



**Rutherfordton**  
A MINTED ORIGINAL

# Fiscal Year 2024

## Manager's Recommended Budget



apt rendering  
December 04, 2022

**Kiwanis Park**  
ERIC WELLS MEMORIAL PARK  
RUTHERFORDTON, NORTH CAROLINA

**KNIGHT**  
SITING



Presented to the Town Council  
on May 3, 2023

**"Service Forged at the Highest Standard"**



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**Town Council of the Town of Rutherfordton**

**Rutherford County, North Carolina**

**Ordinance No. ---23**

**AN ORDINANCE OF THE TOWN OF RUTHERFORDTON ADOPTING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2024**

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**BE IT ORDAINED** by the Town Council of the Town of Rutherfordton, does ordain as follows:

**Section 1:** 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.

Ad Valorem Taxes	\$3,341,971
Sales Tax	\$1,050,000
Grants & Investments	\$56,111
Utility Franchise Fees	\$370,000
Sales & Services	\$254,420
Fund Balance	\$60,780
State Shared Revenues	\$72,000
Miscellaneous	\$22,000
<b>Total</b>	<b>\$5,327,282</b>

**Section 2:** 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<sup>st</sup> 2023, and ending June 30<sup>th</sup> 2024, in accordance with the chart of accounts heretofore established for the Town.

Administration	\$712,373
Police	\$1,449,468
Fire	\$1,312,019
Public Works	\$1,192,609
Recreation	\$168,200
Community Development	\$245,139
Library	\$246,139
<b>Total</b>	<b>\$5,327,282</b>

**Section 3:** It is estimated that the following revenues will be available in the Sewer Fund for the Fiscal Year Beginning July 1<sup>st</sup> 2023 and ending June 30<sup>th</sup> 2024:

Charges for Utilities	\$1,286,722
Other Charges	\$19,500
Fund Balance	\$238,700
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<b>Total</b>	<b>\$1,544,922</b>

**Section 4:** The following amounts are hereby appropriated in the Sewer Fund for the operation of the sewer utilities for the Fiscal Year beginning July 1<sup>st</sup> 2023 and ending June 30<sup>th</sup> 2024, in accordance with the chart of accounts heretofore established for this Town.

Operations	\$900,500
Capital Investment	\$226,700
Personnel	\$247,562
Debt Service	\$170,160
<hr/>	
<b>Total</b>	<b>\$1,544,922</b>

**Section 5:** It is estimated that the following revenues will be available in the Powell Bill Fund for the Fiscal Year Beginning July 1<sup>st</sup> 2023 and ending June 30<sup>th</sup> 2024:

Powell Bill Distribution	\$130,000
Investments	\$3,500
Powell Bill Fund Balance	\$30,000
<hr/>	
<b>Total</b>	<b>\$163,500</b>

**Section 6:** The following amounts are hereby appropriated in the Powell Bill Fund for the maintenance of Town streets for the Fiscal Year beginning July 1<sup>st</sup> 2023 and ending June 30<sup>th</sup> 2024, in accordance with the chart of accounts heretofore established for this Town.

Powell Bill Operations	\$163,500
<hr/>	
<b>Total</b>	<b>\$163,500</b>

**Section 6:** The operating funds encumbered on the financial records of June 30<sup>th</sup> 2023 are hereby re-appropriated into this budget.

**Section 7:** There is hereby levied a tax at the rate of forty seven cents (\$.47) per one hundred (\$100) valuation of property as listed for taxes as of January 1<sup>st</sup> 2023, for the purpose of raising the revenue listed as “Ad Valorem Taxes” in the General Fund in Section 1 of this ordinance. There is hereby further levied an additional tax at the rate of thirteen cents (\$.13) per one hundred dollars (\$100) of valuation of property as listed for

taxes as of January 1, 2023 within the boundaries of the Rutherfordton Municipal Service District. (Boundaries are kept on File in the Office of the Town Clerk)

**Section 8:** The corresponding FY 2023-2024-Schedule of Fees is approved with the adoption of this Annual Budget Ordinance. The FY2043 Schedule of Fees is attached as Attachment A to this Ordinance.

**Section 9:** The corresponding FY 2024-2028 Capital Improvement Plan for the General Fund & Sewer Fund is approved with the adoption of this Annual Budget Ordinance. The FY 2024 Capital Improvement Plan is attached as Attachment B to this Ordinance.

**Section 10:** The corresponding FY 2023-2024 Employee Salary and Classification Report is approved with the adoption of this Annual Budget Ordinance. The FY 2024 Employee Salary and Classification Report is attached as Attachment C to this Ordinance

**Section 11:** The Town Manager is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. He may transfer amounts between line-item expenditures and between departments without limitation as believed to be necessary and prudent. He must make an official report on such transfers at the next regular meeting of the governing board
- B. He may transfer amounts up to \$5,000 between functional areas including contingency appropriations, within the same fund. He must make an official report on such transfers at the next regular meeting of the governing board
- C. He may not transfer any amounts between funds, except as approved by the Governing Board in the Annual Budget Ordinance as amended.

**Section 12:** Copies of the Annual Budget ordinance shall be furnished to the Town Clerk, to the Governing Board and to the Town Manager and Finance Director to be kept on file by them for the direction in the disbursement of funds.

**INTRODUCED** at the regular meeting of the Town Council of the Town of Rutherfordton on May 3, 2023.

**ADOPTED** this 7th day of June, 2023 by the Town Council of the Town of Rutherfordton, North Carolina.



\_\_\_\_\_  
MAYOR Jimmy Dancy

ATTEST:

\_\_\_\_\_  
Jeanie Hall, Town Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Elizabeth Miller, Town Attorney



## Town Manager's FY 24 Budget Message

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**To: The Honorable Mayor Dancy  
Members of the Rutherfordton Town Council  
Citizens of Rutherfordton**

**From: Doug Barrick, Town Manager**

**Re: Transmittal of the FY 2024 Rutherfordton Manager's Recommended Budget**

**Date: May 3, 2023**

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As Rutherford County navigates a year where all properties have been reassessed with a new value, the Town is in the process of placing our reassessed priorities into a budget for the coming year. Earlier this year with the help of the citizens, town leaders, and Rutherfordton Town Council, the 2023 Action Plan was formulated to guide the Town over the next 12-24 months. This plan serves as a guide for the Town's funding priorities and is well represented in the proposed Fiscal Year 2024 budget recommendations. The proposed Fiscal Year 2024 budget outlines the operational spending plan for the Town for the upcoming budget year and includes a new proposed tax rate for the upcoming fiscal year.

As the recent property revaluation has reflected increased property values, the upcoming budget reflects a decrease in the proposed property tax rate to help alleviate the tax burden. When this process happens, the Town is required to publish a revenue-neutral tax rate, or in essence, a tax rate that would attempt to both generate the same tax value as the previous year factoring in average growth and to help generate as close as possible tax relief on property owners. This is reflected on the page following this message. The tax rate in the current year is \$0.59 per \$100 of value and the revenue neutral rate for FY 24 would be \$0.45 per \$100 of value. As the Town has developed its budget this year factoring in inflationary pressures, and increased operational costs, through sound financial management the budget looks to provide the same level of services you have come to expect from the Town and fund items from the Action Plan as well as moving forward with projects like the Norris Recreation Complex, 2nd Street Park, and the work of the Redevelopment Commission.

Over the past few years, the Town has worked to invest in and ensure that our facilities are of the highest quality and service to the community. This is reflected in projects like the new Public Works facility on Cleghorn Street, investments at the Norris Library, and the recent renovation of Fire Station #1. The next project on the horizon is to renovate the existing Town Hall/Police Station

## **Town Manager's FY 24 Budget Message**

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to accommodate solely the Police Department as they grow and serve the community. This leaves an opportunity to craft a new home for the gathering spaces of Town Hall. To begin moving these plans into a clear vision and to provide funding for these projects and future facilities' needs, the FY 24 Manager's Recommended Budget proposes a \$0.02 cent tax increase for a tax rate recommendation at \$0.47 per \$100 of value. The \$0.02 cent increase will be used to fund a Capital Facilities Reserve Fund, with the priority to begin looking at the architectural services needed for the current Town Hall/Police Station and to masterplan the cost of crafting a new home for a Town Hall that accommodates larger gathering spaces, meeting rooms, and offices. As with all major Town projects, this will be a process that looks to the citizens to help craft the vision as many community groups, civic organizations, and citizens utilize Town Hall.

Further, this budget represents our community's commitment to creating & maintaining partnerships, hiring and retaining the best team, investing in capital, improving operational efficiencies, and setting clear community-based goals. The prior budget included projects like Ruffton Roots, the Urban Redevelopment Commission, funding for Fire Station #2, and commitment to Long-range utility operations that have begun to set a framework for a more robust Rutherfordton, this budget continues those projects. As we embark on a new budget, we are continually seeking new ways for the Town to serve, grow, and establish long-term viability as the gold standard in local government for our region. This budget aims to continue looking at enterprise functions of the Town towards ensuring programs like sewer operations, trash, and recycling services are supported 100% through user fees by those using the services. Further, the budget sets a direction for our staff to ensure that we are recruiting, retaining, and properly compensating the team that serves this Town each day. In the current regional market, this has become increasingly difficult and this budget continues to ensure that each team member is compensated at or above the regional market rate for their contributions to making Rutherfordton a great place to live, work, and play.

The proposed budget has been prepared under the North Carolina General Statutes, and as such is balanced. This budget follows the Town Council's directives to provide excellent and cost-effective services while providing long-term financial stability. The Manager's Recommended General Fund Budget totals \$5,327,282 which represents an effective increase of 13% from the prior unamended budget. This change represents an increase in operations of near 17% and 7% in personnel for both compensation and benefits. We have seen a rise in sales tax, electric sales tax, and property tax over the last year to help with these rising costs. Other operational increases are found in the proposed fire tax increase. The curbside collection fee will remain at its current monthly rate of \$10.80 thanks to a holistic audit of users this past budget year. The manager's final budget proposal decreases the tax rate from \$.59 to \$.47 of \$100 of valuation.

### **Goals for Fiscal Year 2024**

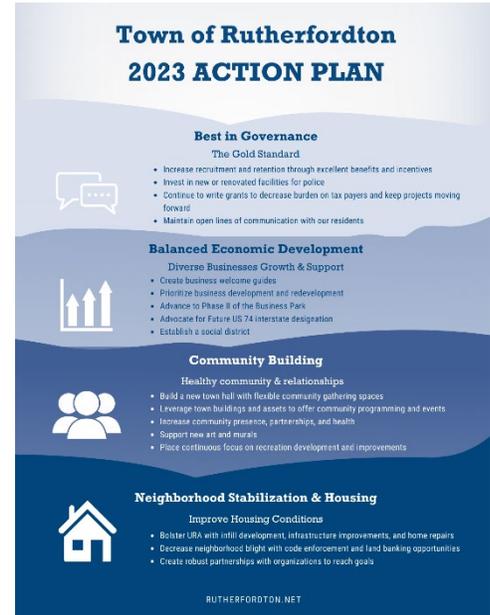
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To align Town operations with Town Council directives, the Town Manager and Department Heads submitted detailed goals for the coming year. Together these goals represent critical success factors for each department, as the Town strives to deliver continued excellent, cost-effective services to the citizens of this community. These goals are driven by the 2023 Action Plan which begins with feedback from our community to drive programs and services based on the needs and desires of the community.

# Town Manager's FY 24 Budget Message

Specific initiatives funded in the FY 2024 Manager's Recommended Budget while controlling costs include:

- ✓ Complete the Construction of Fire Station #2
- ✓ Complete the Improvements to 2<sup>nd</sup> St Park
- ✓ Construct a new Picnic Shelter at Kiwains Park
- ✓ Supporting the growth of the Community Garden
- ✓ Improve citizen outreach and communication
- ✓ Further the work of the Redevelopment Commission
- ✓ Begin Phase 1 of the Norris Recreation Complex
- ✓ Increasing library programming
- ✓ Investing in Town Buildings including the Police Station & Town Hall to look at space needs and renovations to these buildings
- ✓ Place an order for a Fire Engine to replace a 2000 model
- ✓ Increase Recycling outreach and education



## General Fund Revenue Highlights

The FY 2024 Manager's Recommended Budget proposes a tax rate at \$0.47 per \$100 of assessed valuation. Ad valorem taxes remain the Town's largest revenue source, providing more than 60% of the Town's annual operating budget. This large percentage has provided the needed stability to ensure the essential core services of the Town remain strong, as service is the core mission of our public safety and public services. As the Town navigates both inflation pressures and a shrinking labor market funds in the current budget recommendations allow for continuing the focus on staffing needs for the Town.

The economic outlook at the time of this year's budget process is largely unknown with some signs of positive growth. The Federal Reserve Bank of Richmond noted North Carolina's wages and salaries in NC grew 9% year over year for the third quarter of 2022, outpacing national growth of 7.5%. However, this is compounded by inflation which has greatly affected consumers across the country in recent months. The March 2023 Consumer Price Index Summary indicated an increase of 6% over the previous year. Each of these factors plays into Town operations and staffing increases.

We are also very optimistic about new construction and investments inside the Town. Projects like a housing subdivision on John Smith Rd, the final buildings at Park Crossing, the new access road in the Business Park, the beginning of the HWY 221 project & smaller infill housing projects Downtown are signs of continued growth for the community. We have also benefited this year with the implementation of the new Rutherfordton Development Ordinance and associated Zoning Map that aims to drive development along with existing infrastructure and to allow the Town to maximize its potential moving forward. Moreover, projects like the Hwy 221 Bypass and the New Sewer line to RS Middle School will now open up new areas for the Town to grow into the Future.

