

TOWN OF RICHLANDS
PROPOSED FY 2022-2023
BUDGET



PREPARED BY
GREGG WHITEHEAD
TOWN ADMINISTRATOR

**TOWN OF RICHLANDS
NORTH CAROLINA**

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June 2, 2022

BUDGET MESSAGE

To: Mayor McKinley Smith and the Richlands Board of Aldermen

From: Gregg Whitehead, Town Administrator

Re: The 2022-2023 Fiscal Year Budget Message

Introduction

I am pleased to present a balanced, proposed Fiscal Year 2022-2023 operating budget for the Town of Richlands. As you are aware, the actual departmentalized budget ordinance, complete with fee schedules, will be available for your adoption after the necessary public hearing is held and all line items and rates are agreed upon and finalized. The proposed budget and the information within this summary is a direct result of the budget workshop held on May 16, 2022 and therefore most if not all items discussed in detail should be familiar to you.

The total operating budget proposed for FY 22-23 is \$1,809,700 and solely consists of the General Fund. The proposed total operating budget represents a \$260,500 *increase* from the current year's budget, excluding any budget amendments adopted the previous year, and amounts to a 16.82% increase in the overall budget. Due to the 2022 property tax revaluation, the property tax base is projected to increase in FY 22-23 by approximately \$67,030,000 or 29.88% over the previous year for a total tax valuation of \$213,100,000 (see *Table 1*).

Table 1

Richlands Property Tax Values

Fiscal Year	Real Estate	Personal Property	Public Service	Registered Vehicles	Total
FY 2022-2023	\$186,500,000	\$6,000,000	\$2,300,000	\$18,300,000	\$213,100,000
FY 2021-2022	\$139,000,000	\$5,700,000	\$2,670,000	\$16,700,000	\$164,070,000
FY 2020-2021	\$134,400,000	\$5,500,000	\$2,500,000	\$16,985,000	\$159,385,000
FY 2019-2020	\$135,000,000	\$5,000,000	\$2,500,000	\$14,500,000	\$157,000,000
FY 2018-2019**	\$132,000,000	\$4,900,000	\$2,800,000	\$14,250,000	\$153,950,000
FY 2017-2018	\$133,000,000	\$5,300,000	\$2,760,500	\$13,500,000	\$154,560,500
FY 2016-2017	\$132,400,000	\$5,300,000	\$2,894,000	\$12,800,000	\$153,394,000
FY 2015-2016	\$133,000,000	\$5,200,000	\$2,730,000	\$11,200,000	\$152,130,000
FY 2014-2015**	\$132,800,000	\$5,166,667	\$2,764,333	\$10,200,000	\$150,931,000

**Denotes a revaluation year

Since this proposed budget comes after a property tax revaluation, I am required by law to publish a revenue neutral rate. Using the appropriate methods for calculating such a rate, the revenue neutral rate for the FY 22-23 is \$.3360 per \$100.00 of total property tax valuation. The implication of the property tax revaluation is explained in greater detail later in this message. Based on the needs and priorities discussed during the May 16 Budget Workshop I am proposing to lower the current tax rate of \$.40 per \$100.00 of property tax valuation to \$.38 per \$100 and I believe the proposed budget will allocate the necessary funds to provide the standard of services expected by the community.

The sales tax receipts for the current fiscal year have been higher than anticipated and are trending to maintain a moderate level of growth. However due to the current economic uncertainty, the prudent course of action is to budget sales tax revenue increases low to flat. With the recent contract renewal with GFL Environmental, the monthly savings provided by the new five-year contract will allow the current \$17.00 per month per cart to remain stable for the next several years.

Taken as a whole, the Town of Richlands is in excellent financial health and due to prudent fiscal management and restraint by both the town staff and the Board of Aldermen, the proposed budget for FY 22-23 will be able to meet the needs of the citizenry as well as effectively allocate limited resources to address needed departmental capital expenditures. Please note that the “size” of the budget is not solely a case of establishing revenues but also a reflection of the actual cost of services, which do not remain stagnant over time, and the function of the budget is to provide and manage those services. A summary of the revenues and expenditures is outlined in Table 2 below.

Table 2

**FY 2022-2023 Budget
Revenue & Expenditure Summary**

• GENERAL FUND REVENUES	2022	2021	2020	2019
• Property Tax (including penalties and interest)	\$797,000	\$650,000	\$626,500	\$623,000
• Rent & Lease	\$59,000	\$52,500	\$52,500	\$50,500
• Miscellaneous & