGET	FY 2021-22 AMENDED BUDGET	SUBMITTED FY 22-23 BUDGET
TOWN BOARD	1,358	2,000	2,000	2,000
ADMINISTRATION	211,948	189,831	198,087	184,775
POLICE	507,034	516,560	516,560	500,290
FIRE	30,688	55,750	55,750	60,000
STREET	159,246	172,549	376,489	227,390
SANITATION				
RECREATION	65,595	103,690	103,690	127,010
TOWN HOUSE	6,995	12,000	12,000	0
LIBRARY	14,436	15,250	15,250	15,250
COMMUNITY DEVELOPMENT	13,023	27,000	37,000	28,500
DEBT SERVICE	274,015			
TOTAL EXPENDITURES	?	1,094,630	1,328,026	1,145,215

ALL GRAPHS SHOWN ARE ROUNDED UP TO THE NEAREST PERCENT

### General Fund Revenues FY 22-23



### General Fund Appropriations FY 22-23



Town Board is .1% and cannot be graphed.  
Town House is 0% and cannot be graphed.  
Library is omitted.

## PROPERTY TAXES

**DESCRIPTION:** Ad Valorem property taxes are those taxes assessed and collected on real and personal property, including motor vehicles. Property taxes are the second largest recurring revenue source in the General Fund. (Sales taxes are the largest).

**HISTORY:** Over the past decade, the population has increased slightly. New housing starts have been few. In short, there has been zero to minimal growth in the Town's tax base.

**OUTLOOK:** In FY 22-23, the tax base is based on property values determined in the quadrennial evaluation process, which most recently occurred in 2017. The County updates the evaluation every four (4) years. The tax rate has been \$.75 since before 2017, so each penny now generates \$6,020 in recurring revenues. The upcoming budget realistically forecasts total property tax revenue. No major increase in the tax base is forecast in future years.

**ASSUMPTIONS:** As provided by the County's Tax Assessor, the estimated net taxable ad valorem value for FY 22-23 is \$62,712,714. Therefore, with a tax rate of \$.75 per \$100 of assessed valuation and a collection rate of 96%, the projected current year total property tax revenue, using the following formula is:

\$62,712,714 divided by 100 multiplied by .75 multiplied by 96 % equals \$451,500 rounded. This amount is shown in the budget ordinance.

**Note:** The County has a two percent (2%) early payment policy; the county handled billing and collecting during FY 21-22 and for the foreseeable future will continue to do so.

SOURCE	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 AMENDED BUDGET	SUBMITTED FY 22-23 BUDGET
PROPERTY TAXES	452,917	410,400	410,400	451,500
VEHICLE TAXES	98,173	60,000	60,000	75,135
PROPERTY TAXES-PRIOR YEARS	0	3,500	3,500	3,500
TAX PENALTIES	6,205	5,100	5,100	4,000
TOTAL REVENUES	557,295	479,000	479,000	534,135

## SALES TAX REVENUES

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**DESCRIPTION:** This revenue category contains several "Articles" approved by the NC General Assembly over the years. Sales tax revenues are received by Duplin County from the State of North Carolina and then distributed on a per capita basis to its towns. Our portion, while stable, has shown minimal growth over time due to several factors with the main one being lack of population growth.

Beginning July 1, 2016, the N.C. General Assembly passed legislation that allocates a portion of Article 39, 40, and 42 local taxes to 79 counties based on statutory percentages. While this is not an additional authorized levy, the NCDOR distributes this monthly allocation under the Article 44\*524 label on reports to reference G.S. 105-524, which sets out the distribution. For the 16-17 fiscal year, the first year of the reallocation, the distribution amount was \$84.8 million. This amount is adjusted in subsequent years by the change in local sales and use tax collection under Articles 39, 40, and 42.

This Article 44\*524 revenue is distributed between a county and municipalities according to the county's selected method of distribution. The law requires a county to use these revenues for economic development, public education, and community college purposes.

**HISTORY:** Since Revenues are distributed based on population, the growth in this source will be based on the Town's increasing its residential growth. Rose Hill's population has not increased over the past decade.

**OUTLOOK:** The upcoming budget projection- \$480,000 is based on actual collections for three quarters during FY 21-22. The FY 22-23 budget does not forecast a slowdown in Local Economic activity, even with the currently high inflationary rates. If anything, sales tax revenues could return to FY 20-21 actual levels.

SOURCE	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 AMENDED BUDGET	SUBMITTED FY 22-23 BUDGET
ALL ARTICLES	517,487	470,000	470,000	480,000
<b>TOTAL SALES TAX REVENUE</b>	<b>517,487</b>	<b>470,000</b>	<b>470,000</b>	<b>480,000</b>



## GENERAL FUND SALES, SERVICES AND OTHER REVENUES

DESCRIPTION: This category contains many smaller revenue sources, the largest of which are: Electricity Sales Tax (\$58,000) and the annual Police Department Grant (\$25,000).

HISTORY: This revenue category has been flat. In FY 20-21, it increased due to an injection of COVID recovery funds. The solid waste disposal fee (\$1,000) is now housed in the solid waste fund.

OUTLOOK: This category does not anticipate future growth.

SOURCE	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 AMENDED BUDGET	SUBMITTED FY 22-23 BUDGET
Local Video Programming Revenues	5,315	6,000	6,000	5,000
Golf Cart Licenses	1,120	900	900	1,000
Police Department Court Costs/Misc.	6,600	1,000	1,000	1,000
Beer and Wine Tax	6,920	7,200	7,200	6,900
Electricity Sales Tax	64,047	56,000	56,000	58,000
Telecommunications Sales Tax	8,055	10,000	10,000	7,900
Solid Waste Disposal Fee	1,234	1,000	1,000	0
Recreation: All Sources	13,056	21,000	21,000	13,700
Police Department Grant	0	25,000	25,000	25,000
Sales Tax Refunds	3,476	8,000	8,000	4,000
Copier Loan Proceeds		0	14,456	0
Recovery Funds Covid	58,430	0	0	0
Foreclosure Attorney Fees		0		
Investment Earnings	202	1,000	1,000	500
Rent-Town House	125	0	0	0
Property Lease		2,000	2,000	2,000
Natural Gas	15	30	30	30
Misc. Revenue	20,364	1,000	1,000	1,000
Sale Property/ Fixed Assets	4,321	5,500	20,500	5,000
<b>TOTAL REVENUES</b>	<b>193,280</b>	<b>145,630</b>	<b>175,086</b>	<b>131,030</b>

## GENERAL FUND, FUND BALANCE APPROPRIATED

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**DESCRIPTION:** This category represents the “savings” in the general fund which, for budgeting purposes, are always reported to the board and citizens as “undesignated/unreserved”. This is the operating cash to which the Town has access to pay bills during months when cash flow may be low. The state-mandated amount of fund balance to have is eight percent (8%); the Town is in excess of that percentage.

**HISTORY:** Because of very low interest rates, \$415,068 of G.F. fund balance was appropriated in FY 20-21 due completely pay off higher interest rate debt, and also to pay for additional street re-surfacing construction costs. Similarly in FY 21-22 amended budget, \$203,940 was used for expanded street re-surfacing contract costs and to pay for one-half the price (\$60,000) of a new street jetter. We project the fund balance will be \$383,252 at the start of FY 22-23.

**OUTLOOK:** Our goal – To not use savings to balance against recurring operating costs – is achieved in FY 22-23 submitted budget. Our goal is to “build back” savings in the upcoming fiscal year.

SOURCE	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 AMENDED BUDGET	SUBMITTED FY 22-23 BUDGET
Fund Balance Appropriated	415,068	0	203,940	0

**PROPOSED BUDGET WORKSHEET FY 22/23**

<b>Description</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Approved Budget</b>	<b>FY 21/22 Amended Budget</b>	<b>FY 21/22 Actual</b>	<b>FY 22/23 Recommended Budget</b>
10-3110-0000 AD VALOREM TX 2000 & PRIOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0001 AD VALOREM TAXES 2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0002 AD VALOREM TAXES 2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0003 AD VALOREM TAXES 2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0004 AD VALOREM TAXES 2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0005 AD VALOREM TAXES 2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0006 AD VALOREM TAXES 2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0007 AD VALOREM TAXES 2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0008 AD VALORME TAXES 2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0009 AD VALOREM TAXES 2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0010 AD VALOREM TAXES 2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0011 AD VALOREM TAXES 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0012 AD VALOREM TAXES 2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0013 AD VALOREM TAXES 2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0014 AD VALOREM TAXES 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0015 AD VALOREM TAXES 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0019 AD VALOREM TAXES 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-2016 AD VALOREM TAXES 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-2017 AD VALOREM TAXES 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-2018 AD VALOREM TAXES 2018	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00
10-3110-2019 AD VALOREM TAXES 2019	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$500.00
10-3110-2020 AD VALOREM TAXES 2020	\$452,916.94	\$2,000.00	\$2,000.00	\$0.00	\$1,000.00
10-3110-2021 AD VALOREM TAXES 2021	\$0.00	\$410,400.00	\$410,400.00	\$391,064.17	\$2,000.00
10-3110-2022 AD VALOREM TAXES 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$451,500.00
10-3111-0000 MOTOR VEH TAX 2000 & PRIOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0001 MOTER VEH TAXES 2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0002 MOTOR VEH TAXES 2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0003 MOTOR VEH TAXES 2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0004 MOTOR VEH TAXES 2004	\$9.60	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0005 MOTOR VEH TAXES 2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0006 MOTOR VEH TAXES 2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0007 MOTOR VEH TAXES 2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0008 MOTOR VEH TAXES 2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0009 MOTOR VEH TAXES 2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2010 MOTOR VEH TAXES 2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2011 MOTOR VEH TAXES 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2012 MOTOR VEH TAXES 2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2013 MOTOR VEH TAXES 2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2014 MOTOR VEH TAXES 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2015 MOTOR VEH TAXES 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2016 MOTOR VEHICLE TAXES 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**PROPOSED BUDGET WORKSHEET FY 22/23**

