



Town of Oriental Proposed Annual Budget Fiscal Year 2022-2023

To: Mayor Sally Belangia
Board of Commissioners

From: Diane H. Miller, Manager and Budget Officer

Date: May 31, 2022

Re: Budget Message 2022-2023

As the fiscal budget allows our citizenry to transparently view the fiscally responsible use of their tax money, I have respectfully submitted a budget to the Board for their consideration and further adoption of a Budget Ordinance for FY 2022-2023 in time for a public hearing scheduled for June 7, 2022.

Discussion of fees covering services extended the discussions, along with delays in completion of the audit due to Covid issues both in Town and in the Auditor's office, the NC League of Municipalities' projections for the upcoming year, and current trends in pricing, service delivery, shipping supply issues, and availability of products used in the maintenance of the Town.

How money is handled and accounted for throughout the year is dictated by GAAP (Generally Accepted Accounting Principles) and GASB (Governmental Accounting Standards Board) plus monitored by our auditors and ultimately reported annually to the LGC (Local Government Commission). Two distinct funds, General Fund & Water Fund, must have separate reserves, be balanced and accounted for individually, but are worked from a central depository and are in this budget as presented.

The balanced budget has been produced in accordance with the North Carolina Local Government Budget and Fiscal Control Act, and was resolved and will be presented in its final form to the Board at the June 7, 2022 regular Town Board Meeting. The difficulties associated with meeting and gathering information throughout these past two Fiscal Years, we were able to produce a balanced budget within the original time constraints. At the time of publishing public notice, a copy was filed with the Office of the Clerk at Town Hall where it has been and shall remain available for public inspection until the required Budget Ordinance is adopted to take effect July 1, 2022.

The Town of Oriental was faced with dismal revenue projections from the League of Municipalities in the last fiscal year, moderated in the submitted budget. We usually used the SOG as a steadfast guide and had always previously adhered to without question. I tempered those dismal projections, looking additionally at local trends, and blending the two, noting that our revenues may be reduced somewhat, but likely not to

the extent projected by the League. As expected, our slightly reduced projections were still outpaced. As COVID wound down, and real estate turned up, the addition of nearly \$3M of real property to our inventory assisted in the relief. We are still adding new single family residences and losing previously vacant lots at a pace not seen since the 1980s-1990s development boom.

Again, in the Manager's opinion, the proposed budget is a maintenance budget, hoping that the addition of a new piece of large equipment should be relatively maintenance and repair-free. We will add a new excavator, noting the need for smaller equipment to continue the drainage work and waterline repair, in the long run, overcomes the need for contracted work and rental equipment. This budget is a fiscally responsible effort, delivering required services at rates that cover the actual cost of the services.

At the retreat in March of 2022, a list of priority needs was discussed, in an attempt to decide which projects, in which order, with limited resources, can be accomplished. The extent or size of the services is largely controlled by the available funds (Revenues, plus any monies taken from Fund Balance) and Appropriations (expenses or monies spent) coupled with the efficiencies we practice in utilizing these funds.

The Retreat directs our priorities for the upcoming year and targets a few projects each year to increase our provided services or enhance services already provided. It also provides for staff by equipping them adequately. This is where the Board took all recommendations on the budget prepared by the Manager in her capacity as Budget Officer. Additional Recreational facilities, significant upgrades to the Water Plant to improve water quality and safety of processing, and additional resources at the second well will lengthen life expectancy of some of our most expensive equipment in water treatment, as well as make redundant our capability to sustain provision of water in a declared weather emergency, and rework of our website to become more mobile-friendly were accomplished/ongoing in the 21-22 budget. The overwhelming support and guidance offered by those with specialized knowledge was invaluable once again, and directed the most efficient use of limited funds for maximum benefit.

The Board chose Drainage, Roads and People as their priorities this year. I firmly believe that we are blessed with a dedicated staff that truly cares about the citizenry and does everything in their power to make things work, and accomplishes the desires of the Town. As such, the pay and benefits packages for employees are directly in line with those across the State with populations less than 2500. The delay in road work was driven by the need to complete a drainage concern at John Bond Beach, that will allow water to move more freely, draining the pond more efficiently, and stabilize both the culvert under the road, and the headwalls/seawall alongside the beach. The road will be repaved following this work, noting that the passage between Ragan Road and Vandemere St will be closed for the duration of the project, beginning shortly. Following that project, road paving on the previously identified problem areas will begin.

Neither the funds for the expected road repairs, nor the funds for the Net House renovation (and other HWAC projects) are currently in the budget. Those funds come from reserve restricted funds and will be appropriated from those funds as we get nearer to the actual beginning of projects by budget amendment. As of the time of this writing, current estimates were not available.

The Board has also accepted the second phase of the USDA application to rehabilitate the seawall and road at Hodges St. That project was determined to be a priority as the structural integrity of the wall, sidewalk, and road have come into question following the settling that occurred following Hurricane Florence and the longer term continued separation of structures following repairs.

Following appropriations received in 21-22 and the anticipated additional distribution of ARPA funds in the 22-23FY, and subsequent innumerable changes in the allowance of usage and documentation required, approximately \$156,000 of the allocated \$274,398.50 was used in the 21-22 year. Projects completed include: install a generator on well#2, install a chlorine gas alarm, and rehabilitate our

softeners to provide better quality water, and ensure the continued operation of the plant following catastrophic power loss. Without these funds, these important upgrades to the Plant would not have been possible.

Water rates have increase slightly- from \$3.75/1000 gallons to \$4.25/1000 gallons at the lowest usage levels, which should translate to approximately \$15-\$20/year additional on the water portion of the monthly bill. In addition, the garbage fee has remained the same, but the recycling charge has been increased from \$2.00/bin to \$6.75/bin/month to cover the cost of the service to the Town. The increase should result in a \$57/year increase in recycling fees per resident per year. Green Waste disposal (yard waste) is still covered by the general fund, as the Town Board agrees that the removal of such results in unintended and worthy good results, including reduced burning, and decreased vegetation overgrowth and dumping in drainage paths.