# Town Manager's FY 24 Budget Message

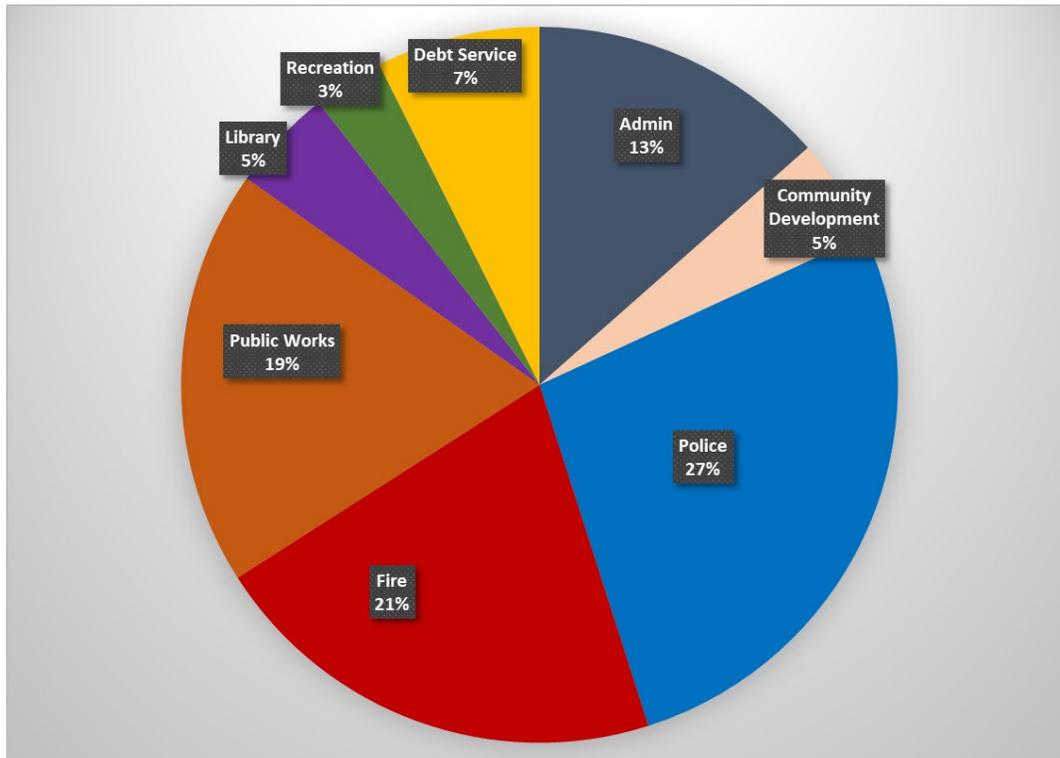
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## General Fund Expenditure Highlights

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To deliver services to the Community, the Town relies solely on the shoulders of the Town Staff. These employees have a strong commitment to customer service and professionalism while truly embodying our mission “Service Forged at the Highest Standard”. This budget recommends a cost-of-living increase of a minimum of 3% for all full-time staff, updating part-time salaries, and updating the salary grades with this new increase. This budget also looks to begin establishing movement within our salary bands from the prior year and adding a longevity % for employees to retain experienced team members and increases for educational achievement. Other personnel moves look to retain the Youth & Outreach librarian position as prior years had been 100% grant funded, this retention brings the library back to pre-covid staffing levels. We are funding the continuation of an apprentice style program with Public Works in partnership with R-S Central High School.

The construction of Fire Station #2 is critical but beyond those walls and apparatus, it takes well-trained and dedicated staff to answer the 911 calls for service each day. Over the past years, despite efforts of both recruitment and retention programs, our department has seen a 67% decrease in volunteer responses to calls for service. The success of this station depends on staffing this station for the rural fire district. This budget recommends a rural tax rate of 0.11 for the Fiscal Year 2024 for the rural fire service district and the Town of Ruth. The increase in revenues will allow the Rutherfordton Fire & Rescue Department to staff the station 24 hours a day 7 days a week with one certified firefighter to respond to calls which requires hiring 2 additional full-time staff members. This would be augmented by the 2 firefighters stationed at our station on N. Mitchell Street but will help ensure that initial responses for the entire service area of Rutherfordton Fire & Rescue will decrease to below 5 minutes with our current average for this area of 10 minutes.



## **Town Manager's FY 24 Budget Message**

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The chart above shows the breakdown of expenditures by the department for the coming year.

As we move into Fiscal Year 2024 we will begin to see new projects come to life like Fire Station #2, 2<sup>nd</sup> Street Park, the awarded RAISE grant for \$20,400,000. In partnership with NCDOT and the Town of Spindale, this project will allow us to holistically transform the Charlotte Road and East Main Street corridor connecting Rutherfordton and Spindale as well as the new 221 bypass project.

The Town has managed debt carefully and will look to pick up payments for some rolling stock purchases in FY 23 and the debt for the construction of Fire Station #2 . Beyond these debt packages, our capital will be pay-as-you-go and limiting debt to short terms. This practice will allow the Town to invest in capital projects from the Capital Improvement Plan. This plan takes a holistic approach to evaluating the future needs of the Town and allows us to budget costs over a five-year plan, rather than on a year-to-year basis. As we move forward this plan will help drive the growth of our community and to provide the much-needed planning for larger projects.

Overall, the past year has allowed the Town to think creatively and to look for more efficiencies, and ensure we are providing excellent core services and quality of life. We are committed to working with the Town Council and citizens to ensure that our community is providing the gold standard in service. This budget is a direct reflection of these commitments and specifically those team members that serve this community. For the past 8 years, we have strived to create a unique local government that embraces teamwork through the motto of “1 Town 1 Team”. A reflection of each member and department working together to improve our community. As we find ourselves in a position to keep and retain team members this year's compensation adjustment allows Rutherfordton to stay highly competitive and to both attract and retain staff.

### **Sewer Fund**

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In FY 2022 the Town was targeted under the States new “Distressed Utility” list which looks at a range of variables including cost recovery and funding of depreciation. As outlined in prior budgets the Town has worked to actively plan for future growth while ensuring that the activities of this fund are fully covered under the rate structure. Large strides have been made in the fund to replace equipment, invest in technology, and grow the customer base. In FY 23 the Town took a holistic approach to reviewing rates to allocate a 5 year plan to fully fund depreciation and fund the needed capital expenses of the utility fund. Last fiscal year the rate structure was adjusted to begin this five year plan. This year's rate increase of 3.5% continues the planned phased-in approach over a 5 years span to more adequately fund depreciation and investments into the system. The proposed new rate for a customer using 5,000 gallons of wastewater moves from the current rate of \$51.31 to \$53.11 an increase of \$1.80 a month. This is still below the statewide median of \$55 for wastewater systems that operate without a water system. This rate takes into consideration all of the factors mentioned above and inflationary factors for increased costs of operation. Moreover, it is a commitment to invest in our aging system and secure long-term financial viability for this utility.

These new rates achieve a path for funding depreciation, adding much-needed staffing to manage and replace infrastructure and address ongoing capital needs. The Town looks to ensure all aspects of the system are proactively managed and funded by user fees as reflected in the annual

## Town Manager's FY 24 Budget Message

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rates. This is coupled with a commitment to actively replace and maintain the collections system with in-house forces and equipment. Over the past budgets, new equipment and staffing have allowed for the team to continually replace the aging infrastructure and these new rates enhance that commitment.

In this budget, we have also increased our efforts to secure state and federal funding for the needed repairs and upgrades to the Wastewater Treatment Plant. These planned repairs will address the headworks, the repairs needed in treatment Basin #1, bring Basin #2 into service, and address needed motor repairs and process improvements. This \$1.7 million project was originally planned to be funded by the system's fund balance but the opportunity for outside funding will preserve this balance. Other notable projects for the fund in Fiscal Year 2024 include the replacement of the clarifier pumps at the treatment plant, and engineering for the John Smith Road Pump Station replacement project. Capital spending looks to replace some aging vehicles and right of way mowing tractor for our overland sewer lines. While the placement of the system on the Viable Utility listing has placed extra focus on the financial management of the utility it has also opened up funding resources to assist with critical needs and to allow rates to remain affordable even with increases.

The Fiscal Year 2024 continues a shift in our utility operations and will shift the long-term viability of the Town's Utility system. Setting goals for more proactive maintenance, long-term financial sustainability, and environmental protection allow our utility to be a regional leader in quality service while providing cost-effective sewer service to the Town. Audited statements from the FY 23 budget should remove the Town from the States Viable Utility Reserve watch list.

### Conclusion

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The Town of Rutherfordton remains in strong financial shape and stays committed to ensuring long-term success. This budget represents the most comprehensive annually updated financial guide for the services provided to the citizens of Rutherfordton. However, the budget process does not conclude with the approval of this document. It is not placed on a shelf and merely opened once a year during the budget season. The Budget is a constantly evolving document that is examined throughout the year and carefully managed by the Town staff. In addition, the budget serves as a gateway to keep the citizens informed. Town Management recognizes and thanks to the Staff, Department Heads, Town Council, and citizens who participated in the budget process and look forward to another successful year for the Town of Rutherfordton.

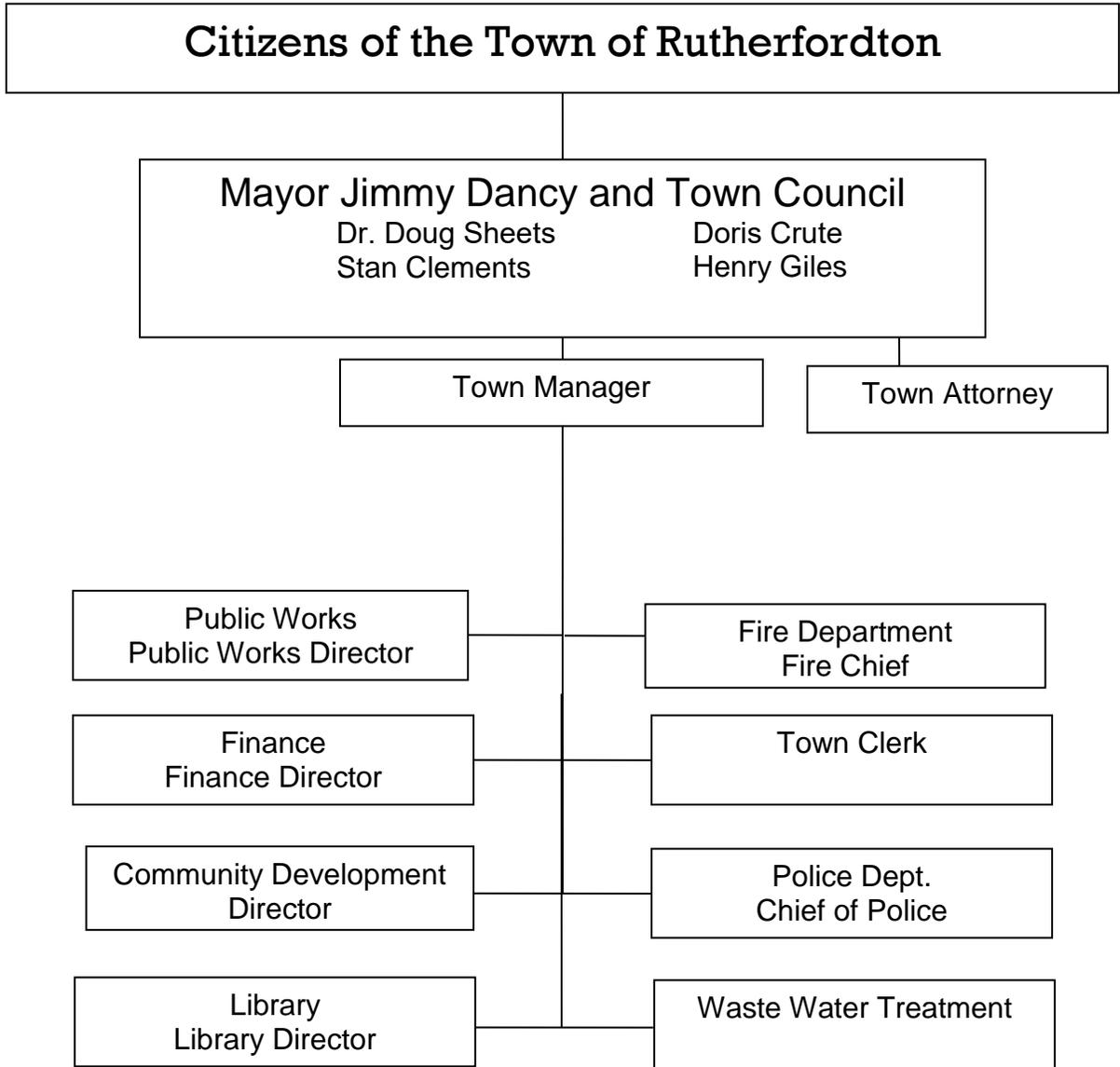
Respectfully submitted,

Doug Barrick  
Town Manager

Sonya Outling  
Finance Director

# Town of Rutherfordton Organizational Chart

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# Citizen's Budget Guide

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State law defines an annual budget as “a proposed *plan* for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.”

While this definition may seem simple, budgets usually contain a considerable amount of detailed information. The fact remains, however, that a budget exists as the single most comprehensive annually updated financial guide for the services provided to the citizens of a community.

Understanding how a budget is created and adopted and recognizing the key components of the budget document itself is paramount to a citizen's understanding of the local government's goals and objectives. The purpose of this guide is to provide you, the citizen, with that information.

## MUNICIPAL BUDGETS IN NORTH CAROLINA

The Town of Rutherfordton, like all local governments throughout North Carolina, prepares, adopts, and administers its budget in accordance with the Local Government Budget and Fiscal Control Act (LGBFCA).

This Act establishes responsibilities in the adoption of the budget and most importantly, requires that the budget be *balanced*. In other words, the estimated revenues must equal the proposed spending.

North Carolina local governments operate under a July 1 - June 30 fiscal year. A budget must be adopted by June 30<sup>th</sup> of each year, or interim provisions must occur.

The spending for the coming year is authorized through the Town Council adoption of a *budget ordinance*. This action authorizes the spending, assures that the budget is balanced, levies the property tax for that budget year, and formally authorizes an annual fee schedule. Under North Carolina law, local property taxes may not be changed at any point in the year once adopted without input from the State government.

By law, each year, a public hearing is held by the Town Council to receive comments from citizens and taxpayers on the recommended budget. That hearing is usually held after the Town Manager formally presents his recommended budget to the governing body. Throughout the budget review period, copies of the recommended budget are kept on file for public review in the Town Finance Officer's office and with the Town Clerk as well as made available on the Town's website.

This document contains a wealth of information regarding the Town and its fiscal priorities for the year. The Manager's Budget Message outlines in narrative form the Town's mission for the year and how necessary funding levels have changed from the previous year. The remaining sections outline in detail the amounts of revenues and expenditures anticipated for the following year.

Town staff also maintains a five-year capital plan, which expresses a long-term vision of the Town's priorities and funding requirements necessitated by those needs as outlined by the Town Council.

**We urge you to take the time to review this budget.**

**If you have questions, please call:**

**Doug Barrick, Town Manager  
Or  
Sonya Outling, Finance Director  
At  
828-287-3520**

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## **BUDGET FORMAT**

The accounts of the Town of Rutherfordton are organized on the basis of funds of which each is considered a separate accounting entity. Government resources are allocated in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. This segregation of revenues and costs allows close monitoring of attributable accounts to provide insurability that certain funds are self-supporting and that revenues which are required by law for specific purposes are identifiable. The Town of Rutherfordton's Operating Budget consists of three primary funds: General Fund, Utility Enterprise (Sewer) Fund and a Powell Bill Fund.

<b>Fund Type</b>	<b>Fund Description &amp; Functional Areas</b>
General Fund	Town Council, Administration, Library, Police, Fire, Public Works, Parks and Recreation, Community Development, Transfers, and Debt Service, are all funded through the General Fund.
Sewer Fund	All waste water operations, maintenance, and capital improvements are funded through this fund which is also known as an "Enterprise Fund". The Fund is under a contract with Veolia for collections and treatment operations, and a contract with Broad River Water Authority for billing, while the Town of Rutherfordton handles all maintenance and system expansion.
Powell Bill Fund	By NC Statute, the Town uses a separate annually budgeted special revenue fund to account for state distributions of the gasoline tax and any expenses deemed eligible by the State to be paid from such revenues.

## REVENUES

Revenues are shown by sources and by funds. Revenue projections can be made more accurately when revenues are segregated by source and controlled accordingly.

