



**TOWN BOARD OF COMMISSIONERS**

**TOWN OF ROSE HILL**

**INTRODUCED BY: Angela Smith, Town Administrator & Budget Officer**

**BUDGET ORDINANCE FOR THE FISCAL YEAR BEGINNING  
JULY 1, 2023**

**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, 2023, and ending June 30, 2024:

Property Taxes	\$ 439,000
Motor Vehicles, Penalties, Interest, Prior Years' Taxes	\$ 96,550
Sales Tax	\$ 525,000
Sales, Services, and Other Revenues	\$ 152,368
<b>TOTALS For General Fund</b>	<b>\$1,212,918</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, 2023, 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 \$439,000, based on the tax rate multiplied by an estimated total real property valuation of \$61,000,000 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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this Town:

Town Board	\$ 1,400
Administration	\$ 201,465
Police	\$ 509,640
Fire	\$ 61,200
Street	\$ 227,280
Recreation	\$ 169,783
Library	\$ 15,650
Community Development	\$ 26,500
<b>TOTALS For General Fund</b>	<b>\$ 1,212,918</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, 2023 and ending June 30, 2024.

Water Fees	\$ 459,000
Sewer Fees	\$ 432,000
Other Revenue	\$ 64,926
<b>TOTAL Revenues Water/Sewer Fund</b>	<b>\$ 955,926</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, 2023 to June 30, 2024, in accordance with the chart of accounts heretofore established for the Town.

Administration	\$ 201,646
Water	\$ 305,885
Sewer & WWTP	\$ 445,395
<b>TOTAL Expenditures – Water &amp; Sewer</b>	<b>\$ 955,926</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, 2023 and ending June 30, 2024.

Street Allocation	\$ 52,000
Interest	\$ 500
<b>TOTAL Revenues</b>	<b>\$ 52,500</b>

**Section 3 B.** The following amounts will be appropriated to the Powell Bill Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the Town.

Paving/Sidewalks/Re-surfacing	\$ 52,500
<b>TOTAL Expenditures</b>	<b>\$ 52,500</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, 2023 and ending June 30, 2024.

Refuse Collection Fees	\$ 174,000
Other Revenues	\$ 1,600
<b>TOTAL Revenues</b>	<b>\$ 175,600</b>

**Section 4 B.** The following amounts will be appropriated to the Solid Waste Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the Town.

Salaries	\$ 15,300
Benefits	\$ 5,270
Contracted Collection	\$ 122,000
Operating Costs	\$ 17,575
Capital Reserve	\$ 15,455
<b>TOTAL Expenditures</b>	<b>\$ 175,600</b>

**Section 5.** 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 at the next regular meeting of the Board.
- c. She/he may not transfer any amounts between funds, except as approved by the Board in a Budget Ordinance as amended.

**Section 6.** Effective July 1, 2023, 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.

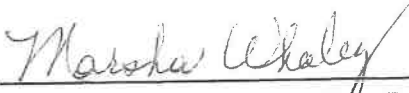
**AMENDMENTS**

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

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

**YEA VOTES:**   4  

Adopted this the 13th day of June 2023.

  
\_\_\_\_\_  
**Marsha Whaley, Mayor Pro-Tempore**

**Attest:**

  
\_\_\_\_\_  
**Keren Parker, 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. The FY 23-24 budget is \$67,703 more than the FY 22-23 adopted budget. This includes one-time capital outlay purchases in Recreation. 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 2021-22 ACTUAL	FY 2022-23 ADOPTED BUDGET	FY 2022-23 AMENDED BUDGET	SUBMITTED FY 23-24 BUDGET
PROPERTY TAXES	528,820	451,500	451,500	439,000
SALES TAX REVENUE	526,102	480,000	480,000	525,000
SALES, SERVICE, AND OTHER REVENUE	204,685	213,715	241,092	248,918
FUND BALANCE APPROPRIATION	603,940	0	400,260	0
TOTAL REVENUES	1,863,547	1,145,215	1,572,852	1,212,918
SOURCE	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED BUDGET	FY 2022-23 AMENDED BUDGET	SUBMITTED FY 23-24 BUDGET
TOWN BOARD	1,992	2,000	2,000	1,400
ADMINISTRATION	202,808	184,775	603,275	201,465
POLICE	420,456	500,290	501,267	509,640
FIRE	51,845	60,000	60,000	61,200
STREET	370,076	217,390	217,290	227,280
RECREATION	100,038	137,010	145,270	169,783
TOWN SQUARE	4,893	0	0	0
LIBRARY	12,940	15,250	15,250	15,650
COMMUNITY DEVELOPMENT	59,713	28,500	28,500	26,500
TOTAL EXPENDITURES	1,224,761	1,145,215	1,572,852	1,212,918

## 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.

**OUTLOOK:** In FY 23-24, the tax base is based on property values determined in the quadrennial evaluation process, which most recently occurred in 2017. The County voted in 2017 to perform revaluation of all real property every 4 years however it has been pushed to 2024. The tax rate has been \$.75 since before 2017, so each penny now generates \$4,575.00 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 23-24 is \$61,000,000. 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:

\$61,000,000 divided by 100 multiplied by .75 multiplied by 96 % equals \$439,000 rounded. This amount is shown in the budget ordinance.

**Note:** There was a decrease in the tax base from last year due to a large tax release approved by the County. The County has a two percent (2%) early payment policy; the county handled billing and collecting during FY 22-23 and for the foreseeable future will continue to do so.

SOURCE	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 AMENDED BUDGET	SUBMITTED FY 23-24 BUDGET
PROPERTY TAXES	437,326	451,500	451,500	439,000
VEHICLE TAXES	85,826	75,135	97,635	90,500
PROPERTY TAXES-PRIOR YEARS	0	3,500	3,500	2,500
TAX PENALTIES	5,668	4,050	4,050	3,550
TOTAL REVENUES	528,820	534,185	556,685	535,550

## SALES TAX REVENUES

**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 a slight increase over the last few years.

**OUTLOOK:** The upcoming budget projection- \$525,000 is based on actual collections for the first eight (8) months during FY 22-23 (\$370,000). The FY 23-24 budget does not forecast a slowdown in Local Economic activity; there was actually an increase in sales tax revenue from FY 22/23 even with the currently high inflationary rates; however I am remaining slightly conservative.

SOURCE	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 AMENDED BUDGET	SUBMITTED FY 23-24 BUDGET
ALL ARTICLES	526,102	480,000	480,000	525,000
<b>TOTAL SALES TAX REVENUE</b>	<b>526,102</b>	<b>480,000</b>	<b>480,000</b>	<b>525,000</b>

## GENERAL FUND SALES, SERVICES AND OTHER REVENUES

**DESCRIPTION:** This category contains many smaller revenue sources, the largest of which are: Electricity Sales Tax (\$55,000) and the annual Police Department Grant (\$25,000).

**HISTORY:** This revenue category has been relatively flat.

**OUTLOOK:** This category does not anticipate future growth.

SOURCE	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 AMENDED BUDGET	SUBMITTED FY 23-24 BUDGET
LOCAL VIDEO PROGRAMMING REVENUES	4,544	5,000	5,000	4,500
GOLF CART LICENSES	1,255	1,000	1,000	1,100
POLICE DEPARTMENT COURT COSTS/MISC.	423	1,000	3,477	1,500
BEER AND WINE TAX	5,381	6,900	6,900	6,500
ELECTRICITY SALES TAX	64,894	58,000	58,000	55,000
TELECOMMUNICATIONS SALES TAX	6,462	7,900	7,900	7,500
SOLID WASTE DISPOSAL FEE	1,095	0	0	0
RECREATION: ALL SOURCES	18,465	13,700	13,700	21,600
POLICE DEPARTMENT GRANT	0	25,000	25,000	25,000
SALES TAX REFUNDS	10,073	4,000	4,000	7,600
COPIER LOAN PROCEEDS	14,456	0	0	0
FORECLOSURE ATTORNEY FEES	0	0	0	0
INVESTMENT EARNINGS	1,471	500	500	14,000
PROPERTY LEASE	1,987	2,000	2,000	1,988
NATURAL GAS	86	30	30	80
MISC. REVENUE	7,115	1,000	1,000	1,000
SALE PROPERTY/ FIXED ASSETS	45,488	5,000	5,000	5,000
INSURANCE PROCEEDS	0	0	2,400	0
<b>TOTAL REVENUES</b>	<b>183,195</b>	<b>131,030</b>	<b>135,907</b>	<b>152,368</b>



## GENERAL FUND, FUND BALANCE APPROPRIATED

**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:** Due to the Board decision to loan the fire department \$400,000 to assist in the construction of a new fire department, the funds were taken from fund balance (to be repaid in full once construction is complete). We project the fund balance will be \$1,419,400 at the start of FY 23-24 in the anticipation that the loan will be paid back.

**OUTLOOK:** Our goal – To not use savings to balance against recurring operating costs – is achieved in FY 23-24 submitted budget. Our goal is to use fund balance for capital purchases only in the upcoming fiscal year.

