



Manager and Staff's Recommended Fiscal Year 2022 Budget

General Fund Revenue

#	Line Item Description	FY22 Budget	Comments/Explanation
10-301-0000	Ad Valorem Taxes	\$1,265,000.00	Real & Personal property tax
10-301-2000	Prior Year's Taxes	\$10,000.00	Prior year's delinquent tax payments
10-301-4500	Tag & Taxes County	\$180,000.00	Includes DMV tag tax, delinquent motor vehicle tax, interest
10-301-5500	Alcohol/Beverage Tax	\$15,000.00	State-collected, per capita basis
10-301-6000	Court Fees Police Income	\$400.00	
10-301-8000	Garbage Fees	\$287,000.00	Sanitation fees charged per garbage can (first \$12, additional \$9) double for commercial/industrial/outside
10-302-0000	Other Revenue	\$28,000.00	Police reports, surplus sales, copies/stamps, drink commissions, equipment rental
10-302-2100	Utility Taxes - Piped Gas	\$10,000.00	% of the revenues derived from the sales of utilities
10-302-2200	Utility Taxes - Electricity	\$160,000.00	"
10-302-2300	Utility Taxes - Telecom	\$12,000.00	"
10-302-2400	Utility Taxes - Video	\$19,000.00	"
10-302-4000	Sales Tax & Gas Refund	\$20,000.00	Annual request for refund of sales taxes paid to the state
10-302-7000	Sales Tax 1/2 cent Art 42	\$65,000.00	State-collected, expected to continue upward trend despite COVID-19
10-302-8000	Sales Tax 1 cent Art 39	\$140,000.00	"
10-302-9000	Sales Tax 1/2 cent Art 40	\$80,000.00	"
10-302-9100	Hold Harmless Tax	\$80,000.00	"
10-303-1000	Solid Waste Disposal Tax	\$2,500.00	State-collected, per capita basis
10-303-2000	Interest on Investments	\$300.00	Near zero investment gains since COVID-19
10-303-4000	Customer Trash Can Purchase	\$100.00	
10-303-6000	Permits	\$5,000.00	Zoning, building, golf cart permits
10-304-0000	Lodge/Building Rental	<u>\$7,500.00</u>	Lodge, community building rentals
		\$2,386,800.00	

Administration

#	Line Item Description	FY22 Budget	Comments/Explanation
10-420-0020	Salaries	\$132,500.00	Salaries for two (2) administrative positions
10-420-0030	FICA	\$10,600.00	8% of salaries
10-420-0040	Group Insurance	\$14,500.00	Health, dental, vision, life, disability insurance
10-420-0050	State Retirement	\$15,038.75	11.35% of salaries (LOCG)
10-420-0051	401K Retirement	\$2,000.00	5% 401K match
10-420-0080	Employee Training	\$2,500.00	Professional development, continued ed
10-420-0090	Professional Services	\$25,000.00	Financial/HR/Billing software (\$18,000), website, marketing
10-420-0095	Contracted Services	\$5,000.00	Fire inspection
10-420-0100	Telephone/Communication	\$8,300.00	Landlines, cell phones, office 365 licensing, internet
10-420-0110	Utilities	\$50,000.00	Utilities for town hall
10-420-0120	Maint/Repair Equipment	\$2,000.00	Installation/repairs office equipment, other maintenance
10-420-0122	Maint/Repair Building	\$5,000.00	HVAC, facility maintenance
10-420-0125	Building Supplies	\$1,200.00	Water bottles town hall
10-420-0130	Advertising	\$2,500.00	Gaston Gazette legal fees
10-420-0140	Department Supplies	\$6,000.00	Office supplies
10-420-0150	Dues & Subscriptions	\$12,000.00	ICMA (\$680), UNC SOG (\$500), MPO (\$900), Regional Chamber (\$770), Stormwater Partnership (\$375), Tax Collector Fees (\$3,000), NCLM (\$4,596), Centralina (\$865)
10-420-0170	Audit Fees	\$15,000.00	
10-420-0175	Bank Service Fees	\$6,000.00	Employee direct deposit, maintenance fees, online access

10-420-0500	Code Enforcement	\$5,000.00	iWorQ software (\$4,000), postage
10-420-0700	Purchase of Equipment	\$2,200.00	Sharp copier payments
10-420-0960	Postage	<u>\$400.00</u>	Stamps finance department
		\$322,738.75	