The major revenues by source are as follows:

- **Ad Valorem Taxes** Also known as property taxes, these include the collection of current year as well as prior year levies and potentially interest and penalties on delinquent taxes. Property subject to ad valorem taxes include real property, vehicles, business personal property (equipment, lease upgrades, and fixtures), and certain personal property such as watercraft (boats and jet skis). Property owners are required to list property annually with the Rutherford County Tax Assessor's Office. Some nonprofit organizations, such as religious groups may not be subject to such property taxes; additional information regarding exemptions may be obtained from the Rutherford County Tax Assessor's Office.
- **Sales Tax** NC General Statutes allow the Town to receive revenue from additional Federal, state, and local agencies which may be used for any general fund expenditure. Included in this are the Sales Tax Refunds the Town of Rutherfordton receives annually. Due to the fact that Local Governments are exempt from paying sales tax on products, this revenue category also includes all sales tax refunds the Town receives to reimburse for sales tax paid by the Town.
- **Grants & Investments** This revenue type consists of interest earned on Town held investments as well as all grant proceeds from state, federal, or other organizations that are disbursed to Rutherfordton. Examples include federal public safety grants, PARTF state parks and recreation grants, and interest earned on investments.
- **Utility Franchise Fees** Much like Sales Tax, this revenue is a distribution from the state that is received quarterly and is allowed to be expended for any general fund expenditure.
- **Sales & Services** Revenue received from the sale of property or other merchandise, as well as monies received from the Town's administering of services comprises this category of revenue. Examples include sale of surplus equipment, curbside collection monthly fees and parking ticket fees.

- **Appropriated Fund Balance** Fund balance is the amount available to appropriate from the previous year-end revenues exceeding budgeted expenditures or prior year revenues exceeding expenditures. As with investment earnings, certain restricted revenues are indicated separately from the overall general fund appropriated fund balance.
- **State Shared Revenues** As stated with Sales Tax, and true for Utility Franchise Fees, NC General Statutes allow the Town to receive revenue from additional Federal, state, and local agencies which may be used for any general fund expenditure. This revenue category includes other distributions the Town of Rutherfordton receives including the Beer and Wine Tax.
- **Miscellaneous** Miscellaneous revenues include nonrecurring and minor revenue sources.

## EXPENDITURES

Expenditures are shown in the budget classified by funds from which they are paid, by departments spending the money, by the functions for which the expenditures are made and by the object of expenditures which provides greater detail for controlling expenditures. Funds are appropriated at adequate levels in order to maintain or improve the quality and the level of service that has been provided historically.

The major expenditures by function are shown as follows:

- Administration
- Police
- Fire
- Public Works
- Recreation
- Community Development
- Library
- Debt Service
- The Town's Enterprise operation of the Sewer Utility Enterprise Fund is maintained in its own fund and department.
- The Town also uses a separate annually budgeted special revenue fund to account for state distributions of gasoline tax called the Powell Bill Fund.

The major expenditure functions are summarized below:

- **Administration** This function includes expenditures associated with the Town Council, Town Manager,

Finance, Human Resources as well as other Administrative Tasks.

- **Police**

This function includes all expenditures associated with the Police Department and its employees including payroll and supplies.
- **Fire**

This function includes all expenditures associated with the Fire Department and its employees including payroll and supplies.
- **Public Works**

This function includes all expenditures associated with the Public Works Department and its employees including payroll, supplies and costs associated with the collection of trash and recycle materials.
- **Recreation**

This function includes expenditures associated with the maintenance and operation of all Town owned parks and rental facilities.
- **Community Development**

This function includes expenditures associated with the Town of Rutherfordton's community planning, economic development, as well as the managing and implementation of town festivals.
- **Library**

This function includes expenditures associated with the maintenance and operation of the Town Library.
- **Debt Service**

This function includes the payment of both principal and debt of all town issued general fund debt.

# Revenue Neutral Calculation

Neutral Property Tax Increase (Decrease)				Town of Rutherfordton			
Note: The top part of this worksheet is used as working papers to make it easier for you (counties and municipalities) to calculate amounts that should be used in the actual budget ordinance.							
Revaluations as of:							
January 1, 2023 and 2019							
Fiscal year		Assessed Valuation as of June 30	Annexation (Deannexation)		Total Adjusted for Annexation or Deannexation	Valuation Increase (Decrease)	Percentage change
2023-2024		549,162,763	-	23-24	549,162,763		
				22-23	408,228,867		
	Revaluation						
2022-23	1/1/2023	408,228,867	-	22-23	408,228,867	12,615,961	3.19%
				21-22	395,612,906		
2021-22		395,612,906	-	21-22	395,612,906	835,499	0.21%
				20-21	394,777,407		
2020-21		394,777,407	-	20-21	394,777,407	8,414,664	2.18%
				19-20	386,362,743		
2019-20	Revaluation 1/1/2019	386,362,743					1.86%
							Average growth % Doesn't include revaluation increase (decrease)
Last year prior to revaluation						Tax rate	Estimated tax levy
2022-23		408,228,867				0.5900	2,408,550
First year of revaluation						Tax rate to produce equivalent levy	
2023-2024		549,162,763				0.4386	2,408,550
Increase (decrease) tax rate for average growth rate						Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2023-2024		549,162,763				0.447	2,453,337
Increase (Decrease) in Tax Levy							44,787
Average Percentage Increase (Decrease)							1.86%

## FY 24 GENERAL FUND SUMMARY

Administration Expenses 10-4100				Public Works Expenses 10-5600			
	Mgr. Recommended Budget FY23	Percent Change from FY24 FY23 to FY24			Mgr. Recommended Budget FY23	Percent Change from FY24 FY23 to FY24	
Personnel	\$314,367	\$331,194	5.35%	Personnel	\$614,739	\$620,430	0.93%
Operating	\$259,820	\$381,179	46.71%	Operating	\$316,800	\$375,300	18.47%
Capital	\$0	\$0	0.00%	Capital	\$0	\$26,572	0.00%
Debt Service	\$0	\$0	0.00%	Debt Service	\$140,544	\$170,306	21.18%
<b>Total:</b>	<b>\$574,187</b>	<b>\$712,373</b>	<b>24.07%</b>	<b>Total:</b>	<b>\$1,072,083</b>	<b>\$1,192,609</b>	<b>11.24%</b>
Community Development Expenses 10-4300				Library Expenses 10-6100			
	Mgr. Recommended Budget FY23	Percent Change from FY24 FY23 to FY24			Mgr. Recommended Budget FY23	Percent Change from FY24 FY23 to FY24	
Personnel	\$69,221	\$105,023	51.72%	Personnel	\$192,917	\$207,173	7.39%
Operating	\$138,250	\$141,116	2.07%	Operating	\$34,500	\$39,300	13.91%
Capital	\$0	\$0	0.00%	Capital	\$14,000	\$0	0.00%
Debt Service	\$0	\$0	0.00%	Debt Service	\$0	\$0	0.00%
<b>Total:</b>	<b>\$207,471</b>	<b>\$246,139</b>	<b>18.64%</b>	<b>Total:</b>	<b>\$241,417</b>	<b>\$246,473</b>	<b>2.09%</b>
Police Expenses 10-5100				Recreation Expenses 10-6200			
	Mgr. Recommended Budget FY23	Percent Change from FY24 FY23 to FY24			Mgr. Recommended Budget FY23	Percent Change from FY24 FY23 to FY24	
Personnel	\$1,161,719	\$1,199,618	3.26%	Personnel	\$0	\$0	0.00%
Operating	\$157,643	\$161,018	2.14%	Operating	\$166,750	\$168,200	0.87%
Capital	\$34,500	\$64,140	85.91%	Capital	\$4,500	\$0	-100.00%
Debt Service	\$20,065	\$24,692	23.06%	Debt Service	\$0	\$0	0.00%
<b>Total:</b>	<b>\$1,373,927</b>	<b>\$1,449,468</b>	<b>5.50%</b>	<b>Total:</b>	<b>\$171,250</b>	<b>\$168,200</b>	<b>-1.78%</b>
Fire Expenses 10-5300				General Fund Expense Totals			
	Mgr. Recommended Budget FY23	Percent Change from FY24 FY23 to FY24			Mgr. Recommended Budget FY23	Percent Change from FY24 FY23 to FY24	
Personnel	\$741,922	\$868,679	17.08%	Personnel	\$3,094,885	\$3,332,118	7.67%
Operating	\$203,550	\$233,750	14.84%	Operating	\$1,277,313	\$1,499,863	17.42%
Capital	\$0	\$14,571	0.00%	Capital	\$53,000	\$105,283	98.65%
Debt Service	\$141,959	\$195,019	37.38%	Debt Service	\$302,568	\$390,018	28.90%
<b>Total:</b>	<b>\$1,087,431</b>	<b>\$1,312,019</b>	<b>20.65%</b>	<b>Total:</b>	<b>\$4,727,766</b>	<b>\$5,327,282</b>	<b>12.68%</b>

## General Fund Revenues

### 10-

Account Code	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 22 Actual	FY 23 Budget	FY 24 Recommendation	FY 24 vs FY 23	Budget Change
10-3100-1100 Taxes - Current Year	\$1,876,632	\$1,901,362	\$1,986,073	\$1,933,875	\$2,162,194	\$2,529,444	\$367,250	17%
10-3100-1110 Prior Years Taxes	\$30,000	\$35,727	\$30,000	\$25,215	\$30,000	\$30,000	\$0	0%
10-3100-1120 Vehicle Tax	\$144,342	\$177,411	\$120,000	\$188,338	\$202,000	\$198,000	-\$4,000	-2%
10-3100-1130 Municipal Tax District	\$12,582	\$11,804	\$11,912	\$11,683	\$11,820	\$14,300	\$2,480	21%
10-3100-1140 Gross Receipts	\$1,500	\$1,421	\$1,500	\$505	\$1,500	\$1,000	-\$500	-33%
10-3100-1200 Fire District Taxes	\$380,000	\$382,458	\$380,647	\$380,647	\$398,309	\$558,227	\$159,918	40%
10-3100-1600 Tax Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-3100-1800 Tax Penalties & Interest	\$12,000	\$13,885	\$12,000	\$16,117	\$12,000	\$12,000	\$0	0%
10-3100-1900 Tax Discounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-3231-0000 Sale And Use Tax	\$660,100	\$981,289	\$850,814	\$1,029,116	\$990,000	\$1,050,000	\$60,000	6%
10-3260-0000 Privilege License Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-3312-0000 Alcoholic Beverage Tax	\$18,500	\$17,847	\$18,500	\$14,836	\$18,500	\$18,000	-\$500	-3%
10-3324-0000 Electricity & Natural Gas Tax	\$354,375	\$343,951	\$380,000	\$358,967	\$375,000	\$370,000	-\$5,000	-1%
10-3329-0000 Solid Waste Tax Disbursement	\$2,500	\$3,084	\$2,500	\$2,875	\$2,800	\$3,000	\$200	7%
10-3416-0000 Court Fees	\$2,500	\$945	\$2,500	\$1,960	\$2,500	\$2,500	\$0	0%
10-3430-0000 Zoning Fees	\$250	\$1,845	\$250	\$1,825	\$750	\$1,200	\$450	60%
10-3431-0000 Fire Protection - Ruth	\$35,810	\$32,386	\$36,500	\$38,206	\$49,241	\$49,000	-\$241	0%
10-3431-3300 Police-Illegal Substance Tax	\$500	\$1,566	\$500	\$39	\$500	\$500	\$0	0%
10-3432-0000 Police Reports	\$100	\$95	\$100	\$120	\$100	\$100	\$0	0%
10-3433-0000 Recycling Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-3434-0000 Staff - Contracted Services	\$3,500	\$559	\$3,500	\$5,187	\$3,500	\$3,500	\$0	0%
10-3471-0000 Solid Waste User Fee	\$85,025	\$103,226	\$120,000	\$139,881	\$167,500	\$216,000	\$48,500	29%
10-3472-0000 Residential Bulk Collection Fee	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	0%
10-3474-0000 Cemetery Revenue	\$1,500	\$6,120	\$1,500	\$2,156	\$1,500	\$2,000	\$500	33%
10-3480-0000 Parking Violation Fees	\$1,500	\$305	\$1,500	\$200	\$1,500	\$1,000	-\$500	-33%
10-3830-0000 Installment Purchase Proceeds	\$0	\$0	\$0	\$331,433	\$0	\$0	\$0	0%
10-3830-1000 Lease Proceeds				\$13,604	\$0	\$0	\$0	0%
10-3831-0000 Interest Earned - Investments	\$15,000	\$1,237	\$15,000	\$1,708	\$2,500	\$37,000	\$34,500	1380%
10-3831-1000 Interest Earned - Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-3832-0000 Cable TV Franchise	\$5,000	\$19,437	\$5,000	\$10,932	\$12,500	\$12,500	\$0	0%
10-3835-0000 Sales Tax Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-3836-0000 Gas Tax Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-3837-0000 ABC Revenue	\$26,500	\$39,830	\$26,500	\$42,000	\$35,000	\$38,000	\$3,000	9%
10-3837-0000 ABC Education Revenue	\$0	\$0	\$0	\$8,000	\$3,000	\$3,000	\$0	0%
10-3838-0000 ABC Officer Revenue	\$19,520	\$19,537	\$19,520	\$19,518	\$19,520	\$19,520	\$0	0%
10-3839-0000 Misc Revenue	\$15,000	\$222,077	\$15,000	\$69,808	\$17,000	\$17,000	\$0	0%
10-3840-1000 Hilltop Fall Festival Revenue	\$0	\$0	\$0	\$1,550	\$0	\$4,000	\$4,000	0%
10-3840-2000 Community Garden Revenue	\$0	\$4,538	\$0	\$9,433	\$0	\$1,000	\$1,000	0%
10-3842-0000 Grants	\$1,000	\$53,691	\$1,000	\$442,522	\$93,333	\$16,111	-\$77,222	-83%
10-3983-0000 W Jones Bldg Rent	\$15,500	\$18,624	\$15,500	\$16,710	\$17,050	\$17,050	\$0	0%
10-3984-0000 Sale Of Fixed Assets	\$10,000	\$47,589	\$10,000	\$18,246	\$31,500	\$15,000	-\$16,500	-52%
10-3985-0000 Trash/Recycling Bins	\$250		\$250	\$108	\$250	\$250	\$0	0%
10-3987-0000 Clubhouse Revenue	\$15,000	\$16,450	\$15,000	\$19,475	\$15,000	\$17,000	\$2,000	13%
10-3988-0000 Transfer from Other Fund	\$0		\$0	\$245,000	\$0	\$0	\$0	0%
10-3989-0000 Crestview Park Rental	\$1,600	\$1,656	\$1,600	\$3,190	\$1,800	\$1,800	\$0	0%
10-3989-1000 Merchandise	\$0	\$59	\$5,000	\$3,502	\$5,000	\$5,000	\$0	0%
10-3989-2000 Bechtler House Revenue		\$13,385	\$5,000	\$559	\$5,000	\$1,000	-\$4,000	-80%
10-3989-3000 Kiwanis Park Rental		\$410	\$1,500	\$250	\$500	\$0	-\$500	-100%
10-3991-0000 Fund Balance Appropriated	\$30,000	\$0	\$150,000	\$0	\$37,600	\$60,780	\$23,180	62%
<b>Total General Fund Revenues:</b>	<b>\$3,777,586</b>	<b>\$4,475,807</b>	<b>\$4,246,166</b>	<b>\$5,409,297</b>	<b>\$4,727,767</b>	<b>\$5,327,282</b>	<b>\$599,515</b>	<b>13%</b>

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# Administration

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The Administration Dept. in this budget covers the operational areas of the Town Council, Town Attorney & Town Administration.

