



**ANNUAL BUDGET
FOR THE FISCAL YEAR
JULY 1, 2021- JUNE 30, 2022**



The Honorable Earnell Brown, Mayor

Town Council

Ashley Hodges, Mayor Pro-Tem

Quentin Jackson, Councilman

Jerry Mimlitsch, Councilman

Frank Norman, III, Councilman

Pamela Hurdle, Town Manager (Budget Officer)

Olga Simpson, Town Clerk

Benjamin Gallop, Town Attorney

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Town History

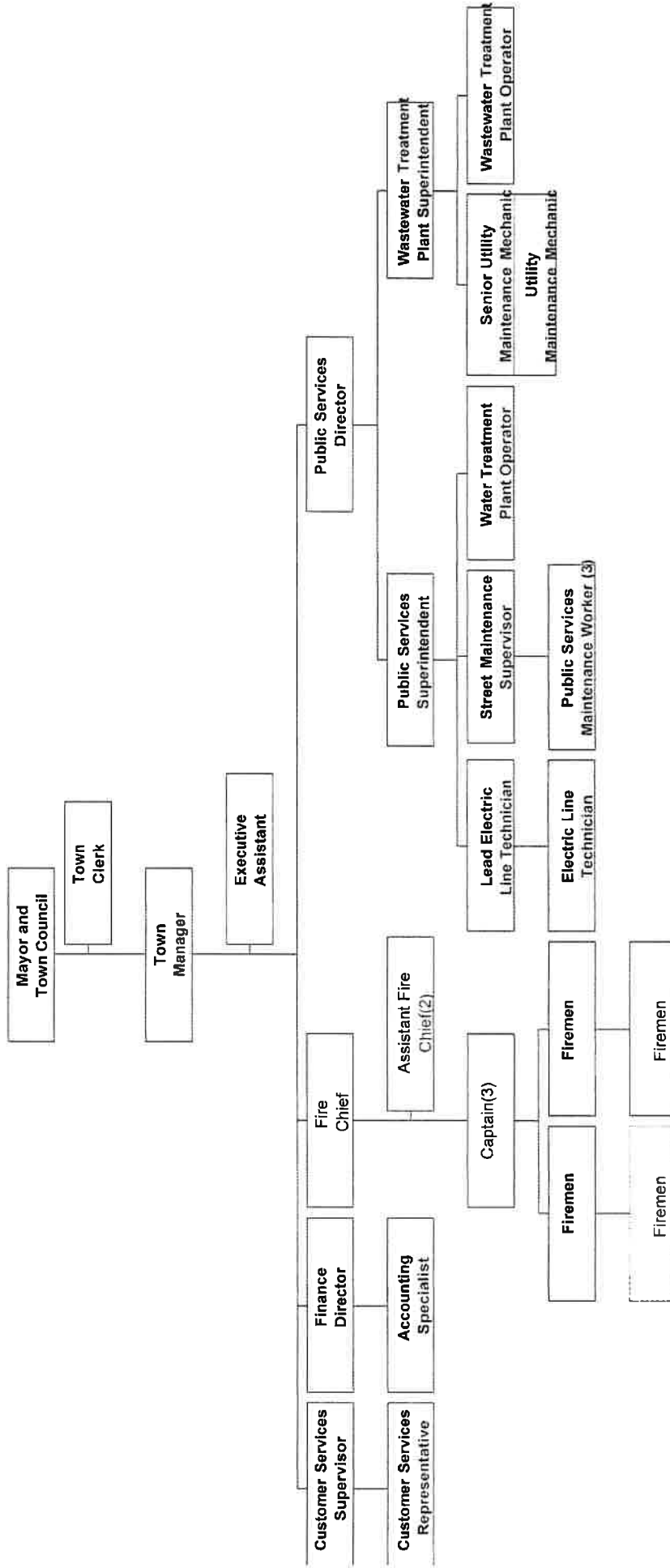
The Town of Hertford was established in 1758 and is North Carolina's seventh oldest town. The county seat of Perquimans County and located on the beautiful Perquimans River, Hertford is home to a year-round population of approximately 2,300 citizens. Hertford operates as a Council-Manager form of government where the Manager is responsible for the day-to-day operations of the Town and supervises the employees of the Town. The Town Council is made up of four Councilmen and Mayor and they are responsible for creating the policies of the Town.



Mission Statement

To grow Hertford into a first-class community to live, work, play, and visit through an increased economic opportunity for residents and businesses, improved housing, more accessible youth programs, and more affordable cost of living.

Town of Hertford
Organizational Chart
2021



The Budget Process

In accordance with the Local Government Budget and Fiscal Control Act (LGBFCA), the budget document for the fiscal year ending June 30, 2022, meets the balanced budget and inclusiveness requirements. The inclusiveness requirement means the Town may only spend sums of money that have been budgeted [G.S. 159-8(a)]. The balanced budget requirement means that any budget ordinance, project ordinance, financial plan, or internal service fund must balance. General Statute 159-8(a) defines a balanced budget as "the sum of estimated net revenues and appropriated fund balances is equal to the appropriations." A final legal limit on this budget document is G.S. 159-15, addressing a local government's ability to set a property tax levy and the regulations regarding that levy. Whether this budget is used primarily as a planning vehicle or as a means of reaching political agreement about budgetary policies, this document adheres to the three legal limits listed above and follows a process provided by the LGBFCA. There are three general stages of budget preparation and enactment including (1) departmental formulation of expenditure requests and revenue estimates, (2) preparation of a recommended budget document by the budget officer, and (3) review and enactment of the annual budget ordinance by the respective governing body. At the start of the budgeting process, it is common for the budget officer to produce a budget calendar, detailing the dates by which each stage in the annual budget process is to be completed. The LGBFCA requires mandatory dates at which certain processes must be completed [G.S. 159-10-13]. Departmental requests must be submitted to the budget officer. A recommended budget must be given to the governing body no later than June 1, and the governing body must enact the budget ordinance at the start of the fiscal year, July 1.