SOURCE	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 AMENDED BUDGET	SUBMITTED FY 23-24 BUDGET
Fund Balance Appropriated	0	0	400,260	0

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	AS OF 2/16/2023				
	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	FY 22/23 Actual	FY 23/24 Recommended Budget
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	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-2019 AD VALOREM TAXES 2019	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00
10-3110-2020 AD VALOREM TAXES 2020	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00
10-3110-2021 AD VALOREM TAXES 2021	\$0.00	\$2,000.00	\$2,000.00	\$4,986.72	\$500.00
10-3110-2022 AD VALOREM TAXES 2022	\$437,325.85	\$451,500.00	\$451,500.00	\$414,519.12	\$2,000.00
10-3110-2023-AD VALOREM TAXES 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$439,000.00
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	\$0.00	\$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

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	AS OF 2/16/2023				
	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	FY 22/23 Actual	FY 23/24 Recommended Budget
10-3111-2016 MOTOR VEHICLE TAXES 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2017 MOTOR VEH TAXES 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2018 MOTOR VEH TAXES 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2019 MOTOR VEH TAXES 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2020 MOTOR VEHICLE TAXES 2020	\$30,912.60	\$0.00	\$0.00	\$289.41	\$0.00
10-3111-2021 MOTOR VEHICLE TAXES 2021	\$54,913.52	\$20,000.00	\$42,500.00	\$43,573.87	\$500.00
10-3111-2022 MOTOR VEHICLE TAXES 2022	\$0.00	\$55,135.00	\$55,135.00	\$35,555.10	\$40,000.00
10-3111-2023 MOTOR VEHICLE TAXES 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
10-3117-0000 TAX PENALTY AND INTEREST	\$5,659.80	\$4,000.00	\$4,000.00	\$3,102.97	\$3,500.00
10-3117-0001 TAX PENALTY AND INTEREST MOTOR VEH	\$8.34	\$50.00	\$50.00	\$59.63	\$50.00
10-3200-0000 LIBRARY CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3210-0000 POLICE DEPT CONTRIB	\$2,043.72	\$500.00	\$500.00	\$1,922.96	\$1,000.00
10-3215-0000 RECREATION DEPARTMENT DONATIONS	\$0.00	\$100.00	\$100.00	\$0.00	\$5,000.00
10-3220-0000 FIRE DEPT CONTRIB	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3230-0000 SALES TAX REVENUE	\$526,101.73	\$480,000.00	\$480,000.00	\$329,805.35	\$525,000.00
10-3261-0000 LOCAL VIDEO PROG SALES TAX	\$4,544.25	\$5,000.00	\$5,000.00	\$2,116.90	\$4,500.00
10-3265-0000 PIPED NATURAL GAS EXCISE TAX	\$85.83	\$30.00	\$30.00	\$247.49	\$80.00
10-3280-0000 GOLF CART LICENSE PERMIT	\$1,225.00	\$1,000.00	\$1,000.00	\$1,050.00	\$1,100.00
10-3300-0000 POLICE DEPT-CTCOST, FEE, CHG	\$423.50	\$500.00	\$500.00	\$385.00	\$500.00
10-3322-0000 BEER AND WINE TAX	\$5,380.66	\$6,900.00	\$6,900.00	\$0.00	\$6,500.00
10-3324-0000 ELECTRICITY SALES TAX	\$64,893.67	\$58,000.00	\$58,000.00	\$32,850.71	\$55,000.00
10-3360-0000 TELECOM SALES TAX	\$6,461.85	\$7,900.00	\$7,900.00	\$3,237.68	\$7,500.00
10-3370-0000 SOLID WASTE DISP	\$1,095.57	\$0.00	\$0.00	\$0.00	\$0.00
10-3380-0000 REV RECREATION FOOTBALL	\$1,637.61	\$1,600.00	\$1,600.00	\$2,670.00	\$1,600.00
10-3400-0000 REV REC DEPT CONCESSIONS	\$16,827.60	\$9,000.00	\$9,000.00	\$2,882.75	\$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	\$1,987.50	\$2,000.00	\$2,000.00	\$1,987.50	\$1,988.00
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	\$14,456.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3425-0000 INSURANCE PROCEEDS	\$0.00	\$0.00	\$2,400.00	\$2,594.49	\$0.00
10-3426-0000 PD GRANT	\$0.00	\$25,000.00	\$25,000.00	\$23,149.84	\$25,000.00
10-3430-0000 POLICE DEPT INS PROCEEDS	\$0.00	\$0.00	\$2,476.85	\$2,551.80	\$0.00
10-3432-0000 REGISTRATION REFUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3450-0000 MISC INS REFUND	\$389.22	\$0.00	\$0.00	\$1,621.96	\$0.00
10-3452-0000 FIRE DEPT INS REFUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3455-0000 REFUND ATTRONEY FEES	\$2,543.10	\$0.00	\$0.00	\$0.00	\$0.00
10-3500-0000 SALES TAX REFUND	\$10,072.63	\$4,000.00	\$4,000.00	\$1,883.04	\$5,000.00
10-3612-0000 REV REC DPT -INS REIMBURSEMENT	\$5,575.00	\$2,000.00	\$2,000.00	\$2,810.00	\$5,000.00
10-3780-0000 LEGAL FEES FORECLOSURES	(\$613.56)	\$0.00	\$0.00	\$0.00	\$0.00

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	AS OF 2/16/2023	
				FY 22/23 Actual	FY 23/24 Recommended Budget
10-3830-0000 INTEREST EARNED ON INVESTMENT	\$1,470.66	\$500.00	\$500.00	\$19,141.66	\$14,000.00
10-3834-0000 REVENUE TOWN HOUSE BLDG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3835-0000 SALE OF FIXED ASSEWTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3836-0000 SALE OF SURPLUS EQUIP	\$6,600.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3837-0000 SALE OF REAL PROPERTY	\$45,488.00	\$5,000.00	\$5,000.00	\$15,817.24	\$5,000.00
10-3839-0000 MISC REVENUE	\$7,114.80	\$1,000.00	\$1,000.00	\$3,139.01	\$1,000.00
10-3848-0000 RECOVERY FUNDS-COVID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3849-0000 REFUND MOTOR FUEL TAX	\$4,957.97	\$0.00	\$0.00	\$0.00	\$2,600.00
10-3991-0000 FUND BALANCE APPROPRIATED	\$603,940.00	\$0.00	\$400,260.00	\$0.00	\$0.00
Revenues	\$1,863,547.42	\$1,145,215.00	\$1,572,851.85	\$953,952.20	\$1,212,918.00

## 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 all terms set to expire in 2025. The four-year terms of Commissioners Gary Boney, Jonathan Murphy (replaced by Calvin Miller), and Billy Wilson expire in 2023 with an election being held in November of 2023.

**FY 22-23 HIGHLIGHTS:** The Board:1) Approved applying for recycling expansion grant which has been completed; ALA grant which is now in process; and an emergency generator grant; 2) held budget work sessions, evaluated, and adopted FY 23-24 Town Budget; and 3) unanimously voted to use ARPA funds for street paving project(s).

**FY 23-24 GOALS:** The Board will: 1) Continue Community appearance and Economic Development efforts, 2) Be supportive of parks and recreation long-range improvements.

**FUNDING LEVELS:**

FY 2021-22 Actual	Budget 2022-23 Adopted	Budget 2022-23 Amended	Submitted Budget 2023-24
1,200	1,200	1,200	1,200
792	800	800	200
1,992	2,000	2,000	1,400
			TOTAL

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	AS OF 2/16/2023	
				FY 22/23 Actual	FY 23/24 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	\$700.00	\$700.00	\$700.00	\$46.76	\$100.00
4100 TOWN BOARD	\$1,991.80	\$2,000.00	\$2,000.00	\$800.31	\$1,400.00

## GENERAL FUND ADMINISTRATION:

**DESCRIPTION:** This cost center budgets the Town Administrator (TA) (50%), (50%) Town Clerk, and (50%) Deputy Town Clerk/Tax Collector/Zoning Assistant. 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, 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 22-23 HIGHLIGHTS:** Administration: 1) prepared FY 22-23 budget; 2.) administered Federal & State grants: NCDEQ (\$50,000), AIA (\$150,000); 3.) completed the FY 21-22 Audit on time with no issues and was removed from the LGC Unit Assistance List; 4) handled estimated 10 zoning permit requests; 5) continued code enforcement program and housing demolition; and 6.) prepared technical specifications, bid out, and awarded street re-surfacing contract for FY 22-23.

**FY 23-24 GOALS:** Administration plans to: 1) manage FY 23-24 Budget, keeping it always balanced; 2) complete the FY 22-23 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 22-23 initiatives; and 5.) implement fourth year street re-surfacing program; and 6.) search for additional grants in order to help the Town.

