



*Dale R. Folwell, CPA*

**Town of Robersonville**  
**FYE June 30, 2022**  
**Budget Ordinance for the Town of Robersonville**

**BE IT ORDAINED** by the North Carolina Local Government Commission acting in place of the Board of Commissioners of the Town of Robersonville, North Carolina pursuant to General Statute 159-181(c):

**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, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this Town:

Governing Board	\$ 23,830
General Government	322,520
Police	489,282
Fire	153,332
Rescue	209,758
Streets	68,822
Parks and recreation	7,647
Library	30,000
Debt service	134,170
Contingency Appropriation	9,000
Total Appropriations	\$ 1,448,361

**Section 2:** It is established that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Current year's real property taxes	\$ 494,620
Current year's motor vehicle taxes	66,000
Prior years' real property taxes	59,990
Prior years' motor vehicle taxes	1,000
Penalties and interest on taxes	14,000
Fire District taxes	78,000
Franchise taxes	96,000
Local option sales tax	255,000

Payment in Lieu	18,178
Transfer from Electric Fund	60,173
Powell Bill funds	45,000
Other Revenues	258,200
Interest on investments	2,200
Total Revenues	<u>\$ 1,448,361</u>

**Section 3:** The following amounts are hereby appropriated in the Water Fund for the operation of the water utilities for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the Town:

Water operations department	\$ 539,713
Water maintenance department	116,509
Debt Service	3,660
Contingency	708
Total appropriations	<u>\$ 660,590</u>

**Section 4:** It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Water usage charges	\$ 645,010
Taps and connection fees	3,000
Other revenues	12,580
Total estimated revenues	<u>\$ 660,590</u>

**Section 5:** The following amounts are hereby appropriated in the Sewer Fund for the operation of the sewer utility for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the Town:

Sewer operations department	\$ 481,176
Sewer maintenance department	80,950
Debt Service	190,000
Contingency appropriation	5,924
Total appropriations	<u>\$ 758,050</u>

**Section 6:** It is estimated that the following revenue will be available in the Sewer Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Sewer usage charges	\$ 756,350
Taps and connection fees	1,500
Other revenue	200
Total estimated revenues	<u>\$ 758,050</u>

**Section 7:** 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, in accordance with the chart of accounts heretofore approved for the Town:

Electric operations department	\$ 2,263,272
Electric maintenance department	102,487
Debt Service	60,980
Payment in lieu of taxes	8,570
Transfer to General Fund	60,173
Contingency appropriation	20,359
Total appropriations	<u>\$ 2,515,840</u>

**Section 8:** It is estimated that the following revenue will be available in the Electric Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Electric usage charges	\$ 2,506,280
Taps and connection fees	2,270
Other revenue	7,290
Total estimated revenues	<u>\$ 2,515,840</u>

**Section 9:** From time to time the Town of Robersonville sets rates and fees for use of the Town's water, sewer, and electric service. Currently the rates are as follows:

Residential Water Rates:	In Town	Out of Town
Base Rate	\$22.00	\$35.00
Usage charge	\$4.90/1000 gallons	\$8.35/1000 gallons
Residential Sewer Rates:	In Town	Out of Town
Base Rate	\$33.00	\$52.50
Usage Charge:	150% of water bill	150% of water bill
Industrial Water Rates:	In Town	Out of Town
Base Rate	\$25.00	\$25.00
Usage charge	\$3.50/1000 gallons	\$4.75/1000 gallons
Industrial Sewer Rates:	In Town	Out of Town
Base Rate	\$37.50	\$37.50
Usage Charge:	150% of water bill	150% of water bill

Electric customers are currently charged a base rate between \$20.00 - \$500.00 plus a per kWh rate between .0575 and 0.1302 depending on type of customer and the time of the year.

The current utility rates are effective on July 1, 2021. Any rates or fees not specifically addressed but were in place and effective at the time of adoption of this ordinance shall remain in effect and unchanged. The utility use fees and rates may be modified from time to time by resolution of the Town of Robersonville Councilmembers.

**Section 10:** There is hereby levied a tax at the rate of seventy cents (\$0.70) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2021, for the purpose of raising the revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$78,511,602 and an estimated rate of collection of 90.0%. The estimated rate of collection is based on the fiscal 2020-2021 collection rate of 90%.

**Section 11:** The Town Finance Officer or a designee is hereby authorized to transfer appropriations as contained herein:

- a. Transfers between line item expenditures within a department without limitations and without a report to Board being required. Changes to recurring obligations such as salaries are not allowed.
- b. Transfers of up to \$1,000 between departments, including contingency appropriations, within the same fund. The budget officer must make an official report on such transfers at the next regular meeting of the Governing Board.
- c. All transfers between funds require prior approved by the Governing Board in an amendment to the Budget Ordinance.

**Section 12:** The Finance Officer or a designee may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

**Section 14:** The Secretary of the Local Government Commission and the Finance Officer are hereby authorized to (a) take any actions and to (b) execute and deliver any contract, agreement, and any other document on behalf of the Local Government Commission that may be necessary, appropriate or desirable for the purpose of collecting District receipts and expending appropriations from all funds.

**Section 15:** Copies of this Budget Ordinance shall be furnished to the Secretary of the Local Government Commission and to the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 22nd day of June, 2021

I, Sharon G. Edmundson, Secretary of the North Carolina Local Government Commission, do hereby certify that the foregoing is a true and correct copy of the Ordinance adopted by the North Carolina Local Government Commission at its meeting held on June 22, 2021.



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Witness my hand this 22nd day of June 2021.