Upon submission of the annual budget document, the governing body must schedule a public hearing, detailing that a budget has been submitted and that copies are available for public inspection [G.S. 159-12(b)]. The notice will provide the time, date, and place of the budget hearing. The Town of Hertford strives to provide ample time between notice and the hearing date to provide the public an opportunity to attend the hearing. These strong public participation practices will improve the Town's responsiveness and accountability. Several legal provisions apply to the governing body review and adoption of the Budget Ordinance. First, ten days must elapse between submission of the budget and adoption of the Budget Ordinance [G.S. 159-13(a)]. Also, the governing body may conduct its review in both special and regular meetings. Open meetings laws (see G.S. 143-318.12) apply to the aforementioned situations, each board member must be notified of said meetings, and only budget matter may be discussed during said meetings (G.S. 159-17). There is no provision allowing for closed sessions for the local budget process. Another process in budget preparation and enactment is amending the budget.

A budget may need to be amended because revenue forecasts are developed months in advance of the fiscal year, these revenue collections may deviate, and expenditures and emergencies may arise requiring extra funding. A policy should specify the exact circumstances under which the legislative body may amend the budget. Most budget amendments follow the same deliberative process: The Manager first proposes a package of amendments and the full Council then considers and acts upon the proposal. Finally, the budget is enacted upon official adoption of the Budget Ordinance, not later than July 1st. If the budget is not adopted, then G.S. 159-16 requires that an interim budget be adopted. The purpose of an interim budget is to ensure normal operations continue without any changes in program funding. Upon adoption of the Budget Ordinance, G.S. 159-13(d) requires the budget be entered into governing body's minutes within five days of adoption.

EARNELL BROWN
MAYOR

PAMELA W. HURDLE
TOWN MANAGER

OLGA SIMPSON
TOWN CLERK

**BENJAMIN M.
GALLOP**
TOWN ATTORNEY



TOWN COUNCIL

ASHLEY HODGES 5
MA PRO TEM

QUENTIN JACKSON

FRANK NORMAN

JERRY MIMLITSCH

Budget Message

Mayor and Town Council:

It is my pleasure to present to you the Fiscal Year (FY) 2021-2022 Operating Budget for the Town of Hertford, North Carolina. I am confident that this budget advances your strategic priorities in a fiscally responsible and balanced manner while continuing to recognize the economic uncertainties that remain as a result of the COVID-19 pandemic and other government assistance. This budget has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act.

A public hearing on the recommended budget was held on March 25, 2021, at 6:00 pm. located at the Town of Hertford's Community Center. Copies of the recommended budget is available for public inspection and review at the Town of Hertford's Clerk Office. Additionally, the public can review the recommended budget online at the Town's website located at www.townofhertfordnc.com.

While the budget adoption occurs annually, the budget process is continuous as we all monitor performance, spending, and review priorities. Unlike previous recessions, which affected Town revenues for one or two fiscal years and could be addressed by short-term measures, the recovery from COVID-19 is projected to be gradual. This recovery requires that we make adjustments to our programs, rates and limit new expenditures for the projected future.

The following message summarizes and highlights the significant elements of the Recommended Budget, particularly, in those areas where there are notable changes from the FY 2021-2022 Adopted Budget.

Budget Highlights

- Policing for the Town of Hertford.
- Installation of electric smart meters.
- Tax Rate remains \$0.55.5 per \$100 of valuation.
- Water and Sewer Fees – rate increase.
- Infrastructure for Water and Wastewater.

The FY 2021-2022 budget total is \$7,144,212.67, which includes the General Fund, water, sewer, electric, stormwater, and other infrastructure investments to keep the town running smoothly. These funds are earmarked for one-time capital purchases. A healthy fund balance is needed in case of emergencies and unexpected expenditures. This budget aims to start rebuilding a healthy fund balance.

The Fiscal Year 2021-2022 Budget reflects a pause in initiating new major projects as the Town continues work on several key initiatives already underway or prioritized in prior years. Budget requests, for this year, are predominantly focused on four areas:

1. Repairing/replacing critical infrastructure.
2. Installation of electric smart meters.
3. Ensuring the appropriate capacity (operational resources and equipment), to serve our community.
4. Rigid monitoring of expenditures to rebuild fund balance.

Many of the budget items requested in the Fiscal Year 2021-2022 budget relate to the care and upkeep of existing capital assets (including the equipment needed to perform those duties) and modest expenditure requests to enhance customer service and workforce productivity. Some recommendations promote continued attention to strategic planning and decision-making - both for daily operations and capital investment planning.

Departments were encouraged to concentrate on essential needs related to core business functions and responsibilities instead of expanded programming or new activities not aligned with current base budget expectations or contributing to long-range operations or planning. Personnel requests were further scrutinized to substantiate the need for additional staffing. This approach aligns with the desire to program available resources to the larger capital initiatives underway.