### FUNDING LEVELS:

FY 2021-22	Budget 2022-23 Adopted	Budget 2022-23 Amended		Submitted Budget 2023-24
Actual				
80,722	83,950	97,450	SALARIES	86,540
26,472	19,425	19,425	BENEFITS	29,075
66,709	81,400	486,400	OPERATING	85,850
28,906	0	0	CAPITAL OUTLAY	0
202,809	184,775	603,275	TOTAL	201,465

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	AS OF 2/16/2023				
	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	FY 22/23 Actual	FY 23/24 Recommended Budget
10-4200-0210 TOWN ADMIN FIN OFFICER	\$18,000.00	\$0.00	\$16,250.00	\$2,422.96	\$37,500.00
10-4200-0211 PT TOWN ADMIN/FINANCE OFFICER	\$0.00	\$20,000.00	\$5,510.00	\$5,510.00	\$0.00
10-4200-0212 TOWN CLERK	\$28,054.18	\$27,250.00	\$23,990.00	\$14,880.90	\$21,450.00
10-4200-0213 INTERIM TOWN ADMIN/FINANCE OFF	\$0.00	\$0.00	\$15,000.00	\$7,200.00	\$0.00
10-4200-0214 DEPUTY TOWN CLERK/TAX COLL	\$23,668.34	\$24,150.00	\$24,150.00	\$14,890.99	\$24,900.00
10-4200-0215 CUSTOMER SERVICE REP	\$9,427.21	\$10,400.00	\$10,400.00	\$6,503.79	\$0.00
10-4200-0250 OVERTIME COMPENSATION	\$594.31	\$550.00	\$550.00	\$491.11	\$1,000.00
10-4200-0251 SALARIES BONUS	\$978.03	\$1,600.00	\$1,600.00	\$1,284.89	\$1,690.00
10-4200-0500 PAYROLL TAX EXPENSE	\$4,498.03	\$4,900.00	\$4,900.00	\$3,558.44	\$6,700.00
10-4200-0600 HEALTH INSURANCE	\$16,288.39	\$8,030.00	\$8,030.00	\$5,311.36	\$11,225.00
10-4200-0700 RETIREMENT	\$5,685.25	\$6,495.00	\$6,495.00	\$3,987.67	\$11,150.00
10-4200-0750 UNEMPLOYMENT RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-1000 EMPLOYEE TRAINING	\$0.00	\$900.00	\$900.00	\$0.00	\$900.00
10-4200-1100 TELEPHONE AND POSTAGE	\$2,661.69	\$4,600.00	\$4,600.00	\$2,938.38	\$4,600.00
10-4200-1300 ADMINISTRATIVE UTILITIES	\$6,978.18	\$9,200.00	\$9,200.00	\$4,506.23	\$9,200.00
10-4200-1400 TRAVEL	\$2,926.58	\$3,000.00	\$6,500.00	\$2,857.07	\$3,000.00
10-4200-1600 REPAIRS MAINT/ EQUIP OFFICE	\$9.22	\$500.00	\$500.00	\$0.00	\$500.00
10-4200-1800 PROF FEES ATTORNEY	\$5,554.89	\$6,000.00	\$6,000.00	\$4,500.00	\$6,500.00
10-4200-1900 ELECTION EXPENSE	\$1,572.29	\$600.00	\$600.00	\$0.00	\$1,000.00
10-4200-2600 ADVERTISING	\$2,000.00	\$2,000.00	\$2,000.00	\$300.00	\$2,000.00
10-4200-3200 OFFICE SUPPLIES	\$1,298.72	\$1,500.00	\$1,500.00	\$578.29	\$1,500.00
10-4200-3210 PRINTING	\$995.90	\$1,000.00	\$1,000.00	\$160.25	\$1,000.00
10-4200-3300 DEPARTMENTAL SUPPLIES	\$1,330.27	\$2,000.00	\$2,000.00	\$252.66	\$2,000.00
10-4200-3350 DEPARTMENTAL EQUIPMENT	\$0.00	\$2,500.00	\$1,500.00	\$178.48	\$1,500.00
10-4200-3400 PROF FEES (AUDIT & PLAN)	\$5,925.00	\$6,500.00	\$6,500.00	\$4,312.50	\$6,500.00
10-4200-3410 PROF FEES MISC	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00
10-4200-3480 LEGAL FEES- FORECLOSURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-3510 ADMIN/ MAINT REPAIRS BLDG GRND	\$302.12	\$2,400.00	\$900.00	\$0.00	\$900.00
10-4200-3511 MISC REPAIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-4500 CONTRACTED SERVICES	\$23,588.26	\$21,500.00	\$19,845.00	\$16,836.25	\$21,500.00
10-4200-4512 TOWN ADMIN-NON-SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-4513 DUPLIN COUNTY-MOTOR VEHICLE COLLE	\$2,717.73	\$4,000.00	\$4,000.00	\$2,520.52	\$4,000.00
10-4200-4514 DUPLIN COUNTY DISCOUNT	\$0.00	\$0.00	\$4,930.00	\$4,928.23	\$5,000.00
10-4200-4515 FIRST BANK COPIER LOAN	\$0.00	\$2,525.00	\$2,357.00	\$1,386.44	\$2,400.00
10-4200-4516 INTEREST EXPENSE	\$0.00	\$0.00	\$168.00	\$85.93	\$150.00
10-4200-4800 PURCHASES FOR RESALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-5300 DUES AND SUBSCRIPTIONS	\$4,523.77	\$5,575.00	\$4,800.00	\$4,001.58	\$5,000.00
10-4200-5400 INSURANCE	\$4,324.47	\$5,000.00	\$6,500.00	\$6,328.86	\$6,500.00
10-4200-5500 CAPITAL OUTLAY AC UNIT	\$14,450.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-5505 CAPITAL OUTLAY COPIER	\$14,455.74	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-5600 LOAN TO FIRE DEPT	\$0.00	\$0.00	\$400,000.00	\$400,000.00	\$0.00



**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	AS OF 2/16/2023	
				FY 22/23 Actual	FY 23/24 Recommended Budget
10-4200-5700 MISC EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
4200 ADMINISTRATION-GENERAL	\$202,808.57	\$184,775.00	\$603,275.00	\$522,713.78	\$201,465.00

## POLICE:

**DESCRIPTION:** The Rose Hill Police Department is responsible for the safety and protection of its citizens and property. The Department has five positions: one (1) Police Chief (Michael Tyndall), one (1) Captain (Jason Debose), and two (2) Sworn Patrol Officers and one (1) vacant position (as of this date).

**FY 22-23 HIGHLIGHTS:** The Department:

- 1.) Due to turnover and recruitment difficulties, Rose Hill P.D. operated with (4) 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 in FY 21-22 yet continue to have recruitment difficulties which seems to be an issue for all of Duplin County.

**FY 23-24 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 2021-22 Actual	Budget 2022-23 Adopted	Budget 2022-23 Amended	Submitted Budget 2023-24
235,125	284,115	284,115	279,965
92,705	108,825	108,325	106,650
92,627	107,350	108,827	123,025
	0	0	0
			CAPITAL OUTLAY
420,457	500,290	501,267	TOTAL
			509,640

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	AS OF 2/16/2023				
	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	FY 22/23 Actual	FY 23/24 Recommended Budget
10-5100-0212 SALARY CHIEF-TYNDALL	\$63,238.62	\$66,800.00	\$66,800.00	\$41,102.08	\$68,800.00
10-5100-0213 SALARY CAPTAIN-DEBOSE	\$50,206.64	\$53,450.00	\$53,450.00	\$32,881.76	\$55,050.00
10-5100-0215 SALARY OFFICER-MCEACHERN	\$37,588.32	\$41,200.00	\$41,200.00	\$22,683.36	\$42,400.00
10-5100-0216 SALARY PART-TIME OFFICERS	\$10,166.92	\$10,000.00	\$10,000.00	\$3,861.98	\$10,000.00
10-5100-0217 PD RETIREMENT PAY	\$9,361.30	\$9,365.00	\$9,365.00	\$5,760.80	\$9,365.00
10-5100-0218 POLICE OFFICER-VACANT	\$19,118.49	\$41,200.00	\$41,200.00	\$13,873.40	\$42,400.00
10-5100-0219 POLICE OFFICER-WILSON	\$32,106.60	\$40,200.00	\$40,200.00	\$24,283.44	\$42,400.00
10-5100-0250 SALARIES OVERTIME	\$0.00	\$5,000.00	\$5,000.00	\$113.04	\$4,500.00
10-5100-0251 SALARIES BONUS	\$3,670.11	\$6,200.00	\$6,200.00	\$5,062.91	\$5,050.00
10-5100-0252 POLICE DPT HOLIDAY PAY	\$8,782.87	\$10,700.00	\$10,700.00	\$8,082.68	\$13,000.00
10-5100-0500 POLICE DEPT PAYROLL TAX	\$18,539.95	\$21,000.00	\$21,000.00	\$11,880.25	\$22,000.00
10-5100-0600 POLICE DEPT HEALTH INS	\$27,775.60	\$40,125.00	\$39,625.00	\$20,082.58	\$34,000.00
10-5100-0700 POLICE DEPT RETIREMENT	\$26,387.62	\$34,500.00	\$34,500.00	\$18,649.90	\$37,650.00
10-5100-0720 POLICE 401K MATCH	\$11,219.06	\$13,200.00	\$13,200.00	\$7,150.97	\$13,700.00
10-5100-0800 POLICE DEPT PHYSICLA TEST	\$201.00	\$400.00	\$400.00	\$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	\$7,700.33	\$8,000.00	\$6,900.00	\$4,470.74	\$7,000.00
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	\$55.32	\$500.00	\$500.00	\$0.00	\$500.00
10-5100-1601 SOUTHERN SOFTWARE	\$0.00	\$4,600.00	\$4,600.00	\$4,567.00	\$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	\$744.60	\$700.00	\$700.00	\$332.30	\$500.00
10-5100-3100 AUTO SUP FUEL,OIL, TIRES	\$19,460.55	\$20,500.00	\$20,500.00	\$11,329.90	\$18,475.00
10-5100-3200 POLICE DEPT OFFICE SUPPLIES	\$97.63	\$300.00	\$300.00	\$67.21	\$300.00
10-5100-3210 POLICE DEPT PRINTING	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00
10-5100-3300 POLICE DEPT SUPPLIES	\$703.62	\$1,700.00	\$1,700.00	\$31.34	\$1,700.00
10-5100-3350 DEPARTMENTAL EQUIPMENT	\$3,733.31	\$2,800.00	\$2,800.00	\$495.32	\$2,800.00
10-5100-3410 VET FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5100-3512 POL DEPT MAINT/REP AUTO	\$4,990.10	\$6,500.00	\$8,976.85	\$4,824.26	\$9,000.00
10-5100-3513 K-9 EXPENSES	\$562.03	\$0.00	\$0.00	\$0.00	\$0.00
10-5100-3600 POLICE DEPT UNIFORMS	\$376.91	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00
10-5100-4500 POL DEPT CONTRACTED SERV	\$9,698.67	\$13,300.00	\$14,900.00	\$8,883.55	\$17,000.00
10-5100-5300 POL DEPT DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5100-5400 POLICE DEPT INSURANCE	\$19,414.99	\$18,000.00	\$16,500.00	\$15,979.98	\$17,000.00
10-5100-5600 PD GRANT SUPPLIES	\$24,887.48	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100 POLICE DEPARTMENT	\$410,788.64	\$500,290.00	\$501,266.85	\$266,450.75	\$509,640.00