No property tax increase is proposed, but it is understood that Pamlico County's property rates are beyond our control and may affect our residents if that governing body chooses to raise them. In addition, Bay River Metropolitan Sewer District (sewer- billed on your water-recycling-water-sewer bill) has also increased fees slightly. Those are outside our control; we simply provide the billing service and it is a pass through- what we collect, we forward, less a fee for the service of collecting, to Bay River.

The Board and staff feel that the need to not increase the burden on its citizens is significant, however, the fees currently collected and not increased since prior to the pandemic, are not covering the cost to the Town.

Fees in the Chapter S Fee Schedule will be adjusted this year to include:

Water for residential/commercial ¾" meters
0-2000 gal: from \$3.75 to \$4.25/1000,
2001-5000 gal: from \$4.15 to \$4.50/1000,
5001 gal and over: from \$4.25 to \$4.75/1000.

Water-commercial 2" :
from \$4.24/1000 to \$5.00/1000 gallons (0-25,000),
from \$4.40/1000 to \$5.50/1000 over 25,001 gallons.

Tap fees to bring new parcels into the system:
short ¾" \$1975
long ¾" \$2275
2" short \$2275
2" long \$3775

Meter deposits:
add deposit for irrigation meters: \$50
Letters of Compliance: (LUP) \$25 to \$50 for outbuildings and decks under 200 sqft
Letters of Compliance (Zoning +200 sqft) \$150 to \$300

Changes to Plan Amendments for subdivisions:
Rezoning/Variance both increased from \$400 to \$500
Dog Park Registration: all increased by \$5 to account for additional maintenance on park and cost of doggie bags/stations

Dog Park Registration 1 st dog (In County)	\$15
Additional dog (in County)	\$10
Dog Park Registration 1 st dog(Visitors)	\$20
Additional Dog (Visitors)	\$15

Change to Recycling Fee:
From \$2/bin to \$6.75/bin

In addition, the leak policy will be adjusted to provide for leaks up to 40,000 gallons only. Leaks over 40,000 gallons will be charged at the accepted rate as of July 1, 2022. We have seen more and more leaks or negligent discharges that have run whole tower tanks full. The Town still pays to treat and fill and send through distribution all of that water. The reduction in leak adjustment is an attempt to deter negligent leaks and recover the amount it costs the Town to pump, treat, test, and distribute that water.

Using staff to perform many of the repairs may have brought many repairs and services in under estimates. We continue to look for additional efficiencies to improve. This schedule is presented at the Public Hearing with the proposed budget as is customary.

We currently retain approximately 61% of our operating budget, well above the statutorily required 8%, however, budgets as small as ours are recommended to reserve at least to 50% in case of catastrophic system failure or weather emergency and repair. The adjusting entries that move anything left in the 20-21 budget have not been made, so that number will likely rise. In addition, we have not funded the storm preparedness line item this year, in order to help balance the budget, but are confident that we have enough reserve to cover storm recovery, and the expertise to file for financial assistance if and when it is provided for storm recovery.

The Sanitation Fund does not currently operate as a standard enterprise fund. It is significantly subsidized by the general fund taxes by a factor of \$.0265/\$100 (almost \$63,000) on property tax. The recycling costs approximately \$34,000 in addition to what is collected. That equates to a \$4.75/household/month to recover the cost and is reflected in the proposed fee schedule. We have also been warned that tipping fees will likely increase significantly next year (23-24). We have been spared that expense in 22-23 by virtue of an extension agreement signed in 21-22. The fairly new green waste removal service is provided as part of this fund and exists to remove dead vegetation so that it is not in ditch work and burned in the Town Limits. So, all residents benefit from the service, even if they do not make personal use of it. It should be noted that recycling is provided at a cost of over \$8/bin/month, but residents will pay \$6.75/bin/month, including this increase.

The Water Fund is balanced with slight increases to fees There is an elevated tank maintenance cost over years past as we spread the cost of the recent lead abatement over 5 years, 21-22 being the final payment of \$22,500 plus annual maintenance and inspection cost. Thus the maintenance cost (cleaning, inspection, routine maintenance) is reduced to \$19,000 for 22-23.

We have not been apprised of any change in County property tax at the time of this writing. Nor will the Town be increasing property tax.

Budget Overview

The budget being presented for your consideration is balanced in accordance with N.C.G.S. §159-8. The proposed operating budgets for our major funds are:

General Fund	\$ 1,413,903.00
Water Fund	\$ 336,095.00
Combined 2022-2023 Operating Budget	\$ 1,749,998.00

Without the addition of ARPA funds and expenses, and grant funded USDA project, this budget would be smaller than the previous year. The General Fund budget was derived and balanced with no increase to

the tax rate. The Water Fund is balanced with increases to water rates, mostly due to increases in chemicals used to disinfect and test the water as required. (N.C.G.S §143.355.4)

The John Bond Beach Drainage project is herein added with GF appropriated at \$132,415.00 in 22-23 from the Town General Fund appropriated, and \$63,035 appropriated from Waterfront Enhancement reserves.

A grant funded (\$55,000) stepped project, funded by the USDA is included as a preliminary step to a repair/rebuild on Hodges St.

General Fund

GF Revenues

Ad Valorem (“according to value”) property taxes should amount to \$538,979 of revenue as computed within guidelines, with our proposed tax rate at \$0.22 per \$100 county assessed valuation. One penny (\$.01) on the tax rate generates \$24,450.00. Oriental contracts with the Pamlico County tax office to collect our taxes. (as adjusted by a 98% collection rate- the collection rate [from May 2021- used as directed by N.C.G.S. §159-13 (b)(6)] is likely due to new construction in progress. The collection rate is projected to be approximately 98% for the 2021-2022 FY, and 98% was used to budget as the year end numbers had not yet been verified as total.

