

**NORTH CAROLINA DEPARTMENT OF STATE TREASURER  
LOCAL GOVERNMENT COMMISSION  
MINUTES  
SPECIAL MEETING JUNE 27, 2022**

The duly-noticed special meeting was called to order at 1:31 p.m. by LGC Secretary Sharon Edmundson, acting Chair, on the above date. The special meeting was conducted in person and by use of simultaneous communication by GoToWebinar™ due to the COVID 19 pandemic. Members present virtually: Chair Folwell, Secretary of State Elaine Marshall, Secretary of Revenue Ronald Penny, John Burns, Paul Butler, Vida Harvey, Nancy Hoffmann, and Mike Philbeck.

Members Absent: State Auditor Beth Wood.

A quorum was present for the entire meeting.

Other participants present in person: Sharon Edmundson, Susan McCullen, Debbie Tomasko, and Cindy Aiken. Other DST staff attending in person: DST staff Victoria Bledsoe.

Chair Folwell asked LGC Secretary Sharon Edmundson to conduct the meeting.

Secretary Edmundson asked those members present if they had any actual, potential, or the appearance of a conflict of interest regarding the matters on the agenda. There were no conflicts reported.

Mr. Burns made a motion to approve the minutes of the June 13, 2022 Special LGC Meeting for the Budget Hearings for Cliffside Sanitary District, the Town of Kingstown and the Town of Spring Lake; and the minutes of the June 20, 2022 Special LGC Meeting for the Budget Hearings for the Town of Pikeville and the Town of Spring Lake. Ms. Hoffmann seconded the motion, and the foregoing were approved by unanimous vote of 8 – 0 (Absent: Wood).

Treasurer Folwell left the meeting at approximately 1:38 p.m.

Ms. Hoffmann made a motion to adopt the following resolution:

**See Attachment A:  
RESOLUTION BY THE TOWN OF ROBERSONVILLE ACCEPTING  
PRINCIPAL FORGIVENESS ON A STATE REVOLVING FUND LOAN  
AND GRANT FROM THE VIABLE UTILITY RESERVE**

Ms. Harvey seconded the motion, and the foregoing was adopted by a vote of 6 – 1 (No: Butler, Absent: Wood, Folwell).

Secretary Marshall made a motion to adopt the following resolution:

**See Attachment B: Budget Amendment # 5 for the Town of Kingstown**

Mr. Burns seconded the motion, and the foregoing was adopted by unanimous vote of 7 – 0 (Absent: Wood, Folwell).

Secretary Marshall made a motion to adopt the following:

**See Attachment C-1: Cliffside Sanitary District Budget Ordinance  
for Fiscal Year Ending June 30, 2023**

Mr. Burns seconded the motion, and the foregoing was adopted by unanimous vote of 7 – 0 (Absent: Wood, Folwell).

Mr. Philbeck made a motion to adopt the following:

**See Attachment C-2: Town of Kingstown Budget Ordinance  
for Fiscal Year Ending June 30, 2023**

Secretary Marshall seconded the motion, and the foregoing was adopted by unanimous vote of 7 – 0 (Absent: Wood, Folwell).

Secretary Penny made a motion to adopt the following:

**See Attachment C-3: Town of Spring Lake Budget Ordinance  
for Fiscal Year Ending June 30, 2023**

Ms. Hoffmann seconded the motion, and the foregoing was adopted by a vote of 6 – 1 (No: Butler, Absent: Wood, Folwell).

Secretary Penny made a motion to adopt the following:

**See Attachment C-4: Town of Pikeville Budget Ordinance  
for Fiscal Year Ending June 30, 2023**

Ms. Hoffmann seconded the motion, and the foregoing was adopted by a vote of 6 – 1 (No: Butler, Absent: Wood, Folwell).

Treasurer Folwell returned to the meeting at approximately 2:25 p.m.

Mr. Burns made a motion to adopt the following:

**See Attachment C-5: Town of Robersonville Budget Ordinance  
for Fiscal Year Ending June 30, 2023**

Mr. Butler seconded the motion, and the foregoing was adopted by a vote of 7 – 0 (Abstain: Penny, Absent: Wood).