This Dept. has 3 Full Time Positions: Town Manager, Town Clerk, and Finance Director

## Rutherfordton Town Council

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The Town Council serves as the board of directors for the Town of Rutherfordton and adopts ordinances, rules, and regulations as may be necessary or appropriate to protect the health, life, or property, or to preserve or promote the comfort, convenience, security, better government, or general welfare of the Town and its residents and merchants.

### Town Council Core Values:

- ✓ Effective local, regional and state partnerships
- ✓ Excellent and cost effective services
- ✓ Long term financial stability
- ✓ Planned growth and economic development
- ✓ Fiscal accountability
- ✓ Leisure and cultural activities
- ✓ Environmentally sensible practices
- ✓ Citizen Involvement

### Town Mission Statement:

“Service Forged at the Highest Standard”

## Town Administration Description

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The Town Manager who serves as the Chief Administrative Officer for the Town handles the administrative operations of the Town of Rutherfordton. The Town Manager directs the implementation of policy directives by the Town Council and oversees all other departments and functions. Administration functions include budgeting and finance, tax collections, sewer billing, contract administration, information technology, project management, legal services, human resources, and customer service. The Town seeks to guarantee long-term financial stability while maintaining an organizational environment that fosters professionalism, efficiency, and a strong commitment to customer service.

### Goals & Objectives

- Tackle space-needs for both Town Hall and Police Dept.
- Place Fire Station #2 into service
- Continue revitalization efforts in the Urban Redevelopment Area
- Continue working with community partners to address ongoing housing needs

### Administration Expenditures

Account	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 22 Actual	FY 23 Budget	FY 24 Dept Recommendation	FY24 vs. FY 23	Budget Change
10-4100-1010 Council Member Services	\$11,000	\$11,400	\$11,000	\$12,660	\$12,320	\$12,320	\$0	0%
10-4100-1020 Council Expense	\$6,000	\$6,138	\$6,000	\$6,016	\$6,000	\$6,000	\$0	0%
10-4100-1150 Professional Services	\$61,700	\$77,591	\$57,700	\$71,580	\$63,500	\$70,500	\$7,000	11%
10-4100-1160 Legal Services	\$25,000	\$34,108	\$25,000	\$31,451	\$28,000	\$30,000	\$2,000	7%
10-4100-1210 Salaries	\$202,946	\$207,989	\$214,275	\$211,264	\$230,721	\$242,867	\$12,146	5%
10-4100-1235 401k	\$8,118	\$7,957	\$9,642	\$9,875	\$11,540	\$12,143	\$603	5%
10-4100-1240 NC Retire	\$20,782	\$20,654	\$24,492	\$25,211	\$28,102	\$31,208	\$3,106	11%
10-4100-1250 FICA	\$15,728	\$16,008	\$16,606	\$17,700	\$17,881	\$18,822	\$941	5%
10-4100-1260 Dental	\$1,152	\$768	\$1,116	\$932	\$1,080	\$1,080	\$0	0%
10-4100-1270 Life	\$475	\$475	\$475	\$476	\$475	\$475	\$0	0%
10-4100-1280 BCBS	\$14,320	\$13,733	\$13,944	\$18,853	\$23,991	\$23,991	\$0	0%
10-4100-1290 Unemployment Insurance	\$507	\$26	\$536	\$15	\$577	\$607	\$30	5%
10-4100-1800 Fringe Benefits		\$0	\$0	\$0	\$0	\$0	\$0	0%
10-4100-1810 Med Benefits Claims		\$0	\$0	\$0	\$0	\$0	\$0	0%
10-4100-2000 Election Expense	\$0	\$0	\$3,500	\$3,141	\$0	\$3,500	\$3,500	0%
10-4100-2990 Department Supplies	\$5,500	\$7,712	\$6,000	\$5,861	\$6,500	\$7,000	\$500	8%
10-4100-3000 Wellness	\$14,000	\$16,356	\$14,000	\$11,998	\$14,000	\$14,000	\$0	0%
10-4100-3110 Travel & Training	\$3,000	\$4,335	\$3,000	\$2,969	\$3,000	\$4,000	\$1,000	33%
10-4100-3250 Postage	\$0	\$12	\$0	\$0	\$0	\$500	\$500	0%
10-4100-3310 Utilities	\$10,750	\$12,602	\$10,850	\$12,059	\$12,000	\$12,250	\$250	2%
10-4100-3510 Building & Grounds	\$5,000	\$6,817	\$5,000	\$4,519	\$5,000	\$5,250	\$250	5%
10-4100-3520 Equipment Service & Maint	\$7,000	\$10,640	\$7,000	\$6,466	\$7,000	\$7,000	\$0	0%
10-4100-3540 Equipment Repair/ Replacement	\$1,200	\$1,160	\$1,200	\$685	\$1,500	\$1,500	\$0	0%
10-4100-4400 Notices & Ads	\$1,000	\$812	\$1,000	\$903	\$1,000	\$1,000	\$0	0%
10-4100-4500 Insurance & Bonds	\$75,000	\$74,003	\$75,000	\$80,565	\$76,500	\$80,000	\$3,500	5%
10-4100-4570 Special Events	\$1,000	\$988	\$1,000	\$900	\$1,000	\$1,100	\$100	10%
10-4100-4640 Grants & Incentives	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-4100-4700 Tax Expenses	\$8,000	\$7,195	\$8,000	\$6,646	\$8,000	\$8,500	\$500	6%
10-4100-4910 Dues & Subscriptions	\$6,000	\$6,564	\$6,000	\$5,753	\$5,000	\$5,500	\$500	10%
10-4100-4950 Zoning/Ordinance Updates	\$2,500	\$1,585	\$2,500	\$1,791	\$2,000	\$2,000	\$0	0%
10-4100-4990 Miscellaneous	\$5,844	\$6,105	\$10,069	\$9,880	\$7,500	\$5,259	-\$2,241	-30%
10-4100-5000 Zoning Expense	\$0	\$1,415	\$0	\$0	\$0	\$0	\$0	0%
10-4100-5500 Capital Outlay	\$0	\$6,537	\$0	\$986	\$0	\$0	\$0	0%
10-4100-5560 Installment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-4100-5570 Principal Lease Payments				\$562	\$0	\$0	\$0	0%
10-4100-5580 Interest Lease Payments				\$4	\$0	\$0	\$0	0%
10-4100-9990 Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$104,000	\$104,000	0%
<b>4100 ADMINISTRATION TOTALS</b>	<b>\$513,522</b>	<b>\$561,686</b>	<b>\$534,905</b>	<b>\$561,721</b>	<b>\$574,187</b>	<b>\$712,373</b>	<b>\$138,186</b>	<b>24%</b>

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# Community Development Department

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- Community Development Department is responsible for preparing and administering plans and programs related to residential & commercial development, quality of life, strong neighborhoods, sustainability of the environment, efficient public facilities and services, diverse community festivals and programs, and effective utilization of the area's land resources. This is achieved in partnership with Rutherford Town Rising & the NC Main Street Program. Community Development is also home to the Redevelopment Commission, Ruff' ton Roots Community Garden and the Bechtler House.
- This department has 1 Full Time Position and 1 Part Time employee reporting to the Town Manager & one part time contract employee that reports to the Community Development Director for Ruff' ton Roots operations:
  - Community Development Director
  - Main Street Director
  - Community Garden Coordinator

## Mission Statement

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Community Development leads in preserving the unique character of the Town of Rutherfordton while developing and enriching assets which promote economic vitality, sense of community, and quality of life.

### Community Development

Support & Guide the Redevelopment Commission  
Development Plan Review  
Engage the Business Community  
Land Development Code Maintenance  
Planning Board Support Staff

### Rutherford Town Rising (RTR)

Execute the NC Main Street Program  
Business Support  
Promotion of Downtown  
Partnerships that improve business activity and quality of life

## FY 2024 Goals and Objectives

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- Continue revitalization efforts within the Urban Redevelopment Area
- Host Community Events
- Expand the outreach and mission of Ruff' ton Roots Community Garden
- Work with community organizations to tackle the housing needs crisis

## Community Development Expenditures

Account	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY 24 Dept Recommendation	FY24 vs. FY 23	Budget Change
10-4300-1150 Professional Services	\$9,900	\$9,976	\$9,900	\$9,127	\$5,000	\$5,000	\$0	0%
10-4300-1151 Contracted Services	\$11,400	\$10,864	\$11,400	\$11,660	\$14,400	\$0	-\$14,400	-100%
10-4300-1210 Salaries	\$10,000	\$29,226	\$44,484	\$44,745	\$48,495	\$77,758	\$29,263	60%
10-4300-1235 401K	\$0	\$0	\$2,002	\$1,904	\$2,425	\$2,602	\$177	7%
10-4300-1240 NC Retire	\$0	\$0	\$5,085	\$4,842	\$5,907	\$9,992	\$4,085	69%
10-4300-1250 FICA	\$0	\$2,115	\$3,448	\$3,582	\$3,758	\$6,026	\$2,268	60%
10-4300-1260 Dental	\$0	\$0	\$372	\$341	\$360	\$360	\$0	0%
10-4300-1270 Life	\$0	\$0	\$158	\$145	\$158	\$158	\$0	0%
10-4300-1280 BCBS	\$0	\$0	\$6,972	\$4,187	\$7,997	\$7,997	\$0	0%
10-4300-1290 Unemployment Insurance	\$0	\$0	\$111	\$15	\$121	\$130	\$9	8%
10-4300-1800 Fringe Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-4300-2990 Department Supplies	\$500	\$698	\$2,500	\$2,655	\$1,500	\$1,500	\$0	0%
10-4300-3000 Wellness	\$0	\$0	\$0	\$712	\$0	\$0	\$0	0%
10-4300-3110 Travel & Training	\$750	\$306	\$750	\$799	\$3,250	\$3,250	\$0	0%
10-4300-3250 Postage	\$100	\$0	\$100	\$0	\$100	\$100	\$0	0%
10-4300-3310 Utilities	\$10,000	\$12,856	\$10,000	\$9,503	\$10,000	\$12,000	\$2,000	20%
10-4300-3520 Equipment Service & Maintenance	\$250	\$552	\$250	\$699	\$250	\$250	\$0	0%
10-4300-3540 Equipment Repair/Replacement	\$3,500	\$3,358	\$2,500	\$1,943	\$2,500	\$2,500	\$0	0%
10-4300-3900 Historical Preservation	\$5,200	\$5,128	\$1,000	\$317	\$1,000	\$1,000	\$0	0%
10-4300-4000 Bechtler House Expense		\$11,245	\$25,000	\$26,728	\$20,000	\$5,600	-\$14,400	-72%
10-4300-4260 Woodrow Jones Bldg. Expenses	\$3,625	\$2,855	\$3,625	\$5,296	\$4,500	\$4,500	\$0	0%
10-4300-4500 Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-4300-4900 Christmas Decorations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-4300-4910 Dues & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-4300-4920 Christmas Lights Expense	\$13,000	\$13,179	\$13,000	\$12,033	\$12,000	\$12,000	\$0	0%
10-4300-4990 Misc	\$8,000	\$9,318	\$8,500	\$9,128	\$8,500	\$10,000	\$1,500	18%
10-4300-5000 Zoning	\$1,500	\$1,218	\$1,500	\$1,968	\$3,000	\$3,000	\$0	0%
10-4300-5100 Neighborhood Stabilization	\$5,000	\$4,944	\$10,000	\$16,540	\$10,000	\$10,000	\$0	0%
10-4300-5200 Urban Redevelopment Area				\$20,981	\$0	\$0	\$0	0%
10-4300-5210 Dogwood URA						\$0	\$0	0%
10-4300-5500 Capital Outlay	\$28,000	\$27,987	\$0	\$0	\$0	\$0	\$0	0%
10-4300-5560 Installment Purchase Pymt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-4300-5800 Capital-W. Jones Bldg.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-4300-5990 Master Plan Capital & Improvement	\$50,000	\$94,000	\$0	\$0	\$0	\$0	\$0	0%
10-4300-6010 Promotions	\$3,000	\$3,662	\$3,000	\$3,119	\$3,000	\$3,500	\$500	17%
10-4300-6020 Hilltop	\$8,500	\$8,167	\$8,500	\$8,426	\$8,500	\$8,500	\$0	0%
10-4300-6030 FABfest	\$5,000	\$5,163	\$5,000	\$4,190	\$6,000	\$6,000	\$0	0%
10-4300-6040 Community Grants	\$0	\$12,251	\$0	\$12,615	\$0	\$0	\$0	#DIV/0!
10-4300-6050 Parade & Events					\$5,750	\$22,000	\$16,250	283%
10-4300-6200 Design	\$4,000	\$3,693	\$4,000	\$5,872	\$4,000	\$4,000	\$0	0%
10-4300-6300 Merchandise			\$5,000	\$4,503	\$6,000	\$6,000	\$0	0%
10-4300-6400 Economic Development	\$3,000	\$2,943	\$3,000	\$52,886	\$4,000	\$4,000	\$0	0%
10-4300-6410 Community Garden Expense	\$3,000	\$10,282	\$5,000	\$18,062	\$5,000	\$16,416	\$11,416	228%
<b>4300 COMMUNITY DEVELOPMENT TOTAL</b>	<b>\$187,225</b>	<b>\$285,988</b>	<b>\$196,157</b>	<b>\$299,523</b>	<b>\$207,471</b>	<b>\$246,139</b>	<b>\$38,668</b>	<b>19%</b>



# Police Department

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- The Police Department has 15 full-time sworn positions, five reserve-sworn positions and one part-time clerical position that assists the public with police and non-police issues. The Department provides traditional and non-traditional police services to the residents, visitors, and those employed in the Town. Officers are trained to a general working level in different areas of law enforcement, and in more specialized and advanced areas as well, allowing Officers to properly handle incidents and calls for service without referring citizens to outside agencies. Four of the fifteen members possess Advanced Law Enforcement Certification and several hold Intermediate Certification through the NC Criminal Justice Education and Training Standards Commission.

## Mission Statement

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The mission of the Rutherfordton Police department is to be a community-oriented Law Enforcement Agency that enables and empowers its Police Officers to function as community workers. Organizing and working alongside residents to help them Prevent, Resist and Eliminate criminal and other disorder in their neighborhoods. Furthermore, to be a Law Enforcement Agency with Officers adhering always to our Constitution and the Rules of Law.