Sales and Use tax, and expected revenues from sales of beer & wine have been conservatively estimated as is customary for Oriental, and based on projections received from the North Carolina League of Municipalities (NCLM), but has been on a slight downward trend. As a mostly residential community, property tax is the disproportionate contribution of all revenue. As the market continues to recover, we will likely see an increase in new homes added to the inventory and fewer homes vacant. We have issued eight (8) new single family residential zoning permits as well as twenty seven (27) other improvements and one (1) structure being raised on compliance forms in this fiscal year, with several more previously vacant lots now developed, and several more in development and planning stages. The addition of nearly \$3 million dollars in property value added this fiscal year attests to the fact that new structures and mobile units are gracing our Town. Other revenues were typically based upon historical data and trend observations and analysis.

The popular Dog Park Tags expire June 30, 2022 and new tags and registration will be required for July 1. Rabies vaccination proof must be presented at Town Hall to renew the tags. OPD and Pamlico Animal Control are checking tags intermittently at the park. The Parks and Recreation Committee has worked tirelessly to clean up, drain, and rehabilitate old and install new facilities at the Recreation Park to make it a destination for families as well as dogs. That upgrade continues into the new fiscal year.

Our small staff functions efficiently enough to deliver the services expected from a much larger contingent, by the education received and dedication given. Staff has moved forward with certification renewal and continuing education in all departments. Public works has recertified in NCDOT flagging, water distribution, pesticide application, herbicide application, backflow and cross connection, and our ORC is a certified B well operator, as well as the PW Director. Police maintain state certifications in several different categories as required and audited by the state, including, but not limited to, bloodborne pathogens, de-escalation, crowd control, domestic violence control, hazmat operations, legal updates, interview and interrogation, search and rescue, and radar certification.

GF Appropriations

General Fund appropriations were typically based upon historical data adjusted by trend observations. 2022-2023 General Fund changes/projects:

- Storm water drainage maintenance will be performed by staff with the assistance of new equipment and is expected to continue to be a prime focus.
- The John Bond Beach drainage/stabilization project as another key focus and is ready to begin, Bid approved May 24, 2022.
- Reserve Funding is not included in this budget, but will be appropriated as projects come online.
- Additional Capital Projects are projected to be grant funded.

Water Fund

Budgeting for the water fund has few changes. The percentages of employee salary attributed to the Water Fund are calculated from tracked time in that fund from the previous year are based on the previous year's tracked time in each fund. Also, adhering to N.C.G.S. §143.355.4(b)(1), the Town must establish rates and maintain adequate reserves for the repair and rehabilitation of the system's aging infrastructure to be eligible for any grants or loans through the state in the future.

2022-2023 Water Fund projects:

- continuation of meter replacement schedule
- installation of fencing between water plant and neighborhood
- additional access point to plant
- planning for looping cul de sac waterlines and reduce flushing.

For comparison of Oriental's water rates to other municipalities and water suppliers across the state it is recommended to visit the website:

<http://www.efc.sog.unc.edu/reslib/item/north-carolina-water-and-wastewater-rates-dashboard>

Our water quality surpasses State water quality regulations and the Town of Oriental is committed to delivering a quality product at a reasonable cost. The current cost is less than recommended by the State, less than Pamlico County, as can be seen on the dashboard linked above. Water quality has increased significantly with the rehabilitation of our water softeners. Our water loss remains around 11%, mostly increased due to increased flushing and some very large leaks. Our CCR is available online as required by NCGS, with no notices of deficiency. Our testing requirements had been relaxed by the State, owing to consistently good tests. However, the increased draw and service provided means increased numbers of tests are now being required.

In closing, exiting the FY 21-22 budget better than projected, the addition of so much development and the promise of more coming, great documentation of our equipment use and man-hours and the potential for American Recovery Plan funding to provide those large items in the Water System that would have taken years to purchase, have taken tremendous weight off of the budget. Thank you, especially to the Board for their vision, looking toward the future needs of the Town of Oriental and its economic stability, and identifying those items as priority that service our residents and keep visitors coming. My thanks to those who offered guidance and alternative solutions during the construction of this budget. Very few of the general public participated in the creation of this budget, which I hope means that the confidence in our ability to be financially responsible with tax revenues is increasing. The Board conducted a budget retreat on March 4, 2022 and then participated in five (5) separate budget planning sessions, discussing at length additions/deletions to the budget and priorities for the upcoming year. The Board and I always welcome input, most especially during the creation of the budget, and we encourage the general public to contact me or the Board directly with any questions or suggestions throughout the year.

Respectfully submitted,

Diane H. Miller, MPA, ICMA-CM

Manager, Town of Oriental

**TOWN OF ORIENTAL
BUDGET ORDINANCE 2022-285
FISCAL YEAR 2022-2023**

BE IT ORDAINED by the Board of Commissioners of the Town of Oriental, North Carolina:

SECTION 1: APPROPRIATIONS. The following amounts are hereby appropriated for the operation of the Oriental Government and its activities for the fiscal year beginning July 1, 2022 and ending on June 30, 2023 in accordance with the following schedules:

SCHEDULE A. GENERAL FUND

Administrative Department	\$ 361,240.23
Police Department	134,381.61
Public Works Department	353,946.16
Sanitation	199,500.00
Transportation and Streets	40,000.00
Non-Powell Transportation/Streets	16,750.00
Special Appropriations	284,450.00
Recreation	<u>23,635.00</u>

TOTAL GENERAL FUND APPROPRIATIONS \$ 1,413,903.00

SCHEDULE B. WATER FUND

Administrative Department	\$ 140,614.00
Distribution & Water Plant	\$ <u>195,481.00</u>

TOTAL WATER FUND APPROPRIATIONS \$ 336,095.00

SECTION 2. ESTIMATED REVENUES. It is estimated that the following revenues will be available during the fiscal year beginning July 1, 2022 and ending June 30, 2023 to meet the foregoing appropriations.

