Manager and Staff's Recommended Fiscal Year 2022 Budget – REVISED MAY 28, 2021

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 ($10.00), 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	$7,500.00	Lodge, community building rentals
		$2,386,800.00	

Administration

#	Line Item Description	FY22 Budget	Comments/Explanation
10-420-0020	Salaries	$155,000.00	Salaries for (2.5) administrative positions
10-420-0030	FICA	$12,400.00	8% of salaries
10-420-0040	Group Insurance	$14,500.00	Health, dental, vision, life, disability insurance
10-420-0050	State Retirement	$17,593.00	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, EAP ($2,000)
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, generator services ($3,000)
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	$7,500.00	iWorQ software ($6,500), postage
10-420-0700	Purchase of Equipment	$2,200.00	Sharp copier payments
10-420-0960	Postage	$400.00	Stamps finance department
		$352,093.00	

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	$8,000.00	Codification of ordinances ($8,000)
10-430-0100	Election Expenses	$5,000.00	Gaston County BOE ($4,700)
		$38,100.00	

Recreation

#	Line Item Description	FY22 Budget	Comments/Explanation
10-450-0020	Salaries	$38,000.00	Salary for one public works employee
10-450-0030	FICA	$3,040.00	
10-450-0040	Group Insurance	$3,500.00	

10-450-0050	State Retirement	$4,313.00	
10-450-0051	401K Retirement	$2,000.00	
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	$2,000.00	
		$73,103.00	

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	$1,000.00	
		$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 $10 hr 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	$30,078.00	11.35% of salaries (LOCG)
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 FY 2021
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	$2,000.00	
		$427,278.00	

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 (LOCG)
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	$38,388.00	First payment of three on debt trash truck
10-570-0990	Interest on Debt	$1,755.00	Interest on capital
		$268,301.00	

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	$5,000.00	Monthly random tests ($3,600), new hire tests
		$100,000.00	

	Total General Fund Revenues	**$2,386,800.00**	

	Total General Fund Expenses	**$2,204,709.00**	
	Surplus (Deficit)	$182,091.00	

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	$20,000.00	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 (LOCG)
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	$10,000.00	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	$2,500.00	
		$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	$10,965.00	11.35% of salaries (LOCG)
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), 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	$7,000.00	Utility bank draft, return check fees, cash/check processing, online payment processing fees
		$664,293.00	

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 (LOCG)
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	$540,000.00	5% increase by Two Rivers
		$770,045.00	

	Total Utility Fund Revenues	**$1,648,800.00**
	Total Utility Fund Expenses	**$1,515,778.00**
	Surplus (Deficit)	$133,022.00

Stormwater Revenue

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

Stormwater

#	Line Item Description	FY22 Budget	Comments/Explanation
61-810-0020	Salaries	$20,000.00	Half Employee Salary
61-810-0030	FICA	$1,600.00	8% of salaries
61-810-0040	Group Insurance	$6,240.00	
61-810-0050	State Retirement	$2,270.00	11.35% of salaries (LOCG)
61-810-0051	401K	$2,000.00	
61-810-0140	Department Supplies	$15,000.00	Drain pipes, parts, tools, supplies, stormwater fee Gastonia ($39)
		$47,110.00	

	Total Stormwater Fund Revenues	**$60,000.00**	
	Total Stormwater Fund Expenses	**$47,110.00**	
	Surplus (Deficit)	$12,890.00	

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	$279,000.00	
		$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	$300,000.00	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)	$-	