Ms. Hoffmann moved to adjourn the special meeting. Mr. Philbeck seconded the motion which passed by unanimous vote of 8 – 0 (Absent: Wood). The meeting adjourned at 2:33 p.m.

The next regularly scheduled meeting of the North Carolina Local Government Commission will be held on July 12, 2022 at 1:30 p.m.

\* \* \* \* \*

I, Sharon Edmundson, Secretary of the North Carolina Local Government Commission, CERTIFY that the foregoing is a true and correct account of actions taken at a special meeting of the North Carolina Local Government Commission duly called and held on June 27, 2022.

WITNESS my hand at Raleigh, this 27<sup>th</sup> day of June 2022.

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Sharon Edmundson, Secretary of the  
Local Government Commission of North Carolina



**NORTH CAROLINA**  
DEPARTMENT OF STATE TREASURER

STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA

A handwritten signature in cursive script, reading "Dale R. Folwell, CPA".

STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
AND THE LOCAL GOVERNMENT COMMISSION

SHARON EDMUNDSON  
DEPUTY TREASURER

**RESOLUTION BY THE TOWN OF ROBERSONVILLE ACCEPTING  
PRINCIPAL FORGIVENESS ON A STATE REVOLVING FUND LOAN  
AND GRANT FROM THE VIABLE UTILITY RESERVE**

WHEREAS, the North Carolina Clean Water Revolving Loan and Grant Act of 1987 has authorized the making of loans and grants to aid eligible units of government in financing the cost of construction of wastewater treatment works, wastewater collection systems, and water supply systems, water conservation projects; and

WHEREAS, the North Carolina General Assembly enacted Session Law 2020-79, entitled in part "AN ACT TO IMPROVE THE VIABILITY OF THE WATER AND WASTEWATER SYSTEMS OF CERTAIN UNITS OF LOCAL GOVERNMENT . . . ; TO CREATE AND PROVIDE FUNDING FOR THE VIABLE UTILITY RESERVE TO PROVIDE GRANT MONEY FOR LOCAL GOVERNMENT UNITS, . . ." (the "Act"); and

WHEREAS, the Act amended Chapter 159G of the General Statutes ("G.S."), establishing the Viable Utility Reserve ("VUR") to be used for grants to local government units for specified purposes; and

WHEREAS, the Act amended Chapter 159G of the General Statutes by modifying G.S. 159G-32 to authorize the Department of Environmental Quality (the "Department") to make grants from the VUR for specified purposes; and

WHEREAS, North Carolina Session Law 2021-180, the "Current Operations Appropriations Act of 2021" as modified by Session Law 2022-6, appropriated more than \$444 million for the VUR; and

WHEREAS, the appropriated VUR funds were allocated to the state from the American Rescue Plan Act (ARPA) State Fiscal Recovery Fund; projects eligible for ARPA funds passing through the VUR are limited by federal ARPA requirements of project eligibility as well as NC G.S. 159G-32(d) for projects funded through the VUR; and the United States Department of the Treasury's Final Rule on Coronavirus State and Local Fiscal Recovery Funds (SLFRF) effective April 1, 2022 requires that all SLFRF funds be expended by December 31, 2026; and

WHEREAS, the Department's Division of Water Infrastructure's ARPA Administration Plan specifies that LGUs designated as distressed that have been recently awarded state revolving fund (SRF) loans for VUR-eligible projects but have not yet drawn down their loans will be given the option to replace their existing SRF loan funding with VUR grant funds. This option may provide those LGUs more

streamlined access to ARPA funds, relieve financial burdens from pending debt, and better assure the success of existing projects; and

WHEREAS, the Town was awarded an SRF loan (WIF1953) on which the Department offered the Town \$389,650 in principal forgiveness; and

WHEREAS, the Town requested \$1,770,965 from Viable Utility Reserve ARPA funds to replace the remainder of the SRF loan and to provide additional project funds due to changes in cost estimates; and

WHEREAS, the Town intends to perform said projects in accordance with the agreed scope of work; and

WHEREAS, the Commission impounded the books and assumed full control of all financial affairs of the Town pursuant to Section 159-181(c) of the North Carolina General Statutes (N.C.G.S.);

NOW, THEREFORE, BE IT RESOLVED BY THE LOCAL GOVERNMENT COMMISSION ACTING ON BEHALF OF THE TOWN OF ROBERSONVILLE:

That the Town of Robersonville does hereby accept the principal forgiveness offer of \$389,650 related to SRF loan WIF1953.