SCHEDULE A. GENERAL FUND

Current Year Property Tax	\$518,790.00
Current Year DMV Tax	\$28,000.00
Prior Year Property Tax	\$12,000.00
Interest on Taxes	\$2,800.00
G/F Sales Tax	\$212,688.00
Federal and State Fuel Tax refund	\$2,000.00
Franchise Tax	\$39,900.00
Beer & Wine Tax	\$4,050.00
Occupancy Tax (Tourism)	\$17,000.00
Occupancy Tax (Waterfront Enhancement)	\$17,000.00
Solid Waste Fees	\$105,000.00
Recycling Fees	\$52,560.00
Powell Bill Allocation	\$41,275.00
Powell Bill Interest	\$900.00
Police Tickets	\$50.00
Police Report	\$25.00
Police Other income	\$25.00
G/F Other Income	\$25.00
Dog Park Registration	\$650.00
Zoning and Permit Fees	\$6,000.00
Solid Waste Disposal Tax	\$600.00
G/F Interest Income	\$50.00
Watercraft Rack Rental	\$300.00
WFE Appropriated	\$63,035.00
G/F Appropriated	\$132,415.00
ARPA reimbursement	\$102,465.00
USDA Hodges St Rehab	\$55,000

TOTAL GENERAL FUND ESTIMATED REVENUES \$ 1,413,903.00

SCHEDULE B. WATER FUND

Water Collections	\$286,000.00
Late Fees	\$2,500.00
Reread Fees	0
Reconnect Fees	\$1,100.00
Water Impact Fees	0
Water Service Fees (meter deposit)	\$6,200.00
Water Billing Service Fees (use of webpay)	\$2,300.00
Water Tap Fee	\$8,000.00
Irrigation Meter Fee	\$450.00
Water Fund Interest	\$10.00
NC Sales Tax Refund	\$4,500.00
Other Income	\$100.00
BRMSD Billing Fee	\$12,400.00
Water Fund Appropriated	0
ARPA reimbursement	\$12,535.00

TOTAL WATER FUND ESTIMATED REVENUES \$ 336,095.00

SECTION 3. TAXES LEVIED. There is hereby levied the following rates of tax on each hundred dollars (\$100) valuation of taxable property, as listed for taxes for January 1, 2022, for the purpose of raising the revenue for the Current Year's Property Tax, as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations:

GENERAL FUND (for the general expenses incident to the proper government of the Town of Oriental).....\$0.22

TOTAL RATE per \$100 of valuation of taxable property.....\$0.22

Such rate of tax is based on an estimated total valuation of property for purposes of taxation of \$244,501,445 property value (\$538,979.78-levy, including additional discoveries), and an estimated rate of collections of 98% (\$528,200.00).

SECTION 4. TRANSFERS. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions that she may transfer amounts up to \$1,000 between departments within the same fund. She must make an official report on such transfers at the next regular meeting of the Board of Commissioners.

SECTION 5. DISTRIBUTION. Copies of this ordinance shall be furnished to the finance officer of the Town of Oriental, to be kept on file by her for her direction in the disbursement of funds.

Adopted this 7th day of June, 2022.

Mayor

Town Manager, Clerk to the Board

General Fund				
		22-23 Projected	21-22 YTD	21-22 Proposed
REVENUES				
30100	Current Yr Property Tx	\$518,790.00	\$496,072.50	\$512,538.00
30110	Current year DMV Tax	\$28,000.00	\$19,380.00	\$25,000.00
30200	Prior Yr Property Tx	\$12,000.00	\$9,314.93	\$16,000.00
30300	Interest on Property Tx	\$2,800.00	\$2,816.31	\$2,750.00
30410	Tennis Court Grant/donations			
30420	Beach donations			
30600	Parks and Rec donations		\$4,500.00	
30700	NC Sales Tax Refund			\$4,500.00
31000	Sales and Use Tax	\$212,688.00	\$179,064.02	\$205,000.00
31500	Fed & State Gas Refund	\$2,000.00	\$132.13	\$1,300.00
31600	Solid Waste Disp Tax	\$600.00	\$342.98	\$682.00
32100	Franchise Tax-Elect,Phon	\$39,900.00	\$35,462.73	\$70,000.00
32200	Beer & Wine Tax	\$4,050.00		\$4,000.00
32600	Occupancy Tax-Heads on Beds	\$17,000.00	\$19,446.88	\$14,000.00
32700	OCC Tax- WFE	\$17,000.00	\$19,077.79	\$14,000.00
32710	Watercraft rack rental	\$300.00	\$160.00	\$200.00
32800	Solid Waste Fees	\$105,000.00	\$91,195.70	\$105,000.00
32810	Recycling	\$52,560.00	\$15,460.00	\$18,250.00
33000	NCORR grant reimbursement			\$0.00
33200	Powell Bill Allocation	\$41,275.00	\$42,436.16	\$35,000.00
33500	Dog Park Registration	\$650.00	\$495.00	\$375.00
33700	Tree Board Donations		\$20.00	\$0.00
33710	Tree Board Donations Approp			
34000	G/F Interest Income	\$50.00	\$29.15	\$225.00
34010	WalMart Donation			
34020	Mowing Income			
34100	Powell Bill Interest Income	\$50.00	\$56.78	\$10.00
34200	Tourism Revenue			
34900	Lou Mac Pier-CAMA Grant			
35200	G/F Admin.Fee fr W&S			
35300	G/F Other Income	\$200.00	\$336.80	\$150.00
35310	Other Income-Reimburs (Ins)			\$0.00
35320	FEMA reimbursements			
35350	Police Other income	\$25.00	\$4.50	\$25.00
35360	Police Tickets	\$25.00		\$25.00
35370	Police Reports	\$25.00	\$10.00	\$25.00
35400	Zoning & Permit Fees	\$6,000.00	\$3,460.00	\$2,800.00
35600	Occ Tax WtrFront Bal Approp			\$0.00
35900	Powell Funds Approp			\$200,000.00
36100	Tourism (Heads) Approp			\$0.00
36200	Tourism WFE Appropriated	\$63,035.00		\$51,500.00
36300	CAMA grant- restrooms			
36310	CAMA grant-pumpout			
36500	W Creek Match			

