



# Town of Oriental

## Proposed Annual Budget

### Fiscal Year 2023-2024

To: Mayor Sally Belangia  
Board of Commissioners

From: Diane H. Miller, Manager and Budget Officer

Date: May 19, 2023

Re: Budget Message 2023-2024

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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 2023-2024 in time for a public hearing scheduled for June 6, 2023. Discussion of fees covering services extended the discussions, along with delays in completion of the audit due to software issues, 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 6, 2023 regular Town Board Meeting. 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, 2023.

The Town of Oriental was faced with average revenue projections from the League of Municipalities in the last fiscal year, moderated by local trends in the submitted budget. (We always say Oriental is unique- and the budget is no different- we have different circumstances, which require us to adjust official predication by our local trends.) We usually used the SOG as a steadfast guide and had always previously adhered to without question. As expected last year, our slightly reduced projections were still outpaced. As 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 booms. The Town has been placed on the Unit Assistance List for its low balance in the Water Fund Reserve and has complied with extra monitoring requirements that come with that.

Again, in the Manager's opinion, the proposed budget is a maintenance budget. We will continue significant contracted services to continue our drainage work progress. This budget is a fiscally responsible effort, delivering required services at rates that cover the actual cost of the services. The past two years had an infusion of federal funds in the form of American Rescue Plan Act (ARPA) deposit of \$274,398. Those funds are ended and nothing from that fund is entered as revenue in this budget.

At the retreat in March of 2023, 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 usually directs our priorities for the upcoming year and targets a few projects each year to increase our provided services or enhance services already provided. This year, the Board is continuing to direct our energy and funding toward maintaining facilities we have. This is where the Board took all recommendations on the budget prepared by the Manager in her capacity as Budget Officer. The rework of our website to become more mobile-friendly were accomplished in the 22-23 budget, as was the restoration of the Sargent Boathouse at Town Dock 2, addition of rock at the end of Wall St on our bulkhead, correction of drainage at John Bond Beach, paving of parts of four (4) roads and a few patches, and more than 2,000 linear feet of drainage ditches cleared. 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 at their retreat. Draining the Powell reserves to pave those roads designated worst by our 2019 street assessment in 2023 will likely push out additional paving without an increase in taxes.

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. Our staff was reduced by one member, following eighteen months of unsuccessful advertising to fill the position. Public Works now operates with five total members, including a working supervisor who is also the Operator in Responsible Charge (ORC) of the Water Plant.

The Board is also awaiting the third 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 has 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 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. The remainder of the funds received in the 22-23 year were designated as "revenue replacement" and used to supplement operating funds for the Town requiring less use of any reserved funds.

Water rates have increase slightly- from \$4.25/1000 gallons to \$4.50/1000 gallons at the lowest usage levels, which should translate to approximately \$15-\$20/year additional on the water portion of the

monthly bill. Flat fees have increased \$1/month for residential customers. In addition, the garbage fee has remained the same, but the recycling charge has been increased from \$4.50/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. Significant discussion were had during the budget process, including raising the tax up to \$.10/\$100 valuation to fund additional roadwork, but the Board ultimately decided not to raise the rate, and instead, reduced contributions to capital reserves and all capital projects, in order to fund a minimal amount of paving. In addition, Bay River Metropolitan Sewer District rates 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 are not covering the cost to the Town. For this reason, our Town has been placed on the Unit Assistance List, and is being monitored by the LGC for the low fund balance in the Water Fund.

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

Water

Residential/commercial ¾" meters

- 0-2000 gal: from \$4.25 to \$4.50/1000,
- 2001-5000 gal: from \$4.50 to \$4.75/1000,
- 5001 gal and over: from \$4.75 to \$4.95/1000.

Commercial under 25,000 gallons \$5.00 to \$5.50,  
Over 25,000 gallons \$5.50 to \$6.50.

- Base rate fee ¾ in meter (residential, irrigation, subtractive): \$16 to \$17/mo
- Base Rate business ¾ in meter: \$20 to \$22/mo.
- Base Rate 2" meter: \$40 to \$45/mo.

- Late Fee: from \$5 to \$15
- Disconnect Fee: \$25 to \$50
- Online payment bank charge \$3.50 to \$4.00 per transaction

Development Fees:

- Change to GMO Map- rezoning \$500 to \$1,000

Watercraft Rack Rental Fee:

- From \$25/qtr (with lock) to \$15/qtr (without lock)

Change to Recycling Fee:

- From \$4.50/bin to \$6.75/bin

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 64% of our operating budget. 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 21-22 budget have been made.

The Sanitation Fund does not currently operate as a standard enterprise fund. It is significantly subsidized by the general fund taxes revenue. The recycling costs approximately \$20,000 in addition to what is collected. That equates to a \$2.25/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 (24-25). We have been spared that expense in 23-24 by virtue of an extension agreement signed in 21-22 for a two year extension on our current contract. The 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. No major projects are slated for the 23-24 year.

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	\$ 1,271,889.98
Water Fund	\$ 343,650.00
Combined 2023-2024 Operating Budget	\$ 1,615,539.98

Without the addition of ARPA funds and expenses, and grant funded USDA project, this budget is based solely on property, Occupancy, and Sales and Use Taxes.. 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 total budget has decreased by \$134,458.02, including an increase in the water fund of \$7,555, and a decrease in the general fund of \$142,013.02.

### **General Fund**

#### **GF Revenues**

Ad Valorem (“according to value”) property taxes should amount to \$532,324.03 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 \$24,728.59. 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 97.6% 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 fifteen (15) new single family residential zoning permits as well as sixteen (16) other improvements 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, 2023 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. Lupton Park renovations and additions to Lou Mac Park have also been accomplished by this dedicated group of volunteers.

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 OSHA standards, 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. In addition, both Officers earned Advanced Law Enforcement Certificates this year, making them both qualified to be Chiefs of Police throughout NC.

### **GF Appropriations**

General Fund appropriations were typically based upon historical data adjusted by trend observations. 2023-2024 General Fund changes/projects:

- Storm water drainage maintenance will be performed by staff with the assistance of a contractor and is expected to continue to be a prime focus.
- Reserve Funding is not included in this budget, but will be appropriated as projects come online.
- Additional Capital Projects are removed from this budget.
- Capital purchases are removed from this budget.

### **Water Fund**

Budgeting for the water fund has few changes. The percentages of employee salary attributed to the Water Fund are reduced so that the GF absorbs more of the administrative costs. 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.

2023-2024 Water Fund projects:

- continuation of meter replacement schedule
- planning for looping cul de sac waterlines and reduce flushing.
- Planning for distribution system replacement
- Planning for EPA required unfunded mandate to catalogue pipe composition from the meter to the structure.

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 8%. 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. Installation of fencing between water plant and neighborhood has been accomplished and the sealing of the plant to the elements has been again pushed out.

In closing, exiting the FY 22-23 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 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. Noting the shift in traditional visitors from sailors to motor boat/recreational fishing visitors has been noted by the Board and acknowledged in their granting of a rezoning to expand a local boatyard facility. The Board worked tirelessly to produce a maintenance budget that includes no new projects, but also no new taxes. 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 satisfactory. The Board conducted a budget retreat on March 3, 2023 and then participated in four additional budget planning sessions, discussing at length additions/deletions to the budget and priorities for the upcoming year. Unfortunately, though advertised on our website, TownDock.net, and our social media, there was very minimal participation from the general public following the budget retreat. 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 2023-291  
FISCAL YEAR 2023-2024**

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, 2023 and ending on June 30, 2024 in accordance with the following schedules:

SCHEDULE A. GENERAL FUND

Administrative Department	\$ 413,008.79
Police Department	134,959.91
Public Works Department	410,331.28
Sanitation	205,160.00
Transportation and Streets	40,000.00
Non-Powell Transportation/Streets	15,500.00
Special Appropriations	<u>52,930.00</u>

**TOTAL GENERAL FUND APPROPRIATIONS    \$ 1,271,889.98**

SCHEDULE B. WATER FUND

Administrative Department	\$ 158,712.40
Distribution & Water Plant	<u>184,937.60</u>

**TOTAL WATER FUND APPROPRIATIONS    \$ 343,650.00**

SECTION 2. ESTIMATED REVENUES. It is estimated that the following revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing appropriations.

SCHEDULE A. GENERAL FUND

Current Year Property Tax	\$530,000.00
Current Year DMV Tax	33,985.00
Prior Year Property Tax	14,000.00
Interest on Taxes	1,000.00
G/F Sales Tax	240,000.00
Federal and State Fuel Tax refund	2,000.00
NC Sales Tax Refund	5,000.00
Franchise Tax	70,000.00

Beer & Wine Tax	4,050.00
Occupancy Tax (Tourism)	13,800.00
Occupancy Tax (Waterfront Enhancement)	23,000.00
Occupancy Tax (Parks and Recreation)	9200.00
Solid Waste Fees	107,000.00
Recycling Fees	75,150.00
Powell Bill Allocation	41,000.00
Police Tickets	f50.00
Police Report	.00
Police Other income	0.00
G/F Other Income	250.00
Dog Park Registration	600.00
Zoning and Permit Fees	4,500.00
Solid Waste Disposal Tax	600.00
G/F Interest Income	2,500.00
FEMA reimbursements	3,750.00
Duke PEV	5000.00
Watercraft Rack Rental	200.00
WFE Appropriated	\$0.00
G/F Appropriated	80,220.98
ARPA reimbursement	\$0.00
NC Community Foundation	5,034.00

**TOTAL GENERAL FUND ESTIMATED REVENUES    \$ 1,271,889.98**  
**SCHEDULE B. WATER FUND**

Water Collections	\$302,000.00
Late Fees	5,000.00
Reread Fees	0
Reconnect Fees	2,000.00
Water Impact Fees	0
Water Service Fees (meter deposit)	5,000.00
Water Billing Service Fees (use of webpay)	4,000.00
Water Tap Fee	7,500.00
Irrigation Meter Fee	\$0.00
Water Fund Interest	800.00
NC Sales Tax Refund	4,500.00
Other Income	150.00
BRMSD Billing Fee	12,700.00

**TOTAL WATER FUND ESTIMATED REVENUES    \$ 343,650.00**

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, 2023, 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 \$247,285,900 property value (\$545,413.97-levy, including additional discoveries), and an estimated rate of collections of 97.6% (\$532,324.03).

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 6th day of June, 2023.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Town Manager, Clerk to the Board

General Fund				
		23-24 proposed	22-23 YTD	22-23 proposed
EXPENDITURES				
ADMINISTRATION				
52100	Town Manager Salary	\$93,800.00	\$74,822.40	\$84,499.20
52111	Merit Compensation	\$16,011.34	\$14,088.67	\$14,941.00
52200	Admin. Asst. Salary	\$85,870.80	\$69,959.15	\$76,344.00
52300	Admin.Fica Tax Expense	\$16,782.39	\$13,340.76	\$15,639.50
52400	Admin Health/Dental	\$41,840.76	\$27,953.08	\$39,490.92
52410	Admin Retirement-Orbitz	\$28,190.02	\$23,192.39	\$24,738.00
52420	Unemployment Ins	\$500.00	\$504.87	
52500	Dues & Subscriptions	\$8,350.00	\$6,897.68	\$5,050.00
51415	Admin Contingency			
52600	Audit Fees	\$18,000.00	\$17,000.00	\$19,000.00
52610	Professional Fees	\$500.00	\$1,500.00	
52700	Legal Fees	\$7,500.00	\$8,800.00	\$4,000.00
52800	Computer/Software	\$2,500.00	\$2,394.98	\$1,800.00
52810	Computer Maint	\$4,000.00	\$3,732.22	\$4,000.00
53000	Planning Board Expense			\$100.00
53010	Zoning/Planning	\$400.00	\$171.17	\$500.00
53100	Meeting/Conv.	\$500.00	\$104.18	\$600.00
53110	Schools/Training	\$750.00	\$695.00	\$0.00
54020	Employee Meals	\$450.00	\$394.22	\$450.00
54030	Employee Travel	\$1,200.00	\$1,356.25	\$500.00
53200	Advertising/Notices	\$750.00	\$652.00	\$500.00
53210	Printing	\$400.00	\$345.07	\$400.00
53400	Schools	\$600.00	\$470.49	\$700.00
53500	Office Equipment	\$5,000.00	\$6,746.08	\$5,030.30
53600	Supplies	\$2,300.00	\$2,429.53	\$2,000.00
53610	Supplies- Janitorial+cleaning	\$2,000.00	\$1,519.91	\$5,000.00
53700	Capital Outlay-Equip			
53800	NC Sales Tax Expenses	\$3,600.00	\$2,444.17	\$3,000.00
10-50-53810	Sales tax on prepared food			
53820	County Sales Tax	\$1,400.00	\$1,029.75	\$1,300.00
54000	G/F Other	\$3,829.48	\$3,395.85	\$3,590.31
54010	Bank Service Charges	\$4,000.00	\$3,588.56	\$3,500.00
54040	Mowing	\$100.00	\$7.85	\$200.00
54050	Retreat	\$600.00	\$702.64	\$500.00
54060	Generator- Town Hall	\$150.00	\$148.44	
54100	Town Board Schooling	\$200.00		\$200.00
54500	Pamlico Co Tax Billing	\$11,500.00	\$10,603.12	\$12,000.00
54510	Pamlico Co DMV billing	\$975.00	\$921.17	\$950.00
55100	Telephone	\$1,900.00	\$2,258.24	\$2,400.00
55110	Expense Reimbursement (Diane)			
55200	Postage	\$400.00	\$227.10	\$500.00