<b>Description</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Approved Budget</b>	<b>FY 21/22 Amended Budget</b>	<b>FY 21/22 Actual</b>	<b>FY 22/23 Recommended Budget</b>
10-3111-2017 MOTOR VEH TAXES 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2018 MOTOR VEH TAXES 2018	\$380.37	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2019 MOTOR VEH TAXES 2019	\$24,595.45	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2020 MOTOR VEHICLE TAXES 2020	\$73,197.50	\$20,000.00	\$20,000.00	\$30,631.18	\$0.00
10-3111-2021 MOTOR VEHICLE TAXES 2021	\$0.00	\$40,000.00	\$40,000.00	\$29,852.01	\$20,000.00
10-3111-2022 MOTOR VEHICLE TAXES 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$55,135.00
10-3117-0000 TAX PENALTY AND INTEREST	\$6,204.76	\$5,000.00	\$5,000.00	\$2,835.55	\$4,000.00
10-3117-0001 TAX PENALTY AND INTEREST MOTOR VEH	\$32.67	\$100.00	\$100.00	\$5.73	\$50.00
10-3200-0000 LIBRARY CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3210-0000 POLICE DEPT CONTRIB	\$1,407.20	\$500.00	\$500.00	\$2,043.72	\$500.00
10-3215-0000 RECREATION DEPARTMENT DONATIONS	\$130.00	\$500.00	\$500.00	\$0.00	\$100.00
10-3220-0000 FIRE DEPT CONTRIB	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00
10-3230-0000 SALES TAX REVENUE	\$517,487.24	\$470,000.00	\$470,000.00	\$314,035.32	\$480,000.00
10-3261-0000 LOCAL VIDEO PROG SALES TAX	\$5,314.53	\$6,000.00	\$6,000.00	\$2,372.69	\$5,000.00
10-3265-0000 PIPED NATURAL GAS EXCISE TAX	\$14.69	\$30.00	\$30.00	\$70.68	\$30.00
10-3280-0000 GOLF CART LICENSE PERMIT	\$1,120.00	\$900.00	\$900.00	\$1,155.00	\$1,000.00
10-3300-0000 POLICE DEPT-CTCOST, FEE, CHG	\$1,103.50	\$500.00	\$500.00	\$346.00	\$500.00
10-3322-0000 BEER AND WINE TAX	\$6,917.62	\$7,200.00	\$7,200.00	\$0.00	\$6,900.00
10-3324-0000 ELECTRICITY SALES TAX	\$64,046.74	\$56,000.00	\$56,000.00	\$30,927.83	\$58,000.00
10-3360-0000 TELECOM SALES TAX	\$8,054.94	\$10,000.00	\$10,000.00	\$3,541.27	\$7,900.00
10-3370-0000 SOLID WASTE DISP	\$1,233.88	\$1,000.00	\$1,000.00	\$569.81	\$0.00
10-3380-0000 REV RECREATION FOOTBALL	\$0.00	\$2,500.00	\$2,500.00	\$1,637.61	\$1,600.00
10-3400-0000 REV REC DEPT CONCESSIONS	\$8,911.33	\$12,000.00	\$12,000.00	\$2,296.00	\$9,000.00
10-3403-0000 RECREATION SPECIAL	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
10-3405-0000 PROPERTY LEASE REVENUE	\$0.00	\$2,000.00	\$2,000.00	\$1,987.50	\$2,000.00
10-3410-0000 SPECIAL F.D. GRANT PROCEED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3415-0000 REC DUPLIN COUNTY GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3420-0000 REV F DEPT INS PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3421-0000 LOAN PROCEEDS COPIER	\$0.00	\$0.00	\$14,456.00	\$14,456.00	\$0.00
10-3425-0000 INSURANCE PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3426-0000 PD GRANT	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00
10-3430-0000 POLICE DEPT INS PROCEEDS	\$4,089.06	\$0.00	\$0.00	\$0.00	\$0.00
10-3432-0000 REGISTRATION REFUND	\$695.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3450-0000 MISC INS REFUND	\$0.00	\$0.00	\$0.00	\$389.22	\$0.00
10-3452-0000 FIRE DEPT INS REFUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3500-0000 SALES TAX REFUND	\$3,476.45	\$8,000.00	\$8,000.00	\$13,667.30	\$4,000.00
10-3612-0000 REV REC DPT -INS REIMBURSEMENT	\$3,320.00	\$5,000.00	\$5,000.00	\$1,180.00	\$2,000.00
10-3780-0000 LEGAL FEES FORECLOSURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3830-0000 INTEREST EARNED ON INVESTMENT	\$201.67	\$1,000.00	\$1,000.00	\$406.48	\$500.00
10-3834-0000 REVENUE TOWN HOUSE BLDG	\$125.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3835-0000 SALE OF FIXED ASSEWTS	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00

**PROPOSED BUDGET WORKSHEET FY 22/23**

Description	FY 20/21 Actual	FY 21/22 Approved Budget	FY 21/22 Amended Budget	FY 21/22 Actual	FY 22/23 Recommended Budget
10-3836-0000 SALE OF SURPLUS EQUIP	\$2,144.14	\$0.00	\$0.00	\$0.00	\$0.00
10-3837-0000 SALE OF REAL PROPERTY	\$2,177.30	\$5,000.00	\$20,000.00	\$20,488.00	\$5,000.00
10-3839-0000 MISC REVENUE	\$20,363.74	\$1,000.00	\$1,000.00	\$5,485.95	\$1,000.00
10-3848-0000 RECOVERY FUNDS-COVID	\$58,429.63	\$0.00	\$0.00	\$0.00	\$0.00
10-3991-0000 FUND BALANCE APPROPRIATED	\$415,067.82	\$0.00	\$203,940.00	\$0.00	\$0.00
<b>Revenues</b>	\$1,683,168.77	\$1,094,630.00	\$1,328,026.00	\$871,470.02	\$1,145,215.00

## MAYOR AND TOWN BOARD GOVERNING BODY:

**DESCRIPTION:** The five (5) member Board is the official policy-making body for the Town of Rose Hill. The Mayor, presiding officer of the Board's Meetings, serves as the official and ceremonial leader of the Town, but only votes in case of ties. All official actions by the Board are made at public meetings, normally held on the first Tuesday of each month. Each meeting has an agenda and citizens are allowed to make public comments. The Board also conducts special meetings, and work sessions on the Town's budget and other issues of special interest. In November 2021, Rose Hill voters re-elected two Board Members (Ms. Marsha Whaley & Mr. Ross Powell & Dr. Sue Bowden was elected Mayor. The four-year terms of Commissioners Gary Boney, Jonathan Murphy, and Billy Wilson expire in 2023.

**FY 21-22 HIGHLIGHTS:** The Board:1) Decided, based on long-term engineering study against participating in the Wallace Valley Protein force main/ pump station/ WWTP regional project; 2) Approved a limited (\$38,000) infiltration/ in flow/ asset management study in order to reduce I/I; 3.) Approved Community Economic Recovery & Resiliency Initiative (CERRI) Economic Development Plan in cooperation with the NC Department of Commerce; 4) Approved applying for recycling expansion grant; AIA sewer investigation study grant; emergency generator grant; and 5) held budget work sessions, evaluated, and adopted FY 22-23 Town Budget.

**FY 22-23 GOALS:** The Board will: 1) Determine proper use of American Rescue Plan Grant Funds, 2) Continue Community appearance and Economic Development efforts, 3) Be supportive of parks and recreation long-range improvements.

**FUNDING LEVELS:**

FY 2020-21 Actual	Budget 2021-22 Adopted	Budget 2021-22 Amended	Submitted Budget 2022-23
1,200	1,200	1,200	1,200
157	800	800	800
1,357	2,000	2,000	2,000
			TOTAL

**PROPOSED BUDGET WORKSHEET FY 22/23**

Description	FY 20/21 Actual	FY 21/22 Approved Budget	FY 21/22 Amended Budget	FY 21/22 Actual	FY 22/23 Recommended Budget
10-4100-0014 MAYOR AND TOWN BRD EXPENSE	\$1,200.00	\$1,200.00	\$1,200.00	\$700.00	\$1,200.00
10-4100-0500 PAYROLL TAX EXPENSE	\$91.80	\$100.00	\$100.00	\$53.55	\$100.00
10-4100-0750 UNEMPLOYMENT INS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4100-5400 INSURANCE/WORK COMP	\$66.00	\$700.00	\$700.00	\$700.00	\$700.00
4100 TOWN BOARD	\$1,357.80	\$2,000.00	\$2,000.00	\$1,453.55	\$2,000.00

## GENERAL FUND ADMINISTRATION:

**DESCRIPTION:** This cost center budgets the part-time Town Administrator (TA) (NTE 1000 hours per year), (100%) Town Clerk, (50%) Deputy Town Clerk/Tax Collector/Zoning Assistant and (50%) Deputy Tax Collector/Accounts Payable. The TA provides overall leadership in the administration of all Town programs, policies, and operations. The TA assists the Board by providing recommendations and background materials on programs, trends, and issues of concern of the Board, Departments and citizens. The TA serves as the Town's Finance Officer, Budget Officer, Purchasing Agent, Economic Developer, Grants Writer and Planning & Zoning Administrator. The "Administration Staff" are responsible for general accounting, accounts payable, accounts receivable, issues receipts and disbursements, fixed assets accounting, payroll, cash management, finance reporting, grants record keeping, water and sewer billing, tax collections, budgetary compliance, internal control, the annual independent audit, special projects, and new personnel and benefits orientation, plus all duties associated with preparing agendas, keeping minutes, and maintaining public records associated with the Town Clerk.

**FY 21-22 HIGHLIGHTS:** Administration: 1) prepared FY 21-22 budget;2.) administered Federal & State grants: ; CARES ACT (\$64,000); NCDEQ (\$50,000); 3.) completed the FY 20-21 Audit on time with minimal issues; 4) handled estimated 30 zoning permit requests; 5) continued code enforcement program with asbestos inspections and housing demolition; 6) With the NC Department of Commerce, prepared a Rose Hill Economic Development plan; and 7.) prepared technical specifications, bid out, and awarded street re-surfacing contract for FY 21-22.

**FY 22-23 GOALS:** Administration plans to: 1) manage FY 22-23 Budget, keeping it always balanced; 2) complete the FY 21-22 audit on time without exceptions; 3) work on every aspect of economic development (housing, infrastructure, planning, etc.) in order to increase the Town's tax base; 4.) implement code enforcement, carrying through on FY 21-22 initiatives; and 5.) implement third year street re-surfacing program; 6.) Pursue grant funded sewer collection projects; and 7.) apply for additional grants (PART F) in order to help the Town.

### FUNDING LEVELS:

FY 2020-21 Actual	Budget 2021-22 Adopted	Budget 2021-22 Amended	Submitted Budget 2022-23
80,043	78,526.00	78,526	83,950
25,501	18,835.00	18,835	19,425
106,404	79,470.00	71,820	81,380
	13,000.00	28,906	Capital Outlay
211,948	189,831.00	198,087	TOTAL 184,755



**PROPOSED BUDGET WORKSHEET FY 22/23**

Description	FY 20/21 Actual	FY 21/22 Approved Budget	FY 21/22 Amended Budget	FY 21/22 Actual	FY 22/23 Recommended Budget
10-4200-0210 TOWN ADMIN FIN OFFICER	\$0.00	\$18,000.00	\$18,000.00	\$11,900.00	\$0.00
10-4200-0211 PT TOWN ADMIN/FINANCE OFFICER	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
10-4200-0212 TOWN CLERK/DEPUTY FINANCE OFF	\$39,050.92	\$25,346.00	\$25,346.00	\$15,597.44	\$27,250.00
10-4200-0214 DEPUTY TOWN CLERK/TAX COLL	\$23,874.33	\$23,560.00	\$23,560.00	\$14,581.84	\$24,150.00
10-4200-0215 CUSTOMER SERVICE REP	\$15,799.20	\$10,140.00	\$10,140.00	\$5,838.43	\$10,400.00
10-4200-0250 OVERTIME COMPENSATION	\$861.27	\$500.00	\$500.00	\$304.80	\$550.00
10-4200-0251 SALARIES BONUS	\$457.39	\$980.00	\$980.00	\$978.03	\$1,600.00
10-4200-0500 PAYROLL TAX EXPENSE	\$5,808.51	\$4,650.00	\$4,650.00	\$2,808.71	\$4,900.00
10-4200-0600 HEALTH INSURANCE	\$11,852.79	\$8,520.00	\$8,520.00	\$5,986.36	\$8,030.00
10-4200-0700 RETIREMENT	\$7,839.43	\$5,665.00	\$5,665.00	\$3,493.55	\$6,495.00
10-4200-0750 UNEMPLOYMENT RESERVE	\$13.47	\$20.00	\$20.00	\$0.00	\$0.00
10-4200-1000 EMPLOYEE TRAINING	\$899.69	\$900.00	\$0.00	\$0.00	\$900.00
10-4200-1100 TELEPHONE AND POSTAGE	\$2,980.37	\$4,600.00	\$4,600.00	\$1,652.73	\$4,600.00
10-4200-1300 ADMINISTRATIVE UTILITIES	\$8,655.77	\$9,200.00	\$8,200.00	\$3,703.94	\$9,200.00
10-4200-1400 TRAVEL	\$3,119.41	\$3,000.00	\$3,000.00	\$1,819.71	\$3,000.00
10-4200-1600 REPAIRS MAINT/ EQUIP OFFICE	\$268.96	\$500.00	\$500.00	\$0.00	\$500.00
10-4200-1800 PROF FEES ATTORNEY	\$11,538.38	\$6,000.00	\$6,000.00	\$4,808.00	\$6,000.00
10-4200-1900 ELECTION EXPENSE	\$0.00	\$600.00	\$1,600.00	\$1,572.29	\$600.00
10-4200-2600 ADVERTISING	\$1,424.75	\$2,000.00	\$2,000.00	\$1,726.80	\$2,000.00
10-4200-3200 OFFICE SUPPLIES	\$1,573.93	\$1,500.00	\$1,500.00	\$850.02	\$1,500.00
10-4200-3210 PRINTING	\$587.59	\$1,000.00	\$1,000.00	\$995.90	\$1,000.00
10-4200-3300 DEPARTMNETAL SUPPLIES	\$1,075.89	\$2,000.00	\$1,500.00	\$899.25	\$2,000.00
10-4200-3350 DEPARTMENTAL EQUIPMENT	\$481.48	\$2,500.00	\$300.00	\$0.00	\$2,500.00
10-4200-3400 PROF FEES (AUDIT & PLAN)	\$5,750.00	\$6,000.00	\$6,000.00	\$5,925.00	\$6,500.00
10-4200-3410 PROF FEES MISC	\$100.00	\$100.00	\$100.00	\$0.00	\$100.00
10-4200-3480 LEGAL FEES- FORECLOSURES	\$1,587.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-3510 ADMIN/ MAINT REPAIRS BLDG GRND	\$320.47	\$2,400.00	\$600.00	\$302.12	\$2,400.00
10-4200-3511 MISC REPAIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-4500 CONTRACTED SERVICES	\$21,871.01	\$17,350.00	\$21,350.00	\$18,482.31	\$21,500.00
10-4200-4512 TOWN ADMIN-NON-SALARY	\$34,980.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-4513 DUPLIN COUNTY-MOTOR VEHICLE COLLE	\$0.00	\$8,000.00	\$4,000.00	\$1,912.22	\$4,000.00
10-4200-4515 FIRST BANK COPIER LOAN	\$0.00	\$0.00	\$0.00	\$0.00	\$2,525.00
10-4200-4800 PURCHASES FOR RESALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-5300 DUES AND SUBSCRIPTIONS	\$4,699.87	\$6,800.00	\$4,550.00	\$4,324.18	\$5,575.00
10-4200-5400 INSURANCE	\$4,476.10	\$5,000.00	\$5,000.00	\$4,324.47	\$5,000.00
10-4200-5500 CAPITAL OUTLAY AC UNIT	\$0.00	\$13,000.00	\$14,450.00	\$0.00	\$0.00
10-4200-5505 CAPITAL OUTLAY COPIER	\$0.00	\$0.00	\$14,456.00	\$14,455.74	\$0.00
10-4200-5700 MISC EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>4200 ADMINISTRATION-GENERAL</b>	<b>\$211,947.98</b>	<b>\$189,831.00</b>	<b>\$198,087.00</b>	<b>\$129,243.84</b>	<b>\$184,775.00</b>