37000	COVID CARES reimbursement			
37100	NC Community Found Grant			\$1,575.00
35710	Town Hall Loan			
36000	G/F Bal.Appropriated	\$132,415.00		\$56,000.00
36400	Duke PEV			
38000	GCC Police Grant		\$23,549.91	\$24,500.00
39000	ARPA reimbursement-	\$102,465.00	\$12,944.17	
	USDA Hodges St	\$55,000.00		
Total Revenue		\$1,413,903.00	\$975,768.44	1,365,430

General Fund				
		22-23 proposed	21-22 YTD	21-22 Proposed
EXPENDITURES				
ADMINISTRATION				
52100	Town Manager Salary	\$84,499.20	\$64,923.09	\$80,000.00
52111	Merit Compensation	\$15,808.00	\$11,792.21	\$13,354.00
52200	Admin. Asst. Salary	\$74,844.00	\$57,954.03	\$73,560.42
52300	Admin.Fica Tax Expense	\$15,639.50	\$11,260.13	\$14,695.65
52400	Admin Health/Dental	\$39,490.92	\$28,142.60	\$37,924.00
52410	Admin Retirement-Orbitz	\$24,738.00	\$16,463.95	\$21,803.00
52420	Unemployment Ins	\$0.00	\$0.00	\$410.00
52500	Dues & Subscriptions	\$4,050.00	\$3,161.00	\$4,050.00
51415	Admin Contingency			
52600	Audit Fees	\$19,000.00	\$8,500.00	\$17,000.00
52610	Professional Fees		-\$9,037.50	\$2,400.00
52700	Legal Fees	\$4,000.00	\$1,145.28	\$5,000.00
52800	Computer/Software	\$1,800.00	\$1,624.94	\$1,500.00
52810	Computer Maint	\$4,000.00	\$4,375.79	\$3,500.00
53000	Planning Board Expense	\$100.00	\$0.00	\$100.00
53010	Zoning/Planning	\$500.00	\$223.08	\$500.00
53100	Meeting/Conv.	\$600.00	\$66.24	\$700.00
54020	Employee Meals	\$450.00	\$444.80	\$400.00
54030	Employee Travel	\$500.00	\$0.00	\$500.00
53200	Advertising/Notices	\$500.00	\$292.00	\$500.00
53210	Printing	\$400.00	\$0.00	\$600.00
53400	Schools	\$700.00	\$670.34	\$500.00
53500	Office Equipment	\$5,030.30	\$2,392.08	\$1,000.00
53600	Supplies	\$2,000.00	\$1,797.63	\$1,900.00
53610	Supplies- Janitorial+cleaning	\$5,000.00	\$3,736.54	\$5,000.00
53700	Capital Outlay-Equip			\$500.00
53800	NC Sales Tax Expenses	\$3,000.00	\$1,918.17	\$3,000.00
10-50-53810	Sales tax on prepared food			
53820	County Sales Tax	\$1,300.00	\$807.72	\$1,500.00
54000	G/F Other	\$3,590.31	\$1,696.90	\$1,050.97
54010	Bank Service Charges	\$3,500.00	\$1,196.35	\$3,500.00
54040	Mowing	\$200.00	\$183.14	\$200.00
54050	Retreat	\$500.00	\$433.97	\$400.00
54060	Generator- Town Hall			\$200.00
54100	Town Board Schooling	\$200.00	\$500.00	\$200.00
54500	Pamlico Co Tax Billing	\$12,000.00	\$10,162.28	\$12,000.00
54510	Pamlico Co DMV billing	\$950.00	\$736.20	\$950.00
55100	Telephone	\$2,400.00	\$1,872.34	\$2,400.00
55110	Expense Reimbursement (Diane)			\$0.00
55200	Postage	\$500.00	\$294.37	\$500.00
55300	Internet	\$1,750.00	\$1,439.70	\$1,750.00
55310	emailwebsite	\$600.00	\$7,400.00	\$5,720.00
55500	Workman's Comp Ins.	\$6,500.00	\$6,500.00	\$6,500.00

