

# THE TOWN OF TAYLORTOWN BUDGET HEARING 2023-2024

The Town of Taylortown will hold a Budget Hearing Friday, June 23, 2023 at Town Hall meeting room at 6:00 p.m.

Citizens are invited to attend to make oral or written comments.

Town of Taylortown

Rita Maness

Town Clerk

**TOWN OF TAYLORTOWN  
BUDGET ORDINANCE  
FISCAL YEAR 2023-2024**

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

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this Town:

Governing Board	35,628
Administration	218,380
Building and Grounds	259,837
Police	411,360
Fire Service	150,000
Street Paving & Powell Bill (Mapping)	70,165
Sanitation	61,647
Youth/Senior Services	2,500
Taylortown Day Supplies and Services	11,000
Contingency	-
<b>TOTAL</b>	<b>1,220,517</b>

Section 2. It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

Property Taxes	742,691
Motor Vehicle Taxes	38,026
Powell Bill Funds	22,000
Utilities Franchise Taxes	44,500
Beer and Wine	1,000
Moore County ABC	1,350
Local Option Sales Tax	250,000
Solid Waste Disposal Tax	600
Cemetery Fees	250
Sanitation Fees	63,000
Head Start Rent	18,000
Commercial Building Rent	34,000
Other Revenue	2,100
Interest on Investments	3,000
<b>TOTAL</b>	<b>1,220,517</b>

Section 3. 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, 2023 and June 30, 2024 in accordance with the chart of accounts heretofore approved for the Town.

Salaries &B Employee Benefits	15,322
Operations	<u>258,563</u>
<b>TOTAL</b>	<b>273,885</b>

Section 4. It is estimated that the following revenues will be available in the Water and Sewer Fund for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

Water Revenue	174,000
Sewer Revenue	92,000
Tap Fees	3,500
Reconnection Fees	1,500
Interest Income	100
Miscellaneous	<u>2,785</u>
<b>TOTAL</b>	<b>273,885</b>

Section 5. There is hereby levied a tax at the rate of forty seven and a half cents (\$.475) per one hundred (\$100) valuation of property as listed for taxes as of January 1, 2023 for the purpose of raising the revenue listed "Property Taxes" in the General Fund in Section 2 of this Ordinance.

This rate is based on a total valuation of property for the purpose of taxation of \$165,702,629 and an estimated rate of collection of 99%.

Section 6. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. She may transfer amounts up to \$1,000 between departments, including contingency appropriations, within the same fund. She must make an official report on such transfers at the next regular meeting of the Governing board.
- b. She may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

Section 7. Water & Sewer Rates for customers will be increased by \$1 for residential customers as follows:

Water Rates up to 2,000 Gallons:

WA1 – Water Rates from \$37.60 to \$38.60

WA2 – Water Rates from \$77.50 to \$78.50

WA3 – Water Rates from \$44.90 to \$45.90

WA4 – Water Rates from \$32.30 to \$33.30

Sewer Rates up to 2,000 Gallons:

Residential Sewer Rates from \$33.40 to \$34.40

Commercial Sewer Rates from \$80.50 to 82.50

Water and Sewer rates from 2001 gallons and above will remain the same.

Water & Sewer Deposits have increased as follows:

Residential deposit rates from \$50.00 to \$300 per customer

Commercial deposit rates from \$50 to \$500 per customer

(Water & Sewer deposits are held in escrow and are not a revenue source)

Water & Sewer Tap Fees are as follows:

Sewer Tap fees \$1,200

Water Tap Fees \$1,500

Section 8. Reconnection fees effective July 1, 2023 will remain the same at \$20 per reconnection.

Section 9. Sanitation fees effective July 1, 2023 no increase \$20.00 per customer.

Section 10. Copies of this Budget Ordinance shall be furnished to the Clerk to the Governing Board and to the Budget Officer/Finance Officer to be kept on file for direction in the disbursement of funds.

**ADOPTED THIS** \_\_\_\_\_ day of June \_\_\_\_\_.

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
Mayor

**TOWN OF TAYLORTOWN  
FISCAL YEAR 2023 – 2024**

**GENERAL FUND REVENUES**

302	Property Tax - Current Year	741,191
304	Property Tax - Prior Year	1,500
307	Motor Vehicle Tax	38,026
321	Local Option Sales Tax	250,000
322	Piped Natural Gas Sales Tax	500
323	Telecommunications Sales Tax	3,000
324	Video Programming Sales Tax	2,000
325	Electricity Sales Tax	39,000
326	Solid Waste Disposal Tax	600
327	Beer and Wine	1,000
329	Moore County ABC	1,350
331	Powell Bill Funds	22,000
341	Cemetery Fees	250
351	Sanitation Fees	63,000
353	Parks and Recreation Fees	1,000
363	Head Start Rent	18,000
367	Commercial Building Rent	34,000
368	Clerk of Court	100
369	Miscellaneous	1,000
370	Interest	3,000
374	Sales Tax Refund	-
	<b>TOTAL REVENUES</b>	<b>1,220,517</b>