\*\*Add/Edit Position

## POLICE:

DESCRIPTION: The Rose Hill Police Department is responsible for the safety and protection of its citizens and property. The Department has one (1) Police Chief (Michael Tyndall), one (1) Captain (Jason Debose), and three (3) Sworn Patrol Officers.

FY 21-22 HIGHLIGHTS: The Department:

- 1.) Due to turnover and recruitment difficulties, Rose Hill P.D. operated with (3) officers for much of the fiscal year.
- 2.) To improve recruitment competitiveness, the Town Board increased each officer's existing annual salary by \$5,000.

FY 22-23 GOALS:

- 1.) To continue a proactive police department.
- 2.) To interact with the community and build better community policing relationships.
- 3.) To continue departmental education to better serve the Town of Rose Hill.
- 4.) Apply for another CCG Crime Control Grant (\$25,000).

FUNDING LEVELS:

FY 2020-21 Actual	Budget 2021-22 Adopted	Budget 2021-22 Amended	Submitted Budget 2022-23
260,664	284,660	284,136	284,115
102,581	115,250	111,850	108,825
69,601	116,650	116,650	107,350
74,185	0	0	0
507,034	516,560	512,636	500,290
			TOTAL

**PROPOSED BUDGET WORKSHEET FY 22/23**

<b>Description</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Approved Budget</b>	<b>FY 21/22 Amended Budget</b>	<b>FY 21/22 Actual</b>	<b>FY 22/23 Recommended Budget</b>
10-5100-0212 SALARY CHIEF-TYNDALL	\$60,655.77	\$60,165.00	\$63,240.00	\$38,176.42	\$66,800.00
10-5100-0213 SALARY CAPTAIN-DEBOSE	\$47,516.76	\$47,130.00	\$50,207.00	\$30,156.74	\$53,450.00
10-5100-0215 SALARY OFFICER-MCEACHERN	\$20,358.31	\$36,000.00	\$37,600.00	\$22,149.12	\$41,200.00
10-5100-0216 SALARY PART-TIME OFFICERS	\$168.10	\$1,000.00	\$10,000.00	\$3,450.48	\$10,000.00
10-5100-0217 PD RETIREMENT PAY	\$9,721.35	\$17,490.00	\$10,000.00	\$5,760.80	\$9,365.00
10-5100-0218 POLICE OFFICER-JOHNSON	\$36,422.40	\$36,000.00	\$36,000.00	\$11,398.89	\$41,200.00
10-5100-0219 POLICE OFFICER-WILSON	\$39,077.62	\$38,775.00	\$38,775.00	\$23,725.80	\$40,200.00
10-5100-0221 POLICE OFFICER-VACANT	\$36,422.00	\$36,000.00	\$23,214.47	\$9,667.66	\$0.00
10-5100-0250 SALARIES OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
10-5100-0251 SALARIES BONUS	\$4,743.28	\$5,100.00	\$5,100.00	\$3,670.11	\$6,200.00
10-5100-0252 POLICE DPT HOLIDAY PAY	\$5,579.19	\$7,000.00	\$10,000.00	\$7,124.04	\$10,700.00
10-5100-0500 POLICE DEPT PAYROLL TAX	\$19,507.21	\$19,750.00	\$19,750.00	\$11,797.76	\$21,000.00
10-5100-0600 POLICE DEPT HEALTH INS	\$44,153.84	\$52,400.00	\$49,000.00	\$21,407.40	\$40,125.00
10-5100-0700 POLICE DEPT RETIREMENT	\$26,669.93	\$30,500.00	\$30,500.00	\$17,144.90	\$34,500.00
10-5100-0720 POLICE 401K MATCH	\$12,250.66	\$12,600.00	\$12,600.00	\$7,303.49	\$13,200.00
10-5100-0800 POLICE DEPT PHYSICLA TEST	\$201.00	\$0.00	\$275.00	\$0.00	\$400.00
10-5100-1000 POLICE DEPT TRAINING	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
10-5100-1100 POLICE DEPT PHONE & POSTAGE	\$7,694.59	\$11,000.00	\$11,000.00	\$4,672.43	\$8,000.00
10-5100-1400 POLICE DEPT TRAVEL EXPENSE	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00
10-5100-1600 POLICE DEPT MAINT/ RPE/ EQ	\$44.96	\$500.00	\$500.00	\$0.00	\$500.00
10-5100-1601 SOUTHERN SOFTWARE	\$0.00	\$4,600.00	\$4,600.00	\$0.00	\$4,600.00
10-5100-1602 SINGLITARY RADAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5100-1603 PC REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5100-1604 FIRE EXTINGUISHERS-SERVICE	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00
10-5100-2600 POLICE DEPT-ADVERTISING	\$111.15	\$200.00	\$775.00	\$744.60	\$700.00
10-5100-3100 AUTO SUP FUEL,OIL, TIRES	\$16,047.78	\$20,500.00	\$20,500.00	\$8,883.93	\$20,500.00
10-5100-3200 POLICE DEPT OFFICE SUPPLIES	\$144.42	\$500.00	\$500.00	\$0.00	\$300.00
10-5100-3210 POLICE DEPT PRINTING	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00
10-5100-3300 POLICE DEPT SUPPLIES	\$2,484.40	\$1,200.00	\$1,200.00	\$512.86	\$1,700.00
10-5100-3350 DEPARTMENTAL EQUIPMENT	\$3,963.70	\$7,800.00	\$7,800.00	\$225.88	\$2,800.00
10-5100-3410 VET FEES	\$0.00	\$500.00	\$225.00	\$0.00	\$0.00
10-5100-3512 POL DEPT MAINT/REP AUTO	\$9,873.63	\$7,500.00	\$7,500.00	\$2,563.26	\$6,500.00
10-5100-3513 K-9 EXPENSES	\$717.47	\$1,000.00	\$725.00	\$562.03	\$0.00
10-5100-3600 POLICE DEPT UNIFORMS	\$960.32	\$3,000.00	\$3,000.00	\$259.21	\$3,000.00
10-5100-4500 POL DEPT CONTRACTED SERV	\$10,440.32	\$13,300.00	\$13,300.00	\$8,187.64	\$13,300.00
10-5100-5300 POL DEPT DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5100-5400 POLICE DEPT INSURANCE	\$16,918.14	\$18,000.00	\$17,700.00	\$14,644.02	\$18,000.00
10-5100-5600 PD GRANT SUPPLIES	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00
10-5100-5700 POLICE DEPT MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5100-5701 SPECIAL INVESTIGATION FUNDS	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00
10-5100-7400 POLICE DEPT CAPITAL OUTLAY	\$74,185.86	\$0.00	\$0.00	\$0.00	\$0.00

**PROPOSED BUDGET WORKSHEET FY 22/23**

<b>Description</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Approved Budget</b>	<b>FY 21/22 Amended Budget</b>	<b>FY 21/22 Actual</b>	<b>FY 22/23 Recommended Budget</b>
5100 POLICE DEPARTMENT	\$507,034.16	\$516,560.00	\$512,636.47	\$254,189.47	\$500,290.00

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**FIRE:**

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**DESCRIPTION:** The Rose Hill Firemen, Incorporated has 28 unpaid volunteers serving the Town and the Rosemary Fire District (5 miles surrounding the Town).

**FY 20-21 HIGHLIGHTS:** The Fire Department: 1) answered 200 calls; and 2) continued process to obtain USDA funding in order to build a new fire station on the Town Square property.

**FY 22-23 GOALS:** The Fire Department will focus on constructing a new fire house. Since the fire district tax (7 cents) passed in FY 19-20, the department will focus on prudently using the \$140,000 (est.) per year new revenue projected to be generated.

A Fire Station contract, established in FY 21-22, establishes a continuing relationship between the Rose Hill Firemen, Inc. and the Town of Rose Hill.

**FUNDING LEVELS:**

<b>FY 2020-21</b>	<b>Budget 2021-22</b>	<b>Budget 2021-22</b>		<b>Submitted Budget</b>
<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>		<b>2022-23</b>
70	1,800	1,800	BENEFITS	
30,618	53,950	53,950	OPERATING	60,000
			Capital Outlay	
30,688	55,750	55,750	TOTAL	60,000

**PROPOSED BUDGET WORKSHEET FY 22/23**

Description	FY 20/21 Actual	FY 21/22 Approved Budget	FY 21/22 Amended Budget	FY 21/22 Actual	FY 22/23 Recommended Budget
10-5300-0700 RETIREMENT AND PENSION	\$70.00	\$1,800.00	\$1,800.00	\$0.00	\$0.00
10-5300-1100 TELEPHONE AND POSTAGE	\$1,298.31	\$2,000.00	\$2,000.00	\$885.12	\$0.00
10-5300-1600 MAINTENANCE/EQUIPMENT	\$59.93	\$2,500.00	\$2,500.00	\$1,541.42	\$0.00
10-5300-3100 AUTO GAS/FUEL/ OIL AND TIRES	\$4,934.96	\$8,000.00	\$7,725.00	\$3,222.84	\$0.00
10-5300-3200 OFFICE SUPPLIES	\$96.28	\$200.00	\$200.00	\$53.50	\$0.00
10-5300-3300 DEPARTMENTAL SUPPLIES	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00
10-5300-3350 DEPARTMENTAL EQUIPMENT	\$0.00	\$6,500.00	\$6,775.00	\$6,772.23	\$0.00
10-5300-3510 MAIN/ REP BLDG GRND	\$675.85	\$1,000.00	\$1,000.00	\$0.00	\$0.00
10-5300-3513 MAINT VEHICLE	\$889.17	\$9,000.00	\$9,000.00	\$827.15	\$0.00
10-5300-4500 CONTRACTED SERVICES	\$3,052.69	\$3,650.00	\$3,650.00	\$2,156.01	\$0.00
10-5300-5300 DUES AND SUBSCRIPTIONS	\$0.00	\$1,000.00	\$670.00	\$66.50	\$0.00
10-5300-5400 INSURANCE	\$19,611.00	\$20,000.00	\$20,330.00	\$20,325.64	\$0.00
10-5300-5700 MISC EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-6000 CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00
<b>5300 FIRE DEPARTMENT</b>	<b>\$30,688.19</b>	<b>\$55,750.00</b>	<b>\$55,750.00</b>	<b>\$35,850.41</b>	<b>\$60,000.00</b>

**STREET:**

**DESCRIPTION:** The Department pays for the power costs (\$25,275) for 196 streetlights; mows 32 acres every week in season; maintains and repairs streets and sidewalks and storm drainage facilities; does street sweeping; repairs potholes; clean storm drains; cuts and sprays street curbing twice a year; mow weekly at the Town Square, Library, Town Hall, Ball Park, Railroad Tracks, Streets, Sewer plant, Public Work shop, Wells etc. (25 acres around Town); side mount ditches as needed; mow outfall lines; clean out ditches as needed (mostly done in the fall); inspect and clean around aerial sewer lines; and spray mosquitos as needed during season. Street sweeping weekly in the fall.