55600	Automobile Ins.	\$2,400.00	\$2,399.32	\$1,850.00
55700	General Liability Ins.	\$5,200.00	\$5,149.39	\$4,350.00
55800	Real & Per. Property Ins.	\$5,800.00	\$5,527.47	\$4,050.00
55900	Public Official & Law Enf.	\$3,200.00	\$3,171.07	\$2,200.00
56000	Flood Insurance			
56100	Gen. Repair & Maint	\$1,000.00	\$1,075.19	\$500.00
56200	Utilities	\$3,000.00	\$2,407.71	\$3,000.00
56400	Duke PEV Expense			
57000	Capital Reserve- Admin			
	Total Admin. Exp	\$361,240.23	\$264,799.52	\$343,218.04
EXPENDITURES				
Police Department		22-23 proposed	21-22 YTD	21-22 proposed
52300	Police Officer A-FICA	\$3,258.78	\$2,839.57	\$3,063.06
52310	Police Officer B- FICA	\$3,133.07	\$2,448.83	\$2,944.00
53200	Advertising			
52400	Police Officer A-Health Ins.	\$417.60	-\$649.26	\$372.00
52405	Police Officer B- Health Ins	\$11,721.96	\$11,495.98	\$11,028.00
52410	Police Officer -Retirement ORBITZ	\$10,945.52	\$8,801.20	\$9,455.01
52810	police computer maint	\$500.00	\$1,267.50	\$1,000.00
52820	computer software	\$1,800.00	\$1,533.75	\$1,500.00
53110	Police training	\$500.00	\$21.65	\$500.00
53120	Police meals	\$100.00	\$148.50	\$100.00
53500	Police office equipment	\$500.00	\$1,361.02	\$800.00
53600	Police office supplies	\$300.00	\$195.20	\$250.00
53700	Police Capital Outlay		-\$2,913.72	\$7,000.00
54000	Police Other	\$700.00	\$173.66	\$250.00
55100	Police Phone	\$600.00	\$499.90	\$600.00
55110	Police phone mobile	\$1,200.00	\$745.24	\$1,200.00
55200	Police Postage	\$25.00		\$25.00
57000	Police Capital RESERVE			
58100	Police Officer A-Salary	\$42,037.00	\$34,467.19	\$40,040.00
58200	Police Officer B-Salary	\$40,415.00	\$28,952.52	\$38,490.00
58700	Police Officer A-401K	\$2,129.92	\$1,775.41	\$2,002.00
58710	Officer B 401K	\$2,047.76	\$1,514.38	\$1,925.00
59410	Ammunition & Expendables	\$1,000.00	\$690.18	\$1,000.00
59540	Police Equipt Maint	\$200.00	\$1,123.43	\$2,600.00
59600	Police Uniforms	\$500.00	\$199.98	\$500.00
59430	Police Computer	\$500.00		\$500.00
59450	Surveillance/electronics	\$500.00	\$499.99	\$800.00
59560	Police Advert			\$0.00
59620	Police Subsc/Dues	\$150.00	\$635.00	\$150.00
59720	Police data card	\$1,100.00	\$334.32	\$0.00

60600	Police Gas	\$5,000.00	\$3,644.69	\$3,000.00
60770	Police Car Repairs (Durango)-2020 Expi	\$700.00		
60771	Police Maint-Durango	\$700.00	\$4.35	
60772	Police Repairs 2018 Explorer	\$700.00	\$22.24	\$50.00
60773	Police Vehicle Maint 2018 Explorer	\$500.00	\$983.12	\$500.00
60780	Police Repairs-(Charger)			\$3,950.00
60781	Police Maint- Charger	\$500.00	\$138.02	\$1,500.00
	grant- equipment		\$23,972.99	\$24,500.00
Total Dist. Expense		\$134,381.61	\$126,926.83	\$161,594.07
General Fund				
Public Works Department		22-23 proposed	21-22 YTD	21-22 budget
52300	PW FICA Tax Expense	\$18,365.00	\$12,917.79	\$16,518.19
52400	PW Health/Dental	\$46,422.16	\$38,926.40	\$46,841.09
52410	PW Retirement	\$29,046.00	\$18,639.24	\$24,507.37
53600	Maint/Repair Supplies	\$1,400.00	\$1,524.76	\$1,400.00
54000	PW Other	\$2,300.00	\$578.15	\$1,000.00
55110	Telephone allowance	\$1,350.00	\$1,587.96	\$900.00
56100	General Maintenance and Repair	\$2,000.00	\$3,600.08	\$1,000.00
56330	EQUIPMENT RENTAL	\$1,500.00	\$462.45	\$300.00
57000	Capital Reserve- PW			\$0.00
59600	Public Works Uniforms	\$2,700.00	\$647.10	\$2,500.00
60100	Public Works Salaries	\$174,013.00	\$132,318.36	\$163,402.68
60120	Harbor Master (Contract)			
60130	Cleaning Contract(move to admin)			
60500	Drainage Maintenance	\$10,000.00	\$14,095.19	\$16,000.00
60510	Contractor Service			\$0.00
60600	Fuel	\$8,700.00	\$7,684.68	\$5,500.00
60700	Vehicle Repair & Maint	\$900.00	\$845.85	\$1,000.00
60710	2014 Truck Maint	\$150.00	\$156.70	\$500.00
60711	2014 truck repair	\$100.00	\$652.80	\$650.00
60720	2005 f350 maint	\$500.00		\$200.00
60721	2005 f350 repair	\$150.00		\$200.00
60730	2012 truck maint	\$200.00	\$79.38	\$200.00
60731	2012 truck repair	\$200.00	\$158.57	\$200.00
60732	2020 F550 maint	\$150.00	\$25.59	\$150.00
60733	2020 F550 repair	\$100.00		\$100.00
60740	gator maint	\$150.00	\$90.00	\$100.00
60741	gator repair	\$500.00		\$100.00
60750	tractor maint	\$50.00	\$2.57	\$50.00
60751	tractor repair	\$3,500.00	\$389.47	\$2,400.00
60752	2020 tractor maint	\$200.00	\$0.00	\$710.00
60753	2020 tractor repair	\$200.00	\$0.00	\$100.00
60760	mower maint	\$125.00		\$125.00

