



*Dale R. Folwell, CPA*

STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
AND THE LOCAL GOVERNMENT COMMISSION

SHARON EDMUNDSON  
DEPUTY TREASURER

**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	327,982
Police	493,612
Fire	157,360
Rescue	215,500
Streets	69,022
Parks and recreation	7,647
Library	5,000
Debt service	134,170
Contingency Appropriation	14,238
Total Appropriations	<u>\$ 1,488,361</u>

**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	\$ 535,276
Water maintenance department	121,654
Debt Service	3,660
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	\$ 2,260,779
Electric maintenance department	105,338
Debt Service	60,980
Payment in lieu of taxes	8,570
Transfer to General Fund	60,173
Contingency appropriation	20,000
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 BudgetOrdinance.

**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 extendbeyond 60 days must be approved by the Board. All advances that will be outstanding at the end ofthe 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.



**Town of Robersonville  
Budget Message  
June 30, 2022 Recommended Annual Budget**

Honorable Mayor Brown, Town Councilmembers, and the NC Local Government Commission:

The recommended FYE June 30, 2022 Annual Budget for the Town of Robersonville, North Carolina has been prepared in accordance with the N. C. Local Government Budget and Fiscal Control Act and General Statute 159-11. The recommended Budget identifies revenue and expenditure estimates for FY21–22 with the goal ensuring provision of Robersonville's core governmental services. The recommended Budget is inclusive of all financial obligations. Revenues are conservatively projected and expenditures realistically projected.

The Town's General Fund Budget for FYE June 30, 2022 is presented at the amount of \$1,488,361. The proposed tax rate remains unchanged at \$0.70 per \$100 valuation. The Town's tax base of assessed valuation is \$78,511,602, using a very conservative tax collection rate of 90 percent, the Town can expect to collect, and budget for, \$494,620 in property and personal tax revenue. Sales taxes will provide an estimated \$255,000, up 18% from the FY21 budgeted amount of \$209,000.

For budgeting purposes, Robersonville's Enterprise operations maintain their user fee rates from the previous year. Rate studies, however, are still underway and rates may require some adjustments and/or modifications based on the result of these studies. Enterprise operations are budgeted at \$2,260,779 for Electric; \$645,010 for Water; and \$756,350 for Sanitary Sewer, respectively.

The most current estimate of what the Town may receive from the Federal Government for the American Rescue Plan is \$390,000. The usage of these funds is restricted per the federal government and we are waiting on additional guidance to make sure we use them appropriately. The federal government is allowing the Town several years to spend these funds and we want to make sure we use them appropriately. We have not made any plans on how to use these funds at this time.

On June 14, 2021, the Local Government Commission will hold a public hearing on the budget for FYE June 30, 2022. All interested parties are welcome to attend via internet at [here](#). Members of the public who wish to provide comments during the public hearing must sign up no later than 5:00 p.m., June 13 at [slgfd@nctreasurer.com](mailto:slgfd@nctreasurer.com). Please include your name and that you wish to speak on the Robersonville budget. The budget may be reviewed at town hall or online at [www.townofrobersonville.com](http://www.townofrobersonville.com). The Local Government Commission's will adopt the final FYE June 30, 2022. The Annual Budget for the Town of Robersonville at its June 22, 2021 meeting. The budget may be reviewed at Town Hall.

This budget is respectfully submitted this the first day of June 2021.

Steven L. Harrell  
Interim Town Manager

## Town of Robersonville

### PROPOSED BUDGET HIGHLIGHTS/EXPLANATIONS FOR FISCAL YEAR 2022

The proposed Budget Ordinance is attached. It does not include any staff raises or Christmas bonuses.

**Governing Board** payroll and related expenses for the Town Commissioners and the Mayor has been reduced by 25%, for a projected savings to the Town of \$6,000.

**Administration / Finance** – the budget includes salary and benefits for the following positions. Many of these positions are vacant at this time but are planned to be filled this fiscal year.

- \* Permanent Town Manager
- \* Finance Officer
- \* Town Clerk
- \* 1 Full time billing / administrative clerk
- \* 2 part time Administrative clerks

One additional position has been added to the budget: finance officer. The manager, finance officer and clerk are budgeted to be 3 separate positions, in the best interest of the Town.

Specific position salaries are allocated between departments/funds appropriately.

**Police Department** Budget includes a total of 6 police officer positions plus one chief.

**Fire Department** – Budget includes stipends to be paid to volunteers at \$5.00 per call.

**Rescue Department** budget includes a full time Rescue captain and one EMS worker and stipends to be paid to volunteers at \$5.00 per call.