That the Town of Robersonville does hereby accept the \$1,770,965 grant from Viable Utility Reserve ARPA funds to replace the remainder of the SRF loan and to provide additional project funds due to changes in cost estimates.

That the Town of Robersonville does hereby give assurance to the North Carolina DEQ that any conditions or assurances contained in the award offers will be adhered to, that the Town has substantially complied, or will substantially comply with all Federal, State and local laws, rules, regulations, and ordinances applicable to the project and to Federal and State grants and loans pertaining thereto.

That James P. Duncan, Town Manager, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with this project; to make the assurances as contained above; and to execute such other documents as may be required by the Division of Water Infrastructure.

That the Town has substantially complied or will substantially comply with all Federal, State and local laws, rules, regulations, and ordinances applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this the 27th day of June 2022 at Raleigh, North Carolina.

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Sharon G. Edmundson, Secretary  
North Carolina Local Government Commission

NORTH CAROLINA  
DEPARTMENT OF STATE TREASURER



*Dale R. Folwell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA

LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
SHARON EDMUNDSON, DEPUTY TREASURER

**KINGSTOWN  
BUDGET AMENDMENT #5  
FISCAL YEAR ENDING 6.30.22  
PRESENTED FOR ADOPTION ON 6.27.22**

**BE IT ORDAINED BY THE** by the North Carolina Local Government Commission acting in place of the Town Council of Kingstown, North Carolina pursuant to General Statute 159-181(c), that the following amendment to the budget ordinance for the fiscal year ending 6.30.22 is hereby adopted as stated:

**Section 1.** The budget for the Sewer Fund is amended to include the following changes:

	<b>Increase</b>	<b>Increase</b>
City of Shelby Utility expense	7,000.00	
Utility revenue – Cleveland County		7,000.00

To increase estimated utility revenue and expense.

I, Sharon Edmundson, Secretary of the North Carolina Local Government Commission, **CERTIFY** that the foregoing is a true and correct copy of the budget ordinance amendment adopted at a meeting of the North Carolina Local Government Commission duly called and held on June 27, 2022.

**WITNESS** my hand at Raleigh, this 27th day of June 2022).

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Sharon Edmundson, Secretary  
North Carolina Local Government Commission

NORTH CAROLINA  
DEPARTMENT OF STATE TREASURER



*Dale R. Folwell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA

LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
SHARON EDMUNDSON, DEPUTY TREASURER

**CLIFFSIDE SANITARY DISTRICT  
BUDGET ORDINANCE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2023  
PRESENTED FOR ADOPTION ON JUNE 27, 2022**

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

**Section 1:** The following amounts are hereby appropriated in the operating fund for the operation of the District for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this district:

**Appropriations:**

Operations and repairs	<u>\$280,500</u>
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**Section 2:** It is established that the following revenues will be available in the operating fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

**Estimated revenues:**

Sewer usage fees (BRWA)	\$123,000
District property tax	6,070
County contributions	1,430
Emergency operating grant DEQ	<u>150,000</u>
Total estimated revenues	<u>\$280,500</u>





LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT  
FINANCE DIVISION

SHARON EDMUNDSON  
DEPUTY TREASURER

**Section 3:** There is hereby levied a tax at the rate of eight cents (\$0.08) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2022, for the purpose of raising the revenue listed as "Current Year's Property Taxes" in the operating fund Section 1 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$7,728,398 and an estimated rate of collection of 97.95%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 97.95%.

**Section 4:** 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 5:** 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.