Base budgets continue to be recalibrated to the levels matching the established goals and objectives approved by Town Council. Department budgets were combined with recommended appropriations and allocations on behalf of the town for operational and capital items.

Pamela W. Hurdle

Pamela W. Hurdle, Town Manager

2021-2022 BUDGET ORDINANCE

BE IT ORDAINED by the Governing Board of the Town of Hertford, North Carolina:

SECTION 1: It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2021, and ending June 30, 2022:

Ad Valorem Taxes	\$713,162.00
State Shared Revenues	\$735,419.00
Investment Earnings	\$500.00
Sales & Services	\$425,200.00
Grant Revenues	\$29,000.00
Payments From Other Funds	\$96,855.00
Miscellaneous	\$64,516.00
Fund Balance	<u>\$0.00</u>
	\$2,064,652.00

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, 2021, and ending June 30, 2022:

Governing Body	\$177,997.00
Administration Department	\$295,648.00
Law Enforcement	\$350,000.00
Fire Department	\$138,262.00
Street Department	\$509,387.00
Sanitation Department	\$143,000.00
Support	\$175,225.00
Cemetery Department	\$65,000.00
DMV-License Plate Agency	\$31,218.00
Planning/Main Street Department	\$178,915.00
Contingency	<u>\$0.00</u>
	\$2,064,652.00

SECTION 3: It is estimated that the following revenues will be available in the Water and Sewer Fund for the Fiscal Year beginning July 1, 2021, and ending June 30, 2022:

Charges for Services	\$1,874,220.67
Tap Fees	\$1,000.00
Interest Earned	\$0.00
Grant Revenue	\$0.00
Winfall Charges	\$90,000.00
Miscellaneous	\$4,300.00
Fund Balance	<u>\$0.00</u>
	\$1,969,520.67

SECTION 4: The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the Water and Sewer Utilities for the Fiscal Year beginning July 1, 2021, and ending June 30, 2022:

Water Department	\$757,920.89
Wastewater Collection Department	\$324,450.89
Wastewater Treatment Department	<u>\$887,148.89</u>
	\$1,969,520.67

SECTION 5: It is estimated that the following revenues will be available in the Electric Fund for the Fiscal Year beginning July 1, 2021, and ending June 30, 2022:

Charges for Services	\$2,803,830.00
Connect/Disconnect Fees	\$40,000.00
Other Operating Fees	\$266,210.00
Fund Balance Appropriated	<u>\$0.00</u>
	\$3,110,040.00

SECTION 6: The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the Fiscal Year beginning July 1, 2021, and ending June 30, 2022:

Administration	\$521,134.00
Cost of Power	\$2,003,570.00
Electric Operations	\$293,446.00
Loans	\$19,400.00
Non-Departmental	\$267,490.00
Contingency	<u>\$5,000.00</u>
	\$3,110,040.00

SECTION 7: There is hereby levied a tax at the rate of fifty-five and a half of cents (\$0.555) per one hundred dollars (\$100) valuation of the property as listed as of January 1, 2021, for the purpose of raising the revenue listed as Ad Valorem Taxes in the General Fund in Section 1 of this ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$111,147,682.00.

SECTION 8: The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. The Town Manager may transfer amounts up to \$3,000 between line-item expenditures within a department with an official report of such transfers being given at the next regular meeting of the Town Council.
- B. The Town Manager may transfer amounts up to \$1,000 between departments of the same fund with an official report of such transfers being given at the next regular meeting of the Town Council.
- C. The Town Manager may not transfer any amounts between funds or from any contingency appropriation within any fund, except as approved by the Governing Board in the budget ordinance as amended.
- D. Capital Purchases in excess of \$5,000 shall first be approved by the Town Council and registered as a fixed asset.
- E. Purchases between \$500 and \$5,000 shall be recorded on an internal inventory managed by the Town Clerk.

SECTION 9: Copies of this Budget Ordinance shall be furnished to the Finance Officer and to the Budget Officer of this Town to keep on file by them for their direction in the disbursements of funds.

Adopted this, 15th the day of June 2021.