In support of the Park and Recreation Department, Street also: Dump trash cans; maintained driveways; add mulch to playground area annually; spray for mosquitos; maintained buildings and fences; (replaced multiple door locks and door jams due to vandalism).

**FY 21-22 HIGHLIGHTS:** 1) Re-surfacing Church Street from Sycamore to West St. and other street segments under the second year of the street re-surfacing program; 2) Paved three (3) utility cuts; 3) Accomplished all of the described work on a timely basis; 4) Replaced two storm drains on Elm Street.

**FY 22-23 GOALS:** Because of the Board's Commitment to re-surfacing streets on an annual basis, \$105,000 has been allocated under "maintenance repairs streets", more than double the prior year commitment. The \$1,000 under capital outlay is for Christmas decorations. Install 160 replacement street signs.

**FUNDING LEVELS:**

<b>FY 2020-21</b>	<b>Budget 2021-22 Adopted</b>	<b>Budget 2021-22 Amended</b>		<b>Submitted Budget 2022-23</b>
<b>Actual</b>				
26,240	56,090	47,244	<b>SALARIES</b>	44,025
8,880	23,400	23,400	<b>BENEFITS</b>	18,713
114,562	92,059	269,763	<b>OPERATING</b>	153,652
9,563	1,000	34,506	<b>Capital Outlay</b>	1,000
159,246	172,549	374,913	<b>TOTAL</b>	217,390

**PROPOSED BUDGET WORKSHEET FY 22/23**

<b>Description</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Approved Budget</b>	<b>FY 21/22 Amended Budget</b>	<b>FY 21/22 Actual</b>	<b>FY 22/23 Recommended Budget</b>
10-5600-0221 PUBLIC UTILITIES DIRECTOR	\$14,428.56	\$14,675.00	\$14,674.53	\$8,038.86	\$13,975.00
10-5600-0222 PUBLIC UTILITIES SUPERVISOR	\$11,303.85	\$11,500.00	\$2,654.00	\$2,652.00	\$0.00
10-5600-0224 MAINTENANCE WORKER 1-TEDDY	\$0.00	\$28,225.00	\$28,225.00	\$17,383.17	\$28,950.00
10-5600-0250 SALARIES OVER TIME	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00
10-5600-0251 SALARIES BONUS	\$508.10	\$1,090.00	\$1,090.00	\$824.05	\$1,100.00
10-5600-0500 PAYROLL TAX EXPENSE	\$1,867.79	\$4,300.00	\$4,300.00	\$2,210.75	\$3,300.00
10-5600-0600 HEALTH INS	\$4,375.44	\$12,800.00	\$12,800.00	\$8,004.00	\$10,038.00
10-5600-0700 RETIREMENT	\$2,637.45	\$6,300.00	\$6,300.00	\$3,217.28	\$5,375.00
10-5600-0800 EMP DRUG / ALCOHOL SCREENING	\$0.00	\$125.00	\$125.00	\$0.00	\$130.00
10-5600-1000 TRAINING	\$0.00	\$400.00	\$400.00	\$0.00	\$400.00
10-5600-1100 ST DEPT PHONE & POSTAGE	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00
10-5600-1300 UTILITIES	\$26,743.05	\$27,000.00	\$25,275.00	\$15,776.91	\$27,000.00
10-5600-1400 TRAVEL	\$45.62	\$200.00	\$200.00	\$0.00	\$200.00
10-5600-1600 MAINT REPAIR EQUIPMENT	\$1,025.47	\$1,000.00	\$1,000.00	\$783.48	\$1,000.00
10-5600-3100 AUTO FUEL OIL & TIRES	\$5,096.93	\$7,400.00	\$7,400.00	\$5,786.11	\$9,612.00
10-5600-3300 DEPT SUPPLIES & MATERIAL	\$3,467.89	\$4,000.00	\$4,000.00	\$849.28	\$4,000.00
10-5600-3350 DEPARTMENTAL EQUIPMENT	\$953.46	\$1,000.00	\$1,000.00	\$246.09	\$1,000.00
10-5600-3500 LAUNDRY AND CLEANING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-3510 MAINT AND REPAIR BLDG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-3514 MAINT REPAIRS TRKS	\$2,152.59	\$2,000.00	\$2,000.00	\$1,349.95	\$2,000.00
10-5600-3515 MAINT REPAIRS STREETS	\$67,241.09	\$38,634.00	\$219,285.00	\$4,182.53	\$95,000.00
10-5600-3600 UNIFORMS	\$800.00	\$1,200.00	\$800.00	\$800.00	\$2,310.00
10-5600-4300 EQUIPMENT RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-4500 CONTRACTED SERVICES	\$0.00	\$1,500.00	\$3,400.00	\$1,900.00	\$3,400.00
10-5600-4502 MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-5400 INSURANCE	\$7,035.92	\$7,500.00	\$4,778.00	\$4,277.05	\$7,500.00
10-5600-5700 MISC EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-5800 STREET BEAUTIFICATION EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-7400 CAPITAL OUTLAY-CUTTER	\$4,974.50	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-7402 CAPITAL OUTLAY XMAS DECOR	\$4,588.87	\$1,000.00	\$0.00	\$0.00	\$1,000.00
10-5600-7406 CAPITAL OUTLAY SEWER JETTER	\$0.00	\$0.00	\$29,140.00	\$29,140.00	\$0.00
10-5600-7407 CAPITAL OUTLAY MOWER	\$0.00	\$0.00	\$5,366.00	\$0.00	\$0.00
<b>5600 STREET DEPARTMENT</b>	<b>\$159,246.58</b>	<b>\$172,549.00</b>	<b>\$374,912.53</b>	<b>\$107,421.51</b>	<b>\$217,390.00</b>



## RECREATION:

**DESCRIPTION:** Headed by long time Recreation Director (Lois Mobley), this department offers co-ed T-ball, coach pitch boy's and girl's 9-10 baseball and softball, 11-12 baseball and softball, and 12-14 Dixie Youth boys. Kids play within the Rose Hill-Magnolia School District. The emphasis on our Recreation Department is that all kids participate "in recreation", regardless of individual skill levels.

**FY 21-22 HIGHLIGHTS:** 1) Spring baseball and softball returned in 2021 and 2022; 2) Due to COVID precautions, and always emphasizing safety, no big opening day ceremony occurred; 3) A franchise with Dixie Youth was executed again. The girls' turnout has been good with: one 8U team and two 10U teams, and one 12 U team and two 15 U teams division; 4) Co-ed tee ball has four teams; 5) There are two coach pitch teams, one minor team and one major team in Dixie Youth.

From JULY-NOVEMBER, the program may support 4 flag football teams, 1 (7-8 ages) tackle team, 1 (9-10 ages) tackle team, and 1 (11-12 ages) tackle team. With an average of 15 kids per team, approximately 100 kids may participate.

**FY 22-23 GOALS:** Recreation will continue to fund and operate softball, baseball, flag, and tackle football programs at similar levels for last year. The need to recruit more volunteers to run programs remains as a goal. One major objective will be the preparation of a Part F Grant application, possibly to replace lights and poles at the field.

### FUNDING LEVELS:

FY 2020-21 Actual	Budget 2021-22 Adopted	Budget 2021-22 Amended	Submitted Budget 2022-23
28,909	33,390	28,890	33,390
5,211	2,600	2,600	3,320
31,493	67,700	72,200	100,300
			Capital Outlay
65,595	103,690	103,690	TOTAL

**PROPOSED BUDGET WORKSHEET FY 22/23**

Description	FY 20/21 Actual	FY 21/22 Approved Budget	FY 21/22 Amended Budget	FY 21/22 Actual	FY 22/23 Recommended Budget	
10-6200-0222 DIRECTOR FOR ATHELETICS-PT-LOIS	\$12,758.94	\$12,760.00	\$12,760.00	\$0.00	\$12,760.00	Edit
10-6200-0223 RECREATION WORKER 1-PT-FRANCES	\$6,168.56	\$6,480.00	\$6,480.00	\$0.00	\$6,480.00	Edit
10-6200-0224 RECREATION WORKER 2-PT-GLENN	\$5,397.00	\$5,400.00	\$5,400.00	\$0.00	\$5,400.00	Edit
10-6200-0225 RECREATION WORKER 3-PT-BOBBY	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	**Add Position
10-6200-0230 RECREATION WORKERS 1-PT	\$4,585.38	\$6,750.00	\$4,250.00	\$1,173.14	\$6,750.00	Edit
10-6200-0500 PAYROLL TAX EXPENSE	\$2,211.61	\$2,600.00	\$2,600.00	\$89.75	\$3,320.00	
10-6200-0750 UNEMPLOYEMNT INS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6200-1100 RECREATION TEL & POSTAGE	\$751.89	\$800.00	\$800.00	\$514.98	\$800.00	
10-6200-1300 RECREATION UTILITIES	\$4,282.60	\$6,000.00	\$6,000.00	\$4,249.32	\$6,000.00	
10-6200-1400 RECREATION TRAVEL	\$150.08	\$500.00	\$500.00	\$0.00	\$500.00	
10-6200-1600 MAINT/REPAIRS/EQ	\$7.49	\$4,000.00	\$1,000.00	\$0.00	\$3,000.00	
10-6200-1810 RECREATION-LEAGUE FEES	\$319.34	\$700.00	\$700.00	\$0.00	\$700.00	
10-6200-2200 RECREATION-CONCESSIONS	\$3,968.04	\$5,400.00	\$5,400.00	\$1,220.90	\$9,000.00	
10-6200-3200 OFFICE SUPPLIES	\$63.96	\$500.00	\$500.00	\$9.28	\$500.00	
10-6200-3210 PRINTING	\$0.00	\$400.00	\$100.00	\$0.00	\$400.00	
10-6200-3300 REC. DEPARTMENTAL SUPPLIES	\$1,357.37	\$1,500.00	\$1,500.00	\$499.41	\$1,500.00	
10-6200-3350 DEPARTMENTAL EQUIPMENT	\$74.96	\$200.00	\$200.00	\$0.00	\$700.00	
10-6200-3351 BLEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6200-3352 CONCESSION EQUIP	\$0.00	\$0.00	\$2,540.00	\$0.00	\$0.00	
10-6200-3353 TOWER EQUIUP	\$87.45	\$1,000.00	\$500.00	\$1,000.00	\$1,000.00	
10-6200-3354 FIELD EQUIP	\$0.00	\$500.00	\$1,000.00	\$0.00	\$1,000.00	
10-6200-3355 SPORTS EQUIP	\$87.45	\$2,800.00	\$2,800.00	\$0.00	\$5,800.00	
10-6200-3510 REC REP/MAINT/BLDG/GRNDS	\$1,512.77	\$4,500.00	\$1,530.00	\$11.98	\$2,800.00	
10-6200-3511 REPAIR TOWER	\$1,878.77	\$3,500.00	\$2,230.00	\$0.00	\$6,000.00	
10-6200-3512 REG UP KEEP, CHEMICALS, TEC	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	
10-6200-3600 RECREATION-UNIFORMS	\$1,657.81	\$7,600.00	\$7,600.00	\$946.77	\$14,000.00	
10-6200-3601 UNIFORMS-BASEBALL	\$6,400.00	\$6,400.00	\$6,400.00	\$2,121.81	\$0.00	
10-6200-3700 DUPLIN CO. ALL STARS-UNIFORMS	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	
10-6200-4500 REC CONTRACTED SERVICES	\$5,789.75	\$9,100.00	\$19,800.00	\$4,745.43	\$36,500.00	Includes 12600.00 for mowing
10-6200-4900 GOVERNMENT FEES	\$75.00	\$150.00	\$150.00	\$0.00	\$150.00	
10-6200-5400 RECREATION-INSURANCE	\$3,446.95	\$4,750.00	\$5,050.00	\$3,892.41	\$5,550.00	
10-6200-5450 UNEMPLOYMENT INS BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6200-5500 REC EQUIP FOOTBALL	\$0.00	\$1,500.00	\$1,500.00	\$943.94	\$0.00	
10-6200-5501 REC EQUIP BASEBALL	\$0.00	\$1,500.00	\$1,500.00	\$6.05	\$0.00	
10-6200-5502 MISC. EQUIP/ GEAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6200-5700 RECREATION -MISC.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6200-5800 RECREATION SPECIAL FUND	\$150.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	
10-6200-6800 RECREATION-NC SALES TAX	\$582.99	\$900.00	\$900.00	\$150.21	\$900.00	
10-6200-7200 CAPITAL OUTLAY BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6200-7201 CAPITAL OUTLAY-FIELD EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6200-7500 BATTING CAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>6200 RECREATION DEPARTMENT</b>	<b>\$63,766.16</b>	<b>\$102,190.00</b>	<b>\$103,690.00</b>	<b>\$21,575.38</b>	<b>\$137,010.00</b>	

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**TOWN HOUSE:**

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**DESCRIPTION:** The Town House Building has provided the public with a place to rent and hold private events, as well as the Town holding public meetings there. The Board of Elections has used the Town House building for election purposes at no cost. The largest function the Town House building has been used for is the North Carolina Poultry Jubilee.