I, Sharon Edmundson, Secretary of the North Carolina Local Government Commission, **CERTIFY** that the foregoing is a true and correct copy of the budget ordinance adopted at a meeting of the North Carolina Local Government Commission duly called and held on June 27, 2022

**WITNESS** my hand at Raleigh, this 27th day of June 2022

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Sharon Edmundson, Secretary of the  
North Carolina Local Government Commission

NORTH CAROLINA  
DEPARTMENT OF STATE TREASURER



*Dale R. Folwell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA

LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
SHARON EDMUNDSON, DEPUTY TREASURER

**TOWN OF KINGSTOWN  
BUDGET ORDINANCE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2023  
PRESENTED FOR ADOPTION ON JUNE 27, 2022**

**BE IT ORDAINED BY THE** North Carolina Local Government Commission acting in place of the Town Council of the Town of Kingstown, North Carolina pursuant to General Statute 159-181(c):

**Section 1.** The following amounts are hereby appropriated in the town's General Fund for the operation of the town and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Administrative Department	\$ 94,940.00
Public Works	52,000.00
Public Safety	1,000.00
Parks & Recreation	13,500.00
Zoning Board	5,700.00
Powell Bill	<u>15,000.00</u>
<b>Total Appropriation</b>	<b><u>\$182,140.00</u></b>

**Section 2.** The following revenues are estimated to be available in the town's General Fund for the operation of the town and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Current Year's Property Taxes	\$ 96,000.00
Prior Year's Property Taxes	2,000.00
Sales Taxes	40,000.00
Franchise Taxes	19,000.00
Park Revenue - County	9,540.00
Solid Waste Tax Revenue	250.00
Powell Bill	15,000.00
Building Permits Fee	200.00
Interest Income	50.00
Misc. Income (Fees)	<u>100.00</u>
<b>Total Estimated Revenue</b>	<b><u>\$182,140.00</u></b>



LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT  
FINANCE DIVISION

SHARON EDMUNDSON  
DEPUTY TREASURER

**Section 3.** The following amounts are hereby appropriated in the town's Sewer Fund for the operation of the town and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

<b>Utility operations</b>	<b><u>\$141,000.00</u></b>
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**Section 4.** The following revenues are estimated to be available in the town's Sewer Fund for the operation of the town and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Charges for services	\$117,000.00
Debt Set Off	1,000.00
Sewer Account Customers	<u>23,000.00</u>
<b>Total Estimated Revenues</b>	<b><u>\$141,000.00</u></b>

**Section 5:** There is hereby levied a tax at the rate of forty-eight cents (\$0.48) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2022, for the purpose of raising the revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance. The property value is listed as \$22,854,670. This rate is based on an estimated rate of collection of .9850. The estimated rate of collection is based upon the fiscal year 2021-2022 rate of collection as provided by the Cleveland County Tax Office.

**Section 6.** The Finance Officer or designee is hereby authorized to transfer appropriations as contained herein:

- a) Transfers between line-item appropriations within a department or function without limitations and without a report to the governing board being required. Changes to salaries and employee benefits are not permitted.
- b) Transfers of up to \$5,000 between departments or functions, within the same fund. The finance 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 approval by the governing board in an amendment to this budget ordinance.

**Section 7:** 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 8:** 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 Town receipts and expending appropriations from all funds.



LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT  
FINANCE DIVISION

SHARON EDMUNDSON  
DEPUTY TREASURER

**Section 9:** 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.

I, Sharon Edmundson, Secretary of the North Carolina Local Government Commission, **CERTIFY** that the foregoing is a true and correct copy of the budget ordinance adopted at a meeting of the North Carolina Local Government Commission duly called and held on June 27, 2022.

**WITNESS** my hand at Raleigh, this 27th day of June 2022.

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Sharon Edmundson, Secretary of the  
North Carolina Local Government Commission

NORTH CAROLINA  
DEPARTMENT OF STATE TREASURER



*Dale R. Folwell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA

LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
SHARON EDMUNDSON, DEPUTY TREASURER

**TOWN OF SPRING LAKE  
BUDGET ORDINANCE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2023  
PRESENTED FOR ADOPTION ON JUNE 27, 2022**

**BE IT ORDAINED BY THE** by the North Carolina Local Government Commission acting in place of the Board of Alderman for the Town of Spring Lake, North Carolina pursuant to General Statute 159-181(c):

**Section 1.** The following amounts are hereby appropriated in the Spring Lake General Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