Earnell Brown Earnell Brown, Mayor

Olga Simpson Olga Simpson, Town Clerk
My Commission ends 9/24/2025





FY 2021-2022 Budget

Department's Line-Item Budgets

GENERAL FUND		
Revenues	FY '20-'21	FY '21-'22
103000.0000 Appropriated Fund Balance		
103010.0000 Ad-Valorem Taxes (\$.555 tax rate)	\$604,542.00	\$688,162.00
103010.0000 Prior Year Taxes (2011 - 2021 Taxes)	\$25,000.00	\$25,000.00
103090.0000 Housing Authority	\$4,000.00	\$3,000.00
103170.0000 Tax Penalty & Interest	\$5,000.00	\$10,000.00
103190.0000 Town Tags	\$23,000.00	\$25,000.00
103250.0000 Business Registration	\$1,500.00	\$2,300.00
103290.0000 Interest on Investments	\$700.00	\$500.00
103350.0000 DMV Misc. Revenue	\$7,500.00	\$12,000.00
103370.0000 Utility Franchise Tax (Nat. Gas, Elec. and Telecon)	\$113,155.00	\$99,000.00
103380.0000 Solid Waste Disposal Tax	\$1,595.00	\$1,620.00
103410.0000 Beer & Wine Tax	\$12,000.00	\$9,500.00
103430.0000 Powell Bill	\$57,000.00	\$55,000.00
103450.0000 Local Option Sales Tax	\$581,500.00	\$571,919.00
103460.0000 DMV Commission Fees	\$60,000.00	\$73,000.00
103470.0000 ABC Store Net Profits	\$67,000.00	\$78,144.00
103500.0100 County Fire Protection	\$72,500.00	\$75,000.00
103610.0000 Cemetery Revenue	\$5,000.00	\$5,000.00
103810.0000 Mics. Revenue	\$65,000.00	\$64,926.00
.0101 Fireman's Relief Fund Payment from State(\$4,000)		
.0102 From SEI for Firemen Life Ins. (\$3,516)		
.0103 Zoning Fees (\$3,000)		
.1004 EAP Grant (\$1,000)		
.0105 Wellness Grant (\$2,000)		
0106 Fee Schedule (5,000)		
.0107 Misc. Revenue		
103830.0100 Solid Waste Collection Fee	\$120,540.00	\$143,136.00
103970.3000 Contrib. From Water & Sewer		
103970.3100 Contrib. From Elec. Fund		
103990.0300 Vol. Fire Dept. Grants	\$26,000.00	\$28,590.00
.0301 Dept. of Insurance (Town Match)		
.0302 FEMA Grant		
103990.0800 Elec. System Payment in Lieu of Taxes		\$9,855.00
103990.0900 Elec. System Operating Transfer (3% of fixed asse	\$84,000.00	\$84,000.00
103990.1400 Fund Balance Appropriated	\$0.00	
TOTAL GENERAL FUND REVENUE	\$1,936,532.00	\$2,064,652.00
EXPENDITURES		
GOVERNING BODY	\$	177,997.00
ADMINISTRATION	\$	295,648.00
LAW ENFORCEMENT	\$	350,000.00
FIRE	\$	138,262.00
STREET	\$	509,387.00
SANITATION	\$	143,000.00
SUPPORT	\$	175,225.00
CEMETERY	\$	65,000.00
NCDMV	\$	31,218.00
PLANNING/MAIN STREET	\$	178,915.00
	Total General Fund Expenditures \$	2,064,652.00
	Surplus or Deficit	\$0.00

Governing Body 4100

Dept. 10.4100	Object Expense Account	Budget	Department Requested FY 2021-2022	Manager Recommend FY 2021-2022	Board Approved FY 2021-2022
104100.0200	Salaries	\$ 68,895.00	\$ 68,895.00	\$ 70,610.00	\$ 70,610.00
104100.0400	Professional Services	\$ 21,800.00	\$ 21,800.00	\$ 31,000.00	\$ 31,000.00
104100.0500	FICA	\$ 4,999.00	\$ 4,999.00	\$ 6,814.00	\$ 6,814.00
104100.0600	Insurance	\$ 31,311.00	\$ 31,311.00	\$ 34,412.00	\$ 34,412.00
104100.0700	Retirement	\$ 1,280.00	\$ 1,280.00	\$ 4,501.00	\$ 4,501.00
10400.1100	Operating Expenses	\$ 11,358.00	\$ 11,358.00	\$ 5,000.00	\$ 5,000.00
104100.1300	Utility/Electricity			\$ 5,000.00	\$ 5,000.00
104100.3300	Material & Supplies	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
104100.5400	Liability/WC	\$ 1,009.00	\$ 1,009.00	\$ 1,160.00	\$ 1,160.00
104100.5700	Miscellaneous Expense/Contingency	\$ 11,000.00	\$ 11,000.00	\$ 5,000.00	\$ 5,000.00
104100.0900	Travel & Training	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
GOVERNING BODY		\$ 166,152.00	\$ 166,152.00	\$ 177,997.00	\$ 177,997.00

	2020-2021	2021-2022
Personnel	\$ 107,494.00	\$ 116,337.00
Operating	\$ 58,658.00	\$ 56,660.00
Contingency	\$ -	\$ 5,000.00
	\$ 166,152.00	\$ 177,997.00

Administration 4200

Dept. 10.4200	Object Expense Account	Budget	Department Requested FY 2021-2022	Manager Recommend FY 2021-2022	Board Approved FY 2021-2022
104200.0200	Salaries	\$ 96,721.00	\$ 118,258.00	\$ 118,258.00	\$ 118,258.00
104200.0400	Professional Services	\$ 21,800.00	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00
104200.0500	FICA & 401K	\$ 7,399.00	\$ 10,711.00	\$ 10,711.00	\$ 10,711.00
104200.0600	Insurance	\$ 30,024.00	\$ 39,960.00	\$ 39,960.00	\$ 39,960.00
104200.0700	Retirement	\$ 12,390.00	\$ 12,676.00	\$ 12,676.00	\$ 12,676.00
104200.0900	Travel & Training	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
104200.1100	Operating Expenses	\$ 10,200.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
104200.1300	Utilities/Electricity	\$ 7,050.00	\$ 3,500.00	\$ 3,500.00	\$ 4,500.00
104200.1500	Maintenance & Repair	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
104200.1600	Maintenance- Bldg. & Parks	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00
104200.1700	Maintenance - Vehicle	\$ 600.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
104200.2000	Tax Collection	\$ 15,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
104200.2600	Advertising	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
104200.3300	Materials & Supplies	\$ 8,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
104200.5400	Liability/Workers Comp Ins	\$ 6,857.00	\$ 7,543.00	\$ 7,543.00	\$ 7,543.00
104200.5700	Miscellaneous Expenses/Contingency	\$ 10,604.00	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
104200.7400	Capital Outlay	\$ -	\$ -		
Administration		239,645.00	287,148.00	287,148.00	295,648.00

