

Ordinance Number: FY 2022-23
Date Adopted: June 20, 2022
Effective Date: July 1, 2022



**BUDGET ORDINANCE FY 2022-2023
KURE BEACH, NORTH CAROLINA**

Be it ordained by the Town Council of Kure Beach, North Carolina:

Section I. Budget Adoption: There is hereby adopted the following operating budget for the Town of Kure Beach for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023; the same being adopted by fund. Activity within each fund is listed as follows:

GENERAL FUND

EXPENDITURES:

Governing Body	\$ 65,541
Committees	95,750
Finance	275,600
Administration	425,201
Community Center	27,000
Emergency Management	2,500
Tax Collections	31,600
Legal Department	82,900
Police Department	1,880,980
Fire Department	1,927,727
Lifeguards	372,024
Parks & Recreation	345,395
Building Inspections	247,345
Streets & Sanitation	1,862,824
Paid Parking Program	200,000
Debt Service	<u>597,710</u>

TOTAL EXPENDITURES \$8,440,097

GENERAL FUND (continued)

REVENUES:

Property Tax (current & prior years)	\$3,354,500
Sales Tax	1,465,000
Paid Parking Program	742,000
Garbage & Recycle Fees	556,200
TDA Funds	438,404
Franchise & Utility Tax	243,000
Building Permits/CAMA Fees/ Fire Inspections	123,320
Communication Tower Rent	80,992
Sales Tax Refund	52,000
Parks & Rec/Community Center/ Street Festival	30,200
ABC Revenue	20,250
Town Facility Rentals	16,000
Motor Vehicle License Tax	10,750
Beer & Wine Tax	9,600
Other Revenue	15,555
Fund Balance Appropriated	124,553
Other Financing Sources	<u>1,157,773</u>
TOTAL REVENUES	<u>\$8,440,097</u>

POWELL BILL FUND

EXPENDITURES:

Street Maintenance, Repair & Paving	<u>\$ 70,075</u>
TOTAL EXPENDITURES	<u>\$ 70,075</u>

REVENUES:

Powell Bill Allocation	\$ 70,000
Interest Income	<u>75</u>
TOTAL REVENUES	<u>\$ 70,075</u>

STORM WATER FUND

EXPENDITURES:

Storm Water Operations \$ 604,977

TOTAL EXPENDITURES \$ 604,977

REVENUES:

Storm Water Monthly Fees \$ 415,000

Storm Water Building Fees 80,000

Interest Income 700

Fund Balance Appropriated 109,277

TOTAL REVENUES \$ 604,977

BEACH PROTECTION FUND

EXPENDITURES:

Beach Protection Reserves \$ 1,350

TOTAL EXPENDITURES \$ 1,350

REVENUES:

Interest Income \$ 1,350

TOTAL REVENUES \$ 1,350

FEDERAL ASSET FORFEITURE FUND

EXPENDITURES:

Federal Asset Forfeiture Expenses	\$ 25,000
TOTAL EXPENDITURES	<u>\$ 25,000</u>

REVENUES:

Fund Balance Appropriated	\$ 25,000
TOTAL REVENUES	<u>\$ 25,000</u>

WATER AND SEWER FUND

EXPENDITURES:

W/S Governing Body	\$ 19,056
W/S Legal Department	14,700
W/S Finance	278,221
W/S Administration	278,096
W/S Operations	<u>2,139,713</u>
TOTAL EXPENDITURES	<u>\$2,729,786</u>

REVENUES:

Water Charges	\$ 925,000
Sewer Charges	1,420,000
Tap & Reconnection Fees	46,800
Other Revenue	16,055
Transfer from American Rescue Plan Fund	<u>321,931</u>
TOTAL REVENUES	<u>\$2,729,786</u>

SEWER EXPANSION RESERVE FUND (SERF)

EXPENDITURES:

Sewer Reserve	\$ 9,480
TOTAL EXPENDITURES	<u>\$ 9,480</u>

REVENUES:

System Development Fees	\$ 8,880
Interest Income	<u>600</u>
TOTAL REVENUES	<u>\$ 9,480</u>

EXPENDITURES	ALL FUNDS	<u>\$11,880,765</u>
REVENUES	ALL FUNDS	<u>\$11,880,765</u>

Section II. Levy of Taxes: There is hereby levied, for Fiscal Year 2022-2023, an Ad Valorem tax rate of 26.58 cents (\$0.2658) per one hundred dollars (\$100) valuation of taxable property as listed for taxes as of January 1, 2022. This rate shall be levied entirely in the General Fund.

The tax rate is based on an estimated total valuation of property for the purposes of taxation of one billion two hundred seventy million five hundred and fifty thousand dollars (\$1,270,550,000) and an estimated collection rate of ninety-nine percent (99%).

Section III. Salaries and Staffing: The following shall govern salary and wage compensation for Fiscal Year 2022-2023. There is hereby adopted a pay plan that includes a cost of living adjustment (COLA) for full-time employees based on Salary Band as follows:

SALARY BAND	DESCRIPTION	COLA %
I-A	Operations Staff	15%
I-B, C & D	Support, Fire, Emergency & Police Staff	10%
II	Mid-Management	9%
III	Management	8%

The COLA was effective with the pay period beginning June 4, 2022 in fiscal year 2021-2022.

A vacant full-time position assigned to the Administration Department will be reassigned to the Public Works Department.

Section IV. The Budget Officer hereby authorized to transfer appropriations within a fund as contained herein under the following conditions as specified in North Carolina General Statute Chapter 159.

A. The Budget Officer may transfer amounts between line item expenditures without limitation and without a report being required up to \$10,000 at any one time.

B. The Budget Officer may transfer amounts within departments and of the same fund and reported as part of the financial statements. He shall make an official report immediately to Council on such transfers.

C. The Budget Officer may not transfer amounts between funds without prior Council action.

Section V. Restricted Revenues: The Finance Officer is hereby directed to fund appropriations that have specified revenues prior to funding with General Fund monies. This is to include but not limited to Local, State and Federal grants.

Section VI. Encumbrances: All outstanding encumbrances from prior fiscal years are to be carried forward to Fiscal Year 2022-2023. All Project Ordinance appropriations are continued.


Section VII. Budget Control: The Town Council in approving the budget has utilized to the fullest extent possible its revenue sources. Over collections of revenues or unanticipated revenue sources cannot be expected during the year. It is therefore of utmost importance that Department Heads initiate steps to ensure compliance with the budget as fixed herein and they are hereby directed to do so.

Section VIII. The Town Council hereby authorizes the New Hanover County Tax Administrator to bill and collect taxes for the Town, including the annual five dollars (\$5) motor vehicle license tax.

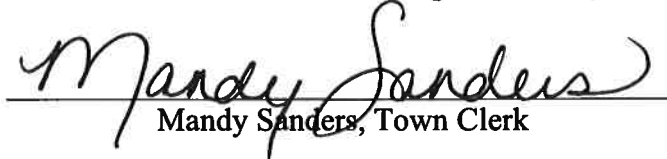
Section IX. Fees and Charges: There is hereby established, for Fiscal Year 2022-2023, various fees and charges as contained in the attached Fee Schedule. Changes from the Fiscal Year 2021-2022 Fee Schedule are as follows:

Recycle Fee	Increase from \$7.92 to \$9.08
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This ordinance being duly passed and adopted this 20th day of June, 2022.



Craig Bloszinsky, Mayor



Mandy Sanders, Town Clerk