**FY 21-22 HIGHLIGHTS:** The property upon which The Town House sits is now owned by the Rose Hill Fire Department.

**FY 22-23 GOALS:** As part of the construction of the new fire station, The Town House will be demolished.

**FUNDING LEVELS:**

<b>FY 2020-21</b>	<b>Budget 2021-22</b>	<b>Budget 2021-22</b>		<b>Submitted Budget</b>
<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>		<b>2022-23</b>
6,995	12,000	12,000	<b>OPERATING</b>	0
	0		<b>Capital Outlay</b>	0
<b>6,995</b>	<b>12,000</b>	<b>12,000</b>	<b>TOTAL</b>	<b>0</b>

**PROPOSED BUDGET WORKSHEET FY 22/23**

Description	FY 20/21 Actual	FY 21/22 Approved Budget	FY 21/22 Amended Budget	FY 21/22 Actual	FY 22/23 Recommended Budget
10-6210-1300 UTILITIES	\$3,224.12	\$6,000.00	\$6,000.00	\$1,809.54	\$0.00
10-6210-1600 REPAIRS/MAINT.-EQUIPMENT	\$195.32	\$0.00	\$0.00	\$0.00	\$0.00
10-6210-3300 DEPATMENTAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6210-3350 DEPATMENTAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6210-3510 REPAIRS/MAINT.-BLDG/GROUND	\$0.00	\$0.00	\$300.00	\$115.00	\$0.00
10-6210-3511 GROUNDS	\$1,583.17	\$0.00	\$0.00	\$0.00	\$0.00
10-6210-3512 MISC.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6210-4500 CONTRACTED SERVICES	\$1,202.50	\$3,000.00	\$3,000.00	\$696.50	\$0.00
10-6210-5400 INSURANCE	\$790.85	\$3,000.00	\$2,700.00	\$683.14	\$0.00
10-6210-5700 MISC EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6210-7400 T HOUSE CAPITAL OUTLAY EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
					\$0.00
<b>6210 TOWN HOUSE</b>	<b>\$6,995.96</b>	<b>\$12,000.00</b>	<b>\$12,000.00</b>	<b>\$3,304.18</b>	<b>\$0.00</b>

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**LIBRARY:**

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**DESCRIPTION:** The library was constructed in 2002. The Town owns the building and grounds and maintains the same, under an annual contract which "caps" the Town's financial exposure. Duplin County supplies and owns all books, computers, etc.; County employees run the library. The Town is responsible for expenses related to daily operations: utilities (\$6500); contracted services (cleaning, etc.) (\$3900) and insurance (\$2200).

**FY 21-22 HIGHLIGHTS:** 1) The library serves approximately 25 patrons per day; 2) the library is open 4 days per week (TUES-FRI), being closed on Mondays and weekends; 3) expenses were kept at or below budget, even during the 2020 Covid-19 Pandemic.

**FY 22-23 Goals:** The library will attempt to keep its expenses within budget as the pandemic's affects decrease.

**FUNDING LEVELS:**

<b>FY 2020-21</b>	<b>Budget 2021-22 Adopted</b>	<b>Budget 2021-22 Amended</b>		<b>Submitted Budget 2022-23</b>
<b>Actual</b>				
14,436	15,250	15,250	OPERATING	15,250
			Capital Outlay	
14,436	15,250	15,250	TOTAL	15,250

**PROPOSED BUDGET WORKSHEET FY 22/23**

<b>Description</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Approved Budget</b>	<b>FY 21/22 Amended Budget</b>	<b>FY 21/22 Actual</b>	<b>FY 22/23 Recommended Budget</b>
10-6300-1100 LIBRARY-TELEPHONE	\$1,014.09	\$1,000.00	\$1,000.00	\$828.67	\$1,000.00
10-6300-1300 LIBRARY-UTILITIES	\$6,145.54	\$6,500.00	\$6,500.00	\$3,445.44	\$6,500.00
10-6300-1600 LIBRARY-REP/MAINT/OFF EQ	\$14.98	\$300.00	\$300.00	\$19.99	\$300.00
10-6300-3200 LIBRARY OFFICE SUPPLIES	\$48.14	\$150.00	\$150.00	\$53.49	\$150.00
10-6300-3300 LIBRARY- DEPT SUPPLIES	\$0.00	\$200.00	\$200.00	\$22.93	\$200.00
10-6300-3350 DEPARTMENTAL EQUIP	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
10-6300-3510 LIBRARY-REP/MAINT./BLDG	\$1,034.50	\$3,900.00	\$1,000.00	\$485.56	\$1,000.00
10-6300-4500 LIBRARY- CONTRACT SERVICES	\$4,261.00	\$0.00	\$3,900.00	\$2,746.00	\$3,900.00
10-6300-5400 LIBRARY-INSURANCE	\$1,918.00	\$2,200.00	\$2,200.00	\$1,980.00	\$2,200.00
10-6300-5700 LIBRARY-MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>6300 LIBRARY</b>	<b>\$14,436.25</b>	<b>\$15,250.00</b>	<b>\$15,250.00</b>	<b>\$9,582.08</b>	<b>\$15,250.00</b>

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**COMMUNITY DEVELOPMENT:**

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**DESCRIPTION:** These have been contributions the Town makes to promote community and economic development.

**FY 21-22 HIGHLIGHTS:** Four (4) houses were demolished, and lots cleared under separate Town contracts. In addition, three houses were demolished by private contractors/homeowners. Zacchaeus foreclosed on three (3) properties.

**FY 22-23 Goals:** The upcoming budget contains \$2,000 to support Beautification Committee efforts, based on receipts, \$1500 to pay for power costs on Chambers of Commerce lights; and the balance (\$25,000) to be used for housing condemnations, demolitions, etc. After a very active FY 21-22, it is anticipated that fewer condemned housing demolitions will occur.

**FUNDING LEVELS:**

<b>FY 2020-21</b>	<b>Budget 2021-22 Adopted</b>	<b>Budget 2021-22 Amended</b>		<b>Submitted Budget 2022-23</b>
<b>Actual</b>			<b>Other Contributions</b>	
13,023	27,000.00	53,700		28,500
13,023	27,000.00	53,700	<b>TOTAL</b>	28,500

**PROPOSED BUDGET WORKSHEET FY 22/23**

Description	FY 20/21 Actual	FY 21/22 Approved Budget	FY 21/22 Amended Budget	FY 21/22 Actual	FY 22/23 Recommended Budget
10-8000-6000 CONTRIBUTION-ECONOMIC DEVELOPMEN	\$5,000.00	\$25,000.00	\$53,700.00	\$23,255.03	\$25,000.00
10-8000-6400 CONTRIBUTION-BEAUTIFICATION COMMI	\$1,022.80	\$2,000.00	\$0.00	\$0.00	\$2,000.00
10-8000-6500 CONTRIBUTION-ECC/ZONING UPDATE	\$5,500.00	\$0.00	\$0.00	\$0.00	\$0.00
10-8000-6600 RH CHAMBER POWER	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
8000 OTHER FINANCE SOURCES	\$13,022.80	\$27,000.00	\$53,700.00	\$23,255.03	\$28,500.00



## **GENERAL FUND DEBT SERVICE:**

**DESCRIPTION:** On June 10, 2015, the Town entered into a direct placement installment/purchase with USDA for the purchase of a 2015 Pierce Saber Fire Pumper Truck. Paid in annual installments of \$43,865 (rounded to \$44,000) including interest at 2.93% per year for twelve (12) years. Balance on June 30, 2019 was \$308,831. The entire remaining principal was paid - \$280,567.82- from the General Fund's fund balance. This action avoided/saved \$33,042 in future interest payments.

**FY 22-23 GOALS:** There no longer is any General Fund debt service. No longer having to pay \$44,000.00 per year means those "recurring savings" were reprogrammed elsewhere in the FY21-22 and General Fund Budgets. If and until the Town borrows any General Fund moneys to do projects- which at this writing – is highly unlikely – this is the last time this page will be included in the Budget narratives.

**FUNDING LEVELS:**

<b>FY 2020-21 Actual</b>	<b>Budget 2021-22 Adopted</b>	<b>Budget 2021-22 Amended</b>		<b>Submitted Budget 2022-23</b>
0	0	0	Fire Truck	0
0	0	0	<b>TOTAL</b>	0

**PROPOSED BUDGET WORKSHEET FY 22/23**

Description	FY 20/21 Actual	FY 21/22 Approved Budget	FY 21/22 Amended Budget	FY 21/22 Actual	FY 22/23 Recommended Budget
10-9100-7400 LOAN BB&T-FIRE TRUCK	\$274,015.00	\$0.00	\$0.00	\$0.00	\$0.00
9100 DEBT SERVICE	\$274,015.00	\$0.00	\$0.00	\$0.00	

## WATER & SEWER REVENUES VS EXPENDITURES: SUMMARY

**DESCRIPTION:** Water & Sewer charges for all 730 customers are based on a fee schedule which has not been increased since 2015. However, the fee schedule is recommend to have a 6.5% across the board increase, effective May 1,2022.

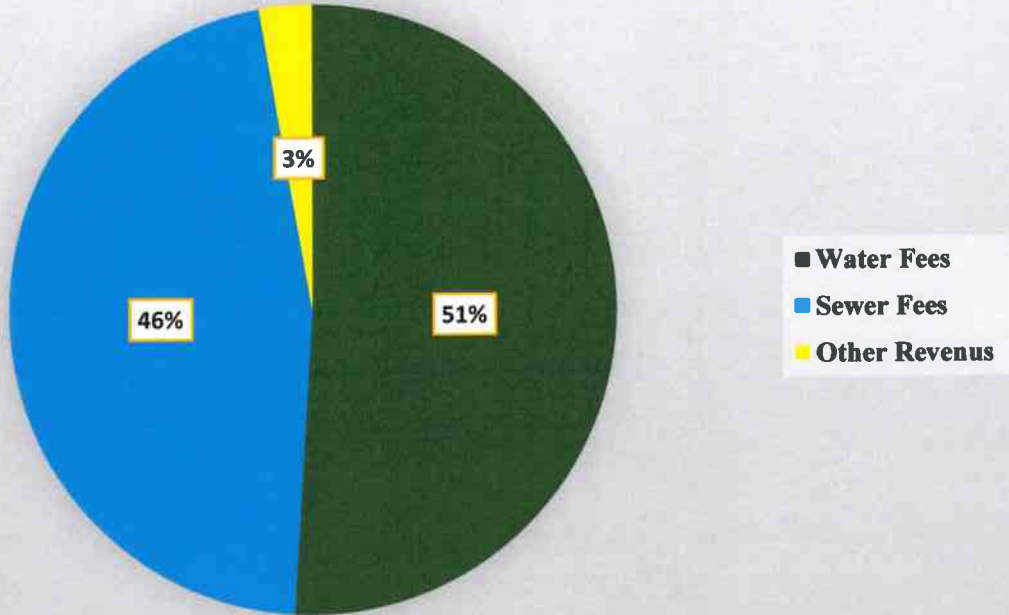
**HISTORY:** Since the loss of major water & sewer customers several years ago, recurring revenues have stabilized at approximately \$840,000 per year.