59540	Police Equipt Maint	\$500.00	\$561.32	\$200.00
59600	Police Uniforms	\$500.00	\$232.95	\$500.00
59430	Police Computer	\$300.00		\$500.00
59450	Surveillance/electronics	\$250.00	\$104.25	\$500.00
59560	Police Advert	\$75.00		
59620	Police Subsc/Dues	\$400.00		\$150.00
59720	Police data card	\$950.00	\$761.00	\$1,100.00
60600	Police Gas	\$5,000.00	\$3,871.27	\$5,000.00
60770	2020 Explorer Maint	\$250.00	\$65.93	\$700.00
60771	2020 Explorer Repair	\$650.00	\$656.20	\$700.00
60772	Police Repairs 2018 Explorer	\$700.00		\$700.00
60773	Police Vehicle Maint 2018 Explore	\$500.00	\$1,216.76	\$500.00
60780	Police Repairs-(Charger)			
60781	Police Maint- Charger		\$29.97	\$500.00
	grant- equipment			
<b>Total Dist. Expense</b>		<b>\$134,959.91</b>	<b>\$114,901.91</b>	<b>\$141,483.21</b>
General Fund				
Public Works Department			22-23 YTD	22-23 proposed
52300	PW FICA Tax Expense	\$17,834.17	\$14,622.62	\$16,066.35
52400	PW Health/Dental	\$45,074.64	\$39,513.52	\$43,064.16
52410	PW Retirement	\$29,956.74	\$23,128.73	\$25,412.13
53600	Maint/Repair Supplies	\$1,400.00	\$866.14	\$1,400.00
54000	PW Other	\$2,200.00	\$1,692.72	\$2,300.00
55110	Telephone allowance	\$1,350.00	\$2,273.65	\$1,350.00
56100	General Maintenance and Repair	\$2,000.00	\$1,015.96	\$2,000.00
56330	EQUIPMENT RENTAL	\$1,500.00	\$668.12	\$1,500.00
57000	Capital Reserve- PW			\$26,603.52
59600	Public Works Uniforms	\$2,700.00	-\$54.79	\$2,700.00
60100	Public Works Salaries	\$176,293.52	\$160,674.64	\$157,938.60
60110	Hurricane		\$10.24	
60120	Harbor Master (Contract)			
60130	Cleaning Contract(move to admin)			
60500	Drainage Maintenance	\$14,000.00	\$3,818.31	\$27,926.80
60510	Contractor Service	\$14,000.00		
60600	Fuel	\$8,700.00	\$7,446.33	\$8,700.00
60700	Vehicle Repair & Maint	\$750.00	\$432.13	\$900.00
60710	2014 Truck Maint	\$300.00		\$150.00
60711	2014 truck repair	\$200.00		\$100.00
60720	2005 f350 maint	\$500.00		\$500.00
60721	2005 f350 repair	\$150.00		\$150.00

60730	2012 truck maint	\$200.00	\$111.09	\$200.00
60731	2012 truck repair	\$350.00	\$528.20	\$200.00
60732	2020 F550 maint	\$300.00	\$122.53	\$150.00
60733	2020 F550 repair	\$150.00	\$134.38	\$100.00
60740	gator maint	\$150.00	\$54.66	\$150.00
60741	gator repair	\$500.00		\$500.00
60750	tractor maint	\$50.00	\$17.99	\$50.00
60751	tractor repair	\$3,500.00	\$465.59	\$3,500.00
60752	2020 tractor maint	\$500.00	\$535.29	\$200.00
60753	2020 tractor repair	\$500.00	\$438.34	\$200.00
60760	mower maint	\$250.00	\$247.24	\$125.00
60761	mower repair	\$125.00		\$125.00
60800	Mosquito Control	\$8,500.00	\$5,607.13	\$8,500.00
61020	lawn maint repair/supplies	\$2,900.00	\$995.25	\$2,900.00
61100	Safety Supplies	\$1,500.00	\$1,298.58	\$2,000.00
61101	Storm Preparedness	\$64,247.21	\$3,584.17	\$3,600.00
61410	Christmas dec repair/purchase	\$1,000.00	\$1,285.57	\$1,000.00
61420	Public Works Equip	\$2,700.00	\$2,607.57	\$2,700.00
61500	PW Capital Outlay			
61700	Lou Mac Park Pier			\$250.00
61710	Dinghy Dock			
61800	TD 2		\$69.01	\$250.00
61810	TD 1			\$250.00
61900	Capital Projects			
61910	Midyette St Dock		\$251.65	\$250.00
61980	Pumpout		\$70.55	\$250.00
64300	Tree Maintenance	\$4,000.00		
61990	NCORR Tractor expense			
<b>Total Public Works</b>		<b>\$410,331.28</b>	<b>\$274,533.11</b>	<b>\$346,211.56</b>
General Fund				
Sanitation				
62100	Contracted Garbage	\$85,510.00	\$64,651.23	\$82,000.00
62200	Tipping Fees	\$25,150.00	\$17,481.45	\$25,000.00
62210	Yard Debris Tipping	\$11,000.00	\$7,151.87	\$12,000.00
62600	Recycling	\$64,900.00	\$47,839.68	\$65,000.00
62610	Yard Debris	\$18,600.00	\$14,600.08	\$15,500.00
<b>Total Sanitation Expense</b>		<b>\$205,160.00</b>	<b>\$151,724.31</b>	<b>\$199,500.00</b>
General Fund				

Transportation & Streets				
63000	Powell Sidewalks and Curbs		\$88.20	
63100	Powell Bill R & M			
63110	Powell Bill Salaries			
63200	Powell Paving	\$40,000.00	\$24,111.61	\$40,000.00
63300	Non Powell Street Lights	\$14,500.00	\$9,928.32	\$16,000.00
63350	Non Powell Solar lights			
63400	Non Powell Street Signs	\$1,000.00	\$4,431.16	\$750.00
<b>Total Transportation &amp; Street Expense</b>		<b>\$55,500.00</b>	<b>\$38,559.29</b>	<b>\$56,750.00</b>
General Fund				
Recreation Department-from OCC tax				22-23 proposed
10-64-64100	Beach beautification			
64300	Tree Maintenance		\$3,197.00	\$4,500.00
64310	tree donations approp			
64400	Parks and Rec (Lou Mac)			
64500	Lupton Park		\$161.57	\$600.00
64600	Recreation Dept( Rec Park)		\$711.93	\$10,400.00
64610	Electric Boards-Mildred and South		\$1,232.50	\$1,000.00
64620	South Ave Electric		\$914.31	
64630	Rec Park Electric		\$329.72	\$400.00
64640	Lupton electric and		\$271.14	\$435.00
64650	Lou Mac electric and		\$983.29	\$1,500.00
64660	Toi-Toi (Blue Site)		\$1,669.00	\$3,000.00
64700	Dog Park expense		\$1,269.21	\$1,500.00
64800	Capital Fund/ TENNIS COURT			
64900	Bike Trail			
<b>Total Recreation Department Exp</b>		<b>\$0.00</b>	<b>\$10,739.67</b>	<b>\$23,335.00</b>
General Fund				
Special Appropriations		23-24 proposed	22-23 YTD	22-23 proposed
64600	OCC Parks and Recreation	\$9,200.00		
65700	OCC WFE	\$23,000.00	\$89,825.42	\$92,400.00
65800	Tourism 50% Heads in Beds	\$13,800.00	\$9,437.50	\$17,000.00
65830	Tourism Electric			
65900	Local Elections-Nov	\$1,000.00		
65910	Brochures	\$0.00		
65920	yard sale maps	\$0.00		
65930	tourism donations	\$0.00		

66100	Town Docks Repair	\$0.00		
66500	Contingency Fund	\$0.00		
66600	Bicycle & Ped. Trail	\$0.00		
66700	Oriental Artificial Reef	\$0.00		
66800	Waterfront Enhancements	\$0.00		
10-65-71000	Hurricane Florence Debris	\$0.00		
71010	Hurr Dorian Isaias deb removal	\$0.00		
10-65-71100	Hurricane Florence fuel	\$0.00		
10-65-71200	Hurricane Florence-misc	\$0.00		
10-65-71300	Hurricane-Misc	\$0.00		
10-65-71400	Florence recovery supplies	\$0.00		
10-65-71500	Florence-Contractors	\$0.00		
71510	Dorian contractors	\$0.00		
80100	COVID supplies	\$0.00		
80200	Covid contractors	\$0.00		
80300	Covid Police Sal and Bene	\$0.00		
80400	Covid Admin Sala	\$0.00		
80500	Covid PW Sal and Bene	\$0.00		
80600	Covid IT	\$0.00		
80700	Covid Legal	\$0.00		
81000	NC Com Foun.- AED purch/train	\$5,034.00	\$6,012.00	\$11,046.00
81100	USDA Grant Hodges St	\$0.00		\$55,000.00
81105	Library contribution	\$896.00		
81200	Neuse Beach Drain project	\$0.00	\$205,474.33	\$205,535.00
<b>Total Special Appropriation Expense</b>		<b>\$52,930.00</b>	<b>\$310,749.25</b>	<b>\$380,981.00</b>
<b>Total Expenses</b>		<b>\$1,271,889.98</b>	<b>\$1,237,101.41</b>	<b>\$1,511,134.00</b>
<b>REV</b>		<b>\$1,271,889.98</b>		
diff 5/11		\$0.00		
		\$.01=\$24,785		