	2020-2021		2021-2022	
Personnel	\$	146,534.00	\$	181,605.00
Operating	\$	93,111.00	\$	114,043.00
Capital	\$	-	\$	-
Contingencies/Debt service	\$	-	\$	-
	\$	239,645.00	\$	295,648.00

Law Enforcement 5100

10.51	Object Expense Account	Budget	Department Requested FY 2021-2022	Manager Recommend FY 2021-2022	Board Approved FY 2021-2022
105100.0000	Contract Expense		\$ 350,000.00	\$ 350,000.00	\$ 350,000.00
Law Enforcement			350,000.00	350,000.00	350,000.00

2021-2022
\$ 350,000.00

Fire 5300

Dept. 10.5300	Object Expense Account	Budget	Department Requested FY 2021-2022	Manager Recommend FY 2021-2022	Board Approved FY 2021-2022
105300.0700	Retirement/Insurance				
105300.1100	Operating Expenses	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
105300.1300	Electricity	\$ 7,350.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
105300.1400	Travel & Training	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
105300.1600	Maint & Repair	\$ 8,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
105300.1700	Vehicles Expense	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 21,410.00
105300.1800	Truck Payment	\$ 41,262.00	\$ 41,262.00	\$ 41,262.00	\$ 41,262.00
105300.3300	Material & Supplies	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
10530.5400	Liability Insurance	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
105300.7400	Capital Outlay/Equip	\$ -	\$ -	\$ -	\$ -
105300.7500	Grants	\$ 26,650.00	\$ 26,000.00	\$ 26,000.00	\$ 28,590.00
Fire		142,262.00	138,262.00	138,262.00	138,262.00

	2020-2021	2021-2022
Operating	\$ 74,350.00	\$ 68,410.00
Capital	\$ -	\$ -
Contingencies/Debt service	\$ 41,262.00	\$ 41,262.00
Grants(matching)	\$ 26,650.00	\$ 28,590.00
	\$ 142,262.00	\$ 138,262.00

Street Expenditures 5600

Dept. 10.5600	Object Expense Account	Budget	Department Requested FY 2021-2022	Manager Recommend FY 2021-2022	Board Approved FY 2021-2022
105600.0200	Salaries	\$ 150,619.00	\$ 134,081.00	\$ 134,081.00	\$ 134,081.00
105600.0400	Professional Services	\$ 21,800.00	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00
105600.0500	FICA	\$ 11,522.00	\$ 12,071.00	\$ 12,108.00	\$ 12,108.00
105600.0600	Insurance	\$ 38,465.00	\$ 33,572.00	\$ 33,572.00	\$ 33,572.00
105600.0700	Retirement & 401k	\$ 19,292.00	\$ 14,285.00	\$ 14,329.00	\$ 14,329.00
105600.0900	Schools, Travel, & Training		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
105600.1100	Operating Expense	\$ 29,072.00	\$ 17,170.00	\$ 17,170.00	\$ 17,170.00
105600.1300	Utilities	\$ 10,500.00	\$ 10,900.00	\$ 6,000.00	\$ 6,000.00
105600.1600	Maintenance & Repair	\$ 12,000.00	\$ 13,500.00	\$ 12,000.00	\$ 12,000.00
105600.1700	Vehicle Expense	\$ 16,000.00	\$ 33,000.00	\$ 16,500.00	\$ 16,500.00
105600.3300	Materials & Supplies	\$ 9,000.00	\$ 9,900.00	\$ 9,900.00	\$ 9,900.00
105600.4500	Powell Bill	\$ 40,000.00	\$ 50,000.00	\$ 40,000.00	\$ 40,000.00
105600.5400	PL&WC Insurance	\$ 17,988.00	\$ 19,787.00	\$ 19,787.00	\$ 19,787.00
105600.5800	Debt Service	\$ 6,028.00	\$ -	\$ -	\$ -
105600.7300	Capital Improvements	\$ -	\$ 51,000.00	\$ 41,000.00	\$ 107,040.00
105600.7400	Capital Outlay	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
105600.8000	Ice Plant Loan	\$ 19,400.00	\$ 19,400.00	\$ 19,400.00	\$ 19,400.00
105600.8100	Landfill Maintenance	\$ 14,000.00	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00
105600.9000	Contingencies/Debt service	\$ -	\$ -	\$ 200,991.00	\$ -
Street		\$ 421,186.00	\$ 486,166.00	\$ 644,338.00	\$ 509,387.00

	2020-2021	2021-2022
Personnel	\$ 237,886.00	\$ 213,877.00
Operating	\$ 152,372.00	\$ 163,570.00
Capital	\$ 5,500.00	\$ 5,500.00
Contingencies/Debt service	\$ 24,900.00	\$ 24,900.00
	\$ 421,186.00	\$ 509,387.00

Sanitation 5800

Dept. 10.5900	Object Expense Account	Budget	Requested FY 2021-2022	Manager Recommend FY 2021-2022	Board Approved FY 2021-2022
105800.0000	Contract Expense	\$ 125,733.00	\$ 143,000.00	\$ 143,000.00	\$ 143,000.00
Support 5900		125,733.00	143,000.00	143,000.00	143,000.00

Contract

2021-2022
\$ 143,000.00

Support 5900

Dept. 10.5900	Object Expense Account	Budget	Requested FY 2021-2022	Manager Recommend FY 2021-2022	Board Approved FY 2021-2022
105900.0000	Dispatch	\$ 175,224.79	\$ 175,224.79	\$ 175,224.79	\$ 175,225.00
Support 5900		175,224.79	175,224.79	175,224.79	175,225.00