**OUTLOOK:** If the Town is able to obtain \$7.5 million in an American Rescue Plan Grant from the State of North Carolina to rehabilitate or replace aging sewer lines, then the wastewater treatment capacity will increase long term.

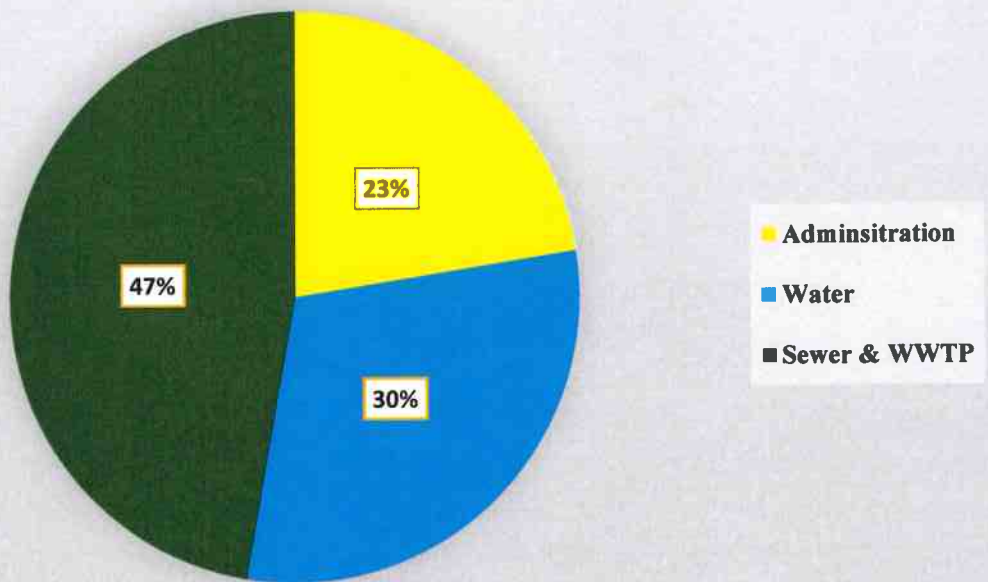
SOURCE	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 AMENDED BUDGET	SUBMITTED FY 22-23 BUDGET
WATER CHARGES	489,104	430,000	430,000	430,000
SEWER CHARGES	414,994	390,000	390,000	390,000
TAP FEES: Water & Sewer	2,800	2,000	2,000	2,000
RECONNECT FEES	9,660	7,200	7,200	7,200
INTEREST	305	500	500	500
MISC REVENUE	7,416	1,000	1,000	1,000
RP2 INSPECTION FEES		1,500	1,500	0
TAX REFUNDS	1,200	8,000	8,000	8,000
PRETREATMENT PENALTIES	0	0	0	4,000
SALE OF SURPLUS PROPERTY	625	0	0	0
FUND BALANCE APPROPRIATION	1,406,409	0	29,141	0
INSURANCE PROCEEDS	794	0	0	1,000
RECOVERY/FUN COVID	8,550	0	0	0
<b>TOTAL REVENUES</b>	<b>2,341,857</b>	<b>840,200</b>	<b>869,341</b>	<b>843,700</b>
<b>SOURCE</b>	<b>FY 20-21 ACTUAL</b>	<b>FY 21-22 ADOPTED BUDGET</b>	<b>FY 21-22 AMENDED BUDGET</b>	<b>SUBMITTED FY 22-23 BUDGET</b>
Water & Sewer Administration	151,091	202,250	209,630	189,341
Water	213,557	248,085	253,451	255,880
Sewer	290,533	377,119	406,260	398,479
Debt Service	1,371,031	0	0	0
DWSRF loan	12,746	12,746	Moved to W/S Admin	Included in W/S Admin
<b>TOTAL EXPENDITURES</b>	<b>2,038,958</b>	<b>840,200</b>	<b>869,341</b>	<b>843,700</b>

ALL GRAPHS SHOWN ARE ROUNDED UP TO THE NEAREST PERCENT

### Water & Sewer Revenues FY 22-23



### Water & Sewer Appropriations FY 22-23



**PROPOSED BUDGET WORKSHEET FY 22/23**

<b>Description</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Approved Budget</b>	<b>FY 21/22 Amended Budget</b>	<b>FY 21/22 Actual</b>	<b>FY 22/23 Recommended Budget</b>
30-3500-0000 TAX REFUNDS	\$1,197.90	\$8,000.00	\$8,000.00	\$15,472.10	\$8,000.00
30-3710-0000 REVENUE WATER CHARGE	\$489,103.67	\$430,000.00	\$430,000.00	\$263,337.38	\$430,000.00
30-3711-0000 REVENUE SEWER CHARGE	\$414,993.55	\$390,000.00	\$390,000.00	\$230,590.52	\$390,000.00
30-3713-0000 REV-TAP&CONNECT FEE WATER	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
30-3714-0000 REV-TAP&CONNECT FE SEWER	\$1,800.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
30-3715-0000 REV-RECONNECT&SUTOFF FEE	\$9,660.00	\$7,200.00	\$7,200.00	\$6,060.00	\$7,200.00
30-3830-0000 INTEREST EARNED ON INVESTMENTS	\$305.08	\$500.00	\$500.00	\$394.81	\$500.00
30-3832-0000 SALE OF GENERATOR	\$625.00	\$0.00	\$0.00	\$0.00	\$0.00
30-3834-0000 SALE OF SURPLUS PROPERTY	\$0.00	\$0.00	\$0.00	\$6,200.00	\$0.00
30-3835-0000 INSURANCE PROCEEDS	\$0.00	\$0.00	\$0.00	\$1,921.27	\$0.00
30-3840-0000 REVENUE MISC (AND LEASE)	\$7,415.88	\$1,000.00	\$1,000.00	\$793.21	\$1,000.00
30-3841-0000 INSURANCE REFUND	\$793.52	\$1,500.00	\$1,500.00	\$294.26	\$1,000.00
30-3848-0000 RECOVERY FUNDS COVID	\$8,550.18	\$0.00	\$0.00	\$0.00	\$0.00
30-3850-0000 PRETREATMENT FEES	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00
30-3986-0000 OPERATING TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-3991-0000 FUND BALANCE APPROPRIATED	\$1,406,409.29	\$0.00	\$29,141.00	\$0.00	\$0.00
<b>Revenues</b>	<b>\$2,341,854.07</b>	<b>\$840,200.00</b>	<b>\$869,341.00</b>	<b>\$531,063.55</b>	<b>\$843,700.00</b>

**PROPOSED BUDGET WORKSHEET FY 22/23**

Description	FY 20/21 Actual	FY 21/22 Approved Budget	FY 21/22 Amended Budget	FY 21/22 Actual	FY 22/23 Recommended Budget	
30-7100-0227 PT TOWN ADMIN/FINANCE OFFICER	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	**Add Position
30-7100-0228 TOWN ADMIN/FINANCE OFFICER	\$0.00	\$18,000.00	\$18,000.00	\$11,900.00	\$0.00	
30-7100-0229 DEPUTY TOWN CLERK/TAX COLL.	\$23,900.28	\$23,560.00	\$23,560.00	\$14,496.00	\$24,150.00	
30-7100-0230 CUSTOMER SERVICE REP	\$16,131.48	\$10,140.00	\$10,140.00	\$5,957.51	\$10,400.00	
30-7100-0232 PUBLIC UTILITIES DIRECTOR	\$30,319.16	\$29,350.00	\$29,350.00	\$17,447.98	\$27,950.00	
30-7100-0233 PUBLIC UTILITIES SUPERVISOR	\$23,773.39	\$23,000.00	\$17,634.00	\$5,304.00	\$0.00	
30-7100-0234 TOWN CLERK/DEPUTY FINANCE OFF	\$0.00	\$25,350.00	\$25,350.00	\$15,597.28	\$27,250.00	
30-7100-0250 SALARIES OVERTIME	\$2,104.62	\$625.00	\$625.00	\$230.38	\$550.00	
30-7100-0251 SALARIES BONUS	\$2,011.51	\$2,050.00	\$2,050.00	\$1,497.12	\$2,245.00	
30-7100-0500 PAYROLL TAX EXPENSE	\$7,328.92	\$8,750.00	\$8,750.00	\$4,527.62	\$7,200.00	
30-7100-0600 HEALTH INSURANCE	\$19,274.45	\$17,050.00	\$17,050.00	\$9,988.36	\$12,050.00	
30-7100-0700 RETIREMENT	\$6,670.00	\$11,675.00	\$11,675.00	\$6,082.63	\$9,990.00	
30-7100-0750 UNEMPLOYMENT INS RESERVE	\$13.47	\$0.00	\$0.00	\$0.00	\$0.00	
30-7100-1000 EMPLOYEE TRAINING	\$71.50	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	
30-7100-1100 TELEPHONE & POSTAGE	\$3,838.10	\$5,000.00	\$5,000.00	\$2,469.57	\$5,000.00	
30-7100-1400 TRAVEL	\$287.53	\$500.00	\$500.00	\$0.00	\$500.00	
30-7100-1600 MAINT/REPAIR/EQ/OFF	\$261.47	\$500.00	\$500.00	\$0.00	\$500.00	
30-7100-1604 FURN/OFFICE EQUIP	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	
30-7100-1800 ATTORNEY FEES	\$0.00	\$6,000.00	\$6,000.00	\$5,755.75	\$6,000.00	
30-7100-1810 ADM-ENGINEERING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7100-1830 CONSULTING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7100-1831 IT CONSULTANT	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	
30-7100-1832 SOUTHERN SOFTWARE	\$2,248.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	
30-7100-2600 ADVERTISING	\$74.50	\$1,000.00	\$1,000.00	\$127.00	\$1,000.00	
30-7100-3200 OFFICE SUPPLIES	\$2,428.32	\$2,500.00	\$2,500.00	\$657.42	\$2,500.00	
30-7100-3210 PRINTING	\$2,256.14	\$2,000.00	\$2,000.00	\$1,402.30	\$2,200.00	
30-7100-3300 DEPARTMENTAL SUPPLIES	\$231.47	\$600.00	\$600.00	\$175.00	\$400.00	
30-7100-3350 DEPT. EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7100-3351 SERVER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7100-3352 PC/PRINTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7100-3400 PROFESSIONAL FEES (AUDIT & PLAN)	\$6,100.00	\$6,100.00	\$6,100.00	\$5,925.00	\$6,200.00	
30-7100-3500 FIRST BANK COPIER LOAN	\$0.00	\$0.00	\$0.00	\$0.00	\$2,550.00	
30-7100-5400 INSURANCE	\$1,767.11	\$2,500.00	\$2,500.00	\$1,369.01	\$1,960.00	
30-7100-5600 ARRA DWSRF 1587 LOAN	\$0.00	\$0.00	\$12,746.00	\$0.00	\$12,746.00	From 30-9200 account
30-7100-5700 MISC. EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>7100 ADMINISTRATION-WATER/SEWER</b>	<b>\$151,091.42</b>	<b>\$202,250.00</b>	<b>\$209,630.00</b>	<b>\$110,909.93</b>	<b>\$189,341.00</b>	

## WATER AND SEWER ADMINISTRATION:

**DESCRIPTION:** The employees funded in this budget category provide administrative and management services to the Water & Sewer (Enterprise) Fund. Fifty percent (50%) of the salaries and benefits of the Public Utilities Director, Deputy Town Clerk/Tax Collector/Zoning Assistant and Deputy Tax Collector/Accounts Payable are appropriated here. Some functions are supervising five (5) employees, overseeing contractor's work and billing and collecting from 730 customers on a monthly basis.

**FY 21-22 HIGHLIGHTS:** 1) Oversaw the installation of new replacement screw pump at the wastewater treatment plant; 2) collected at a 96% rate of water and sewer fees YTD; 3) had no significant financial audit accounting issues; 4.) oversaw preparation of the asset management plan; 5) completed the regionalization study; 6) selected new public utilities director.