## FY 2024 Goals and Objectives

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- ✓ Renovation of Town Hall to a Police Department
- ✓ Move all in-service files to a digital filing system
- ✓ Initiate cloud-based access to DA's Office for all video evidence
- ✓ Expand use of available functions within software system for better efficiency

## Police Expenditures

Account	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY 24 Dept Recommendation	FY24 vs. FY 23	Budget Change
10-5100-1210 Salaries	\$649,511	\$654,746	\$705,923	\$681,675	\$820,097	\$837,781	\$17,684	2%
10-5100-1220 Overtime	\$6,500	\$5,799	\$6,500	\$7,451	\$6,500	\$7,500	\$1,000	15%
10-5100-1235 401k	\$31,540	\$30,396	\$34,477	\$34,539	\$38,745	\$41,004	\$2,259	6%
10-5100-1240 NC Retire	\$70,407	\$68,370	\$84,994	\$85,414	\$103,310	\$117,625	\$14,315	14%
10-5100-1250 FICA	\$50,337	\$50,703	\$54,709	\$56,681	\$61,400	\$64,928	\$3,528	6%
10-5100-1260 Dental	\$5,376	\$5,440	\$5,580	\$5,087	\$5,400	\$5,400	\$0	0%
10-5100-1270 Life	\$2,218	\$2,323	\$2,376	\$2,236	\$2,376	\$2,376	\$0	0%
10-5100-1280 BCBS	\$100,242	\$99,812	\$104,576	\$110,097	\$119,954	\$119,954	\$0	0%
10-5100-1290 Unemployment Insurance	\$1,577	\$140	\$1,724	\$15	\$1,937	\$2,050	\$113	6%
10-5100-1310 Special Separation Allowance	\$21,218	\$21,222	\$21,218	\$22,388	\$21,218	\$21,218	\$0	0%
10-5100-1800 Fringe Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-5100-1810 Medical Claims	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-5100-2120 Uniforms	\$8,500	\$7,778	\$9,000	\$7,628	\$9,500	\$9,500	\$0	0%
10-5100-2510 Gas	\$25,000	\$29,182	\$23,000	\$40,464	\$32,000	\$35,000	\$3,000	9%
10-5100-2520 Tires		\$0	\$4,000	\$3,955	\$4,500	\$4,500	\$0	0%
10-5100-2990 Department Supplies	\$5,000	\$3,558	\$5,000	\$4,479	\$5,250	\$5,250	\$0	0%
10-5100-3000 Wellness	\$3,000	\$3,077	\$3,000	\$4,634	\$4,500	\$6,500	\$2,000	44%
10-5100-3110 Travel & Training	\$9,500	\$5,828	\$9,000	\$6,080	\$9,000	\$7,000	-\$2,000	-22%
10-5100-3220 Community Policing	\$2,050	\$8,051	\$2,150	\$5,463	\$3,000	\$3,000	\$0	0%
10-5100-3230 ABC Education		\$0		\$13,934	\$3,000	\$3,000	\$0	0%
10-5100-3250 Postage	\$400	\$343	\$400	\$119	\$375	\$350	-\$25	-7%
10-5100-3310 Utilities	\$11,120	\$11,834	\$11,120	\$11,910	\$12,000	\$11,500	-\$500	-4%
10-5100-3510 Firing Range Expense	\$2,000	\$2,000	\$3,000	\$1,795	\$3,500	\$3,500	\$0	0%
10-5100-3520 Equipment Service & Maintenananc	\$9,000	\$8,760	\$9,000	\$10,551	\$10,000	\$10,500	\$500	5%
10-5100-3530 Vehicle Service, Repair & Oil	\$13,500	\$15,125	\$14,500	\$34,617	\$16,000	\$16,000	\$0	0%
10-5100-3540 Equipment Repair/Replacement	\$12,300	\$28,394	\$21,200	\$17,945	\$19,500	\$20,000	\$500	3%
10-5100-4400 Notices & Ads	\$200	\$93	\$200	\$0	\$200	\$200	\$0	0%
10-5100-4520 Reserve Compensation	\$2,000	\$1,410	\$2,000	\$90	\$2,000	\$1,000	-\$1,000	-50%
10-5100-4600 Reserve Equipment	\$1,750	\$1,404	\$1,750	\$1,320	\$1,750	\$1,500	-\$250	-14%
10-5100-4640 Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-5100-4650 K-9 Unit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-5100-4750 Animal Control	\$1,000	\$160	\$1,000	\$0	\$1,000	\$750	-\$250	-25%
10-5100-4800 Confidential Funds	\$1,500	\$250	\$1,000	\$0	\$1,000	\$800	-\$200	-20%
10-5100-4910 Dues & Subscriptions	\$350	\$250	\$350	\$782	\$350	\$950	\$600	171%
10-5100-5500 Capital Outlay	\$6,500	\$24,279	\$6,500	\$253,661	\$34,500	\$64,140	\$29,640	86%
10-5100-5560 Installment Payment	\$0	\$0	\$26,479	\$11,213	\$20,065	\$24,692	\$4,627	23%
10-5100-5570 Principal Lease Payment				\$6,327	\$0	\$0	\$0	0%
<b>5100 POLICE TOTALS</b>	<b>\$1,053,596</b>	<b>\$1,090,727</b>	<b>\$1,175,726</b>	<b>\$1,442,549</b>	<b>\$1,373,927</b>	<b>\$1,449,468</b>	<b>\$75,541</b>	<b>5%</b>

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## **Fire Department**

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- The Town allows for 30 positions. The current staff is ten full-time with two personnel at all times and three additional personnel Monday – Friday 8am -5pm, two part-time certified firefighters and 12 volunteers. Full time staff increased in 2017 by one position through funding from a SAFER grant that funds 4 years' salary & benefits for our recruitment and retention officer. Staff was increased to 10 in 2019 via an increase in rural district fees. We are also looking to add 2 additional full-time employees to staff Station #2 during FY24.

### **Mission Statement**

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The mission of the Rutherfordton Fire Department is to protect life and property from fire and other emergencies through incident response, public education, and code enforcement. It's the departments endeavor to deliver the highest level of care, to our residents. As a customer driven organization, it is our mission and number one priority to deliver the best possible service to our customers.

### **FY 2024 Goals and Objectives**

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- ✓ Open & Staff Fire Station #2
- ✓ Place order for new Fire Engine to replace 2000 Pierce Saber Engine
- ✓ Re-energize the Fire Prevention program to reach more adults as well as youth
- ✓ Upgrade Rope Rescue equipment

## Fire Expenditures

Account	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY 24 Dept	FY24 vs. FY	Budget Change
						Recommendation	23	
10-5300-1150 Contractual Services	\$8,000	\$6,981	\$9,000	\$8,532	\$9,500	\$9,500	\$0	0%
10-5300-1210 Salaries	\$430,508	\$447,803	\$495,150	\$492,268	\$506,545	\$596,562	\$90,017	18%
10-5300-1220 Overtime	\$9,750	\$2,609	\$9,500	\$3,453	\$5,500	\$6,000	\$500	9%
10-5300-1235 401k	\$16,740	\$16,542	\$21,427	\$20,915	\$25,327	\$29,828	\$4,501	18%
10-5300-1240 NC Retire	\$42,855	\$43,131	\$54,424	\$53,451	\$61,697	\$76,658	\$14,961	24%
10-5300-1250 FICA	\$33,364	\$34,811	\$37,987	\$40,829	\$39,257	\$46,234	\$6,977	18%
10-5300-1260 Dental	\$3,840	\$3,871	\$3,720	\$3,605	\$3,600	\$4,320	\$720	20%
10-5300-1270 Life	\$1,584	\$1,518	\$1,584	\$1,505	\$1,584	\$1,901	\$317	20%
10-5300-1280 BCBS	\$71,602	\$66,347	\$69,718	\$74,096	\$79,969	\$90,685	\$10,716	13%
10-5300-1290 Unemployment Insurance	\$1,046	\$88	\$1,046	\$15	\$1,266	\$1,491	\$225	18%
10-5300-1800 Fringe Benefit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-5300-1810 Med Benefit Claims	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-5300-2000 Zoning Expense	\$4,800	\$4,961	\$4,500	\$3,571	\$3,500	\$4,000	\$500	14%
10-5300-2120 Uniforms	\$5,250	\$4,715	\$7,500	\$7,325	\$7,500	\$7,500	\$0	0%
10-5300-2510 Gas, Oil	\$9,000	\$11,849	\$8,000	\$14,144	\$12,000	\$15,000	\$3,000	25%
10-5300-2520 Tires		\$0	\$2,500	\$1,700	\$3,000	\$3,000	\$0	0%
10-5300-2990 Department Supplies	\$8,000	\$12,002	\$9,000	\$13,673	\$10,000	\$12,000	\$2,000	20%
10-5300-3000 Wellness	\$5,000	\$6,367	\$6,500	\$6,018	\$7,500	\$9,000	\$1,500	20%
10-5300-3110 Travel & Training	\$5,500	\$4,830	\$6,000	\$6,151	\$9,000	\$9,000	\$0	0%
10-5300-3111 Explorer Program	\$1,500	\$792	\$1,500	\$1,602	\$2,000	\$3,000	\$1,000	50%
10-5300-3112 Fire Prevention	\$6,000	\$5,326	\$6,000	\$5,639	\$6,000	\$6,000	\$0	0%
10-5300-3250 Postage	\$150	\$36	\$150	\$67	\$150	\$150	\$0	0%
10-5300-3310 Utilities Station 1	\$15,000	\$12,196	\$15,000	\$14,116	\$17,500	\$17,500	\$0	0%
10-5300-3315 Utilities Station 2						\$3,500	\$3,500	0%
10-5300-3510 Building & Grounds Station 1	\$4,150	\$10,260	\$4,500	\$5,287	\$5,500	\$6,000	\$500	9%
10-5300-3515 Building & Grounds Station 2						\$4,000	\$4,000	0%
10-5300-3530 Vehicle Service & Repair	\$15,000	\$7,806	\$15,000	\$20,354	\$15,000	\$15,000	\$0	0%
10-5300-3540 Equipment Repair/Replacement	\$22,500	\$24,972	\$26,000	\$32,689	\$30,000	\$36,000	\$6,000	20%
10-5300-4500 VFIS Insurance	\$30,000	\$32,287	\$34,000	\$33,750	\$36,000	\$42,500	\$6,500	18%
10-5300-4520 Volunteer Stipend	\$15,000	\$11,735	\$20,000	\$14,046	\$20,000	\$20,000	\$0	0%
10-5300-4530 Part-Time Compensation		\$0		\$329	\$17,176	\$15,000	-\$2,176	-13%
10-5300-4550 Volunteer Insurance & Retire	\$5,000	\$5,512	\$5,000	\$4,762	\$6,600	\$6,600	\$0	0%
10-5300-4570 Banquets	\$1,200	\$170	\$1,500	\$1,508	\$2,000	\$2,500	\$500	25%
10-5300-4910 Dues & Subscriptions	\$631	\$291	\$600	\$1,450	\$800	\$2,000	\$1,200	150%
10-5300-5500 Capital Outlay	\$0	\$48,729	\$0	\$87,000	\$0	\$14,571	\$14,571	0%
10-5300-5560 Installment Purchase	\$164,371	\$164,371	\$161,351	\$161,350	\$141,959	\$195,019	\$53,060	37%
<b>5300 FIRE TOTALS</b>	<b>\$937,341</b>	<b>\$992,909</b>	<b>\$1,038,157</b>	<b>\$1,135,199</b>	<b>\$1,087,430</b>	<b>\$1,312,019</b>	<b>\$224,589</b>	<b>21%</b>

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# Public Works Department

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- Public Works has 10 full-time employee and 2 part time employees.
  - Under the supervision of the Public Works Director the Sewer Fund additionally has 4 full time employees.
  
- The department is responsible for refuse collection, recycling, yard debris, grass-clippings and leaf pick up within the town limits. Employees of this department maintain all street signs, sidewalks, curbs, right of ways, parks, facilities, Clubhouse, grounds, town buildings, waste water treatment plant, sewer lines, pump stations, manholes, street storm drains and the Rutherfordton cemetery.

## Mission Statement

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The mission of the Public Works Department of the Town of Rutherfordton is to maintain the public property of the Town, including street right-of-ways, public easements, and other public property in a manner that is aesthetically pleasing and functional for all of our citizens. Furthermore to maintain all vehicles and equipment of the Town and functions as the maintenance arm of the sewer department.

## FY 2024 Goals and Objectives

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- ✓ Revamp the Recycling Education program
- ✓ Expand parking at Marshall Dog Park and 2<sup>nd</sup> Street Park
- ✓ Cross-train employees
- ✓ Invest in technology to better service newer vehicles & equipment

## Public Works Expenditures

Account	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY 24 Dept Recommendation	FY24 vs. FY 23	Budget Change
10-5600-1210 Salaries	\$298,389	\$357,251	\$386,644	\$383,918	\$430,658	\$432,335	\$1,677	0%
10-5600-1220 Overtime	\$7,500	\$548	\$7,500	\$1,803	\$4,500	\$4,500	\$0	0%
10-5600-1230 Trustee Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-5600-1235 401k	\$11,776	\$12,974	\$16,697	\$16,612	\$19,374	\$20,290	\$916	5%
10-5600-1240 NC retire	\$30,145	\$34,822	\$42,410	\$42,729	\$49,265	\$52,147	\$2,882	6%
10-5600-1250 FICA	\$22,815	\$26,522	\$29,965	\$30,522	\$33,376	\$33,506	\$130	0%
10-5600-1260 Dental	\$3,072	\$3,392	\$3,720	\$3,357	\$3,240	\$3,240	\$0	0%
10-5600-1270 Life	\$1,267	\$1,505	\$1,544	\$1,465	\$1,386	\$1,426	\$40	3%
10-5600-1280 BCBS	\$57,281	\$61,169	\$69,718	\$70,220	\$71,972	\$71,972	\$0	0%
10-5600-1290 Unemployment Insurance	\$736	\$88	\$928	\$15	\$969	\$1,015	\$46	5%
10-5600-1800 Fringe Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-5600-1810 Med Benefit Claims	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-5600-2120 Uniforms	\$8,000	\$2,941	\$8,000	\$4,201	\$5,000	\$4,500	-\$500	-10%
10-5600-2510 Gas, Oil	\$34,000	\$27,101	\$34,000	\$57,480	\$42,500	\$55,000	\$12,500	29%
10-5600-2520 Tires	\$9,000	\$5,169	\$9,000	\$8,724	\$10,000	\$10,000	\$0	0%
10-5600-2700 Trash Cans / Recycle Bins	\$4,600	\$3,768	\$4,600	\$0	\$5,000	\$5,000	\$0	0%
10-5600-2990 Department Supplies	\$8,500	\$8,636	\$8,500	\$7,344	\$8,500	\$8,500	\$0	0%
10-5600-3000 Wellness	\$0	\$0	\$0	\$52	\$0	\$0	\$0	0%
10-5600-3110 Travel & Training	\$1,500	\$1,616	\$1,500	\$1,258	\$1,500	\$1,500	\$0	0%
10-5600-3250 Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-5600-3310 Utilities	\$11,000	\$12,082	\$11,000	\$15,164	\$15,000	\$16,500	\$1,500	10%
10-5600-3510 Building & Grounds	\$2,500	\$2,432	\$2,500	\$2,475	\$2,500	\$8,000	\$5,500	220%
10-5600-3520 Equipment Service & Repair	\$10,000	\$9,998	\$15,000	\$16,178	\$15,000	\$21,000	\$6,000	40%
10-5600-3530 Vehicle Service & Repair	\$16,000	\$18,319	\$16,000	\$15,587	\$17,600	\$21,600	\$4,000	23%
10-5600-3540 Equipment Repair/Replacement	\$9,000	\$9,155	\$9,000	\$8,863	\$9,000	\$9,000	\$0	0%
10-5600-3550 Safety Equipment	\$4,000	\$2,723	\$4,000	\$2,709	\$4,000	\$4,000	\$0	0%
10-5600-3600 Street Lights	\$60,000	\$65,764	\$60,000	\$66,952	\$62,000	\$65,000	\$3,000	5%
10-5600-3970 Engineering	\$5,000	\$19,007	\$5,000	\$12,134	\$5,000	\$5,000	\$0	0%
10-5600-3980 Signage	\$5,500	\$4,758	\$5,500	\$5,328	\$5,500	\$5,500	\$0	0%
10-5600-3990 Parking Lot Maintenance	\$2,000	\$20,960	\$2,000	\$584	\$2,000	\$3,000	\$1,000	50%
10-5600-4400 Notices & Ads	\$50	\$0	\$50	\$0	\$50	\$50	\$0	0%
10-5600-4570 Banquets	\$1,500	\$1,621	\$1,500	\$1,340	\$1,650	\$1,650	\$0	0%
10-5600-5500 Capital Outlay	\$0	\$44,829	\$0	\$641,896	\$0	\$26,572	\$26,572	0%
10-5600-5560 Installment Payment	\$108,004	\$107,934	\$112,076	\$95,077	\$140,544	\$170,306	\$29,762	21%
10-5600-6000 Cemetery Maintenance	\$1,500	\$1,382	\$1,500	\$1,279	\$1,500	\$12,500	\$11,000	733%
10-5600-8000 Landfill Fees	\$85,000	\$89,721	\$95,000	\$101,304	\$100,000	\$112,500	\$12,500	13%
10-5600-8500 Recycle Education	\$2,500	\$10,391	\$3,500	\$612	\$3,500	\$5,500	\$2,000	57%
<b>5600 PUBLIC WORKS TOTALS</b>	<b>\$822,135</b>	<b>\$968,579</b>	<b>\$968,352</b>	<b>\$1,617,183</b>	<b>\$1,072,084</b>	<b>\$1,192,609</b>	<b>\$120,525</b>	<b>11%</b>