General Fund				
		23-24 Proposed	22-23 YTD	22-23 Projected
<b>REVENUES</b>				
30100	Current Yr Property Tx	\$530,000.00	\$510,443.58	\$518,790.00
30110	Current year DMV Tax	\$33,985.00	\$24,450.91	\$28,000.00
30200	Prior Yr Property Tx	\$14,000.00	\$18,421.98	\$12,000.00
30300	Interest on Property Tx	\$1,000.00	\$1,529.42	\$2,800.00
30410	Tennis Court Grant/donations			
30420	Beach donations			
30600	Parks and Rec donations			
30700	NC Sales Tax Refund	\$5,000.00		
31000	Sales and Use Tax	\$240,000.00	\$176,764.04	\$212,688.00
31500	Fed & State Gas Refund	\$2,000.00	\$125.90	\$2,000.00
31600	Solid Waste Disp Tax	\$600.00	\$365.94	\$600.00
32100	Franchise Tax-Elect,Phon	\$70,000.00	\$36,037.21	\$39,900.00
32200	Beer & Wine Tax	\$4,050.00		\$4,050.00
32600	Occupancy Tax-Heads on B	\$13,800.00	\$18,316.51	\$17,000.00
32700	OCC Tax- WFE	\$23,000.00	\$18,316.47	\$17,000.00
320705	OCC-Parks and Rec	\$9,200.00		
32710	Watercraft rack rental	\$200.00	\$180.00	\$300.00
32800	Solid Waste Fees	\$107,000.00	\$91,284.56	\$105,000.00
32810	Recycling	\$75,150.00	\$34,775.50	\$52,560.00
33000	NCORR grant reimburseme	\$0.00		
33200	Powell Bill Allocation	\$41,000.00	\$42,133.95	\$41,275.00
33500	Dog Park Registration	\$600.00	\$1,005.00	\$650.00
33700	Tree Board Donations	\$0.00	\$500.00	\$500.00
33710	Tree Board Donations App	\$0.00		
34000	G/F Interest Income	\$2,500.00	\$5,588.69	\$50.00
34010	WalMart Donation	\$0.00		
34020	Mowing Income			
34100	Powell Bill Interest Income	\$0.00	\$1,299.49	\$50.00
34200	Tourism Revenue			
34900	Lou Mac Pier-CAMA Grant	\$0.00		
35200	G/F Admin.Fee fr W&S			
35300	G/F Other Income	\$250.00	\$291.55	\$200.00
35310	Other Income-Reimburs (Ins)			
35320	FEMA reimbursements	\$3,750.00	\$19,807.79	
35350	Police Other income	\$0.00	\$0.00	\$25.00
35360	Police Tickets	\$50.00	\$50.00	\$25.00
35370	Police Reports	\$0.00	\$9.00	\$25.00
35400	Zoning & Permit Fees	\$4,500.00	\$6,680.00	\$6,000.00
35600	OCC Tax WtrFront Bal Approp			
35900	Powell Funds Approp	\$0.00		
36100	Tourism (Heads) Approp			
36200	Tourism WFE Appropriated			\$134,035.00
36300	CAMA grant- restrooms	\$0.00		
36310	CAMA grant-pumpout	\$0.00		
36500	W Creek Match			



37000	COVID CARES reimbursem	\$0.00		
37100	NC Community Found Gra	\$5,034.00	\$11,046.00	\$11,046.00
35710	Town Hall Loan	\$0.00		
36000	G/F Bal.Appropriated	\$80,220.98		\$132,415.00
36400	Duke PEV	\$5,000.00		
38000	GCC Police Grant	\$0.00		
39000	ARPA reimbursement-	\$0.00	\$102,465.00	\$102,465.00
	USDA Hodges St			\$55,000.00
<b>Total Revenue</b>		<b>\$1,271,889.98</b>	<b>\$1,121,888.49</b>	<b>\$1,496,449.00</b>