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**FIRE:**

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**DESCRIPTION:** The Rose Hill Firemen, Incorporated has 36 unpaid volunteers serving the Town and the Rosemary Fire District (5 miles surrounding the Town).

**FY 22-23 HIGHLIGHTS:** The Fire Department: 1) has answered 129 calls (July 2022-December 2022); and 2) secured USDA funding for the construction and began construction of a new fire department to be located at 109 S. Sycamore Street with an anticipated completion date of mid-June 2023.

**FY 23-24 GOALS:** The Fire Department will be relocating to the new fire station. 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. This contract includes a 2% increase for FY 23-24.

**FUNDING LEVELS:**

<b>FY 2021-22 Actual</b>	<b>Budget 2022-23 Adopted</b>	<b>Budget 2022-23 Amended</b>		<b>Submitted Budget 2023-24</b>
0	0	0	BENEFITS	0
51,845	60,000	60,000	OPERATING	61,200
0	0	0	CAPITAL OUTLAY	0
51,845	60,000	60,000	TOTAL	61,200

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	AS OF 2/16/2023	
				FY 22/23 Actual	FY 23/24 Recommended Budget
10-5300-0700 RETIREMENT AND PENSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-1100 TELEPHONE AND POSTAGE	\$1,341.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-1600 MAINTENANCE/EQUIPMENT	\$1,615.21	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-3100 AUTO GAS/FUEL/ OIL AND TIRES	\$6,622.37	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-3200 OFFICE SUPPLIES	\$300.73	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-3300 DEPARTMENTAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-3350 DEPARTMENTAL EQUIPMENT	\$13,075.71	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-3510 MAIN/ REP BLDG GRND	\$228.38	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-3513 MAINT VEHICLE	\$5,030.23	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-4500 CONTRACTED SERVICES	\$3,239.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-5300 DUES AND SUBSCRIPTIONS	\$66.50	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-5400 INSURANCE	\$20,325.64	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-5700 MISC EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5300-6000 CONTRIBUTION	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00	\$61,200.00
5300 FIRE DEPARTMENT	\$51,844.77	\$60,000.00	\$60,000.00	\$60,000.00	\$61,200.00

**STREET:**

**DESCRIPTION:** The Department pays for the power costs (\$27,000) for 196 streetlights; mows 25 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; mows weekly at the Library, Town Hall, 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 arial 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; maintains buildings and fences.

**FY 22-23 HIGHLIGHTS:** 1) The street paving project was pushed to 2023 and the bid process began in February and was awarded on March 14, 2023. The streets included by priority are South Elm (Dogwood to Charity), Dogwood (Sycamore to Bay), Blanchard (Bay to Sycamore), Allison (Church to Main), Oak (Main to Church). South Walnut Street was included but due to the construction of the Fire Department, it will be pushed to FY 23-24.

**FY 23-24 GOALS:** Because of the Board's Commitment to re-surfacing streets on an annual basis, \$100,000 has been allocated under "maintenance repairs streets" to continue the multi-year paving project. The \$1,000 under capital outlay is for Christmas decorations.

**FUNDING LEVELS:**

FY 2021-22	Budget 2022-23	Budget 2022-23	Submitted Budget
Actual	Adopted	Amended	2023-24
44,757	44,025	44,025	45,725
18,964	18,713	18,713	20,825
62,074	153,652	153,552	159,730
244,281	1,000	1,000	1,000
370,076	217,390	217,290	227,280

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	AS OF 2/16/2023				
	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	FY 22/23 Actual	FY 23/24 Recommended Budget
10-5600-0221 PUBLIC UTILITIES DIRECTOR	\$13,204.71	\$13,975.00	\$13,975.00	\$8,594.72	\$15,000.00
10-5600-0222 PUBLIC UTILITIES SUPERVISOR	\$2,652.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-0224 MAINTENANCE WORKER 1-TEDDY	\$28,076.33	\$28,950.00	\$28,950.00	\$17,637.88	\$29,825.00
10-5600-0250 SALARIES OVER TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-0251 SALARIES BONUS	\$824.05	\$1,100.00	\$1,100.00	\$1,072.48	\$900.00
10-5600-0500 PAYROLL TAX EXPENSE	\$3,423.97	\$3,300.00	\$3,300.00	\$2,088.79	\$3,500.00
10-5600-0600 HEALTH INS	\$10,505.25	\$10,038.00	\$10,038.00	\$6,660.00	\$10,500.00
10-5600-0700 RETIREMENT	\$5,034.74	\$5,375.00	\$5,375.00	\$3,200.28	\$5,925.00
10-5600-0800 EMP DRUG / ALCOHOL SCREENING	\$0.00	\$130.00	\$130.00	\$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	\$23,582.95	\$27,000.00	\$27,000.00	\$16,249.15	\$27,000.00
10-5600-1400 TRAVEL	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00
10-5600-1600 MAINT REPAIR EQUIPMENT	\$944.90	\$1,000.00	\$1,000.00	\$252.72	\$1,000.00
10-5600-3100 AUTO FUEL OIL & TIRES	\$8,852.85	\$9,612.00	\$9,612.00	\$5,478.50	\$9,500.00
10-5600-3300 DEPT SUPPLIES & MATERIAL	\$1,529.74	\$4,000.00	\$4,000.00	\$1,643.48	\$4,000.00
10-5600-3350 DEPARTMENTAL EQUIPMENT	\$246.09	\$1,000.00	\$1,000.00	\$0.00	\$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	\$1,930.78	\$2,000.00	\$4,400.00	\$3,047.73	\$4,000.00
10-5600-3515 MAINT REPAIRS STREETS	\$17,042.60	\$95,000.00	\$95,000.00	\$0.00	\$100,000.00
10-5600-3600 UNIFORMS	\$800.00	\$2,310.00	\$2,310.00	\$727.60	\$2,400.00
10-5600-4300 EQUIPMENT RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-4500 CONTRACTED SERVICES	\$2,367.00	\$3,400.00	\$3,400.00	\$0.00	\$3,400.00
10-5600-4502 MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-5400 INSURANCE	\$4,777.05	\$7,500.00	\$5,000.00	\$4,809.70	\$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	\$209,775.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-7402 CAPITAL OUTLAY XMAS DECOR	\$0.00	\$1,000.00	\$1,000.00	\$917.99	\$1,000.00
10-5600-7406 CAPITAL OUTLAY JETTER	\$29,140.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-7407 CAPITAL OUTLAY MOWER	\$5,365.59	\$0.00	\$0.00	\$0.00	\$0.00
5600 STREET DEPARTMENT	\$370,075.60	\$217,390.00	\$217,290.00	\$72,381.02	\$227,280.00

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**RECREATION:**

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**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 22-23 HIGHLIGHTS:** 1) House of Raeford has provided, as a donation, much needed upgrades to the ballpark including fields, lighting, electrical, fencing and a new sprinkler system for the fields. Smithfield Foods pledged to donate \$30,000 over the next six (6) years, with the first \$5,000 received in FY 22-23 for the purchase and installation of a new swing set and a construction new wooden fence. A part-time employee was hired in April of 2022 to help with maintenance of the park during off season as well as maintain the fields during ball season. A contractor has continued the mowing of the grounds, relieving the public works department to focus on other tasks.

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 23-24 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.