60761	mower repair	\$125.00		\$100.00
60800	Mosquito Control	\$8,500.00	\$2,187.36	\$6,000.00
61020	lawn maint repair/supplies	\$2,900.00	\$2,095.11	\$1,500.00
61100	Safety Supplies	\$2,000.00	\$626.72	\$0.00
61101	Storm Preparedness	\$0.00	\$444.13	
61410	Christmas dec repair/purchase	\$1,000.00	\$28.76	\$500.00
61420	Public Works Equip	\$2,700.00	\$1,774.53	\$1,500.00
61500	PW Capital Outlay	\$30,500.00		
61700	Lou Mac Park Pier	\$250.00		
61710	Dinghy Dock			
61800	TD 2 (cleaning)	\$250.00		
61810	TD 1	\$250.00		
61900	Capital Projects		\$2,186.50	\$10,124.00
61910	Midyette St Dock	\$250.00		
61980	Pumpout	\$250.00		
61990	NCORR Tractor expense			
Total Public Works		\$353,946.16	\$244,726.20	\$306,378.33
General Fund				21-22 proposed
Sanitation				
62100	Contracted Garbage	\$82,000.00	\$63,401.49	\$84,536.66
62200	Tipping Fees	\$25,000.00	\$17,032.58	\$24,000.00
62210	Yard Debris Tipping	\$12,000.00	\$8,093.23	\$12,000.00
62600	Recycling	\$65,000.00	\$49,835.52	\$66,440.00
62610	Yard Debris	\$15,500.00	\$13,935.46	\$15,000.00
Total Sanitation Expense		\$199,500.00	\$152,298.28	\$201,976.66
General Fund				
Transportation & Streets			21-22 YTD	21-22 budget
63000	Powell Sidewalks and Curbs			\$24,500.00
63100	Powell Bill R & M			\$500.00
63110	Powell Bill Salaries			
63200	Powell Paving	\$40,000.00		\$210,000.00
63300	Non Powell Street Lights	\$16,000.00	\$3,777.19	\$16,000.00
63350	Non Powell Solar lights			\$15,451.00
63400	Non Powell Street Signs	\$750.00		\$300.00
Total Transportation & Street Expense		\$56,750.00	\$3,777.19	\$266,751.00
General Fund				
Recreation Department		22-23	21-22 YTD	21-22

10-64-64100	Beach beautification			
64300	Tree Maintenance	\$4,000.00	\$1,604.58	\$3,600.00
64310	tree donations approp			
64400	Parks and Rec			
64500	Lupton Park	\$600.00	\$493.97	\$700.00
64600	Recreation Dept	\$10,400.00	\$1,033.65	\$6,000.00
64610	Electric Boards-Mildred and South	\$1,000.00	\$980.95	\$900.00
64620	South Ave Electric	\$800.00	\$559.19	\$800.00
64630	Rec Park Electric	\$400.00	\$172.52	\$495.00
64640	Lupton electric and	\$435.00	\$152.19	\$435.00
64650	Lou Mac electric and	\$1,500.00	\$828.37	\$1,100.00
64660	Toi Toi (Blue Site)	\$3,000.00	\$2,532.00	\$3,000.00
64700	Dog Park expense	\$1,500.00	\$2,049.08	\$1,325.00
64800	Capital Fund/ TENNIS COURT			
64900	Bike Trail			
Total Recreation Department Exp		\$23,635.00	\$10,406.50	\$18,355.00
General Fund				
Special Appropriations				21-22
65700	OCC WFE	\$17,000.00	\$5,927.70	\$65,300.00
65800	Tourism 50% Heads in Beds	\$17,000.00	\$6,256.65	\$14,000.00
65830	Tourism Electric			
65900	Local Elections-Nov	\$0.00	\$944.00	\$1,900.00
65910	Brochures			
65920	yard sale maps			
65930	tourism donations			
66100	Town Docks Repair			\$250.00
66500	Contingency Fund			
66600	Bicycle & Ped. Trail			
66700	Oriental Artificial Reef			
66800	Waterfront Enhancements			
10-65-71000	Hurricane Florence Debris			
71010	Hurr Dorian Isaias deb removal			
10-65-71100	Hurricane Florence fuel			
10-65-71200	Hurricane Florence-misc			
10-65-71300	Hurricane-Misc			
10-65-71400	Florence recovery supplies			
10-65-71500	Florence-Contractors			
71510	Dorian contractors			
80100	COVID supplies			
80200	Covid contractors			
80300	Covid Police Sal and Bene			
80400	Covid Admin Sala			
80500	Covid PW Sal and Bene			
80600	Covid IT			

80700	Covid Legal			
81000	NC Com Founda- AED purchase			\$1,575.00
10-65-81100	USDA grant-Hodges St Planning	\$55,000.00		
10-65-81200	Neuse Beach project	\$195,450.00		
Total Special Appropriation Expense		\$284,450.00	\$13,128.35	\$83,025.00
Total Expenses		\$1,413,903.00	\$816,062.87	\$1,381,298.10
REV		\$1,413,903.00		\$1,340,930.00
		\$0.00		-\$40,368.10

Revenues			22-23 Proposed	21-22 YTD	21-22 proposed
30100		Water Collections	\$286,000.00	\$215,845.91	\$270,000.00
30110		Late Fees	\$2,500.00	\$2,399.00	\$3,000.00
30130		Re-Read Fee			
30140		reconnect fee	\$1,100.00	\$950.00	\$1,100.00
30200		Water Impact Fee			
30300		Water Service Fee (dep+inst	\$6,200.00	\$5,575.00	\$4,200.00
30310		water bill svc fee (Bank Chg)	\$2,300.00	\$2,068.50	\$1,600.00
30400		Water Tap Fee	\$8,000.00	\$7,575.00	\$8,000.00
30500		Irrigation Meter Fee	\$450.00	\$450.00	\$900.00
30600		Water Interest Rev	\$10.00	\$3.00	\$25.00
30700		NC Sales Tax Refund	\$4,500.00		\$4,500.00
31000		Water Other Income	\$100.00	\$71.82	\$100.00
31100		Water Billing Fee (BRMSD)	\$12,400.00	\$9,492.00	\$12,400.00
31110		Town Water Use			
31500		Water Fund Appropriate			
31510		Depreciation fund approp			
31520		ARP Infrastructure	\$12,535.00	\$143,383.00	
		Total Revenues	\$336,095.00	\$387,813.23	\$305,825.00