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# Library

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- The library has 3 full-time employees and 2 part time employees.
- Norris Library maintains a collection of reading, reference, and audio-visual materials for use of the general public. Patrons are provided assistance in researching of information. Some training in the basic use of the Internet is also provided. Federal and State income tax forms are provided for the public. Children's programs are the strongest aspect of Norris Library's services. In summer, the library participates in a reading program for children. There is also a story hour. During the school year, children from day care centers as well as school groups come to the library for story reading and for an introductory lesson on how to use the library. Preschool story time is held weekly at the library. Students with school assignments depend on the library for materials; as well as wireless connection for the MacBooks provided to the students by Rutherford County Schools.

## Description

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The Rutherfordton Norris Library is operated and funded by the Town of Rutherfordton with the help of the Norris Library Foundation. Its mission is to provide wealth's of information to the Towns citizens and visitors and provide a safe and enjoyable environment for individuals to study and/or perform research.

## FY 2024 Goals and Objectives

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- Maintain traditional collections (books) as well as nontraditional collections (STEM kits, Learning Tablets, video games) focusing on award-winning materials.
- Table at least one community/cultural event per quarter AND perform at least one outreach storytime/program per quarter to underserved communities.
- Maintain children's programs and continue/expand Teen & Adult programming, facilitating at least one program per month for each age group.

## Library Expenditures

Account	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY 24 Dept Recommendation	FY24 vs. FY 23	Budget Change
10-6100-1150 Professional Services (Master Plan)	\$0	\$0	\$7,000	\$7,512	\$0	\$0	\$0	0%
10-6100-1210 Salaries	\$81,936	\$77,881	\$86,496	\$104,955	\$136,088	\$146,863	\$10,775	8%
10-6100-1235 401k	\$3,277	\$2,672	\$3,532	\$4,308	\$5,948	\$6,459	\$511	9%
10-6100-1240 NC Retire	\$8,390	\$6,888	\$8,972	\$10,993	\$14,490	\$16,600	\$2,110	15%
10-6100-1250 FICA	\$6,350	\$5,520	\$6,703	\$8,315	\$10,547	\$11,382	\$835	8%
10-6100-1260 Dental	\$768	\$704	\$744	\$901	\$1,080	\$1,080	\$0	0%
10-6100-1270 Life	\$317	\$277	\$317	\$383	\$475	\$475	\$0	0%
10-6100-1280 BCBS	\$14,320	\$12,687	\$13,944	\$18,727	\$23,991	\$23,991	\$0	0%
10-6100-1290 Unemployment Insurance	\$205	\$0	\$196	\$15	\$297	\$323	\$26	9%
10-6100-1800 Fringe Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-6100-2990 Department Supplies	\$4,500	\$3,980	\$3,000	\$2,726	\$3,500	\$3,500	\$0	0%
10-6100-3000 Wellness	\$0	\$23	\$0	\$0	\$0	\$0	\$0	0%
10-6100-3010 Book Expense	\$5,000	\$4,259	\$6,000	\$5,361	\$10,000	\$12,000	\$2,000	20%
10-6100-3020 Electronic Circulation						\$2,000	\$2,000	0%
10-6100-3110 Travel & Training	\$800	\$800	\$2,500	\$1,187	\$1,000	\$500	-\$500	-50%
10-6100-3310 Utilities	\$6,500	\$4,704	\$6,500	\$4,613	\$7,500	\$7,500	\$0	0%
10-6100-3510 Building & Grounds	\$2,951	\$2,752	\$2,950	\$2,784	\$3,000	\$3,000	\$0	0%
10-6100-3520 Equipment Service & Maintenance	\$6,500	\$10,038	\$4,000	\$3,381	\$4,000	\$4,800	\$800	20%
10-6100-3530 Programming	\$2,000	\$5,473	\$2,300	\$2,069	\$2,500	\$3,000	\$500	20%
10-6100-3540 Equipment Repair/Replacement	\$3,000	\$5,149	\$2,600	\$2,409	\$2,000	\$2,000	\$0	0%
10-6100-4570 Outreach	\$0	\$0	\$1,000	\$1,888	\$1,000	\$1,000	\$0	0%
10-6100-5500 Capital Outlay	\$0	\$3,866	\$4,000	\$3,950	\$14,000	\$0	-\$14,000	-100%
10-6100-5560 Installment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
<b>6100 LIBRARY TOTALS</b>	<b>\$146,814</b>	<b>\$147,673</b>	<b>\$162,754</b>	<b>\$186,479</b>	<b>\$241,416</b>	<b>\$246,473</b>	<b>\$5,057</b>	<b>2%</b>

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# Recreation Department

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- There are no staff positions in the recreation budget. The facilities are being maintained by the Public Works Department and some special interest groups. Little League, Clubhouse Committee, and the Kiwanis Club, are providing programs and direction for those facilities.
- Facilities include 2nd Street Park, Main Street Park, the Clubhouse, Community Hall in the Woodrow Jones Building, Crestview Park, Purple Martin Greenway, and Kiwanis Park. Included in the recreation budget are the Town entrances.
- The Recreation Committee is involved in the long-term plans for recreation.

## Mission

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The Recreation department's mission is to provide great parks, natural areas, and recreational experiences.

## FY 2024 Goals and Objectives

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- ✓ Begin Phase 1 of the Norris Recreation Complex
- ✓ Begin plans for the next phase of the Purple Martin Greenway
- ✓ Construct the Eric Wells Memorial Shelter in Kiwanis Park

### Recreation Expenditures

Account	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY 24 Dept Recommendation	FY24 vs. FY 23	Budget Change
10-6200-2990 Department Supplies	\$2,000	\$1,992	\$2,000	\$1,952	\$3,800	\$4,000	\$200	5%
10-6200-3110 Travel & Training	\$500	\$762	\$500	\$425	\$500	\$500	\$0	0%
10-6200-3310 Utilities	\$27,500	\$21,522	\$32,500	\$29,342	\$33,000	\$33,000	\$0	0%
10-6200-3510 Building & Grounds	\$2,500	\$3,074	\$2,500	\$1,824	\$2,500	\$4,000	\$1,500	60%
10-6200-3560 Crestview Maintenance	\$10,000	\$10,343	\$9,000	\$9,512	\$10,000	\$12,500	\$2,500	25%
10-6200-3580 Second Street Park	\$1,000	\$1,031	\$2,500	\$260	\$2,500	\$4,000	\$1,500	60%
10-6200-3585 Kiwanis Park Maintenance	\$5,000	\$21,766	\$22,000	\$31,759	\$25,000	\$30,000	\$5,000	20%
10-6200-3590 Town Entrances	\$6,000	\$7,970	\$6,000	\$4,743	\$7,500	\$7,500	\$0	0%
10-6200-3595 Main Street Park			\$10,000	\$5,776	\$3,000	\$4,000	\$1,000	33%
10-6200-3600 Dog Park						\$5,000	\$5,000	0%
10-6200-4640 Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-6200-4990 Miscellaneous	\$250	\$239	\$250	\$74	\$250	\$500	\$250	100%
10-6200-5000 Clubhouse Utilities & Cleaning	\$15,000	\$14,821	\$15,000	\$21,733	\$17,500	\$20,000	\$2,500	14%
10-6200-5100 Clubhouse Maintenance	\$4,000	\$4,949	\$4,000	\$4,249	\$20,000	\$6,000	-\$14,000	-70%
10-6200-5500 Capital Outlay	\$0	\$25,503	\$16,166	\$16,820	\$4,500	\$0	-\$4,500	-100%
10-6200-5600 Golf Course Capital Improveme	\$0	\$13,395	\$4,500	\$4,310	\$0	\$0	\$0	0%
10-6200-6950 Appearance Commission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
10-6200-6970 Little League Field	\$2,000	\$2,368	\$2,000	\$2,405	\$2,500	\$3,000	\$500	20%
10-6200-6990 Golf Course	\$20,000	\$18,038	\$20,000	\$17,215	\$22,500	\$18,000	-\$4,500	-20%
10-6200-7010 Greenways & Trails	\$20,000	\$20,291	\$20,000	\$28,333	\$15,000	\$15,000	\$0	0%
10-6200-9930 Clubhouse Reserve	\$1,200	\$790	\$1,200	\$1,810	\$1,200	\$1,200	\$0	0%
<b>6200 RECREATION TOTALS</b>	<b>\$116,950</b>	<b>\$168,855</b>	<b>\$170,116</b>	<b>\$182,542</b>	<b>\$171,250</b>	<b>\$168,200</b>	<b>-\$3,050</b>	<b>-2%</b>

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# Debt Service

## Description

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Debt Service expenditures serve to make payments on the principal and interest on various financing instruments the Town utilizes to purchase capital assets including land and equipment, and construct capital improvements such as new buildings or facilities.

## Long-Term Debt Payment Summary

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### ○ General Fund

- On December 19, 2018, the Town executed a lease agreement in the amount of \$485,000 for the purchase of a fire rescue pumper. The agreement bears 3.13% interest and calls for 10 payments of principal of \$48,500 and varying interest paid semiannually in July & January of each year with the first payment in July or 2019 and the final payment in January of 2024.
- On August 23, 2021, the Town executed an installment purchase agreement in the amount of \$331,433 for the purchase of a refuse truck & 3 police vehicles. The agreement bears 1.44% interest and calls for 10 payments of principal and interest of \$34,124 paid semiannually in October & April of each year with the first payment in April of 2022 and the final payment in April of 2026.
- On April 7, 2022, the Town executed an installment purchase agreement in the amount of \$545,000 for the purchase of a Mini Pumper fire truck, Leaf Truck and one patrol vehicle.. This agreement bears interest at 2.19% and calls for annual principal and interest payments of \$57,835.87 beginning in April of 2023 for 5 years.
- On September 15, 2022, the Town executed an installment purchase agreement in the amount of \$400,000 for the construction of Fire Station #2. This agreement bears interest at 3.51% and calls for annual principal and interest payments of \$48,120.79 beginning in September of 2023 for ten years.

### ○ Sewer Fund

- On June 12, 2006, the Town executed a promissory note in the amount of \$591,952 with the State of North Carolina for a loan from the North Carolina Water Pollution Control Revolving Fund to finance the retrofit of the wastewater treatment plant. This note bears interest at 2.195% and calls for semi-annual payments of interest and annual payments of principal for \$33,206.95 in May of each year beginning in May 2009 through May 2026.
- On June 28, 2018 the Town executed a promissory note in the amount of \$146,807 for the construction of the Charlotte Road Pump Station Removal project. The note bears 0% interest and calls for annual payments of \$7,340.35 beginning May of 2019 and ending in May of 2038.
- On June 13, 2018 the Town executed a promissory note in amount of \$1,800,000 for the construction of a new public works facility. This note is for 20 years with Truist at 3.45% interest. Debt Service is allocated at 44% to the General Fund and 56% supported by the Sewer Fund, since this dept handles services from both funds. Semi-annual principal & interest payments of \$67653.87 began December 2018 and end in June of 2038.
- On May 5, 2020 the Town executed a promissory note in the amount of \$549,316 with the State of North Carolina for a loan from the North Carolina Water Pollution Control Revolving Fund for the construction of the sewer expansion project to the new RS Middle School. The note bears 0% interest and calls for annual payments of \$27,465.80 beginning May of 2023 and ending in May of 2042.

# Town Debt Payments

Department	Loan Description	Loan Total	Loan Total	Loan Total	FY 24 Payments
		Principal Amount	Interest Amount		
Admin				\$0	
				\$0	
	Department Total:	\$0	\$0	\$0	\$0
Community Development				\$0	
				\$0	
	Department Total:	\$0	\$0	\$0	\$0
Police	3 Vehicles - \$331,433 - Sept 2021 - 5 yr - 1.44% (29.4%)	\$97,432	\$3,129	\$100,561	\$20,065
	Investigations Vehicle - \$545,000 - Apr 2022 - 5yr - 2.19% (4%)	\$22,000		\$22,000	\$4,627
	Department Total:	\$119,432	\$3,129	\$122,561	\$24,692
Fire	Squad 26 - \$485,000 - Nov 2019 3.13% - 5 years	\$485,000	\$35,243	\$520,243	\$98,779
	Mini Pumper - \$545,000 - Apr 2022 - 5yr - 2.19% (41.6%)	\$226,475			\$48,119
	Station #2 - \$400,000 - Sept 2022 - 10yr - 3.51%	\$400,000	\$81,208	\$481,208	\$48,121
	Department Total:	\$711,475	\$35,243	\$520,243	\$195,019
Public Works	Public Works Relocation - \$1.6mil - Jun 2018 3.45% - 20yr (44%)	\$706,186	\$226,453	\$932,639	\$59,197
	2022 Trash Truck - \$331,433 - Sept 2021 - 5 yr - 1.44% (70.6%)	\$234,001	7514.37		\$48,184
	Leaf Truck - \$545,000 - Apr 2022 - 5yr - 2.19% (54.4%)	\$296,525			\$62,925
	Department Total:	\$706,186	\$226,453	\$932,639	\$170,306
Library				\$0	
				\$0	
	Department Total:	\$0	\$0	\$0	\$0
Parks & Rec.				\$0	
				\$0	
	Department Total:	\$0	\$0	\$0	\$0
Sewer	Charlotte Road Gravity Sewer	\$146,807	\$0	\$146,807	\$7,341
	Retrofit of wastewater plant	\$591,952	\$135,184		\$33,207
	Public Works Relocation - \$1.6mil - Jun 2018 3.458% - 20yr (56%)	\$898,782	\$288,212	\$1,186,995	\$75,342
	Bobcat Track Loader Lease Jul 2021 - 48m				\$12,530
	Bobcat Mini Excavator Lease Dec 2021 - 60m				\$14,275
	RS Middle Sewer Project - Feb 2023 - 0% for 20 years	\$549,550	\$0	\$549,550	\$27,466
	Department Total:	\$1,637,541	\$423,396	\$1,333,802	\$170,160

**Town Total: \$560,178**



## **Powell Bill Fund**

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- This fund has no employees and is solely for the purpose of tracking the revenues and expenditures of monies used for street and sidewalk construction, maintenance and repair as allocated by the State of North Carolina derived from gasoline tax.