Contract **2021-2022**
\$ 175,224.79

Cemetery 6400

Dept. 10.6400	Object Expense Account	Budget	Department Requested FY 2021-2022	Manager Recommend FY 2021-2022	Board Approved FY 2021-2022
106400.0000	Cemetery Contract	\$ 35,500.00	\$ 35,500.00	\$ 35,500.00	\$ 40,000.00
106400.1000	Cemetery Upkeep		\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Cemetery		35,500.00	60,500.00	60,500.00	65,000.00

2020-2021
\$ 35,500.00

2021-2022
\$ 60,500.00

DMV License Plate Agency 7100

Dept. 10.7100	Object Expense Account	Budget	Department Requested FY 2021-2022	Manager Recommend FY 2021-2022	Board Approved FY 2021-2022
107100.0200	Salaries	\$ 15,087.00	\$ 23,258.00	\$ 23,258.00	\$ 23,258.00
107100.0500	FICA	\$ 1,154.00	\$ 2,088.00	\$ 2,088.00	\$ 2,088.00
107100.0600	Insurance	\$ 15,202.00	\$ -	\$ -	\$ -
107100.0700	Retirement	\$ 1,933.00	\$ 2,471.00	\$ 2,471.00	\$ 2,471.00
107100.1100	Operating Expenses	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
107100.3300	Material & Supplies	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
107100.5300	Liability/Wrkers Comp Ins	\$ 2,183.00	\$ 2,401.00	\$ 2,401.00	\$ 2,401.00
NCDMV License Plate Agency		36,559.00	31,218.00	31,218.00	31,218.00

	2020-2021	2021-2022
Personnel	\$ 35,559.00	\$ 30,218.00
Operating	\$ 1,000.00	\$ 1,000.00
Capital	\$ -	\$ -
Contingencies/ Debt service	\$ 36,559.00	\$ 31,218.00

Planning/Main Street 8600

Dept. 10.8600	Object Expense Account	Budget	Department Requested FY 2021-2022	Manager Recommend FY 2021-2022	Board Approved FY 2021-2022
108600.0200	Salaries	\$ 16,010.00	\$ 35,378.00	\$ 35,378.00	\$ 35,378.00
108600.0500	FICA & 401k	\$ 1,225.00	\$ 1,642.00	\$ 1,642.00	\$ 1,642.00
108600.0600	Insurance		\$ -	\$ -	\$ -
108600.0700	Retirement	\$ 2,050.00	\$ -	\$ -	\$ -
108600.0900	Travel & Training	\$ 1,575.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
104200.1100	Operating Expense	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
108600.3300	Material & Supplies	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
108600.5300	Liability/Workers Comp Ins	\$ 1,409.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
108600.5700	Miscellaneous Expense	\$ -	\$ 10,644.00	\$ 10,644.00	\$ 14,144.00
108600.7100	Demolition				\$ 40,000.00
10860.9000	Grant Match / Contingency				\$ 83,451.00
Planning & Main Street		22,569.00	51,964.00	51,964.00	178,915.00

	2020-2021	2021-2022
Personnel	\$ 20,694.00	\$ 38,020.00
Operating	\$ 1,875.00	\$ 57,444.00
	\$ -	\$ 83,451.00
	\$ 22,569.00	\$ 178,915.00

ENTERPRISE FUND

Revenues	FY '20-'21	FY '21-'22
WATER/WASTEWATER		
303000.0000 Fund Balance Appropriated	\$0.00	\$0
303290.0000 Interest Earned	\$0.00	\$0
303350.0000 Miscellaneous Water Revenue	\$0.00	\$3,300.00
303350.0100 Miscellaneous Sewer Revenue	\$0.00	\$0.00
303710.0000 Water Taps	\$3,300.00	\$1,000.00
303710.0300 Water User Fees	\$0.00	\$0.00
303710.0400 Sewer Taps	\$1,200.00	\$1,000.00
303710.0500 Sewer User Fees	\$0.00	\$0.00
303710.0100 Water Charges	\$686,475.00	\$768,904.23
303710.0200 Sewer Charges	\$982,875.00	\$1,105,316.44
303710.0600 Winfall Charges	\$78,500.00	\$90,000.00
	\$1,752,350.00	\$1,969,520.67
	Increase (Decrease) over FY20-21	\$217,170.67
Expenditures		
Water		\$757,920.89
Wastewater Collections		\$324,450.89
Wastewater Treatment		\$887,148.89
		\$1,969,520.67
	Budget Unbalance Amount	\$0.00