Expenses

			22-23 proposed	21-22 actual	21-22 proposed
	50-50-5281	Computer Maintenance	\$150.00	\$150.00	
51410	50-50-5141	internet alarm			
51600	50-50-5160	Printing & Forms	\$950.00	\$837.43	
52210	50-50-5210	Manager Salary	\$9,600.00	\$4,000.00	\$9,600.00
52200	50-50-5220	Admin Salary	\$35,500.00	\$14,791.65	\$35,500.00
52100	50-50-5221	Depreciation	\$3,535.00		
51700	50-50-5282	Software Maint.	\$4,100.00	\$3,752.93	\$4,050.00
52000	50-50-5310	Meetings & Conv.			\$0.00
52010	50-50-5313	Travel/Lodging	\$500.00	\$53.11	\$500.00
51800	50-50-5320	Advertising			

51900	50-50-5340	Cert/Licensure/Ed	\$2,850.00	\$1,628.50	\$2,870.00
	50-50-5341	Plant licenses/Permits	\$2,375.00	\$1,820.00	\$2,375.00
	50-50-5344	Water Svc Fee Exp	\$1,500.00	\$1,122.67	\$1,000.00
	50-50-5380	NC Sales Tax Exp	\$4,000.00	\$3,994.64	\$3,000.00
	50-50-5382	County Sales Tax	\$1,750.00	\$1,681.94	\$1,500.00
53300	50-50-5510	Telephone (land line)	\$1,400.00	\$1,192.17	\$1,400.00
55110	50-50-5511	phone- Drew,	\$450.00		\$450.00
52422	50-50-5512	Telephone (Josh Cell)	\$300.00		\$300.00
55130	50-50-5513	Demetrius phone	\$450.00		\$0.00
	50-50-5514	Daniel-Phone	\$450.00		\$450.00
51300	50-50-5520	Postage	\$200.00	\$192.00	\$200.00
51310	50-50-5521	Postage-Water Bills	\$4,100.00	\$3,680.00	\$4,000.00
52423	50-50-5550	Worker's Comp	\$1,500.00	\$1,331.32	\$2,000.00
52424		General Liability			
52426	50-50-5560	Auto Insurance	\$175.00	\$175.00	\$175.00
52425	50-50-5580	Real & Personal Liability	\$8,700.00	\$8,700.00	\$8,700.00
	50-50-5610	Gen Repair and Maint	\$1,500.00	\$625.00	\$1,500.00
60100	50-50-6010	PW Salaries	\$54,579.00	\$22,741.25	\$54,579.00
		Total Administration	\$140,614.00	\$72,469.61	\$134,149.00

Expense

Water Distribution

22-23 Proposed 21-22 actual YTD 21-22

52500	50-60-5250	Ammonia	\$1,567.00	\$876.40	\$1,566.00
52600	50-60-5260	Chlorine	\$10,800.00	\$10,830.80	\$9,010.00
	50-60-5261	Dechlor	\$2,000.00	\$839.95	\$2,700.00
52700	50-60-5270	Salt	\$45,500.00	\$40,175.45	\$45,500.00
	50-60-5340	Water Tap Expense	\$3,500.00	\$10,212.96	\$8,000.00
	50-60-5350	Office Expense		\$1,241.51	\$300.00
	50-60-5360	Office-Supplies	\$300.00	\$614.64	\$500.00
56320	50-60-5361	Janitorial Supplies	\$100.00		\$100.00
54000	50-60-5400	Misc Exp	\$250.00	\$64.97	\$300.00
55500	50-60-5550	Water Purchase		\$0.00	\$10,000.00
56000	50-60-5600	Water Repair/Maint-Plant	\$0.00	\$145,639.03	\$173,950.00

56010	50-60-5601	Water Repair/Maint-Structu	\$4,500.00	\$1,255.47	\$3,500.00
56100	50-60-5602	Water Repair/Maint- Equipr	\$4,500.00	\$3,021.15	\$4,500.00
56200	50-60-5603	Water Repair/Maint. System	\$12,650.00	\$6,831.20	\$12,650.00
54010	50-60-5610	General Repair & Maint (admin payback)		\$638.57	\$500.00
53000	50-60-5620	Utilities	\$18,000.00	\$11,241.25	\$15,000.00
56300	50-60-5630	Supplies for Inventory	\$1,500.00	\$438.22	\$300.00
56330	50-60-5633	Eq Rental	\$200.00		\$0.00
56500	50-60-5650	Preventive Maint	\$5,500.00	\$3,210.64	\$4,500.00
	50-60-570	New Water Meters	\$2,000.00	\$6,000.00	\$6,000.00
57500	50-60-5750	Envirochem testing	\$9,000.00	\$8,366.45	\$9,000.00
58000	50-60-5800	Plant testing supply	\$6,250.00	\$6,385.84	\$5,250.00
58600	50-60-5860	Water Tank Maint.	\$19,000.00	\$41,387.83	\$41,388.00
53200	50-60-6060	Fuel	\$300.00		\$250.00
53100	50-60-6110	Safety Eq/Gear	\$3,814.00	\$1,984.28	\$10,712.00
	50-60-615	Capital Projects	\$44,000.00		
56350	50-60-6210	Solid Waste Rental	\$250.00	\$209.73	\$200.00
		Total Distribution	\$195,481.00	\$301,466.34	\$365,676.00

Total Expenses	\$336,095.00	\$373,935.95	\$499,825.00
Total Income	\$336,095.00	\$244,430.23	\$305,825.00