### **Description**

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Street improvements for the Town of Rutherfordton are funded primarily through a state-shared gasoline tax known as “Powell Bill” funds. The Town utilizes these funds to maintain our street resurfacing program, construct new streets, repair existing sidewalks, and improve existing streets and sidewalks.

### **FY 2024 Work Program**

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- ✓ Replace aged and broken sidewalks throughout the Town
- ✓ Proactively monitor the Town street system for issues
- ✓ Begin the implementation of the Pedestrian plan to add sidewalks and improve the walkability of the Town.

### **Major Capital**

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- Switch Blade Sickle Bar to cut right-of-ways along Town roads

<b>Powell Bill Revenues</b>							
Account Code	Account Name	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY 24 Mgr. Recommended
90-3451-0000	Powell Bill Revenue	\$132,500	\$121,728	\$132,500	\$131,863	\$132,000	<b>\$130,000</b>
90-3831-0000	Powell Bill Interest-Investments	\$2,850	\$106	\$2,850	\$1,064	\$1,000	<b>\$3,500</b>
90-3991-0000	Powell Bill Fund Balance	\$0	\$0	\$0	\$0	\$0	<b>\$30,000</b>
<b>Total Powell Bill Revenues:</b>		<b>\$135,350</b>	<b>\$121,834</b>	<b>\$135,350</b>	<b>\$132,927</b>	<b>\$133,000</b>	<b>\$163,500</b>

<b>Powell Bill Expenditures</b>							
Account Code		FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY 24 Mgr. Recommended
90-5000-3970	Street Maintenance	\$40,350	\$55,957	\$40,350	\$39,210	\$74,375	<b>\$95,250</b>
90-5000-3971	Sidewalk Maintenance	\$40,000	\$18,255	\$40,000	\$13,356	\$20,000	<b>\$22,250</b>
90-5000-3972	Greenways	\$30,000	\$35,217	\$30,000	\$5,959	\$7,500	<b>\$6,500</b>
90-5000-5500	Capital Outlay	\$25,000	\$24,577	\$25,000	\$122,924	\$31,125	<b>\$39,500</b>
<b>90-5000 Powell Bill Totals:</b>		<b>\$135,350</b>	<b>\$134,006</b>	<b>\$135,350</b>	<b>\$181,448</b>	<b>\$133,000</b>	<b>\$163,500</b>



# Sewer Enterprise Fund

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- The Sewer Fund has 4 employees: full-time employees as well as two contracted employees for the operation of the Town’s sewer system.

## Description

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The Town of Rutherfordton operates a Sewer Enterprise Fund. The Town provides all collection, system maintenance, and expansion.

## FY 2024 Goals and Objectives

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- ✓ Begin expansive upgrades at the Waste Water Treatment Plant
- ✓ Continue system rehab initiatives.

FY 24 SEWER FUND SUMMARY						
Sewer Expenses 60-7135				Overall Sewer Summary		
	Budget FY23	Mgr. Recommended FY24	Percent Change from FY23 to FY24			
Personnel	\$225,226	\$247,562	9.92%	FY 24 Revenues		\$1,544,922
Operating	\$602,523	\$657,291	9.09%	FY 24 Expenses		\$1,544,922
Depreciation	\$236,125	\$243,209	3.00%			
Capital	\$205,875	\$226,700	10.12%	Difference		\$0
Debt Service	\$169,876	\$170,160	0.17%			
<b>Total:</b>	<b>\$1,439,625</b>	<b>\$1,544,922</b>	<b>7.31%</b>			

### Sewer Fund Revenues

Account	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 22 Actual	FY 23 Budget	FY 24 Mgr. Recommendation	FY24 vs. FY 23	Budget Change
60-3380-0000 Violation Fines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
60-3710-5200 Taps & Connections Fees	\$4,000	\$0	\$4,000	\$800	\$4,000	\$2,000	-\$2,000	-50%
60-3713-5100 Sewer Use Fees	\$924,977	\$924,089	\$1,020,000	\$1,138,471	\$1,188,000	\$1,286,722	\$98,722	8%
60-3713-5120 Late Payment Fees	\$6,000	\$0	\$6,000	\$0	\$6,000	\$6,500	\$500	8%
60-3830-0000 Installment Purchase Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
60-3831-0000 Interest Income	\$1,900	\$58	\$1,000	\$363	\$500	\$6,000	\$5,500	1100%
60-3839-0000 Miscellaneous Revenue	\$6,000	\$7,223	\$5,000	\$0	\$5,000	\$5,000	\$0	0%
60-3842-0000 Grant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
60-3984-0000 Transfer In Sewer Cap Reserv	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
60-3991-0000 Fund Balance Appropriated	\$10,000	\$0	\$0	\$0	\$236,125	\$238,700	\$2,575	1%
<b>60 SEWER FUND TOTALS</b>	<b>\$952,877</b>	<b>\$931,370</b>	<b>\$1,036,000</b>	<b>\$1,139,634</b>	<b>\$1,439,625</b>	<b>\$1,544,922</b>	<b>\$105,297</b>	<b>7%</b>

### Sewer Fund Expenditures

Account	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY 24 Dept Recommendation	FY24 vs. FY 23	Budget Change
60-7135-1150 Professional Services	\$30,000	\$35,739	\$50,000	\$53,051	\$35,000	\$35,000	\$0	0%
60-7135-1210 Salaries	\$108,470	\$108,505	\$111,592	\$103,319	\$152,415	\$167,660	\$15,245	10%
60-7135-1220 Overtime	\$2,800	\$404	\$2,800	\$765	\$2,500	\$2,500	\$0	0%
60-7135-1235 401k	\$4,339	\$4,285	\$5,022	\$2,739	\$7,621	\$8,383	\$762	10%
60-7135-1240 NC Retire	\$11,107	\$11,106	\$12,755	\$8,004	\$18,564	\$21,544	\$2,980	16%
60-7135-1250 FICA	\$8,406	\$8,449	\$8,648	\$6,716	\$11,812	\$12,994	\$1,182	10%
60-7135-1251 Reim General Fund Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
60-7135-1260 Dental	\$1,152	\$768	\$1,116	\$746	\$1,350	\$1,440	\$90	7%
60-7135-1270 Life	\$475	\$383	\$475	\$475	\$594	\$634	\$40	7%
60-7135-1280 BCBS	\$21,498	\$20,778	\$20,915	\$22,857	\$29,988	\$31,988	\$2,000	7%
60-7135-1290 Unemployment Insurance	\$271	\$26	\$278	\$15	\$381	\$419	\$38	10%
60-7135-2510 Gas, Oil, Tires	\$7,000	\$7,786	\$5,000	\$7,306	\$5,500	\$10,500	\$5,000	91%
60-7135-2990 Department Supplies	\$3,000	\$2,589	\$3,000	\$2,383	\$3,000	\$5,000	\$2,000	67%
60-7135-3100 Plant Chemicals	\$37,000	\$16,568	\$34,000	\$16,027	\$25,000	\$25,000	\$0	0%
60-7135-3110 Travel & Training	\$2,500	\$2,589	\$2,500	\$3,859	\$2,000	\$3,000	\$1,000	50%
60-7135-3310 Utilities	\$92,000	\$92,913	\$92,000	\$103,725	\$93,000	\$95,000	\$2,000	2%
60-7135-3350 Billing & Collection Costs	\$16,500	\$15,365	\$16,500	\$18,563	\$16,500	\$17,000	\$500	3%
60-7135-3370 Bad Accounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
60-7135-3390 Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
60-7135-3400 Sludge Disposal	\$40,000	\$42,975	\$40,000	\$43,240	\$40,000	\$45,000	\$5,000	13%
60-7135-3450 Testing/Monitoring	\$9,000	\$8,433	\$9,000	\$2,745	\$7,500	\$7,500	\$0	0%
60-7135-3500 Administrative Fees	\$237,500	\$235,664	\$237,500	\$235,414	\$247,400	\$261,208	\$13,808	6%
60-7135-3530 Line Maintenance & Repair	\$60,000	\$68,748	\$66,500	\$75,458	\$60,000	\$70,000	\$10,000	17%
60-7135-3531 Plant Maintenance & Repair	\$38,367	\$56,023	\$38,200	\$39,964	\$38,500	\$39,000	\$500	1%
60-7135-3540 Sewer Equip Repair / Replace	\$5,000	\$5,172	\$5,000	\$4,790	\$5,000	\$12,000	\$7,000	140%
60-7135-4500 Insurance	\$8,750	\$8,646	\$8,720	\$8,870	\$9,000	\$12,000	\$3,000	33%
60-7135-4640 Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
60-7135-4920 Depreciation Expense	\$0	\$0	\$40,000	\$371,104	\$236,125	\$243,209	\$7,084	3%
60-7135-4990 Miscellaneous	\$5,000	\$5,018	\$6,000	\$19,953	\$7,123	\$9,583	\$2,460	35%
60-7135-5000 Capital Project Interest	\$0	\$9	\$0	\$155,598	\$0	\$0	\$0	0%
60-7135-5010 Vehicle & Equipment Maint	\$8,000	\$7,877	\$8,000	\$37	\$8,000	\$10,500	\$2,500	31%
60-7135-5100 Capital Project Principal	\$0	\$0	\$0	\$8,872	\$0	\$0	\$0	0%
60-7135-5500 Capital Outlay	\$62,500	\$62,260	\$65,000	\$15,012	\$205,875	\$226,700	\$20,825	10%
60-7135-5520 Capital Reserve Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
60-7135-5560 Debt Service	\$132,240	\$132,240	\$145,479	\$32,275	\$169,876	\$170,160	\$284	0%
60-7135-5580				\$889	\$0	\$0	\$0	0%
60-7135-5600 Intrafund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
60-7135-9000 Capital Project Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
60-7135-9930 For Future Appropriations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
<b>60-7135 Sewer Totals</b>	<b>\$952,875</b>	<b>\$961,318</b>	<b>\$1,036,000</b>	<b>\$1,364,771</b>	<b>\$1,439,624</b>	<b>\$1,544,922</b>	<b>\$105,298</b>	<b>7%</b>

# Rate Schedule For FY 2023-2024

Attachment A: FY24 Budget Ordinance

Updated July 2023

## Clubhouse Rental Fees

Resident	Weekends and Holidays	\$200	*\$25 Daily Discount for multi-day rentals for residents only
Resident	Monday - Thursday	\$115	
Resident	Cash Desposit (Per Rental)	\$150	
Non-Resident	Weekends and Holidays	\$250	
Non-Resident	Monday - Thursday	\$115	
Non-Resident	Cash Desposit (Per Rental)	\$200	
Police Officer fee if alcohol is on the premises		\$50 / hr.	

## Woodrow Jones Community Hall

Weekends and Holidays	\$50
Monday - Thursday	\$35

## Park Facilities

Ball Fields	Daytime	\$10/hr
	Nighttime (After 6pm)	\$20/hr
Crestview Park shelter		\$15/Hr
2nd Street Park shelter		\$15/Hr

## Cemetery Fees:

Plot	\$450
Deed	\$150
Record	\$28

If a multiplot purchase, no additional costs for the deed and its recording.

## Solid Waste Fees

### Garbage Collection:

#### Residential \*\*

1 can picked up once per week	<b>\$10.80 per month</b>
Each additional weekly can pickup	<b>\$10.80 per month</b>

#### Commercial & Other Non-Residential Customers

2 cans picked up once per week	Covered by property taxes*
Each additional weekly can pickup	<b>\$10.80 per month</b>
Commercial - Twice weekly pick up	<b>\$10.80 per month</b>

### Recycle Collection

#### Residential

Currently subsidized by property taxes (2 bins max)	Covered by property taxes*
Non-subsidizing customers	<b>\$10.80 per bin per month</b>

#### Commercial\*\* & Other Non-Residential Customers

Currently subsidized by property taxes	Covered by property taxes*
Non-subsidizing customers	<b>\$10.80 per bin per month</b>

\* If a customer does not subsidize collection through property taxes, the fee is charged beginning with the first can or bin.

\*\* Each apartment is classified as a separate residence

Trash Receptacle	95 gallon	\$65
	65 gallon	\$43
Recycling Bin		\$10

Bulk Pickup Charge assessed by pickup

Brush Pickup One free pickup per month, \$90 per truckload thereafter. Effective 9/1/08

**Copy & Public Records Fees**

Police Reports \$2.00  
Per Page 10¢

A minimum of \$10.00 per personnel hour (or the actual cost if greater), in excess of one hour, for staff time and overhead for the research, retrieval, assembling, and organizing of documents in response to a valid request for copies of public records. This charge is in addition to the basic charge for copying of documents set forth in this schedule of fees and charges.