**FUNDING LEVELS:**

FY 2021-22 Actual	Budget 2022-23 Adopted	Budget 2022-23 Amended	Submitted Budget 2023-24
30,228	33,390	47,890	43,610
2,321	3,320	4,070	3,400
67,488	100,300	93,310	94,473
0	0	0	28,300
100,037	137,010	145,270	169,783
			CAPITAL OUTLAY
			TOTAL



**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	AS OF 2/16/2023				
	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	FY 22/23 Actual	FY 23/24 Recommended Budget
10-6200-0222 DIRECTOR FOR ATHELETICS-PT-LOIS	\$12,758.94	\$12,760.00	\$12,760.00	\$0.00	\$12,760.00
10-6200-0223 RECREATION WORKER 1-PT-FRANCES	\$6,168.56	\$6,480.00	\$6,480.00	\$0.00	\$6,200.00
10-6200-0224 RECREATION WORKER 2-PT-GLENN	\$5,397.00	\$5,400.00	\$5,400.00	\$0.00	\$5,400.00
10-6200-0225 RECREATION WORKER 3-PT-BOBBY	\$0.00	\$2,000.00	\$16,500.00	\$7,455.00	\$12,500.00
10-6200-0230 RECREATION WORKERS 1-PT	\$5,902.67	\$6,750.00	\$6,750.00	\$859.00	\$6,750.00
10-6200-0500 PAYROLL TAX EXPENSE	\$2,312.39	\$3,320.00	\$4,070.00	\$636.03	\$3,400.00
10-6200-0750 UNEMPLOYEMNT INS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-1100 RECREATION TEL & POSTAGE	\$794.73	\$800.00	\$1,300.00	\$679.49	\$800.00
10-6200-1300 RECREATION UTILITIES	\$5,935.23	\$6,000.00	\$6,000.00	\$1,697.02	\$6,000.00
10-6200-1400 RECREATION TRAVEL	\$420.03	\$500.00	\$500.00	\$0.00	\$500.00
10-6200-1600 MAINT/REPAIRS/EQ	\$9.22	\$3,000.00	\$3,000.00	\$380.98	\$3,000.00
10-6200-1810 RECREATION-LEAGUE FEES	\$523.75	\$700.00	\$700.00	\$0.00	\$700.00
10-6200-2200 RECREATION-CONCESSIONS	\$8,613.17	\$9,000.00	\$9,000.00	\$2,214.08	\$9,000.00
10-6200-3100 FUEL/TIRES	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
10-6200-3200 OFFICE SUPPLIES	\$227.98	\$500.00	\$500.00	\$177.26	\$500.00
10-6200-3210 PRINTING	\$0.00	\$400.00	\$400.00	\$40.00	\$400.00
10-6200-3300 REC. DEPARTMENTAL SUPPLIES	\$1,323.08	\$1,500.00	\$1,500.00	\$973.18	\$1,500.00
10-6200-3350 DEPARTMENTAL EQUIPMENT	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00
10-6200-3351 BLEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-3352 CONCESSION EQUIP	\$2,540.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-3353 TOWER EQUIUP	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
10-6200-3354 FIELD EQUIP	\$1,613.51	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
10-6200-3355 SPORTS EQUIP	\$1,725.81	\$5,800.00	\$5,800.00	\$73.57	\$5,800.00
10-6200-3510 REC. REP/MAINT/BLDG/GRNDS	\$587.26	\$2,800.00	\$5,500.00	\$4,199.78	\$5,000.00
10-6200-3511 REPAIR TOWER	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00
10-6200-3512 REG UP KEEP, CHEMICALS, TEC.	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00
10-6200-3514 REPAIRS/MAINTENANCE VEHICLES	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
10-6200-3600 RECREATION-UNIFORMS	\$3,636.27	\$14,000.00	\$14,000.00	\$2,042.25	\$10,000.00
10-6200-3601 UNIFORMS-BASEBALL	\$5,717.41	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-3700 DUPLIN CO. ALL STARS-UNIFORMS	\$0.00	\$1,000.00	\$1,000.00	\$400.00	\$1,000.00
10-6200-4500 REC. CONTRACTED SERVICES	\$21,499.14	\$36,500.00	\$26,050.00	\$10,649.67	\$28,923.00
10-6200-4900 GOVERNMENT FEES	\$75.00	\$150.00	\$150.00	\$0.00	\$150.00
10-6200-5400 RECREATION-INSURANCE	\$4,877.12	\$5,550.00	\$5,550.00	\$4,749.68	\$8,000.00
10-6200-5450 UNEMPLOYMENT INS BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-5500 REC EQUIP FOOTBALL	\$943.94	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-5501 REC EQUIP BASEBALL	\$5,411.56	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-5502 MISC. EQIP/ 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	\$1,260.00	\$1,258.74	\$1,000.00
10-6200-6800 RECREATION-NC SALES TAX	\$874.01	\$900.00	\$900.00	\$415.46	\$1,000.00
10-6200-7200 CAPITAL OUTLAY TRACTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$22,700.00

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	AS OF 2/16/2023	
				FY 22/23 Actual	FY 23/24 Recommended Budget
10-6200-7201 CAPITAL OUTLAY-BLEACHERS	\$0.00	\$0.00	\$0.00	\$0.00	\$5,600.00
10-6200-7500 BATTING CAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6200 RECREATION DEPARTMENT	\$100,037.78	\$137,010.00	\$145,270.00	\$38,901.19	\$169,783.00

## LIBRARY:

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 (\$2400).

FY 22-23 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.

FY 23-24 Goals: The library will attempt to keep its expenses within budget.

### FUNDING LEVELS:

FY 2021-22 Actual	Budget 2022-23 Adopted	Budget 2022-23 Amended		Submitted Budget 2023-24
12,940	15,250	15,250	OPERATING	15,650
0	0	0	CAPITAL OUTLAY	0
12,940	15,250	15,250	TOTAL	15,650

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	AS OF 2/16/2023	
				FY 22/23 Actual	FY 23/24 Recommended Budget
10-6300-1100 LIBRARY-TELEPHONE	\$1,102.42	\$1,000.00	\$1,000.00	\$867.47	\$1,200.00
10-6300-1300 LIBRARY-UTILITIES	\$5,191.55	\$6,500.00	\$6,500.00	\$3,028.54	\$6,500.00
10-6300-1600 LIBRARY-REP/MAINT/OFF EQ	\$38.43	\$300.00	\$300.00	\$0.00	\$300.00
10-6300-3200 LIBRARY OFFICE SUPPLIES	\$53.49	\$150.00	\$150.00	\$0.00	\$150.00
10-6300-3300 LIBRARY- DEPT SUPPLIES	\$22.93	\$200.00	\$200.00	\$93.16	\$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	\$485.56	\$3,900.00	\$1,000.00	\$25.98	\$1,000.00
10-6300-4500 LIBRARY- CONTRACT SERVICES	\$4,066.00	\$0.00	\$3,900.00	\$2,411.00	\$3,900.00
10-6300-5400 LIBRARY-INSURANCE	\$1,980.00	\$2,200.00	\$2,200.00	\$2,400.00	\$2,400.00
10-6300-5700 LIBRARY-MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6300 LIBRARY	\$12,940.38	\$15,250.00	\$15,250.00	\$8,826.15	\$15,650.00

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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 22-23 HIGHLIGHTS:** Five houses were demolished, and lots cleared under separate Town contracts. In addition, six houses were demolished by private contractors/homeowners. Zacheaus foreclosed on one property.

**FY 23-24 Goals:** The upcoming budget contains \$1,500 to pay for power costs on Chambers of Commerce lights; and the balance (\$25,000) to be used for housing condemnations, demolitions, etc.

**FUNDING LEVELS:**

<b>FY 2021-22</b>	<b>Budget 2022-23</b>	<b>Budget 2022-23</b>		<b>Submitted Budget</b>
<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Other Contributions</b>	<b>2023-24</b>
59,713	28,500	28,500		26,500
59,713	28,500	28,500	<b>TOTAL</b>	26,500

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	AS OF 2/16/2023	
				FY 22/23 Actual	FY 23/24 Recommended Budget
10-8000-6000 CONTRIBUTION-ECONOMIC DEVELOPMEN	\$59,712.94	\$25,000.00	\$25,000.00	\$18,526.30	\$25,000.00
10-8000-6400 CONTRIBUTION-BEAUTIFICATION COMMI	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00
10-8000-6500 CONTRIBUTION-ECC/ZONING UPDATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-8000-6600 RH CHAMBER POWER	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00
8000 OTHER FINANCE SOURCES	\$59,712.94	\$28,500.00	\$28,500.00	\$18,526.30	\$26,500.00

# WATER & SEWER REVENUES VS EXPENDITURES: SUMMARY

**DESCRIPTION:** Water & Sewer charges for all 730 customers are based on a fee schedule which was increased in May 2022 (due to the requirements of the ARP Grant), the first increase since 2015.

**HISTORY:** Since the loss of major water & sewer customers several years ago, recurring revenues have stabilized. The FY 23-24 Budget estimates revenues at \$891,000, which includes that rate increase in May of 2022. The \$300,000 loan to the fire department is anticipated to be repaid by June 30, 2023.

**OUTLOOK:** The Town did not obtain an American Rescue Plan Grant from the State of North Carolina to rehabilitate/replace aging sewer lines. The Town will be applying for a lead line replacement grant when the grant application opens.

SOURCE	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 AMENDED BUDGET	SUBMITTED FY 23-24 BUDGET
WATER CHARGES	459,127	430,000	430,000	459,000
SEWER CHARGES	402,463	390,000	390,000	432,000
TAP FEES: WATER & SEWER	4,000	2,000	2,000	2,000
RECONNECT FEES	10,440	7,200	7,200	7,500
INTEREST	1,089	500	500	7,000
MISC REVENUE	1,268	1,000	1,000	1,000
TAX REFUNDS	15,985	8,000	8,000	6,200
PRETREATMENT PENALTIES	4,000	4,000	4,000	2,000
SALE OF SURPLUS PROPERTY	6,400	0	0	0
INSURANCE PROCEEDS	1,921	0	0	0
INSURANCE REFUND	294	1,000	1,000	0
FUND BALANCE APPROPRIATION	0	0	86,601	39,226
<b>TOTAL REVENUES</b>	<b>906,987</b>	<b>843,700</b>	<b>930,301</b>	<b>955,926</b>
<b>SOURCE</b>	<b>FY 21-22 ACTUAL</b>	<b>FY 22-23 ADOPTED BUDGET</b>	<b>FY 22-23 AMENDED BUDGET</b>	<b>SUBMITTED FY 23-24 BUDGET</b>
WATER & SEWER ADMINISTRATION	180,959	189,341	275,942	201,646
WATER	219,082	255,880	255,880	308,885
SEWER	337,033	398,479	398,479	445,395
<b>TOTAL EXPENDITURES</b>	<b>737,074</b>	<b>843,700</b>	<b>930,301</b>	<b>955,926</b>

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	AS OF 2/16/2023				
	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	FY 22/23 Actual	FY 23/24 Recommended Budget
30-3500-0000 TAX REFUNDS	\$15,984.92	\$8,000.00	\$8,000.00	\$681.08	\$5,000.00
30-3500-0000 MOTOR TAX REFUND	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
30-3710-0000 REVENUE WATER CHARGE	\$459,127.16	\$430,000.00	\$430,000.00	\$279,762.39	\$459,000.00
30-3711-0000 REVENUE SEWER CHARGE	\$402,463.35	\$390,000.00	\$390,000.00	\$261,021.42	\$432,000.00
30-3713-0000 REV-TAP&CONNECT FEE WATER	\$2,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
30-3714-0000 REV-TAP&CONNECT FE SEWER	\$2,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
30-3715-0000 REV-RECONNECT&SUTOFF FEE	\$10,440.00	\$7,200.00	\$7,200.00	\$6,780.00	\$7,500.00
30-3830-0000 INTEREST EARNED ON INVESTMENTS	\$1,089.16	\$500.00	\$500.00	\$11,551.70	\$7,000.00
30-3832-0000 SALE OF GENERATOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-3834-0000 SALE OF SURPLUS PROPERTY	\$6,400.00	\$0.00	\$0.00	\$0.00	\$0.00
30-3835-0000 INSURANCE PROCEEDS	\$1,921.27	\$0.00	\$0.00	\$0.00	\$0.00
30-3840-0000 REVENUE MISC (AND LEASE)	\$1,268.21	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
30-3841-0000 INSURANCE REFUND	\$294.26	\$1,000.00	\$1,000.00	\$0.00	\$0.00
30-3848-0000 RECOVERY FUNDS COVID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-3850-0000 PRETREATMENT FEES	\$4,000.00	\$4,000.00	\$4,000.00	\$2,000.00	\$2,000.00
30-3986-0000 OPERATING TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-3991-0000 FUND BALANCE APPROPRIATED	\$329,141.00	\$0.00	\$86,600.62	\$0.00	\$39,226.00
<b>Revenues</b>	<b>\$1,236,129.33</b>	<b>\$843,700.00</b>	<b>\$930,300.62</b>	<b>\$563,796.59</b>	<b>\$955,926.00</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 Town Administrator, Public Utilities Director, Town Clerk, Deputy Town Clerk/Tax Collector/Zoning Assistant/Accounts Payable are appropriated here. Some functions are supervising five (5) employees in public works, overseeing contractor's work and billing and collecting from 730 customers on a monthly basis.

**FY 22-23 HIGHLIGHTS:** 1) collected at a 96% rate of water and sewer fees YTD; 3) had no significant financial audit accounting issues; managing the asset inventory assessment grant (\$150,000)

**FY 23-24 GOALS:** 1) Oversee any special projects at WWTP and in the field; 2) maintain collection rate; 3) maintain sound accounting practices

**FUNDING LEVELS:**

FY 21-22 Actual	Budget 22-23 Adopted	Budget 22-23 Amended		Submitted Budget 2023-2024
125,558	112,545	110,545	SALARIES	114,850
30,821	29,240	29,240	BENEFITS	38,550
24,580	47,556	136,157	OPERATING	48,246
0	0	0	CAPITAL OUTLAY	0
180,959	189,341	275,942	TOTAL	201,646

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	AS OF 2/16/2023				
	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	FY 22/23 Actual	FY 23/24 Recommended Budget
30-7100-0227 PT TOWN ADMIN/FINANCE OFFICER	\$0.00	\$20,000.00	\$5,510.00	\$5,510.00	\$0.00
30-7100-0228 TOWN ADMIN/FINANCE OFFICER	\$22,500.00	\$0.00	\$16,250.00	\$2,422.95	\$37,500.00
30-7100-0229 DEPUTY TOWN CLERK/TAX COLL	\$23,648.87	\$24,150.00	\$24,150.00	\$14,954.15	\$24,900.00
30-7100-0230 CUSTOMER SERVICE REP	\$9,477.52	\$10,400.00	\$10,400.00	\$6,446.71	\$0.00
30-7100-0232 PUBLIC UTILITIES DIRECTOR	\$37,200.12	\$27,950.00	\$27,950.00	\$17,189.44	\$30,000.00
30-7100-0234 TOWN CLERK	\$25,345.58	\$27,250.00	\$23,490.00	\$14,880.90	\$21,450.00
30-7100-0250 SALARIES OVERTIME	\$584.46	\$550.00	\$550.00	\$221.86	\$1,000.00
30-7100-0251 SALARIES BONUS	\$1,497.12	\$2,245.00	\$2,245.00	\$1,983.21	\$2,300.00
30-7100-0500 PAYROLL TAX EXPENSE	\$7,003.05	\$7,200.00	\$7,200.00	\$4,345.21	\$9,000.00
30-7100-0600 HEALTH INSURANCE	\$12,983.62	\$12,050.00	\$12,050.00	\$7,975.36	\$12,050.00
30-7100-0700 RETIREMENT	\$10,833.97	\$9,990.00	\$9,990.00	\$6,059.62	\$15,200.00
30-7100-0750 UNEMPLOYMENT INS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7100-1000 EMPLOYEE TRAINING	\$400.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
30-7100-1100 TELEPHONE & POSTAGE	\$3,978.67	\$5,000.00	\$5,000.00	\$3,412.67	\$5,000.00
30-7100-1400 TRAVEL	\$234.68	\$500.00	\$2,500.00	\$1,041.25	\$500.00
30-7100-1600 MAINT/REPAIR/EQ/OFF	\$0.00	\$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	\$5,755.75	\$6,000.00	\$6,000.00	\$4,500.00	\$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	\$0.00
30-7100-1832 SOUTHERN SOFTWARE	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$5,550.00
30-7100-2600 ADVERTISING	\$789.00	\$1,000.00	\$1,000.00	\$50.00	\$1,000.00
30-7100-3200 OFFICE SUPPLIES	\$1,743.98	\$2,500.00	\$2,500.00	\$678.28	\$2,500.00
30-7100-3210 PRINTING	\$1,402.30	\$2,200.00	\$2,200.00	\$1,415.93	\$2,200.00
30-7100-3300 DEPARTMENTAL SUPPLIES	\$481.92	\$400.00	\$400.00	\$0.00	\$400.00
30-7100-3350 DEPT. EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
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)	\$5,925.00	\$6,200.00	\$6,200.00	\$4,662.50	\$6,200.00
30-7100-3500 FIRST BANK COPIER LOAN	\$0.00	\$2,550.00	\$2,382.00	\$1,386.42	\$2,400.00
30-7100-3501 INTEREST EXPENSE	\$0.00	\$0.00	\$168.00	\$85.90	\$150.00
30-7100-5400 INSURANCE	\$2,500.00	\$1,960.00	\$1,960.00	\$1,715.55	\$2,000.00
30-7100-5500 LOAN TO ROSE HILL FD	\$0.00	\$0.00	\$86,600.62	\$86,600.62	\$0.00
30-7100-5600 ARRA DWSRF 1587 LOAN	\$0.00	\$12,746.00	\$12,746.00	\$0.00	\$12,746.00
30-7100-5700 MISC. EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
7100 ADMINISTRATION-WATER/SEWER	\$176,785.61	\$189,341.00	\$275,941.62	\$187,538.53	\$202,646.00

**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 22-23 HIGHLIGHTS:** 1.) read approximately 700 meters per month; 2) averaged 20 cut-offs for non-payment; 3) averaged 30 re-reads per month; 4) replaced approximately 15 water meters throughout the year and installed approximately 4 meters for new customers over a 12 month period; 5) flushed 13 miles of water lines in a 12 month period; 6) collected all samples required by State over a 12 month period; 7) repair an average of 2 water leaks per month; 8) Southern Corrosion cleaned the Sixth Street well. **FY 23-24 GOALS:** 1) make repairs to Ridge Street well house top; 2) make repairs to Sixth Street well pump (leaking top shaft seal); 3) continue flushing water system to prevent discolored water; 4) monitor water system for leaks and repair ASAP; 5) collect samples to remain in compliance with State.