Water Expenditures 8100

Dept. 30.8100	Object Expense Account	Budget	Department	Manager	Board
			Requested FY 2021-2022	Recommend FY 2021-2022	Approved FY 2021-2022
308100.0200	Salaries	\$ 118,674.00	\$ 152,935.00	\$ 106,144.00	\$ 106,144.00
308100.0400	Professional Services	\$ 21,800.00	\$ 13,400.00	\$ 31,000.00	\$ 31,000.00
308100.0500	FICA	\$ 9,079.00	\$ 11,447.00	\$ 8,728.00	\$ 8,728.00
308100.0600	Insurance	\$ 15,142.00	\$ 16,886.00	\$ 15,984.00	\$ 15,984.00
308100.0700	Retirement & 401k	\$ 15,202.00	\$ 13,546.00	\$ 12,120.00	\$ 12,120.00
308100.0900	Schools, Travel & Training		\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
308100.1100	Operating Expense	\$ 75,643.00	\$ 79,084.00	\$ 79,084.00	\$ 79,084.00
308100.1300	Utilities	\$ 30,900.00	\$ 32,817.00	\$ 32,817.00	\$ 32,817.00
308100.1600	Maintenance & Repair	\$ 34,800.00	\$ 36,008.00	\$ 7,100.00	\$ 7,100.00
308100.1700	Vehicle Expense	\$ 8,100.00	\$ 8,700.00	\$ 8,700.00	\$ 8,700.00
308100.3300	Materials & Supplies	\$ 11,000.00	\$ 12,800.00	\$ 12,800.00	\$ 12,800.00
208100.5300	Dues		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
308100.5400	PL&WC Insurance	\$ 9,651.00	\$ 10,616.00	\$ 10,616.00	\$ 10,616.00
308100.7300	Capital Improvements	\$ 75,222.00	\$ 122,000.00	\$ 29,000.00	\$ 29,000.00
308100.7400	Capital Outlay	\$ -	\$ 59,000.00	\$ -	
308100.7600	Equipment/not Capitsl	\$ -	\$ 25,000.00	\$ 10,000.00	\$ 10,000.00
308100.8000	Ice Plant Loan	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 6,293.89
308100.8200	Water Loan	\$ 312,118.00	\$ 165,000.00	\$ 312,118.00	\$ 312,118.00
308100.9400	Contingencies/Debt service	\$ -	\$ -	\$ 5,000.00	\$ 69,916.00
Water		741,831.00	769,239.00	\$ 691,211.00	\$ 757,920.89

	2020-2021		2021-2022
Personnel	\$ 162,597.00	\$	153,592.00
Operating	\$ 579,234.00	\$	534,412.89
Capital	\$ -	\$	69,916.00
Contingencies/Debt service	\$ -	\$	-
	\$ 741,831.00	\$	757,920.89

Wastewater Collection 8200

Dept. 30.8200	Object Expense Account	Budget	Department Requested FY 2021-2022	Manager Recommend FY 2021-2022	Board Approved FY 2021-2022
308200.0200	Salaries	\$ 31,840.00	\$ 76,000.00	\$ 77,312.00	\$ 77,312.00
308200.0400	Professional Services		\$ -	\$ -	\$ -
308200.0500	FICA & 401K	\$ 2,436.00	\$ 9,262.00	\$ 9,262.00	\$ 9,262.00
308200.0600	Insurance	\$ 16,008.00	\$ -	\$ -	\$ -
308200.0700	Retirement	\$ 4,079.00	\$ 7,894.00	\$ 7,894.00	\$ 7,894.00
308200.0900	Travel & Training		\$ 3,800.00	\$ 3,800.00	\$ 3,800.00
308200.1100	Operating Expenses	\$ 13,800.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
308200.1300	Utilities/Electricity	\$ 32,400.00	\$ 38,200.00	\$ 34,000.00	\$ 34,000.00
308200.1600	Maintenance & Repair	\$ 15,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00
308200.1700	Vehicle Expense	\$ 9,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
308200.3300	Materials & Supplies	\$ 12,000.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
308200.5400	PL & WC	\$ 6,698.00	\$ 7,368.00	\$ 8,473.00	\$ 8,473.00
308200.7300	Capital Improvements	\$ 30,000.00	\$ 140,000.00	\$ -	\$ -
308200.7400	Capital Outlay	\$ 1,500.00	\$ 135,000.00	\$ -	\$ -
308200.8000	Ice Plant Loan	\$ 14,162.00	\$ -	\$ -	\$ 6,293.89
308200.8200	Sewer Loan	\$ 18,796.00	\$ -	\$ -	\$ -
308200.9400	Contingency/Debt Service	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 94,916.00
Wastewater Collection		\$ 207,719.00	\$ 530,024.00	\$ 253,241.00	\$ 324,450.89

	2020-2021	2021-2022
Personnel	\$ 31,840.00	\$ 94,468.00
Operating	\$ 103,060.00	\$ 135,066.89
Capital	\$ 31,500.00	\$ -
Contingencies/Debt service	\$ 32,958.00	\$ 94,916.00
	\$ 199,358.00	\$ 324,450.89