**Public Works Fees**

**Lot Cleaning**

Charge per Working Hour per man \$25.00  
Charge per Dump Truck Hour \$50.00  
(minimum of 3 hours)  
Charge per backhoe/bobcat hour \$50.00  
(minimum of 3 hours)

**Lot Mowing**

Charge for tractor/bushhog per hour \$50.00  
(minimum of 3 hours)  
Charge per Employee Hour \$25.00  
(minimum of 3 hours)

Collection of White goods \$10-\$25/each

**Signs For Insurance Reimbursement/Replacement**

STOP sign \$85.00  
(with 2 hours cost for replacement)  
Speed Limit Sign (24x30) \$60.00  
(18x24) \$45.00  
Dead End/No Outlet Sign \$60.00  
Street Name Sign \$60.00  
Misc. Warning Signs \$60.00  
Pole for Signs \$45.00  
  
Bracket for Poles \$10.00

**Fire Department Fees**

<u>Inspection Permit Fees</u>	<u>Inside Town Limits</u>	<u>Rutherfordton Fire District</u>
Business/Mercantile	\$10	\$50
Residential Foster Care	\$10	\$50
Rest Home/Child Care	\$20	\$50
Assembly	\$50	\$50
Manufacturing/Institutional	\$100	\$50
Emergency Response Fee:		
Fire Engine, Police Car, or Support Apparatus	\$250.00 hour	\$250.00 hour
Personnel on Scene (per person)	\$30.00 hour	\$30.00 hour
Supplies and Materials	Cost +15%	Cost +15%

**Rutherfordton Inside Sewer Rates**

*Updated July 2023*

Block	Monthly Volume		Rate per 1,000 gallons
	From (gallons)	To (gallons)	
1	Base Rate		\$ 21.63
2	1	500,000	\$ 6.29
3	500,001	1,000,000	\$ 5.47
4	1,000,001	10,000,000	\$ 3.50
5	10,000,001 and over		\$ 1.58

**Rutherfordton Outside Sewer Rates**

Block	Monthly Volume		Rate per 1,000 gallons
	From (gallons)	To (gallons)	
1	Base Rate		\$ 64.89
2	1	500,000	\$ 18.87
3	500,001	1,000,000	\$ 16.42
4	1,000,001	10,000,000	\$ 10.51
5	10,000,001 and over		\$ 4.73

<b>Deposit</b>	All new residents	<b>\$50</b>
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<b>Late Fees</b>	Inside City Limits	<b>\$10</b>
	Outside City Limits by Contract	<b>10%</b>

Tap Fees	Inside	Outside
4" tap	\$800	As Negotiated
6" tap	\$1,000	As Negotiated
8" tap	\$1,500	As Negotiated

**Planning Department**  
**Town Fee Schedule**

<b><u>Subdivision Case</u></b>	<b><u>Fee</u></b>
Conveyance Plat	\$10 per new lot
Exemption/Recombination Plat	\$10
Preliminary Plat Review - less than 24 lots	\$450
Preliminary Plat Review - 24 or more lots	\$1,900 + \$20 per lot over 100
Preliminary Plat-Applicant Appeal	\$100
Preliminary Plat- Minor Revision	\$250
Preliminary Plat- Major Revision	\$450
Final Plat Review- Major Subdivision (If a third submittal is required an additional review fee will be collected)	\$175 per map
Final Plat Review- Minor Subdivision (If a third submittal is required an additional review fee will be collected)	\$50 per map sheet
Letter of Credit Bond/Review (A fee applies to revisions, replacements and partial release requests)	\$100 + Engineers' Cost
Time Extension for Plat Approval	\$150
Sketch Plat Review	\$100
<b><u>Zoning (Text &amp;/or Map) Amendment</u></b>	<b><u>Fees</u></b>
Zoning Amendment (except Conditional Zoning)	\$550 + \$50 advertising cost
Conditional Zoning	\$900 + \$50 advertising cost

<b>Zoning Permit</b>	<b>Fee</b>
Single, Two Family structures and mobile homes	\$50 + \$35for permits subject to design review
Single Family attached/multi- family (condo, apartments, townhomes, etc.)	\$50 + \$5 per unit
Residential Addition/Accessory structures	\$50
Fences	\$0.00
Non-residential	\$50 + zoning site plan review fee if applicable
Temporary Construction Trailers	\$75
Temporary Use Permits	\$75
Home Occupation Permits	\$75
Zoning Verification Letter	\$35
Certificate of Non-Conformity Adjustment	\$50
Special Use Permit Application (whether or not approval is granted)	\$500 + \$50 advertising cost

**Sign Permits (only when obtained separately from primary development permits) Fee**

Permanent Sign	\$100
Outdoor Advertising Sign (Billboard)	\$200
Temporary Sign	\$25

**Zoning Site Plan Review**

	<b>Fee</b>
Sketch Plat Review & Consultation	\$100 per session after initial concept review meeting
Site Plan Review (If a third submittal is required, an additional fee will be collected)	\$225 + \$5 per acre

**Board of Adjustment**

	<b>Fee</b>
Variance Application	
Residential	\$300 + \$50 advertising costs
Non-Residential & Multi-family	\$300 + \$50 advertising costs
Appeal of Zoning Administrator Decision/ Interpretation Request (refunded if overturned)	\$ 25 + ½ actual advertising costs
Appeals not requiring public notification	\$ 25 (refunded if overturned)

**Double Permit**

Where construction begins without the appropriate permits in place, permit cost shall be doubled.

**Plan Review and Construction Administration Fee Schedule**

<b><u>Plan Review</u></b>	<b><u>Fee</u></b>
Roadway (public and/or private)	\$0.95 per linear foot of street centerline
Parking/Loading Areas (including access)	\$0.04 per square foot
Storm Drainage	\$1.00 per linear foot of street centerline
Water Lines	\$0.75 per linear foot of pipe
Sewer Lines	\$0.75 per linear foot of pipe

If a third revision of plan(s) is required, an additional fee will be collected.

Plan Review Fees shall apply to the extent of any revisions made to plans previously reviewed.

<b><u>Construction Administration</u></b>	<b><u>Fee</u></b>
Roadway (public and/or private)	\$1.05 per linear foot of street centerline
Storm Drainage	\$1.00 per linear foot of street centerline
Water Lines	\$0.75 per linear foot of pipe
Sewer Lines	\$0.75 per linear foot of pipe

**FY2024 Employee Salary and Classification Report**

Salary Grade	Classification	FLSA	Minimum	Mid-Point	Maximum
9	Temporary, Seasonal, Part-Time	N	\$17,510	\$21,888	\$27,359
10	Future Use	N	\$29,087	\$36,359	\$45,449
11	Future Use	N	\$30,612	\$38,265	\$47,831
12	Public Works Maintenance Worker	N	\$32,142	\$40,178	\$50,222
13	Youth Services Specialist	N	\$33,749	\$42,187	\$52,733
13	Landscape Maintenance Specialist	N	\$33,749	\$42,187	\$52,733
14	Library Assistant	N	\$35,437	\$44,296	\$55,370
14	Public Works Technician	N	\$35,437	\$44,296	\$55,370
14	Sanitation Equipment Operator	N	\$35,437	\$44,296	\$55,370
15	Future Use	N	\$37,209	\$46,511	\$58,138
16	Future Use	N	\$39,069	\$48,836	\$61,045
17	Public Works Master Technician	N	\$41,022	\$51,278	\$64,098
18	Fire Equipment Operator	N	\$43,074	\$53,842	\$67,302
18	Patrol Officer	N	\$43,074	\$53,842	\$67,302
19	Maintenance Mechanic	N	\$45,227	\$56,534	\$70,668
19	Police Corporal	N	\$45,227	\$56,534	\$70,668
19	Public Works Crew Leader	N	\$45,227	\$56,534	\$70,668
19	Public Works Project Manager	N	\$45,227	\$56,534	\$70,668
19	Utility Maintenance Crew Leader	N	\$45,227	\$56,534	\$70,668
20	Division Chief of Fire Prevention	N	\$47,489	\$59,361	\$74,201
20	Town Clerk	N	\$47,489	\$59,361	\$74,201
20	Library Director	E	\$47,489	\$59,361	\$74,201
20	Community Development Director	E	\$47,489	\$59,361	\$74,201
21	Fire Captain	N	\$49,863	\$62,329	\$77,911
21	Police Sergeant	N	\$49,863	\$62,329	\$77,911
22	Police Master Sergeant	N	\$52,356	\$65,445	\$81,807
22	Police Investigator Sergeant	N	\$52,356	\$65,445	\$81,807
22	Public Works Operations Supervisor	N	\$52,356	\$65,445	\$81,807
23	Police Lieutenant	N	\$54,974	\$68,718	\$85,897
23	Assistant Fire Chief	N	\$54,974	\$68,718	\$85,897
24	Future Use	N	\$57,723	\$72,153	\$90,192
25	Police Captain	N	\$60,609	\$75,761	\$94,701
26	Future Use		\$63,639	\$79,549	\$99,436
27	Future Use		\$66,821	\$83,527	\$104,408
28	Public Works Director	E	\$70,162	\$87,703	\$109,629
28	Finance Director	E	\$70,162	\$87,703	\$109,629
29	Fire Chief	E	\$73,670	\$92,088	\$115,110
29	Police Chief	E	\$73,670	\$92,088	\$115,110
30	Future Use		\$77,354	\$96,692	\$120,866
31	Future Use		\$81,222	\$101,527	\$126,909
32	Future Use		\$85,283	\$106,603	\$133,254
33	Future Use		\$89,547	\$111,934	\$139,917
34	Future Use		\$94,024	\$117,530	\$146,913
35	Future Use		\$98,725	\$123,407	\$154,259
36	Future Use		\$103,662	\$129,577	\$161,971
37	Future Use		\$108,845	\$136,056	\$170,070
38	Town Manager	E	\$114,287	\$142,859	\$178,574
39	Future Use		\$120,001	\$150,002	\$187,502
40	Future Use		\$126,001	\$157,502	\$196,877

# Capital Improvement Plan

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The capital improvement plan (CIP) outlines the Town’s plan for achieving the goals, objectives, and service delivery levels desired by the Mayor and Town Council. The purpose of this plan is to forecast and match projected revenues and major capital needs over a five (5)-year period. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the Town. The Town defines CIP capital expenditures as any expenditure of major value that recurs irregularly, results in the acquisition of a fixed asset, and has a useful life greater than one (1) year. As a rule of thumb, items included in the CIP are those which involve the acquisition, renovation, and/or construction of a single fixed asset greater than \$10,000. The CIP is updated annually to ensure that it addresses new and changing priorities within the Town. The Plan also addresses both the General Fund and Sewer Fund needs over the next five years and for larger future projects.

The CIP addresses concerns related to debt management and the effects on the operating budget. Although it does not fund all requests made by departments, it does include priority needs of the Town and is set to maintain a high level of service for Rutherfordton citizens. If the Town realizes more revenue than projected, Town Council may wish to pursue some future projects during the upcoming fiscal year

## Goals & Objectives

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- ❑ Eliminate hazards and risks to public health and safety
- ❑ Promote economic development
- ❑ Improve service effectiveness and efficiency
- ❑ Maintain financial stability

## FY 2024 Sewer Fund Capital Items

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✓ Clarifier Pump	<b>\$63,700</b>
✓ Right of Way Tractor	<b>\$43,000</b>
✓ Manhole & Collections System Rehab	<b>\$25,000</b>
✓ Vehicle Replacements	<b>\$80,000</b>
✓ John Smith Road Pump Station	<b>\$15,000</b>

## FY 2024 General Fund Capital Items

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✓ SCAG Lawnmower	<b>\$12,000</b>
✓ Police Mobile Rugged Computers	<b>\$10,000</b>
✓ Body Armor	<b>\$25,000</b>
✓ Vehicle Replacements	<b>\$58,283</b>

Town of Rutherfordton								
General Fund								
2024-2028 Capital Improvement Plan Summary								
								= Committed
								= Other Financing
DEPT	DESCRIPTION	2024	2025	2026	2027	2028	Future	Total
Fire	Code Enforcement Vehicle w/ grant	14,571						14,571
Public Works	SCAG Lawn Mower	12,000						12,000
Police	Mobile Rugged Computers	10,000	10,000					20,000
Police	2 Patrol Vehicles w/ grant	29,140						29,140
Police	Body Armor	25,000						25,000
Public Works	Vehicle Replacement w/ grant	14,572						14,572
Administration	Capital Reserve Fund (221 Bypass Project)	30,000						30,000
Administration	Office & Citizen Chairs for Council Room		8,000					8,000
Community Development	Woodrow Jones Windows		8,000	8,000				16,000
Police	Investigations Vehicle Replacement		35,000					35,000
Parks & Rec	Pave parking lot at Tennis Court - Crestview		50,000					50,000
Public Works	Back Hoe		175,000					175,000
Fire	2611 Replacement		625,000					625,000
Fire	Tanker Replacement			500,000				500,000
Community Development	Ruffton Roots Packaging Facility			350,000				350,000
Library	Shelving			15,000				15,000
Public Works	F550 Dump Truck				80,000			80,000
Parks & Rec	Crestview Bathhouse				25,000			25,000
Library	Building Expansion				250,000			250,000
Parks & Rec	Shelter for Batting Cages					27,500		27,500
Community Development	Digital Sign					30,000		30,000
Police	Firearms Range					50,000		50,000
Administration	Software Upgrade					50,000		50,000
Fire	Brush Truck Replacement						200,000	200,000
Community Development	220 North Main St						100,000	100,000
Public Works	Small Rear Load Trash Truck						260,000	260,000
Parks & Rec	Purple Martin Greenway						275,000	275,000
Administration	Town Hall						3,000,000	3,000,000
Police	Police Dept Renovations						2,000,000	2,000,000
Parks & Rec	Norris Recreation Complex Phase 1						1,500,000	1,500,000
Parks & Rec	Indoor Rec Center						15,000,000	15,000,000
		<b>135,283</b>	<b>911,000</b>	<b>873,000</b>	<b>355,000</b>	<b>157,500</b>	<b>22,335,000</b>	<b>24,766,783</b>

**Rutherfordton**  
A MINTED ORIGINAL

**Town of Rutherfordton**  
**Sewer Fund**  
**2024-2034 Capital Improvement Plan Summary**

 = Committed

DEPT	DESCRIPTION	2024	2025	2026	2027	2028	2029-2034	Total
Sewer	John Smith Rd Pump Station	15,000	400,000					415,000
Sewer	Manhole/Collections System Rehab	25,000	45,000	55,000	65,000			190,000
Sewer	Vehicle Replacements	80,000			125,000			205,000
Sewer	Clarifier Pump	63,700						63,700
Sewer	Right-of-Way Tractor	43,000						43,000
Sewer	Water Works Pumps Station pre-engineering		15,000	425,000				440,000
Sewer	Lift Station Pump Replacements		18,500					18,500
Sewer	Pump Station Spare Pump		30,000					30,000
Sewer	Dump Truck & Trailer		175,000					175,000
Sewer	Jetter / Vac Truck		190,000					190,000
Sewer	Sewer Line Maint. Mower			17,500				17,500
Sewer	ByPass Valve Upgrade			35,000				35,000
Sewer	Track Loader/Excavator				125,000			125,000
Sewer	Wet Well Coatings				50,000			50,000
Sewer	Aerator Motor					8,500		8,500
Sewer	Basin #2 Aerators (4)						30,000	30,000
Sewer	WWTP Aeration Basin Liner & Fencing						64,000	64,000
Sewer	Equilization Basin Motor Replacement (6)						75,000	75,000
Sewer	Influent Screen Upgrade (1.5MGD)						100,000	100,000
Sewer	WWTP SCADA						120,000	120,000
Sewer	Sludge Holding Tank						250,000	250,000
Sewer	WWTP Headworks						550,000	550,000
Sewer	WWTP Clarifiers						1,200,000	1,200,000
		226,700	873,500	532,500	365,000	8,500	2,389,000	4,395,200

Current to 1 MGD Projects = \$169,000  
 \*FY22 Audited Fund Balance \$1,081,250



# Town of Rutherfordton

## 2023 ACTION PLAN

### Best in Governance

#### The Gold Standard



- Increase recruitment and retention through excellent benefits and incentives
- Invest in new or renovated facilities for police
- Continue to write grants to decrease burden on tax payers and keep projects moving forward
- Maintain open lines of communication with our residents

### Balanced Economic Development

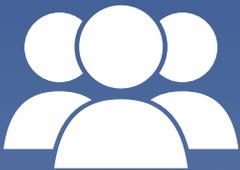
#### Diverse Businesses Growth & Support



- Create business welcome guides
- Prioritize business development and redevelopment
- Advance to Phase II of the Business Park
- Advocate for Future US 74 interstate designation
- Establish a social district

### Community Building

#### Healthy community & relationships



- Build a new town hall with flexible community gathering spaces
- Leverage town buildings and assets to offer community programming and events
- Increase community presence, partnerships, and health
- Support new art and murals
- Place continuous focus on recreation development and improvements

### Neighborhood Stabilization & Housing

#### Improve Housing Conditions



- Bolster URA with infill development, infrastructure improvements, and home repairs
- Decrease neighborhood blight with code enforcement and land banking opportunities
- Create robust partnerships with organizations to reach goals