Expenses \$1,271,889.98

difference \$0.00

\$80,220.98

	23-24 Proposed	22-23 YTD	22-23 Budget	21-22 YTD	21-22 proposed
Water Collections	\$302,000.00	\$270,185.22	\$286,000.00	\$292,846.88	\$270,000.00
Late Fees	\$5,000.00	\$2,305.00	\$2,500.00	\$2,894.00	\$3,000.00
Re-Read Fee					
reconnect fee	\$2,000.00	\$1,500.00	\$1,100.00	\$1,300.00	\$1,100.00
Water Impact Fee					
Transfer from ARPA fund				\$137,199.25	
Water Service Fee (dep+install)	\$5,000.00	\$5,090.00	\$6,200.00	\$10,275.00	\$4,200.00
water bill svc fee (Bank Chg)	\$4,000.00	\$2,593.00	\$2,300.00	\$2,555.00	\$1,600.00
Water Tap Fee	\$7,500.00	\$9,575.00	\$8,000.00	\$14,575.00	\$8,000.00
Irrigation Meter Fee			\$450.00	\$450.00	\$900.00
Water Interest Rev	\$800.00	\$1,111.18	\$10.00	\$98.08	\$25.00
NC Sales Tax Refund	\$4,500.00		\$4,500.00	\$6,877.76	\$4,500.00
Water Other Income	\$150.00	\$150.00	\$100.00	\$71.82	\$100.00
Water Billing Fee (BRMSD)	\$12,700.00	\$8,557.50	\$12,400.00	\$12,679.50	\$12,400.00
Town Water Use					
Water Fund Appropriate					
Depreciation fund approp					
ARP Infrastructure		\$12,535.00	\$12,535.00		
<b>Total Revenues</b>	<b>\$343,650.00</b>	<b>\$313,601.90</b>	<b>\$336,095.00</b>	<b>\$481,822.29</b>	<b>\$305,825.00</b>

	23-24 Proposed	22-23 YTD	22-23 Budget	21-22 actual	21-22 proposed
50-50-5281 Computer Maintenance	\$175.00		\$150.00	\$225.00	
50-50-5141 internet alarm				\$199.99	
50-50-5160 Printing & Forms	\$950.00	\$739.76	\$950.00	\$1,119.65	
50-50-5210 Manager Salary	\$5,000.00	\$4,800.00	\$9,600.00	\$8,800.00	\$9,600.00
50-50-5220 Admin Salary	\$39,706.80	\$17,749.98	\$35,500.00	\$32,541.63	\$35,500.00
50-50-5221 Depreciation	\$16,287.72		\$39,035.00		
52410 Retirement Expense				\$6,851.00	
52810 Computer Maintenance					
50-50-5282 Software Maint.	\$4,100.00	\$3,535.87	\$4,100.00	\$4,117.17	\$4,050.00

50-50-5310	Meetings & Conv.					\$0.00
50-50-5313	Travel/Lodging	\$500.00	\$348.33	\$500.00	\$53.11	\$500.00
50-50-5320	Advertising					
50-50-5340	Cert/Licensure/Ed	\$2,870.00	\$1,847.00	\$2,850.00	\$1,628.50	\$2,870.00
50-50-5341	Plant licenses/Permits	\$2,500.00	\$1,889.38	\$2,375.00	\$1,820.00	\$2,375.00
50-50-5349	Water Svc Fee Exp	\$2,500.00	\$2,370.27	\$1,500.00	\$1,828.77	\$1,000.00
50-50-5380	NC Sales Tax Exp	\$4,500.00	\$4,751.38	\$4,000.00	\$7,808.67	\$3,000.00
50-50-5382	County Sales Tax	\$2,500.00	\$2,000.63	\$1,750.00	\$3,287.82	\$1,500.00
54000	PW Other		\$40.89			
50-50-5510	Telephone (land line)	\$1,440.00	\$1,085.25	\$1,400.00	\$1,425.36	\$1,400.00
50-50-5511	phone- Drew,	\$450.00		\$450.00	\$450.00	\$450.00
50-50-5512	Telephone (Josh Cell)	\$300.00		\$300.00	\$300.00	\$300.00
50-50-5513	phone-Demetrius	\$450.00		\$450.00		\$0.00
50-50-5514	Daniel-Phone	\$450.00		\$450.00	\$450.00	\$450.00
50-50-5520	Postage	\$200.00	\$141.55	\$200.00	\$272.00	\$200.00
50-50-5521	Postage-Water Bills	\$4,100.00	\$4,120.36	\$4,100.00	\$4,012.95	\$4,000.00
50-50-5550	Worker's Comp	\$2,500.00	\$1,964.12	\$1,500.00	\$1,331.32	\$2,000.00
	General Liability					
50-50-5560	Auto Insurance	\$200.00	\$175.00	\$175.00	\$175.00	\$175.00
50-50-5580	Real & Personal Liability	\$8,700.00	\$8,700.00	\$8,700.00	\$8,700.00	\$8,700.00
50-50-5610	Gen Repair and Maint	\$1,500.00	\$750.00	\$1,500.00	\$1,375.00	\$1,500.00
50-50-6010	PW Salaries	\$56,832.88	\$27,289.50	\$54,579.00	\$62,974.92	\$54,579.00
	<b>Total Administration</b>	<b>\$158,712.40</b>	<b>\$84,299.27</b>	<b>\$176,114.00</b>	<b>\$151,747.86</b>	<b>\$134,149.00</b>