Governing Body

#	Line Item Description	FY22 Budget	Comments/Explanation
10-430-0020	Salaries	\$7,500.00	Salaries for six (6) elected officials
10-430-0030	FICA	\$600.00	8% of salaries
10-430-0040	Group Insurance	\$17,000.00	Three of six elected officials are enrolled in benefit plans
10-430-0090	Professional Services	\$26,000.00	Attorney fees (\$1,500/mo), codification ordinances (\$8,000)
10-430-0100	Election Expenses	<u>\$5,000.00</u>	Gaston County BOE (\$4,700)
		\$56,100.00	

Recreation

#	Line Item Description	FY22 Budget	Comments/Explanation
10-450-0110	Utilities	\$7,000.00	Gas, electric for lodge, concession stand, park lighting, community building
10-450-0122	Lodge Maint/Repair	\$1,000.00	
10-450-0125	Lodge Supplies	\$250.00	
10-450-0150	Event Supplies	\$2,500.00	
10-450-0165	Fireworks	\$4,500.00	Fourth of July (\$2,500)
10-450-0190	Christmas Lights Supplies	\$5,000.00	
10-450-1000	Park Supplies/Equipment	<u>\$2,000.00</u>	
		\$22,250.00	

Police

#	Line Item Description	FY22 Budget	Comments/Explanation
10-510-0020	Salaries	\$585,000.00	Twelve (12) full-time officers (including chief) and one (1) administrative employee
10-510-0025	Overtime	\$10,000.00	Overtime pay and reserve officers
10-510-0030	FICA	\$46,800.00	8% of salaries
10-510-0040	Group Insurance	\$92,000.00	
10-510-0050	State Retirement	\$70,434.00	12.04% of salaries (LEO Retirement)
10-510-0051	401K Retirement	\$30,000.00	5% 401K match
10-510-0080	Employee Training	\$3,000.00	IACP (\$380), GCLEA (\$420), continued ed
10-510-0095	Employee Testing	\$600.00	
10-510-0100	Telephone/Communication	\$15,000.00	Cell phones, Wifi, landlines, internet
10-510-0119	Maint/Repair Firing Range	\$1,000.00	Utilities range
10-510-0120	Maint/Repair Equipment	\$2,000.00	Gear, accessories, IT/office maintenance
10-510-0121	Maint/Repair Autos	\$5,000.00	Oil changes (\$450), tire rotations (\$120), annual inspections (\$360), repairs (\$2,000-3,000)
10-510-0122	Auto Fuel	\$36,000.00	Expected 13% increase compared to FY2021
10-510-0123	Supplies Autos	\$2,000.00	
10-510-0124	Tires Auto	\$6,000.00	New tires (\$5,400)
10-510-0140	Department Supplies	\$10,000.00	Office supplies, computers
10-510-0181	SBI/Community Policing	\$3,000.00	Community events (\$2,000), evidence postage (\$1,000)
10-510-0191	Uniform Purchase	\$8,000.00	Boots (\$5,000), add clothing
10-510-0300	DCI/NCIC	\$4,000.00	Southern Software (\$2,621), DCI Subscription (\$1,800)
10-510-0700	Purchase of Equipment	\$10,000.00	Tasers installment (\$3,300), other tools and equipment
10-510-0701	Firearms	\$5,000.00	Ammunition (\$4,000)
10-510-1000	Psychological Testing	<u>\$1,000.00</u>	
		\$945,834.00	

Public Works

#	Line Item Description	FY22 Budget	Comments/Explanation
10-560-0020	Salaries	\$265,000.00	Four (4) full time employees, 1 \$10hr employee
10-560-0025	Overtime	\$5,000.00	

10-560-0030	FICA	\$21,200.00	8% of salaries
10-560-0040	Group Insurance	\$27,000.00	
10-560-0050	State Retirement	\$30,077.50	11.35% of salaries (LOGC)
10-560-0051	401K Retirement	\$8,000.00	5% 401K match
10-560-0080	Employee Training	\$1,000.00	
10-560-0095	Contracted Services	\$2,000.00	
10-560-0100	Telephone/Communication	\$2,500.00	Shop phone and internet
10-560-0110	Utilities	\$4,500.00	Gas, electric for shop
10-560-0120	Maint/Repair Equipment	\$3,000.00	
10-560-0121	Maint/Repair Autos	\$3,000.00	Oil changes (\$350), annual inspections (\$300), repairs (\$1,000-2,000)
10-560-0122	Auto Fuel	\$35,000.00	Expected 13% increase compared to FY2021
10-560-0123	Supplies Autos	\$1,500.00	
10-560-0124	Tires Auto	\$2,000.00	
10-560-0126	Grounds Maintenance	\$1,000.00	
10-560-0127	Building Maintenance	\$1,000.00	
10-560-0140	Department Supplies	\$5,000.00	Gloves (\$1,000), work orders (\$500)
10-560-0191	Uniform Purchase	\$7,500.00	Boots (\$5,000), add clothing
10-560-0700	Purchase of Equipment	<u>\$2,000.00</u>	
		\$427,277.50	