**Parks & Recreation** budget for Park related operating expenditures (phone, park maintenance, program supplies). No salary is budgeted for Parks & Recreation.

**Library** - A \$5,000 donation to BHM library was requested and is included in this budget. The Town of Robersonville 2021-22 budget does not include salary/benefits for a fulltime staff member for the Robersonville library. The BHM Regional Library employs staff to work in the Robersonville library. The BHM library staff wages, software, printer, equipment, supplies, video and audio materials will be funded with the requested (\$5,000) Town of Robersonville donation, monies given to the BHM Regional Library by Martin County and the State of North Carolina that are intended for the Robersonville library. It is expected that the Robersonville library will continue to operate under the management of BHM Regional Library per their current agreement. Any additional operating expenditures for the library department are included in the General government department budget.

**Utility funds** – The budget includes salaries for the Utility director position in addition to 4 full time and 1 part time utility worker that have been allocated between the Utility funds appropriately.

Utility rates remain unchanged in the budgeted amounts. However, the Town is undergoing Electric, Water and Sewer rate studies. Once these studies are completed later in the year, there may be changes to the utility rates if approved by the governing board.

**Training** for Town Council and all Town staff has been budgeted at \$200.00 per person.

**Capital Outlay** – Included in the budget is

- A lease / purchase payment as presented in the May budget workshop for a new bucket truck for the Electric Fund
- A new police car payment not to exceed \$500 per month is also included in this budget to be purchased in February 2022.
- New Body Cameras
- Ballistic vest replacements

**Tax collections** – Martin County will be collecting for and remitting taxes to the Town of Robersonville beginning this fiscal year. The County will not be responsible to collect unpaid taxes owed to Town of Robersonville before July 1, 2021.

Outstanding tax bills at 05/06/2021 were \$55,464.14 resulting in an 89.91% collection rate as of that date with 10.09% uncollected, thus the budgeted tax collection rate of 90% was applied to this year's budget as required by G.S. 159-13(b)(6).

**Assumptions holding constant**

Every fulltime employee participates in the employer provided health and life insurance plan. This benefit costs the Town \$6,415.92 per employee annually. A total of \$131,000 (10% of payroll costs) is budgeted in FY2021-22 for employee health insurance and life insurance.

Contributions to the Fire and Rescue Workers Pension Fund for volunteer workers is continued.

Required retirement contributions are made at the rates established by the applicable retirement plans.

Retirees benefits are still in place as dictated by the Town personnel policy. The policy currently obligates the Town to pay between \$1,356 and \$6,262 annually per qualifying retiree for health insurance. There are 13 retirees currently receiving this benefit (the FY2021-22 annual budget for these benefits is \$17,600).

Expenditures required by grant or funding restrictions are made as needed to comply with funding requests or restrictions.



## Town of Robersonville

Department	Job Title	Name	Budgeted Salary/Hrly	Salary Allocation
FINANCE/ADMIN	<b>Town Manager</b>	<b>Vacant</b>	\$ 78,000	30% E, 40%G, 30%W
	<b>Finance Officer</b>	<b>Vacant</b>	\$ 56,000	25% E, 50%G, 25%W
	<b>Town Clerk</b>	<b>Vacant</b>	\$ 45,000	20% E, 60%G, 20%W
	Billing/Admin clerk		\$ 14.55	45% E, 10%G, 45%W
	<b>Administrative clerk (PT)</b>	<b>Vacant</b>	\$ 13.00	50% E, 50%W
	<b>Administrative clerk (PT)</b>	<b>Vacant</b>	\$ 13.00	50% E, 50%W
POLICE	Chief		\$ 47,944	
	Lieutenant		\$ 16.15	
	Sergeant		\$ 15.60	
	Police Officer		\$ 14.40	
	Police Officer		\$ 13.74	
	<b>Police Officer</b>	<b>Vacant</b>	\$ 13.74	
	<b>Police Officer</b>	<b>Vacant</b>	\$ 13.74	
FIRE	Fire Chief		\$ 47,944	
RESCUE	<b>Captain</b>	<b>Vacant</b>	\$ 44,928	
	EMT		\$ 13.00	
UTILITY	<b>Public Works Director</b>	<b>VACANT</b>	\$ 54,912	50% E, 50% W
ELECTRIC	Lineman/Maintenance		\$ 15.00	50% E, 50% W
	Lineman/Maintenance		\$ 15.00	50% E, 50% W
	Lineman/Maintenance		\$ 15.00	50% E, 50% W
WATER	<b>Water Maintenance</b>	<b>Vacant</b>	\$ 15.00	50% E, 50% W
	Water Maintenance (PT)		\$ 15.00	50% E, 50% W