**FUNDING LEVELS:**

FY 2021-2222	Budget 2022-23 Adopted	Budget 2022-23 Amended	Submitted Budget 2023-24
Actual			
80,703	83,555	83,555	85,170
32,788	38,090	38,090	42,515
105,591	134,235	134,235	134,200
0	0	0	47,000
219,082	255,880	255,880	308,885

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	FY 21/22 Actual	FY 22/23 Approved Budget	AS OF 2/16/2023		FY 23/24 Recommended Budget
			FY 22/23 Amended Budget	FY 22/23 Actual	
30-7130-0232 WATER DIST/WWH2O ORC	\$47,223.44	\$48,315.00	\$48,315.00	\$29,897.01	\$49,800.00
30-7130-0233 MAINTENANCE WORKER 1	\$31,899.12	\$32,690.00	\$32,690.00	\$20,108.80	\$33,700.00
30-7130-0250 SALARIES OVERTIME	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00
30-7130-0251 SALARIES BONUS	\$1,580.39	\$2,050.00	\$2,050.00	\$2,024.88	\$1,670.00
30-7130-0500 PAYROLL TAX EXPENSE	\$6,041.99	\$6,400.00	\$6,400.00	\$3,894.10	\$6,515.00
30-7130-0600 HEALTH INSURANCE	\$19,983.78	\$21,560.00	\$21,560.00	\$13,034.30	\$23,000.00
30-7130-0700 RETIREMENT	\$6,761.83	\$10,130.00	\$10,130.00	\$6,100.65	\$13,000.00
30-7130-0750 UNEMPLOYMENT INS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7130-0800 EMP. DRUG/ALCOHOL SCREENING	\$107.50	\$200.00	\$200.00	\$100.00	\$200.00
30-7130-1000 TRAINING	\$170.00	\$2,000.00	\$2,000.00	\$170.00	\$2,000.00
30-7130-1100 TELEPHONE AND POSTAGE	\$2,959.62	\$4,000.00	\$4,000.00	\$1,345.37	\$3,500.00
30-7130-1300 UTILITIES	\$19,065.54	\$18,500.00	\$18,500.00	\$10,720.71	\$18,500.00
30-7130-1400 TRAVEL	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00
30-7130-1600 MAINT/REPAIR/EQ/OFF	\$374.09	\$500.00	\$500.00	\$0.00	\$500.00
30-7130-3100 AUTO SUP-FUEL, OIL, & TIRES	\$8,905.20	\$10,000.00	\$10,000.00	\$4,390.57	\$10,000.00
30-7130-3200 OFFICE SUPPLIES	\$227.14	\$300.00	\$300.00	\$144.63	\$400.00
30-7130-3300 DEPARTMENTAL SUPPLIES	\$5,868.79	\$7,500.00	\$6,850.00	\$783.72	\$7,500.00
30-7130-3350 DEPT. EQUIPMENT	\$279.93	\$3,000.00	\$3,000.00	\$0.00	\$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	\$2,580.00	\$2,580.00	\$0.00	\$2,000.00
30-7130-3500 LAUNDRY & CLEANING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7130-3510 MAINT. BLDG & GRD	\$79.31	\$1,000.00	\$1,000.00	\$376.64	\$1,000.00
30-7130-3600 UNIFORMS	\$800.00	\$3,000.00	\$3,000.00	\$1,030.91	\$3,000.00
30-7130-4300 BLDG & EQUIPMENT RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7130-4400 SYSTEM MAINTENANCE	\$9,068.94	\$10,900.00	\$10,900.00	\$5,257.88	\$10,900.00
30-7130-4410 EQUIPMENT MAINTENANCE	\$3,681.63	\$11,500.00	\$11,500.00	\$1,183.05	\$11,500.00
30-7130-4415 STREET REPAIRS/MAINT.	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00
30-7130-4420 VEHICLE MAINTENANCE	\$205.55	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00
30-7130-4500 CONTRACTED SERVICES	\$39,166.93	\$41,300.00	\$41,300.00	\$29,812.05	\$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	\$355.99	\$375.00	\$375.00	\$307.50	\$400.00
30-7130-5400 INSURANCE	\$9,435.33	\$10,580.00	\$11,230.00	\$11,225.87	\$11,500.00
30-7130-5700 MISC EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7130-7450 FORD TRUCK	\$0.00	\$0.00	\$0.00	\$0.00	\$21,000.00
30-7130-7460 EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00
30-7130-8000-CAPITAL OUTLAY MOWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7130 WATER SYSTEM MAINT.	\$219,082.04	\$255,880.00	\$255,880.00	\$142,748.64	\$308,885.00



**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	AS OF 2/16/2023	
				FY 22/23 Actual	FY 23/24 Recommended Budget
30-7140-0234 WWTP OPERATOR2	\$50,212.29	\$49,500.00	\$49,500.00	\$31,438.49	\$51,000.00
30-7140-0238 MAINTENANCE WORKER I	\$31,173.38	\$31,950.00	\$31,950.00	\$19,648.00	\$32,995.00
30-7140-0250 SALARIES OVERTIME	\$4,554.84	\$4,500.00	\$4,500.00	\$1,217.04	\$2,000.00
30-7140-0251 SALARIES BONUS	\$1,588.71	\$2,050.00	\$2,050.00	\$2,035.28	\$1,680.00
30-7140-0500 PAYROLL TAX EXPENSE	\$6,288.49	\$6,875.00	\$6,875.00	\$3,859.02	\$6,700.00
30-7140-0600 HEALTH INSURANCE	\$18,683.61	\$18,275.00	\$18,275.00	\$12,011.97	\$19,500.00
30-7140-0700 RETIREMENT	\$9,848.85	\$10,750.00	\$10,750.00	\$6,381.11	\$11,400.00
30-7140-0800 EMPLOYEE DRUG SCREENING	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00
30-7140-1000 TRAINING	\$320.00	\$1,500.00	\$1,500.00	\$320.00	\$1,500.00
30-7140-1100 TELEPHONE & POSTAGE	\$2,489.48	\$3,000.00	\$3,000.00	\$1,713.64	\$3,000.00
30-7140-1300 UTILITIES	\$42,271.35	\$42,000.00	\$42,000.00	\$22,598.90	\$42,000.00
30-7140-1400 TRAVEL	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00
30-7140-1600 MAINT/REPAIRS/EQUIP/OFF	\$956.89	\$2,000.00	\$2,000.00	\$656.87	\$2,000.00
30-7140-3100 AUTO SUP-FUEL,OIL,TIRES	\$6,726.82	\$7,200.00	\$7,200.00	\$3,664.00	\$7,200.00
30-7140-3200 OFFICE SUPPLIES	\$70.04	\$100.00	\$100.00	\$48.47	\$100.00
30-7140-3300 DEPARTMENTAL SUPPLIES	\$4,526.43	\$7,500.00	\$5,950.00	\$1,966.98	\$7,500.00
30-7140-3350 DEPARTMENTAL EQUIPMENT	\$107.00	\$4,000.00	\$4,000.00	\$1,389.88	\$4,000.00
30-7140-3410 PROFESSIONAL FEES MISC.	\$0.00	\$6,000.00	\$6,000.00	\$2,250.00	\$6,000.00
30-7140-3510 MAINT. BLDG & GROUND	\$621.88	\$2,000.00	\$6,000.00	\$5,679.00	\$6,000.00
30-7140-3600 UNIFORMS	\$800.00	\$800.00	\$800.00	\$800.00	\$1,800.00
30-7140-4300 BUILDING & EQUIPMENT RENTAL	\$500.00	\$500.00	\$500.00	\$478.61	\$500.00
30-7140-4400 SYSTEM MAINTENANCE	\$48,752.20	\$95,860.00	\$91,860.00	\$12,889.90	\$89,720.00
30-7140-4410 EQUIPMENT MAINTENANCE	\$4,391.32	\$10,000.00	\$10,000.00	\$2,572.10	\$10,000.00
30-7140-4415 STREET REPAIRS/ MAINT.	\$4,780.70	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00
30-7140-4420 VEHICLE MAINTENANCE	\$322.03	\$2,000.00	\$2,000.00	\$294.25	\$2,000.00
30-7140-4500 CONTRACTED SERVICES	\$82,577.18	\$66,819.00	\$66,819.00	\$22,296.37	\$65,000.00
30-7140-4514 MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7140-4900 GOVERNMENT PERMITS	\$4,400.00	\$6,000.00	\$6,000.00	\$3,590.00	\$6,000.00
30-7140-5300 DUES & SUBSCRIPTIONS	\$212.50	\$600.00	\$600.00	\$217.50	\$600.00
30-7140-5400 INSURANCE	\$9,856.66	\$10,000.00	\$11,550.00	\$11,541.87	\$11,500.00
30-7140-5700 MISC EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7140-7455 FORD PICKUP	\$0.00	\$0.00	\$0.00	\$0.00	\$21,000.00
30-7140-7456 CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00
7140 WASTEWATER MAINT.	\$337,032.65	\$398,479.00	\$398,479.00	\$171,559.25	\$445,395.00

## 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, reconstructing 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 22-23 HIGHLIGHTS:** \$52,000 in Powell Bill funds contributed to the third year of the program.