**FY 22-23 GOALS:** 1) Oversee special projects at WWTP and in the field; 2) maintain collection rate; 3) maintain sound accounting practices; 4) manage the asset inventory assessment grant (\$150,000); and 6) oversee the \$7.5 million multi-year sewer rehabilitation project.

**FUNDING LEVELS:**

FY 2020-21	Budget 2021-22 Adopted	Budget 2021-22 Amended		Submitted Budget 2022-23
Actual				
98,240	132,075	126,709	SALARIES	112,545
33,273	37,475	37,475	BENEFITS	29,240
19,577	32,700	45,446	OPERATING	47,556
			Capital Outlay	
151,091	202,250	209,630	TOTAL	189,341

## WATER:

DESCRIPTION: Provide safe drinking water for the Town with acceptable level standards on reports to State. The Town has three (3) wells capable of producing 1,800,000 gallons per day and two (2) water storage tanks with a total capacity of 450,000 gallons.

FY 21-22 HIGHLIGHTS: 1.) read approximately 700 meters per month; 2)averaged 30 cut-offs for non-payment and cut-ons per month; 3) averaged 35 re-reads per month; 4)replaced approximately 5 water meters throughout the year and installed approximately 8 meters for new customers over a 12 month period; 5)flushed 13 miles of water lines over a 12 month period; 6) 24 bac-t samples over a 12 month period; 7) took 12 lead and copper samples; 8) completed nitrite and nitrate samples for annual report; 9) VOC samples completed for all wells; 10) TTHM samples @ 2 locations in distribution system; 11) completed chloride samples at wells sites; 12)repair an average of 3 water leaks per month.

FY 22-23 GOALS: Continue flushing water system on a timely schedule to prevent discolored water and to take samples for reports to the State to prevent fines. Monitor water lines for leaks and repair ASAP. Paint fire hydrants and paint/ repair well houses and pipes. Have interior of 150,000-gallon tank inspected.

### FUNDING LEVELS:

FY 2020-21	Budget 2021-22	Budget 2021-22	Submitted Budget
Actual	Adopted	Amended	2022-23
83,357	81,385	81,385	83,555
34,283	37,975	37,975	38,090
95,917	128,725	134,091	134,235
			Capital Outlay
213,557	248,085	253,457	TOTAL
			255,880



**PROPOSED BUDGET WORKSHEET FY 22/23**

Description	FY 20/21 Actual	FY 21/22 Approved Budget	FY 21/22 Amended Budget	FY 21/22 Actual	FY 22/23 Recommended Budget
30-7130-0232 WATER DIST/WWH2O ORC	\$47,622.74	\$47,150.00	\$47,150.00	\$29,072.78	\$48,315.00
30-7130-0233 MAINTENANCE WORKER 1	\$32,103.60	\$31,900.00	\$31,900.00	\$19,635.12	\$32,690.00
30-7130-0250 SALARIES OVERTIME	\$1,650.00	\$750.00	\$750.00	\$0.00	\$500.00
30-7130-0251 SALARIES BONUS	\$1,980.58	\$1,585.00	\$1,585.00	\$1,580.39	\$2,050.00
30-7130-0500 PAYROLL TAX EXPENSE	\$6,094.58	\$6,225.00	\$6,225.00	\$3,751.47	\$6,400.00
30-7130-0600 HEALTH INSURANCE	\$20,015.12	\$22,600.00	\$22,600.00	\$14,198.86	\$21,560.00
30-7130-0700 RETIREMENT	\$8,173.75	\$9,150.00	\$9,150.00	\$5,582.04	\$10,130.00
30-7130-0750 UNEMPLOYMENT INS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7130-0800 EMP. DRUG/ALCOHOL SCREENING	\$100.00	\$300.00	(\$700.00)	\$107.50	\$200.00
30-7130-1000 TRAINING	\$380.00	\$2,000.00	\$2,000.00	\$170.00	\$2,000.00
30-7130-1100 TELEPHONE AND POSTAGE	\$3,087.40	\$4,000.00	\$4,000.00	\$2,003.58	\$4,000.00
30-7130-1300 UTILITIES	\$18,419.46	\$18,000.00	\$18,000.00	\$10,686.36	\$18,500.00
30-7130-1400 TRAVEL	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00
30-7130-1600 MAINT/REPAIR/EQ/OFF	\$100.72	\$500.00	\$500.00	\$300.33	\$500.00
30-7130-3100 AUTO SUP-FUEL, OIL, & TIRES	\$4,739.48	\$7,200.00	\$7,200.00	\$5,702.02	\$10,000.00
30-7130-3200 OFFICE SUPPLIES	\$8.83	\$300.00	\$300.00	\$0.00	\$300.00
30-7130-3300 DEPARTMENTAL SUPPLIES	\$5,703.98	\$7,500.00	\$7,500.00	\$4,177.33	\$7,500.00
30-7130-3350 DEPT. EQUIPMENT	\$341.71	\$3,050.00	\$1,550.00	\$279.93	\$3,000.00
30-7130-3410 PROFESSIONAL FEES-MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7130-3412 PROFESSIONAL FEES	\$0.00	\$3,000.00	\$983.00	\$0.00	\$2,580.00
30-7130-3500 LAUNDRY & CLEANING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7130-3510 MAINT. BLDG & GRD	\$108.07	\$1,000.00	\$6,077.00	\$0.00	\$1,000.00
30-7130-3600 UNIFORMS	\$800.00	\$800.00	\$800.00	\$800.00	\$3,000.00
30-7130-4300 BLDG & EQUIPMENT RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7130-4400 SYSTEM MAINTENANCE	\$6,808.78	\$10,900.00	\$10,900.00	\$3,698.83	\$10,900.00
30-7130-4410 EQUIPMENT MAINTENANCE	\$8,987.61	\$11,500.00	\$11,500.00	\$3,656.68	\$11,500.00
30-7130-4415 ST REPAIRS/SYSTEM MAINT.	\$3,325.00	\$4,000.00	\$4,000.00	\$652.70	\$4,000.00
30-7130-4420 VEHICLE MAINTENANCE	\$0.00	\$1,500.00	\$1,500.00	\$205.55	\$1,500.00
30-7130-4500 CONTRACTED SERVICES	\$31,131.12	\$41,300.00	\$41,300.00	\$28,781.42	\$41,300.00
30-7130-4900 GOVERNMENTAL PERMITS	\$840.00	\$1,000.00	\$1,000.00	\$840.00	\$1,000.00
30-7130-5300 DUES & SUBSCRIPTIONS	\$302.50	\$375.00	\$375.00	\$355.99	\$375.00
30-7130-5400 INSURANCE	\$10,732.00	\$10,000.00	\$9,440.00	\$9,435.33	\$10,580.00
30-7130-5700 MISC EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7130-8000-CAPITAL OUTLAY MOWER	\$0.00	\$0.00	\$5,366.00	\$0.00	\$0.00
<b>7130 WATER SYSTEM MAINT.</b>	<b>\$213,557.03</b>	<b>\$248,085.00</b>	<b>\$253,451.00</b>	<b>\$145,674.21</b>	<b>\$255,880.00</b>

## SEWER:

DESCRIPTION: The Town has a Class II Wastewater Treatment Plant (WWTP) where average daily flows are 215,125 gallons/day and it is permitted to treat 450,000 gallons/day. Employees maintain 17 miles of sanitary sewer collection lines.

FY 21-22 HIGHLIGHTS: 1) second year of collection permit which will be again due in 7 years; 2) completed approximately 72 locates for a 12 month period; 3) completed approximately 4 repairs on sewer lines per month; 4) pulled and repaired 5 submersible pumps at lift stations; 5) required samples are collected weekly as required by state; 6) cleaned and checked bar screen daily at sewer plant; 7) maintained constant surveillance daily; 8 make electrical repairs to WWTP; 9) weekly visits to lift stations to record readings and check sites; 10) participated in infiltration/intown study and preparation of asset management plan; 11) purchased new sewer jetter (\$60,000).

FY 22-23 GOALS: 1) Keep a spare backup submersible pump for lift stations on hand; 2) install safety railing around oxidation ditch and paint existing structure; 3) prepare annual performance reports when due; 4) participate in assessment inventory assessment grant work.

### FUNDING LEVELS:

FY 2020-21	Budget 2021-22 Adopted	Budget 2021-22 Amended		Submitted Budget 2022-23
Actual				
87,360	85,395	85,395	SALARIES	88,000
34,645	35,375	35,375	BENEFITS	35,900
168,526	256,349	256,349	OPERATING	274,579
		29,141	Capital Outlay	
290,532	377,119	406,260	TOTAL	398,479

**PROPOSED BUDGET WORKSHEET FY 22/23**

<b>Description</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Approved Budget</b>	<b>FY 21/22 Amended Budget</b>	<b>FY 21/22 Actual</b>	<b>FY 22/23 Recommended Budget</b>
30-7140-0234 WWTP OPERATOR2	\$50,515.20	\$48,270.00	\$48,270.00	\$31,112.31	\$49,500.00
30-7140-0238 MAINTENANCE WORKER 1	\$31,406.40	\$31,160.00	\$31,160.00	\$19,189.38	\$31,950.00
30-7140-0250 SALARIES OVERTIME	\$3,896.67	\$4,375.00	\$4,375.00	\$2,782.14	\$4,500.00
30-7140-0251 SALARIES BONUS	\$1,542.00	\$1,590.00	\$1,590.00	\$1,588.71	\$2,050.00
30-7140-0500 PAYROLL TAX EXPENSE	\$6,475.88	\$6,550.00	\$6,550.00	\$3,961.12	\$6,875.00
30-7140-0600 HEALTH INSURANCE	\$19,373.29	\$19,200.00	\$19,200.00	\$13,416.88	\$18,275.00
30-7140-0700 RETIREMENT	\$8,796.40	\$9,625.00	\$9,625.00	\$6,083.46	\$10,750.00
30-7140-0800 EMPLOYEE DRUG SCREENING	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00
30-7140-1000 TRAINING	\$374.25	\$3,000.00	\$3,000.00	\$320.00	\$1,500.00
30-7140-1100 TELEPHONE & POSTAGE	\$2,447.75	\$3,500.00	\$3,500.00	\$1,624.45	\$3,000.00
30-7140-1300 UTILITIES	\$41,837.89	\$35,000.00	\$35,000.00	\$27,199.35	\$42,000.00
30-7140-1400 TRAVEL	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00
30-7140-1600 MAINT/REPAIRS/EQUIP/OFF	\$878.97	\$2,000.00	\$2,000.00	\$343.90	\$2,000.00
30-7140-3100 AUTO SUP-FUEL,OIL,TIRES	\$5,370.01	\$5,000.00	\$5,000.00	\$4,125.61	\$7,200.00
30-7140-3200 OFFICE SUPPLIES	\$50.01	\$300.00	\$300.00	\$58.56	\$100.00
30-7140-3300 DEPARTMENTAL SUPPLIES	\$2,552.13	\$7,500.00	\$7,500.00	\$1,654.47	\$7,500.00
30-7140-3350 DEPARTMENTAL EQUIPMENT	\$44.94	\$4,000.00	\$4,000.00	\$107.00	\$4,000.00
30-7140-3410 PROFESSIONAL FEES MISC.	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00
30-7140-3510 MAINT. BLDG & GROUND	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00
30-7140-3600 UNIFORMS	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00
30-7140-4300 BUILDING & EQUIPMENT RENTAL	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00
30-7140-4400 SYSTEM MAINTENANCE	\$47,020.73	\$98,149.00	\$88,149.00	\$22,679.95	\$95,860.00
30-7140-4410 EQUIPMENT MAINTENANCE	\$4,047.65	\$10,000.00	\$10,000.00	\$2,737.72	\$10,000.00
30-7140-4415 ST REPAIRS/SYSTEM MAINT.	\$19,930.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00
30-7140-4420 VEHICLE MAINTENANCE	\$223.74	\$2,500.00	\$2,500.00	\$322.03	\$2,000.00
30-7140-4500 CONTRACTED SERVICES	\$27,748.09	\$52,300.00	\$62,300.00	\$60,319.94	\$66,819.00
30-7140-4514 MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7140-4900 GOVERNMENT PERMITS	\$5,210.00	\$6,500.00	\$6,500.00	\$3,590.00	\$6,000.00
30-7140-5300 DUES & SUBSCRIPTIONS	\$212.50	\$600.00	\$600.00	\$212.50	\$600.00
30-7140-5400 INSURANCE	\$9,778.05	\$10,000.00	\$10,000.00	\$9,856.66	\$10,000.00
30-7140-5700 MISC EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7140-7456 CAPITAL OUTLAY-SEWER JETTER	\$0.00	\$0.00	\$29,141.00	\$29,140.31	\$0.00
<b>7140 WASTEWATER MAINT.</b>	<b>\$290,532.55</b>	<b>\$377,119.00</b>	<b>\$406,260.00</b>	<b>\$243,226.45</b>	<b>\$398,479.00</b>

## **WATER & SEWER DEBT SERVICE:**

**DESCRIPTION:** Series 2013 Enterprise Revenue Bonds in the amount of \$1,585,000 were issued for water system improvements (new water lines and meters throughout the Town) through the United States Department of Agriculture (USDA) for water system improvements. Annual installments ranged from \$24,000 to \$67,000 through May 1, 2052; interest was paid semi-annually at 1.65%. In FY 20-21 through use of the Water & Sewer Funds Retained Earnings, the entire USDA principal was paid off, saving more than \$700,000 in future interest payments.