<b>Department</b>	<b>Amount</b>
Non-Departmental	\$ 1,138,441
Less: Support Service Payments	<u>4,246</u>
Net Expenditures	<u>1,134,195</u>
Governing Body	90,952
Less: Support Service Payments	<u>18,892</u>
Net Expenditures	<u>72,060</u>
Administration	325,236
Less: Support Service Payments	<u>66,038</u>
Net Expenditures	<u>259,198</u>
Finance	400,194
Less: Support Service Payments	<u>77,982</u>
Net Expenditures	<u>322,212</u>
Tax Collections	<u>64,000</u>
Legal	59,900
Less: Support Service Payments	<u>13,426</u>
Net Expenditures	<u>46,474</u>
Human Resources	5,442
Less: Support Service Payments	<u>5,276</u>
Net Expenditures	<u>166</u>



LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT  
FINANCE DIVISION

SHARON EDMUNDSON  
DEPUTY TREASURER

Communications/Information Technology	231,368
Less: Support Service Payments	<u>49,119</u>
Net Expenditures	<u>182,249</u>
Elections	<u>0</u>
Public Works	95,746
Less: Support Service Payments	<u>20,310</u>
Net Expenditures	<u>75,436</u>
Public Buildings	183,304
Less: Support Service Payments	<u>28,312</u>
Net Expenditures	<u>154,992</u>
Police	<u>2,487,241</u>
Fire	<u>1,671,904</u>
Inspections	<u>150,744</u>
Streets	<u>466,384</u>
Planning	<u>34,000</u>
Recreation/Senior Center (outsourcing fee)	<u>82,293</u>
Debt Service	<u>476,550</u>
Trust and Agency	<u>30,000</u>
Total General Fund Expenses	<u>\$ 7,710,098</u>

**Section 2.** The following revenues are estimated to be available in the Spring Lake General Fund for the operation of the Spring Lake and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Category	Amount
Taxes – Ad Valorem	
Property Taxes – Real	\$ 2,635,323
Property Taxes – Penalties and Interest	9,000
Property Taxes – Vehicles	310,000
Property Taxes – Rental vehicles	10,000



LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT  
FINANCE DIVISION

SHARON EDMUNDSON  
DEPUTY TREASURER

Other Taxes and Licenses	
Motor Vehicle Tax	37,000
Local Option Sales Tax	3,205,000
Intergovernmental Revenues (Grants)	
Mid-Carolina COG	16,737
SAFER Grant	43,752
Intergovernmental Revenues	
Powell Bill	304,339
Beer and Wine Tax	45,000
Telecommunications Sales Tax	37,500
Electricity Sales Tax	385,000
Cable and Satellite Sales Tax	73,000
Interlocal Agreement Revenue	326,100
Manchester Fire Tax	160,641
Service Charges	
Police Department Fees	1,200
Fire Department Fees	23,033
Inspection Department Fees	43,700
Street Department Fees	8,568
Planning Department Fees	4,165
Miscellaneous Revenue	
Investment Earnings	200
Miscellaneous Revenue	3,000
Non-Revenue Receipts	
Employee Insurance Premiums	27,840
Fund Balance Appropriated	<u>0</u>
Total General Fund Revenues	<u>\$ 7,710,098</u>



LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT  
FINANCE DIVISION

SHARON EDMUNDSON  
DEPUTY TREASURER

**Section 3.** The following amounts are hereby appropriated in the Spring Lake Water Sewer Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

<b>Department</b>	<b>Amount</b>
Non-Departmental	\$ 270,867
Water Purchases	1,592,000
Revenue Collection	395,574
Revenue Billing	205,552
Water and Sewer Operations	815,326
Wastewater Treatment Plant	589,680
Debt Service	238,851
Trust and Agency	<u>0</u>
Total Water and Sewer Fund Expenses	<u>\$4,107,850</u>

**Section 4.** The following revenues are estimated to be available in the Spring Lake Water Sewer Fund for the operation of the Spring Lake and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

<b>Category</b>	<b>Amount</b>
Water Sales	\$1,985,000
Sewer Sales	1,755,000
Bulk Water	35,000
Septic Hauler Fees	30,000
New Account/Transfer Fees	25,000
Sewer - Overhills	48,000
Investment Earnings	100
Credit Card Convenience Fees	30,000
Interest/Penalties	
Returned Check Fees	750
Late Fees	175,000
Miscellaneous Income	
Rental Income- Water Tank	24,000
Fund Balance Appropriated	<u>0</u>
Total Water and Sewer Revenues	<u>\$4,107,850</u>





LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT  
FINANCE DIVISION

SHARON EDMUNDSON  
DEPUTY TREASURER

**Section 5.** The following amounts are hereby appropriated in the Spring Lake Stormwater Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

<b>Department</b>	<b>Amount</b>
Non-Departmental	\$28,677
Administration	<u>231,415</u>
Total Stormwater Fund Expenses	<u>\$ 260,092</u>

**Section 6.** The following revenues are estimated to be available in the Spring Lake Stormwater Fund for the operation of the Spring Lake and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

<b>Category</b>	<b>Amount</b>
Fees and Charges	
Stormwater Fees	\$ 260,077
Investment Earnings	15
Fund Balance Appropriated	<u>0</u>
Total Stormwater Fund Revenues	<u>\$ 260092</u>

**Section 7.** The following amounts are hereby appropriated in the Spring Lake Sanitation Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

<b>Department</b>	<b>Amount</b>
Non-Departmental	\$418,653
Sanitation	<u>207,069</u>
Total Sanitation Fund Expenses	<u>\$626,522</u>



LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT  
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SHARON EDMUNDSON  
DEPUTY TREASURER

**Section 8.** The following revenues are estimated to be available in the Spring Lake Sanitation Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Category	Amount
Fees and Charges	
Refuse Collection Fees	\$617,422
Investment Earnings	100
Intergovernmental Revenues	
Solid Waste Disposal Tax	9,000
Fund Balance Appropriated	<u>0</u>
Total Sanitation Fund Revenues	<u>\$626,522</u>

**Section 9.** The following amounts are hereby appropriated in the Spring Lake Fleet Maintenance Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Department	Amount
Fleet Maintenance	<u>\$ 243,225</u>

**Section 10.** The following revenues are estimated to be available in the Spring Lake Fleet Maintenance Fund for the operation of the Spring Lake and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Category	Amount
Support Service Payments	<u>\$ 243,225</u>

**Section 11:** There is hereby levied a tax at the rate of sixty-five cents (\$0.65) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2022, for the purpose of raising the revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance. The property value is listed as \$463,309,706. This rate is based on an estimated rate of collection of 98.08%. The estimated rate of collection is based upon the 2022 rate of collection as provided by the Cumberland County Tax Assessor's office.



LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT  
FINANCE DIVISION

SHARON EDMUNDSON  
DEPUTY TREASURER

**Section 12.** The Town Finance Officer or designee is hereby authorized to transfer appropriations as contained herein:

- a) Transfers between line-item appropriations within a department or function without limitations and without a report to the governing board being required. Changes to salaries and employee benefits are not permitted.
- b) Transfers of up to \$5,000 between departments or functions, within the same fund. The finance 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 approval by the governing board in an amendment to this budget ordinance.

**Section 13:** 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 town 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.

I, Sharon Edmundson, Secretary of the North Carolina Local Government Commission, CERTIFY that the foregoing is a true and correct copy of the budget ordinance adopted at a meeting of the North Carolina Local Government Commission duly called and held on June 27, 2022.

WITNESS my hand at Raleigh, this 27th day of June 2022.

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Sharon Edmundson, Secretary of the  
North Carolina Local Government Commission

NORTH CAROLINA  
DEPARTMENT OF STATE TREASURER



*Dale R. Folwell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA

LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
SHARON EDMUNDSON, DEPUTY TREASURER

**TOWN OF PIKEVILLE  
BUDGET ORDINANCE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2023  
PRESENTED FOR ADOPTION ON JUNE 27<sup>TH</sup>, 2022**

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

**Section 1.** The following amounts are hereby appropriated in the Town's General Fund for the operation of the Town and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Governing Board	\$ 13,296
Police	357,715
Administration	100,933
Fire	40,000
Streets	39,087
Sanitation	80,950
Cemetery	10,765
Library	8,136
Recreation	67,867
<b>Total General Fund</b>	<b>\$ 718,749</b>



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**Section 2.** The following revenues are estimated to be available in the Town's General Fund for the operation of the Town and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

**Taxes:**

Property Taxes- Current Year	\$ 295,416
Property Taxes- Prior Years	2,750
Vehicle Taxes	32,000
Penalties & Interest on Taxes	2,133
Beer & Wine Taxes	2,900
Sales Taxes	210,000
Utility Franchise Taxes	42,000
Video Taxes	5,300
Telecommunication Sales Taxes	8,800
Solid Waste Disposal Taxes	500
Total Taxes	<hr/> \$ 601,799 <hr/>