		23-24 Proposed	22-23 YTD	22-23 Budget	21-22 actual	21-22
50-60-5250	Ammonia	\$2,000.00	\$1,750.55	\$1,567.00	\$876.40	\$1,566.00
50-60-5260	Chlorine	\$15,200.00	\$12,978.71	\$10,800.00	\$13,757.57	\$9,010.00
50-60-5261	Dechlor	\$2,000.00	\$1,774.05	\$2,000.00	\$839.95	\$2,700.00
50-60-5270	Salt	\$58,000.00	\$44,226.44	\$45,500.00	\$18,398.43	\$45,500.00
50-60-5340	Water Tap Expense	\$10,000.00	\$18,601.16	\$3,500.00	\$20,940.51	\$8,000.00
50-60-5350	Office Expense	\$75.00	\$250.00		\$1,291.51	\$300.00
50-60-5360	Office-Supplies	\$400.00	\$380.78	\$300.00	\$865.49	\$500.00

50-60-5360	Janitorial Supplies	\$100.00		\$100.00		\$100.00
50-60-5400	Misc Exp	\$250.00	\$42.70	\$250.00	\$109.31	\$300.00
50-60-5550	Water Purchase	\$0.00				\$10,000.00
50-60-5600	Water Repair/Maint-Plant	\$3,750.00			\$126,419.56	\$173,950.00
50-60-5601	Water Repair/Maint-Structure	\$4,000.00	\$178.98	\$4,500.00	\$2,092.28	\$3,500.00
50-60-5602	Water Repair/Maint- Equipment	\$5,000.00	\$3,367.34	\$4,500.00	\$12,939.36	\$4,500.00
50-60-5603	Water Repair/Maint. System	\$12,650.00	\$10,748.30	\$12,650.00	\$22,933.44	\$12,650.00
50-60-5610	General Repair & Maint (admin payback)				\$645.56	\$500.00
50-60-5620	Utilities	\$18,000.00	\$11,757.65	\$18,000.00	\$19,123.97	\$15,000.00
50-60-5630	Supplies for Inventory	\$1,500.00		\$1,500.00	\$438.22	\$300.00
50-60-5633	Eq Rental	\$200.00		\$200.00		\$0.00
50-60-5650	Preventive Maint	\$6,500.00	\$4,151.14	\$5,500.00	\$3,504.12	\$4,500.00
50-60-5700	New Water Meters	\$6,000.00	\$1,987.81	\$2,000.00	\$6,000.00	\$6,000.00
50-60-5750	Envirochem testing	\$10,500.00	\$9,773.11	\$9,000.00	\$9,627.90	\$9,000.00
50-60-5800	Plant testing supply	\$7,500.00	\$5,467.32	\$6,250.00	\$7,022.95	\$5,250.00
50-60-5860	Water Tank Maint.	\$19,000.00	\$18,887.83	\$19,000.00	\$41,387.83	\$41,388.00
50-60-6060	Fuel	\$300.00		\$300.00		\$250.00
50-60-6110	Safety Eq/Gear	\$1,762.60	\$1,847.12	\$3,814.00	\$1,984.28	\$10,712.00
50-60-6150	Capital Reserve	\$0.00				
50-60-6150	Capital Projects	\$0.00	\$2,856.88	\$8,500.00		
50-60-6210	Solid Waste Rental	\$250.00	\$69.91	\$250.00	\$279.64	\$200.00
	<b>Total Distribution</b>	<b>\$184,937.60</b>	<b>\$151,097.78</b>	<b>\$159,981.00</b>	<b>\$311,478.28</b>	<b>\$365,676.00</b>

<b>Total Expenses</b>	<b>\$343,650.00</b>	<b>\$235,397.05</b>	<b>\$336,095.00</b>	<b>\$463,226.14</b>	<b>\$499,825.00</b>
<b>Total Income</b>	<b>\$343,650.00</b>	<b>\$313,601.90</b>	<b>\$336,095.00</b>	<b>\$481,822.29</b>	<b>\$305,825.00</b>
<b>Net</b>	<b>\$0.00</b>	<b>\$78,204.85</b>	<b>0</b>	<b>\$18,596.15</b>	<b>-\$194,000.00</b>