Wastewater Treatment 8300

Dept. 30.8300	Object Expense Account	Budget	Department Requested FY 2021-2022	Manager Recommend FY 2021-2022	Board Approved FY 2021-2022
308300.0200	Salaries	\$ 109,348.00	\$ 152,117.00	\$ 152,117.00	\$ 152,117.00
308300.0400	Professional Services	\$ 21,800.00	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00
308300.0500	FICA & 401K	\$ 8,365.00	\$ 23,976.00	\$ 23,976.00	\$ 23,976.00
308300.0600	Insurance	\$ 8,004.00	\$ 15,819.00	\$ 15,819.00	\$ 15,819.00
308300.0700	Retirement	\$ 14,008.00	\$ 15,819.00	\$ 23,976.00	\$ 23,976.00
30.8300.0900	Travel & Training		\$ 6,140.00	\$ 4,000.00	\$ 4,000.00
308300.1100	Operating Expenses	\$ 45,505.00	\$ 63,813.00	\$ 63,813.00	\$ 63,813.00
308300.1300	Utilities/Electricity	\$ 116,200.00	\$ 116,200.00	\$ 86,843.00	\$ 86,843.00
308300.1600	Maintenance & Repair	\$ 30,000.00	\$ 34,500.00	\$ 34,500.00	\$ 34,500.00
308300.1700	Vehicle Expense	\$ 18,100.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
308300.3300	Materials & Supplies	\$ 39,960.00	\$ 34,300.00	\$ 34,300.00	\$ 34,300.00
308300.5400	PL & WC	\$ 7,966.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
308300.7300	Capital Improvements	\$ 65,389.00	\$ 42,000.00	\$ -	\$ -
308300.7400	Capital Outlay	\$ 2,500.00	\$ 27,500.00	\$ 8,335.00	\$ 8,335.00
308300.8000	Ice Plant Loan		\$ -	\$ -	\$ 6,293.89
308300.8200	Sewer Loan	\$ 315,655.00	\$ 314,760.00	\$ 314,760.00	\$ 314,760.00
308300.9300	Internal Service Charge		\$ 5,229.00	\$ -	\$ -
308300.9700	Contingencies/Debt service	\$ -	\$ 30,000.00	\$ -	\$ 64,916.00
Wastewater Treatment		\$ 802,800.00	\$ 935,673.00	\$ 815,939.00	\$ 887,148.89

	2020-2021	2021-2022
Personnel	\$ 32,665.00	\$ 215,888.00
Operating	\$ 770,135.00	\$ 598,009.89
Capital	\$ -	\$ 8,335.00
Contingencies/Debt service	\$ -	\$ 64,916.00
	\$ 802,800.00	\$ 887,148.89

ENTERPRISE FUND		
ELECTRIC		
Revenues		
313000.0000 Fund Balance Appropriated	\$0.00	\$0.00
313290.0000 Interest Earned	\$0.00	\$0.00
313350.0000 Miscellaneous Revenue	\$10,000.00	\$5,000.00
313670.0500 Sales Tax Refund	\$21,000.00	\$24,000.00
313670.0400 7% Sales Tax	\$169,000.00	\$176,210.00
313670.0500 Sales tax from State	\$60,000.00	\$61,000.00
313710.0000 Electric Charges	\$2,670,314.00	\$2,803,830.00
313750.0100 Disconnect/Reconnect Fees	\$60,000.00	\$40,000.00
	\$2,990,314.00	\$3,110,040.00
Expenditures		
Electric		\$3,110,040.00

Electric Expenditures 8100

Dept. 31.8100	Object Expense Account	Budget	Department Requested FY 2021-2022	Manager Recommend FY 2021-2022	Board Approved FY 2021-2022
318100.0200	Salaries	\$267,960.00	\$291,400.00	\$372,277.00	\$372,277.00
318100.0400	Professional Services	\$21,800.00	\$31,000.00	\$31,000.00	\$31,000.00
318100.0500	FICA & 401K	\$18,204.00	\$29,497.00	\$29,497.00	\$29,497.00
318100.0600	Insurance	\$38,401.00	\$44,735.00	\$44,735.00	\$44,735.00
318100.0700	Retirement	\$39,763.00	\$38,125.00	\$38,125.00	\$38,125.00
318100.0900	Travel & Training	\$4,000.00	\$5,500.00	\$5,500.00	\$5,500.00
318100.1100	Operating Expenses	\$31,250.00	\$33,850.00	\$33,850.00	\$33,850.00
318100.1300	Utilities	\$14,000.00	\$14,500.00	\$5,000.00	\$5,000.00
318100.1600	Maintenance & Repair	\$12,000.00	\$13,100.00	\$13,100.00	\$13,100.00
318100.1700	Vehicle Expense	\$48,000.00	\$40,500.00	\$13,600.00	\$13,600.00
318100.3300	Materials & Supplies	\$46,500.00	\$35,950.00	\$28,950.00	\$28,950.00
318100.3700	7% Sales Tax	\$181,560.00	\$182,190.00	\$182,190.00	\$182,190.00
318100.4800	Electricity for Resale	\$2,001,223.00	\$2,003,570.00	\$2,003,570.00	\$2,003,570.00
318100.5300	Dues	\$3,000.00	\$1,300.00	\$1,300.00	\$1,300.00
318100.5400	PL & WC	\$51,609.00	\$35,161.00	\$35,161.00	\$35,161.00
318100.7300	Capital Improvements	\$83,292.00	\$385,089.00	\$139,433.00	\$139,433.00
318100.7400	Capital Outlay & Equipment		\$85,000.00		
318100.8000	Ice Plant Loan	\$19,400.00	\$19,400.00	\$19,400.00	\$19,400.00
318100.9200	Internal Service Charging	\$24,352.00	\$0.00	\$24,352.00	\$24,352.00
318100.9500	Electric Fund Operating	\$84,000.00	\$84,000.00	\$84,000.00	\$84,000.00
318100.9700	Contingency/Debt service		\$5,000.00	\$5,000.00	\$5,000.00
Electric		\$2,990,314.00	\$3,378,867.00	\$3,110,040.00	\$3,110,040.00

	2020-2021	2021-2022
Personnel	\$ 267,960.00	\$519,795.00
Operating	\$ 2,619,662.00	\$2,318,060.00
Capital	\$ 83,292.00	\$267,185.00
Contingencies/Debt service	\$ 19,400.00	\$5,000.00
	\$ 2,990,314.00	\$3,110,040.00



**ANNUAL BUDGET
FOR THE FISCAL YEAR
JULY 1, 2021- JUNE 30, 2022**