**FY 23-24 GOALS:** \$52,000 – towards resurfacing streets and implementing the fourth year of the re-surfacing program.

SOURCE	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 AMENDED BUDGET	SUBMITTED FY 23-24 BUDGET
STREET ALLOCATION	51,838	52,000	52,000	52,000
INTEREST	948	0	0	500
FUND BALANCE APPROPRIATION	0	0	0	0
<b>TOTAL REVENUES</b>	<b>52,786</b>	<b>52,000</b>	<b>52,000</b>	<b>52,500</b>
<b>SOURCE</b>	<b>FY 21-22 ACTUAL</b>	<b>FY 22-23 ADOPTED BUDGET</b>	<b>FY 22-23 AMENDED BUDGET</b>	<b>SUBMITTED FY 23-24 BUDGET</b>
PAVING/SIDEWALK	52,025	52,000	52,000	52,500
OPERATING COSTS	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>52,025</b>	<b>52,000</b>	<b>52,000</b>	<b>52,500</b>

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	AS OF 2/16/2023	
				FY 22/23 Actual	FY 23/24 Recommended Budget
11-3316-0000 STREET ALLOCATION	\$51,837.53	\$52,000.00	\$52,000.00	\$51,562.13	\$52,000.00
11-3830-0000 INTEREST EARNED	\$948.11	\$0.00	\$0.00	\$435.31	\$500.00
11-3848-0000 RECOVERY FUNDS-COVID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11-3991-0000 FUND BALANCE APPROPRIATED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenues	\$52,785.64	\$52,000.00	\$52,000.00	\$51,997.44	\$52,500.00
11-5700-0234 MAINTENANCE WORKER I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-0250 SALARIES OT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-0251 BONUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-0500 PAYROLL TAX EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-0600 HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-0700 RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11-5700-3520 RESURFACE/PAV/ SIDEWALK REPAIR	\$52,025.00	\$52,000.00	\$52,000.00	\$0.00	\$52,500.00
11-5700-3600 UNIFORMS	\$0.00	\$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
5700 POWELL BILL	\$52,025.00	\$52,000.00	\$52,000.00	\$0.00	\$52,500.00



## 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 \$175,600. Twenty-five (25%) of the salaries & benefits of the Public Utilities Director are allocated to this fund. Seventy-three (73%) of the Fund's Budget appropriates dollars for once a week residential collection (\$80,500); recycling collection (12,000); dumpster services (\$29,500); landfill charges (\$6,500). The Town provides vegetative collection and special pickup services.

FY 22-23 Highlights: The Town applied for and received a recycling grant to purchase 300 (96 Gallon) roll out carts. The carts were distributed in October of 2022 and are being utilized by residents.

FY 23-24 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; and 4) replace damaged containers as needed.

SOURCE	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 AMENDED BUDGET	SUBMITTED FY 23-24 BUDGET
SOLID WASTE COLLECTION FEES	174,050	168,000	168,000	174,000
SOLID WASTE DISPOSAL TAX	257	1,000	1,000	1,000
TAX REFUND	0	100	100	600
JUNK PICKUP/ GARBAGE PICKUP	0	400	400	0
RECYCLING GRANT	0	17,875	17,875	0
SALE OF SURPLUS EQUIPMENT	0	0	0	0
TOTAL REVENUES	174,307	187,375	187,375	175,600
SOURCE	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 AMENDED BUDGET	SUBMITTED FY 23-24 BUDGET
SALARIES	17,373	14,515	14,515	15,300
BENEFITS	5,551	4,960	4,960	5,270
OPERATING EXPENSES	113,779	136,700	142,158	137,075
CAPITAL OUTLAY RECYCLING CARTS	0	21,044	23,636	2,500
CAPITAL RESERVE	0	10,156	2,106	15,455
TOTAL EXPENDITURES	136,703	187,375	187,375	175,600

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	AS OF 2/16/2023 FY 22/23 Actual	FY 23/24 Recommended Budget
12-3370-0000 SOLID WASTE DISPOSAL	\$256.66	\$1,000.00	\$1,000.00	\$805.25	\$1,000.00
12-3500-0000 SALES TAX REFUND	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00
12-3505-0000 MOTOR TAX REFUND	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
12-3740-0000 REFUSE COLLECTION FEES	\$174,050.00	\$168,000.00	\$168,000.00	\$102,110.00	\$174,000.00
12-3839-0000 JUNK PICKUP/GARBAGE PICKUP	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00
12-3840-0000 SALE OF SURPLUS EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12-3850-0000 RECYCLING GRANT REIMBURSEMENT	\$0.00	\$17,875.00	\$17,875.00	\$16,087.50	\$0.00
Revenues	\$174,306.66	\$187,375.00	\$187,375.00	\$119,002.75	\$175,600.00
12-6100-0211 PUBLIC UTILITIES DIRECTOR	\$14,461.36	\$13,975.00	\$13,975.00	\$8,594.72	\$15,000.00
12-6100-0250 OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12-6100-0251 BONUS	\$259.54	\$540.00	\$540.00	\$349.16	\$300.00
12-6100-0500 PAYROLL TAX	\$1,232.93	\$1,200.00	\$1,200.00	\$684.15	\$1,180.00
12-6100-0600 HEALTH INSURANCE	\$2,501.25	\$2,010.00	\$2,010.00	\$1,332.00	\$2,100.00
12-6100-0700 RETIREMENT	\$1,817.19	\$1,750.00	\$1,750.00	\$1,048.48	\$1,990.00
12-6100-1600 EQUIPMENT MAINTENANCE	\$18.44	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
12-6100-3101 FUEL/GAS/TIRES/OIL	\$2,256.80	\$1,900.00	\$1,900.00	\$1,784.16	\$2,500.00
12-6100-3350 DEPARTMENTAL EQUIPMENT	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
12-6100-3400 GARBAGE/RECYCLING CARTS	\$6,543.69	\$3,700.00	\$1,763.00	\$0.00	\$1,575.00
12-6100-3516 TRUCK MAINTENANCE	\$0.00	\$1,000.00	\$1,000.00	\$14.37	\$1,000.00
12-6100-4200 LANDFILL FEES	\$5,415.30	\$12,000.00	\$7,000.00	\$3,425.20	\$6,500.00
12-6100-4502 GARBAGE CONTRACT FEES	\$71,064.00	\$74,200.00	\$74,200.00	\$41,454.00	\$80,500.00
12-6100-4503 DUMPSTER FEES	\$26,230.00	\$26,000.00	\$26,000.00	\$15,400.00	\$29,500.00
12-6100-4504 RECYCLING FEES	\$907.20	\$11,400.00	\$11,400.00	\$3,626.80	\$12,000.00
12-6100-4505 TIPPING FEES	\$0.00	\$3,000.00	\$8,000.00	\$4,698.80	\$0.00
12-6100-4506 FUEL SURCHARGE	\$0.00	\$0.00	\$5,000.00	\$1,306.62	\$0.00
12-6100-5400 INSURANCE	\$1,343.50	\$1,500.00	\$3,895.00	\$3,894.27	\$4,000.00
12-6100-5500 CAPITAL RESERVE	\$0.00	\$10,156.00	\$2,106.00	\$0.00	\$15,455.00
12-6100-6000 CAPITAL OUTLAY	\$0.00	\$21,044.00	\$23,636.00	\$23,621.61	\$0.00
6100 SOLID WASTE	\$134,051.20	\$187,375.00	\$187,375.00	\$111,234.34	\$175,600.00

**PROPOSED BUDGET WORKSHEET FY 23/24**

Description	FY 21/22 Actual	FY 22/23 Approved Budget	FY 22/23 Amended Budget	AS OF 2/16/2023	
				FY 22/23 Actual	FY 23/24 Recommended Budget
GENERAL FUND REVENUES	\$1,863,547.42	\$1,145,215.00	\$1,572,851.85	\$953,952.20	\$1,212,918.00
GENERAL FUND EXPENSES	\$1,210,200.48	\$1,145,215.00	\$1,572,851.85	\$988,599.50	\$1,212,918.00
POWELL BILL REVENUES	\$52,785.64	\$52,000.00	\$52,000.00	\$51,997.44	\$52,500.00
POWELL BILL EXPENSES	\$52,025.00	\$52,000.00	\$52,000.00	\$0.00	\$52,500.00
SOLID WASTE REVENUES	\$174,306.66	\$187,375.00	\$187,375.00	\$119,002.75	\$175,600.00
SOLID WASTE EXPENSES	\$134,051.20	\$187,375.00	\$187,375.00	\$111,234.34	\$175,600.00
WATER/SEWER REVENUES	\$1,236,129.33	\$843,700.00	\$930,300.62	\$563,796.59	\$955,926.00
WATER/SEWER EXPENSES	\$1,093,437.30	\$843,700.00	\$930,300.62	\$501,846.42	\$956,926.00