**User Fees:**

Garbage Collection Fees	\$ 76,000
Court Facility Fees	500
Park Areas Rental Fees	800
Sale of Cemetery Lots Fees	17,000
Grave Opening Fees	14,000
Total User Fees	<hr/> \$ 108,300 <hr/>

**Other Revenues:**

Electricities Smart Community Donation	\$ 5,000
Gas Tax Refunds	1,850
Interest Earnings	800



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Miscellaneous Revenues	1,000
Total Other Revenues	<u>\$ 8,650</u>
<b>Total General Fund Revenues</b>	<b><u>\$ 718,749</u></b>

**Section 3.** The following amounts are hereby appropriated in the Town's Water and Sewer Utilities Fund for the operation of the Town and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Water and Sewer Administration	\$ 137,648
Water Operations	204,427
Sewer Operations	366,675
<b>Total Water and Sewer Utilities Fund</b>	<b><u>\$ 708,750</u></b>

**Section 4.** The following revenues are estimated to be available in the Town's Water and Sewer Utilities Fund for the operation of the Town and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Charges for Services - Water	\$ 290,000
Charges for Services - Sewer	350,000
Connection Fees – Sewer	3,000
Interest Earnings	150
Water Tank Antenna Fees	40,000
Spray Field Rental	10,000
Water Tank Maintenance Fees	15,600
<b>Total Water and Sewer Utilities Fund</b>	<b><u>\$ 708,750</u></b>



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**Section 5.** The following amounts are hereby appropriated in the Town's Electric Utility Fund for the operation of the Town and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Electric Administration	\$ 121,470
Electric Operations	997,070
<b>Total Electric Utility Fund</b>	<b>\$ 1,118,540</b>

**Section 6.** The following revenues are estimated to be available in the Town's Electric Utility Fund for the operation of the Town and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Charges for Electric Services	\$ 1,098,000
Returned Check Fees	500
Late Fees	12,000
Reconnection Fees	7,560
Interest Earnings	480
<b>Total Electric Utility Fund</b>	<b>\$ 1,118,540</b>

**Section 7:** The town has budgeted the following debt service payments, the amounts of which are included in the indicated fund's operations appropriations.

Principal	\$ 66,000
Interest	39,895
<b>Total Water Sewer Debt Service</b>	<b>\$ 105,895</b>



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STATE AND LOCAL GOVERNMENT  
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Principal	\$ 84,822
Interest	13,300
	<hr/>
<b>Total Electric Debt Service</b>	<b>\$ 98,122</b>
	<hr/>

**Section 8:** There is hereby levied a tax at the rate of sixty nine cents (\$0.69) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2022, for the purpose of raising the revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance. The property value is listed as \$43,660,948. This rate is based on an estimated rate of collection of 98.06% for the 2022 fiscal year.

**Section 9.** The Finance Officer or designee is hereby authorized to transfer appropriations as contained herein:

- a) Transfers between line-item appropriations within a department or function without limitations and without a report to the governing board being required. Changes to salaries and employee benefits are not permitted.
- b) Transfers of up to \$5,000 between departments or functions, within the same fund. The finance 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 approval by the governing board in an amendment to this budget ordinance.

**Section 10:** 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 11:** 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 Town receipts and expending appropriations from all funds.

**Section 12:** 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.





LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT  
FINANCE DIVISION

SHARON EDMUNDSON  
DEPUTY TREASURER

I, Sharon Edmundson, Secretary of the North Carolina Local Government Commission, **CERTIFY** that the foregoing is a true and correct copy of the budget ordinance adopted at a meeting of the North Carolina Local Government Commission duly called and held on June 27, 2022.