The NC Clean Water Revolving Loan Direct Borrowing & Grant Program granted the Town a loan of \$541,569 on March 10, 2010 for a water supply well. The loan included principal forgiveness of \$270,784. Payments are \$12,745 annually.

**FY 21-22 HIGHLIGHTS:** None

**FY 22-23 GOALS:** The only remaining debt in the Water & Sewer Fund is the annual payment of \$12,746 (Since this loan was "principal only" there was no advantage to pay it off early). This debt is now being paid out of "Water and Sewer Administration". Next year, this page will not appear, unless new water and sewer debt is incurred.

### **FUNDING LEVELS:**

<b>FY 2020-21</b>	<b>Budget 2021-22 Adopted</b>	<b>Budget 2021-22 Amended</b>		<b>Submitted Budget 2022-23</b>
<b>Actual</b>	<b>12,746</b>		<b>ARRA DW 1587 LOAN</b>	<b>In W&amp;S Admin.</b>
	<b>0</b>		<b>USDA SERIES 2013</b>	
	<b>12,746</b>		<b>TOTAL</b>	<b>In W&amp;S Admin.</b>

## POWELL BILL REVENUES VS EXPENDITURES

**DESCRIPTION:** The Powell Bill is codified in N.C.G.S. 138-41.1 through N.C.G.S. 136-41.4 N.C.G.S. 136-41.3 provides, in part: “the funds allocated to cities and towns under the provisions of G.S. 136-41.2 shall be expended by said cities and towns primarily for resurfacing of streets within the corporate limits of the municipality but may be used for the purposes of maintaining, repairing, constructing or widening of any street or public thoroughfare including bridges, drainage, curb and gutter, and other necessary appurtenances within the corporate limits of the municipality or for meeting the municipality’s proportionate share of assessments levied for such purposes, or for the planning, construction and maintenance of bikeways, greenways or sidewalks.”

**FY 21-22 HIGHLIGHTS:** \$52,025 in Powell Bill funds contributed to the more than \$200,000 re-surfacing contract of Church Street (East and West) and segments of other streets under the second year of the program.

**FY 22-23 GOALS:** Because personnel salaries and benefits were re-allocated elsewhere in the General Fund, we will be able to allocate the full Powell Bill allocation - \$52,000 – towards resurfacing streets and implementing the third year of the re-surfacing program.

SOURCE	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 AMENDED BUDGET	SUBMITTED FY 22-23 BUDGET
STREET ALLOCATION	49,646	52,000	52,000	52,000
INTEREST	4	25	25	
COVID FUNDS	813			
FUND BALANCE APPROPRIATION	25,000			
TOTAL REVENUES	75,463	52,025	52,025	52,000
SOURCE	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 AMENDED BUDGET	SUBMITTED FY 22-23 BUDGET
Salaries	27,572			
Benefits	13,426			
Paving/Sidewalk	32,742	52,025	52,025	52,000
Operating Costs	400			
TOTAL EXPENDITURES	74,140	52,025	52,025	52,000

**PROPOSED BUDGET WORKSHEET FY 22/23**

Description	FY 20/21 Actual	FY 21/22 Approved Budget	FY 21/22 Amended Budget	FY 21/22 Actual	FY 22/23 Recommended Budget
11-3316-0000 STREET ALLOCATION	\$49,645.77	\$52,000.00	\$52,000.00	\$51,837.53	\$52,000.00
11-3830-0000 INTEREST EARNED	\$4.28	\$25.00	\$25.00	\$1.10	\$0.00
11-3848-0000 RECOVERY FUNDS-COVID	\$813.12	\$0.00	\$0.00	\$0.00	\$0.00
11-3991-0000 FUND BALANCE APPROPRIATED	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenues</b>	<b>\$75,463.17</b>	<b>\$52,025.00</b>	<b>\$52,025.00</b>	<b>\$51,838.63</b>	<b>\$52,000.00</b>
11-5700-0234 MAINTENANCE WORKER I	\$27,551.65	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-0250 SALARIES OT	\$19.76	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-0251 BONUS	\$547.87	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-0500 PAYROLL TAX EXPENSE	\$2,151.12	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-0600 HEALTH INSURANCE	\$7,901.86	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-0700 RETIREMENT	\$2,825.97	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-3520 RESURFACE/PAV/ SIDEWALK REPAIR	\$32,742.00	\$52,025.00	\$52,025.00	\$0.00	\$52,000.00
11-5700-3600 UNIFORMS	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-5400 WORK COMP INS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-5700 MISC.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>5700 POWELL BILL</b>	<b>\$74,140.23</b>	<b>\$52,025.00</b>	<b>\$52,025.00</b>	<b>\$0.00</b>	<b>\$52,000.00</b>

## SOLID WASTE FUND REVENUES VS EXPENDITURES

DESCRIPTION: The FY 20-21 Budget Ordinance created The Solid Waste Fund as a proprietary fund, like the Water & Sewer Fund. User fees are the revenues which support and pay for the collection and disposal of solid waste, including recycling. Total revenues are projected to be \$168,500. Twenty-five (25%) of the salaries & benefits of the Public Utilities Director are allocated to this fund. Sixty-four (64%) of the Fund's Budget appropriates dollars for once a week residential collection (\$72,000); dumpster services (\$23,600); landfill charges (\$10,000); and tipping fees (\$2,500). The Town provides vegetative collection and special pickup services.

FY 21-22 Highlights: The Town applied for a recycling grant to purchase 300 (96 Gallon) roll out carts. This expanded service will occur in the upcoming FY if the grant is awarded. A Town wide clean up day is being scheduled at this writing.

FY 22-23 Goals: 1) To manage the collection contractor (Tons of Trash), respond to citizen complaints and maintain safe, high quality collection operations; 2) to continue the Town providing vegetative and special pick up services; 3) to monitor revenues to keep up with expenses; 4) In September, bid out another collection contract since the current one expires June 30,2023; and 5) replace damaged containers on a regular basis.

SOURCE	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 AMENDED BUDGET	SUBMITTED FY 22-23 BUDGET
SOLID WASTE COLLECTION FEES	172,135	168,000	168,000	168,000
SOLID WASTE DISPOSAL TAX	0	0	0	1,000
SALE TAX REFUND	10	100	100	100
JUNK PICKUP/ GARBAGE PICKUP	175	400	400	400
Recycling Grant	0	0	0	17,875
Sale of Surplus Equipment	2,626			
<b>TOTAL REVENUES</b>	<b>174,946</b>	<b>168,500</b>	<b>168,500</b>	<b>187,375</b>
<b>SOURCE</b>	<b>FY 20-21 ACTUAL</b>	<b>FY 21-22 ADOPTED BUDGET</b>	<b>FY 21-22 AMENDED BUDGET</b>	<b>SUBMITTED FY 22-23 BUDGET</b>
Salaries	13,937	26,825	15,325	14,515
Benefits	9,467	9,395	9,395	4,960
Operating Expenses	12,044	117,550	135,600	136,700
Capital Outlay Recycling Carts	0	0	0	21,044
Capital Reserve		14,730	8,180	10,156
<b>TOTAL EXPENDITURES</b>	<b>144,447</b>	<b>168,500</b>	<b>168,500</b>	<b>187,375</b>

**PROPOSED BUDGET WORKSHEET FY 22/23**

Description	FY 20/21 Actual	FY 21/22 Approved Budget	FY 21/22 Amended Budget	FY 21/22 Actual	FY 22/23 Recommended Budget
12-3370-0000 SOLID WASTE DISPOSAL	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
12-3500-0000 SALES TAX REFUND	\$10.35	\$100.00	\$100.00	\$0.00	\$100.00
12-3740-0000 REFUSE COLLECTION FEES	\$172,135.00	\$168,000.00	\$168,000.00	\$101,580.00	\$168,000.00
12-3839-0000 JUNK PICKUP/GARBAGE PICKUP	\$175.00	\$400.00	\$400.00	\$0.00	\$400.00
12-3840-0000 SALE OF SURPLUS EQUIP	\$2,626.00	\$0.00	\$0.00	\$0.00	\$0.00
12-3850-0000 RECYCLING GRANT REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$17,875.00
<b>Revenues</b>	<b>\$174,946.35</b>	<b>\$168,500.00</b>	<b>\$168,500.00</b>	<b>\$101,580.00</b>	<b>\$187,375.00</b>
12-6100-0211 PUBLIC UTILITIES DIRECTOR	\$13,428.47	\$14,675.00	\$14,675.00	\$8,038.81	\$13,975.00
12-6100-0212 PUBLIC UTILITIES SUPERVISOR	\$11,303.18	\$11,500.00	\$11,500.00	\$2,652.00	\$0.00
12-6100-0250 OVERTIME	\$0.00	\$125.00	\$125.00	\$0.00	\$0.00
12-6100-0251 BONUS	\$508.12	\$525.00	\$525.00	\$259.54	\$540.00
12-6100-0500 PAYROLL TAX	\$2,007.33	\$2,100.00	\$2,100.00	\$837.73	\$1,200.00
12-6100-0600 HEALTH INSURANCE	\$4,821.80	\$4,275.00	\$4,275.00	\$2,001.00	\$2,010.00
12-6100-0700 RETIREMENT	\$2,637.57	\$3,020.00	\$3,020.00	\$1,225.17	\$1,750.00
12-6100-1600 EQUIPMENT MAINTENANCE	\$14.98	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
12-6100-3101 FUEL/GAS/TIRES/OIL	\$1,648.24	\$3,000.00	\$3,000.00	\$1,242.27	\$1,900.00
12-6100-3350 DEPARTMENTAL EQUIPMENT	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
12-6100-3400 GARBAGE/RECYCLING CARTS	\$0.00	\$0.00	\$6,550.00	\$6,543.69	\$3,700.00
12-6100-3516 TRUCK MAINTENANCE	\$434.61	\$2,000.00	\$2,000.00	\$0.00	\$1,000.00
12-6100-4200 LANDFILL FEES	\$11,134.75	\$10,000.00	\$10,000.00	\$3,178.35	\$12,000.00
12-6100-4502 GARBAGE CONTRACT FEES	\$69,696.00	\$72,000.00	\$72,000.00	\$41,454.00	\$74,200.00
12-6100-4503 DUMPSTER FEES	\$25,010.00	\$23,600.00	\$23,600.00	\$15,230.00	\$26,000.00
12-6100-4504 RECYCLING FEES	\$907.20	\$950.00	\$950.00	\$529.20	\$11,400.00
12-6100-4505 TIPPING FEES	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$3,000.00
12-6100-5400 INSURANCE	\$894.68	\$1,500.00	\$1,500.00	\$1,343.50	\$1,500.00
12-6100-5500 CAPITAL RESERVE	\$0.00	\$14,730.00	\$8,180.00	\$0.00	\$10,156.00
12-6100-6000 CAPITAL OUTLAY RECYCLING CARTS	\$0.00	\$14,730.00	\$8,180.00	\$0.00	\$21,044.00
<b>6100 SOLID WASTE</b>	<b>\$144,446.93</b>	<b>\$168,500.00</b>	<b>\$168,500.00</b>	<b>\$84,535.26</b>	<b>\$187,375.00</b>