## GENERAL FUND EXPENDITURES

### Governing Board

411	Board Fees	29,100
413	Payroll Taxes	2,328
424	Supplies	1,000
434	Travel/Training	500
437	Dues/Subscriptions	1,500
438	Insurance - Other	100
401	Property Taxes	100
449	Miscellaneous	1,000
	<b>TOTAL</b>	<b>35,628</b>

### Administration

452	Salaries	27,780
454	FICA	3,063
456	Health Insurance	8,500
458	Retirement (LGERS)	4,919
425	Legal Fees	30,000
462	Telephone/Internet	7,000
463	Postage	2,500
464	Travel/Training	1,000
467	Maintenance/Repairs	1,500
469	Computer Maintenance	500
481	Advertising	2,000
473	Office Supplies	7,500
477	Dues & Subscriptions	9,000
478	Insurance & Bonds	22,000
479	Bank Charges	1,600
480	Contract Service	14,000
492	Professional Fees	25,000
489	Miscellaneous	20,000
430	Tax Collection Fee - Ad Valorem	18,567
431	Tax Collection Fee - MV Tax	951
515	Election Expense	7,000
484	Code Enforcement	1,500
488	Capital Outlay	-
496	Special Events	2,500
	<b>TOTAL</b>	<b>218,380</b>

Public Buildings

612	Salaries	55,440
614	FICA	6,675
616	Health Insurance	21,000
618	Retirement (LGERS)	10,722
627	Maintenance/Repairs	72,000
629	Computer Contract	2,000
630	Landscaping	4,000
631	Gasoline	8,500
634	Town Park Operation	19,000
635	Supplies - Other	5,000
636	Uniforms	3,000
638	Insurance - Other	1,000
640	Contracted Services	5,000
648	Capital Outlay	18,000
645	Utilities	27,000
649	Miscellaneous	1,500

**TOTAL****259,837**Police

652	Salaries	208,600
654	FICA	19,967
656	Health Insurance	42,469
658	Retirement (LGERS)	35,044
660	401 (k)	12,480
662	Telephone	12,000
664	Travel	1,000
665	Training	1,000
667	Vehicle Maintenance	15,000
671	Gasoline	10,000
673	Office Supplies	20,000
677	Dues & Subscriptions	1,500
678	Insurance - Other	1,000
680	LEO Services (Reserve Officers)	5,000
683	LEO Services (Payroll Taxes)	400
685	Uniforms	5,000
686	IT Technology (Cell Phone, Computer, Internet, Pager)	1,000
	Advertising	200
689	Miscellaneous	3,000
692	Printer Lease	1,000
691	Drug Fund	3,000
	Capital Outlay	10,000
694	Professional Fees	2,700

**TOTAL****411,360**

Fire Services

770	Fire Service Contract	150,000
-----	-----------------------	---------

Street Lights

784	Street Lights	15,000
-----	---------------	--------

Street Paving/Upgrading

785	Repairs & Maintenance	2,000
	Street Paving	51,165
786	Powell Bill (Mapping)	2,000

**TOTAL****55,165**Sanitation

835	Salaries & Wages	12,050
836	FICA	1,380
837	Health Insurance	2,000
838	Retirement (LGERS)	2,217
840	Contracted Services	44,000

**TOTAL****61,647**Taylorstown Day

583	Supplies and Services	11,000
-----	-----------------------	--------

Youth/Senior Services

585	Donations	2,500
-----	-----------	-------

Other Expenditures

	Transfer to Water & Sewer Fund	-
	Contingency	-

**TOTAL**

-

**TOTAL GENERAL FUND EXPENDITURES****1,220,517**



**WATER FUND REVENUES**

320	Water Sales	174,000
322	Sewer Sales	92,000
310	Interest Income	100
324	Reconnection Fees	1,500
301	Tap Fees	3,500
312	Miscellaneous	2,785
	<b>TOTAL REVENUES</b>	<b>273,885</b>

**EXPENDITURES**

452	Salaries	6,520
454	FICA	730
455	Retirement (LGERS)	1,172
456	Bank Charges	1,500
457	Health Insurance	2,500
458	Professional Fees	23,000
460	Telephone/Internet	6,000
461	Postage	2,000
463	Utilities	12,000
464	Fuel for Vehides	1,300
465	Travel	-
467	Maintenance/Repairs	28,200
469	Advertising	500
471	Office Supplies	1,500
472	Other Supplies	500
473	Internet Service	1,500
475	Contractual Services/Maintenance	5,000
477	Contractual Services/Monitoring/Testing	36,900
479	Dues and Subscriptions	6,500
480	Insurance and Bonds	500
474	Miscellaneous	500
491	Debt Service - USDA (Principal & Interest)	30,563
484	Sewer Treatment	105,000
	<b>TOTAL</b>	<b>273,885</b>