**WITNESS** my hand at Raleigh, this 27<sup>th</sup> day of June 2022.

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Sharon Edmundson, Secretary of the  
North Carolina Local Government Commission

NORTH CAROLINA  
DEPARTMENT OF STATE TREASURER



*Dale R. Folwell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA

LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
SHARON EDMUNDSON, DEPUTY TREASURER

**TOWN OF ROBERSONVILLE  
BUDGET ORDINANCE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2023  
PRESENTED FOR ADOPTION ON JUNE 27, 2022**

**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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this Town:

Governing Board	\$ 22,660
General Government	315,180
Police	513,824
Fire	213,850
Rescue	278,458
Streets and Powell Bill	91,780
Parks and recreation	15,700
Library	30,000
Debt service	98,533
Contingency Appropriation	10,000
Total appropriations	<u>\$ 1,589,985</u>



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STATE AND LOCAL GOVERNMENT  
FINANCE DIVISION

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**Section 2:** It is established that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Current year's real property taxes	\$ 507,132
Current year's motor vehicle taxes	70,140
Prior years' real property taxes	12,500
Prior years' motor vehicle taxes	1,000
Penalties and interest on taxes	4,000
Fire District taxes	115,000
Franchise taxes	120,000
Local option sales tax	266,500
Payment in Lieu	24,500
Transfer from Electric Fund	60,173
Powell Bill funds	55,000
Other Revenues	353,540
Interest on investments	500
Total estimated revenues	<u>\$ 1,589,985</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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town:

Water operations department	\$ 447,905
Water maintenance department	121,000
Debt Service	53,376
Contingency	25,000
Total appropriations	<u>\$ 647,281</u>

**Section 4:** It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Water usage charges	\$ 644,881
Taps and connection fees	2,400
Total estimated revenues	<u>\$ 647,281</u>



LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT  
FINANCE DIVISION

SHARON EDMUNDSON  
DEPUTY TREASURER

**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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town:

Sewer operations department	\$ 405,310
Sewer maintenance department	151,455
Debt Service	181,000
Contingency appropriation	9,400
Total appropriations	<u>\$ 747,165</u>

**Section 6:** It is estimated that the following revenue will be available in the Sewer Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Sewer usage charges	\$ 741,000
Taps and connection fees	1,500
Other revenue	4,665
Total estimated revenues	<u>\$ 747,165</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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town:

Electric operations department	\$ 2,372,110
Electric maintenance department	80,000
Debt Service	60,980
Transfer to General Fund	60,173
Contingency appropriation	50,000
Total appropriations	<u>\$ 2,623,263</u>

**Section 8:** It is estimated that the following revenue will be available in the Electric Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Electric usage charges	\$ 2,600,763
Taps and connection fees	5,000
Other revenue	17,500
Total estimated revenues	<u>\$ 2,623,263</u>



LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT  
FINANCE DIVISION

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**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 monthly base rate between \$15.00 - \$500.00 plus a per kWh rate between .0575 and 0.1302 depending on type of customer.

The current utility rates are effective on July 1, 2022. Any rates or fees not specifically addressed but were in place and effective at the time of adoption of this resolution shall remain in effect and unchanged. The utility user fees and rates may be modified from time to time by resolution of the Governing Board.

**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, 2022, 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 \$81,401,683 and an estimated rate of collection of 89.0%. The estimated rate of collection is based on the fiscal 2021-2022 collection rate of 89.0%.

**Section 11.** Either of Becky Dzingesleski, Deputy Finance Officer or Kendra Boyle, Deputy Finance Officer, is hereby authorized to transfer appropriations as contained herein:

- a) Transfers between line-item appropriations within a department or function without limitations and without a report to the governing board being required. Changes to salaries and employee benefits are not permitted.
- b) Transfers of up to \$5,000 between departments or functions, within the same fund. The finance officer must make an official report on such transfers at the next regular meeting of the governing board.



LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT  
FINANCE DIVISION

SHARON EDMUNDSON  
DEPUTY TREASURER

- c) All transfers between funds require prior approval by the governing board in an amendment to this budget ordinance.

**Section 12:** Either of Becky Dzingeleski, Deputy Finance Officer or Kendra Boyle, Deputy Finance Officer 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 13:** The Secretary of the Local Government Commission and either of Becky Dzingeleski, Deputy Finance Officer or Kendra Boyle, Deputy 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 Town receipts and expending appropriations from all funds.

**Section 14:** Copies of this Budget Ordinance shall be furnished to the Clerk to the Governing Board, the Budget Officer and the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 27th day of June 2022.

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 27, 2022.

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Witness my hand this 27<sup>th</sup> day of June 2022.