Sanitation

#	Line Item Description	FY22 Budget	Comments/Explanation
10-570-0020	Salaries	\$68,000.00	Two (2) full-time employees
10-570-0025	Overtime	\$5,000.00	
10-570-0030	FICA	\$5,440.00	8% of salaries
10-570-0040	Group Insurance	\$14,000.00	
10-570-0050	State Retirement	\$7,718.00	11.35% of salaries (LOGC)
10-570-0051	401K Retirement	\$4,000.00	5% 401K match
10-570-0119	Maint/Repair Garbage Truck	\$8,000.00	
10-570-0122	Fuel Garbage Vehicles	\$10,000.00	
10-570-0124	Tires Garbage Vehicles	\$1,000.00	
10-570-0400	Garbage Disposal	\$105,000.00	Waste Management
10-570-0800	Capital Outlay	\$38,387.97	First payment of three on debt trash truck
10-570-0990	Interest on Debt	<u>\$1,753.50</u>	Interest on capital
		\$268,299.47	

Non-Departmental

#	Line Item Description	FY22 Budget	Comments/Explanation
10-580-0070	Workers Compensation	\$25,000.00	
10-580-0080	Property/Liability Insurance	\$45,000.00	
10-580-0700	Capital Outlay	\$25,000.00	Vehicle replacement (if needed)
10-580-1000	Drug Testing	<u>\$5,000.00</u>	Monthly random tests (\$3,600), new hire tests
		\$100,000.00	

Total General Fund Revenues	\$2,386,800.00
Total General Fund Expenses	\$2,142,499.72
Surplus (Deficit)	\$244,300.28

Utility Fund Revenues

#	Line Item Description	FY22 Budget	Comments/Explanation
60-301-0000	Water Revenue	\$690,000.00	11.2% rate increase
60-301-1000	Sewer Revenue	\$590,000.00	9.2% rate increase
60-301-1001	Base Charges	\$268,800.00	From \$4 to \$7 per base charge, same % increase for larger meters
60-301-2000	Connection Fees	\$10,000.00	New customer connection fees, based on 500 new accts (\$7,500), water/sewer taps, based on 3 new (\$900/\$1,000)
60-301-4000	Reconnection Fees/Penalties	\$65,000.00	Late fees (\$5), reconnect fees (\$50), returned check fees (\$30), illegal connections (\$250)
60-303-4000	Miscellaneous	\$5,000.00	Meter installations (\$2,500), deposit corrections, other revenue

60-303-5000	System Development Fee	<u>\$20,000.00</u>	Based on 4 new homes (\$5,000 each)
		\$1,648,800.00	

Admin & Engineering

#	Line Item Description	FY22 Budget	Comments/Explanation
60-615-0020	Salaries	\$40,000.00	One (1) full-time employee
60-615-0030	FICA	\$3,200.00	8% of salaries
60-615-0040	Group Insurance	\$6,700.00	
60-615-0050	State Retirement	\$4,540.00	11.35% of salaries (LOGC)
60-615-0051	401K Retirement	\$2,000.00	5% 401K match
60-615-0090	Professional Services	\$3,500.00	NC811 (\$300), LexisNexis (\$1,200), copier (\$1,800)
60-615-0140	Department Supplies	\$4,000.00	Billing materials, office supplies clerks
60-615-0105	Postage	<u>\$10,000.00</u>	Postage for water bills (\$9,600)
		\$73,940.00	

Non-Departmental

#	Line Item Description	FY22 Budget	Comments/Explanation
60-680-0070	Workers Compensation	\$5,000.00	
60-680-0080	Property/Liability Insurance	<u>\$2,500.00</u>	
		\$7,500.00	

Water

#	Line Item Description	FY22 Budget	Comments/Explanation
60-710-0020	Salaries	\$96,600.00	Two (2) full-time employees, plus stipend for permit holder
60-710-0025	Overtime	\$2,000.00	
60-710-0030	FICA	\$7,728.00	8% of salaries
60-710-0040	Group Insurance	\$14,000.00	
60-710-0050	State Retirement	\$10,964.10	11.35% of salaries (LOGC)
60-710-0051	401K Retirement	\$4,000.00	5% 401K match
60-710-0080	Employee Training	\$1,500.00	
60-710-0090	Professional Services	\$10,000.00	MyGovHub platform (\$1,500), operating permit plant (\$1,500), mueller meter reading system (\$1,000), emergency services
60-710-0095	Contracted Services	\$5,000.00	
60-710-0121	Maint/Repair Autos	\$2,000.00	
60-710-0122	Maint/Repair Equipment	\$8,000.00	
60-710-0130	Meter Replacement	\$25,000.00	Based on 100 meter replacements
60-710-0140	Department Supplies	\$25,000.00	
60-710-0191	Uniforms/Shoe Purchase	\$2,000.00	
60-710-0410	Testing of Water	\$3,500.00	Monthly testing (\$1,200), quarterly testing (\$1,800), lead/copper test (\$600)
60-710-0500	Water Purchased	\$440,000.00	5% increase by Two Rivers
60-710-0995	Bank Service Fee	<u>\$7,000.00</u>	Utility bank draft, return check fees, cash/check processing, online payment processing fees
		\$664,292.10	

Sewer

#	Line Item Description	FY22 Budget	Comments/Explanation
60-815-0020	Salaries	\$70,000.00	Two (2) full-time employees
60-815-0025	Overtime	\$4,000.00	
60-815-0030	FICA	\$5,600.00	8% of salaries
60-815-0040	Group Insurance	\$14,000.00	
60-815-0050	State Retirement	\$7,945.00	11.35% of salaries (LOGC)
60-815-0051	401K Retirement	\$4,000.00	5% 401K match
60-815-0080	Employee Training	\$1,000.00	
60-815-0090	Professional Services	\$15,000.00	Lift station emergencies, pump out lift station, inspections
60-815-0100	Telephone/Communications	\$4,000.00	Lift station dialers (phone lines for emergencies)

60-815-0110	Utilities	\$16,000.00	Electricity lift station, sewer pump, flume
60-815-0120	Maint/Repair Equipment	\$15,000.00	Lift station repairs, other tools
60-815-0122	Maint/Repair Autos	\$2,000.00	
60-815-0140	Department Supplies	\$65,000.00	Pipes, parts, dirt, supplies
60-815-0191	Uniforms/Shoe Purchase	\$3,500.00	
60-815-0400	Sludge Removal	\$3,000.00	Trash bins at lift stations, cleaning out of sewer tanks
60-815-0500	Sewer Services Purchased	<u>\$540,000.00</u>	5% increase by Two Rivers
		\$770,045.00	

	Total Utility Fund Revenues	\$1,648,800.00	
	Total Utility Fund Expenses	\$1,515,777.10	
	Surplus (Deficit)	\$133,022.90	

Stormwater Revenue

#	Line Item Description	FY22 Budget	Comments/Explanation
61-601-0000	Stormwater Fees	<u>\$60,000.00</u>	\$1.80 per customer per month
		\$60,000.00	

Stormwater

#	Line Item Description	FY22 Budget	Comments/Explanation
61-810-0020	Salaries	\$20,000.00	One (1) part-time employee
61-810-0030	FICA	\$1,600.00	8% of salaries
61-810-0050	State Retirement	\$2,270.00	11.35% of salaries (LOGG)
61-810-0140	Department Supplies	<u>\$15,000.00</u>	Drain pipes, parts, tools, supplies, stormwater fee Gastonia (\$39)
		\$38,870.00	

	Total Stormwater Fund Revenues	\$60,000.00	
	Total Stormwater Fund Expenses	\$38,870.00	
	Surplus (Deficit)	\$21,130.00	

Powell Bill Revenue

#	Line Item Description	FY22 Budget	Comments/Explanation
70-302-7000	Interest on Investments	\$1,000.00	Near zero investment gains since COVID-19
70-303-2000	Powell Bill Income	\$90,000.00	Based on miles of road within town limit
70-306-0000	Fund Balance Appropriated	<u>\$279,000.00</u>	
		\$370,000.00	

Powell Bill

#	Line Item Description	FY22 Budget	Comments/Explanation
70-570-0122	Maint/Repair Streets	\$60,000.00	Potholes, street repaving
70-570-0140	Department Supplies	\$10,000.00	Equipment, supplies, maintenance on equipment
70-570-0800	Capital Outlay	<u>\$300,000.00</u>	Down payment Boulder Ct project (loan)
		\$370,000.00	

	Total Powell Bill Fund Revenues	\$370,000.00	
	Total Powell Bill Fund Expenses	\$370,000.00	
	Surplus (Deficit)	\$-	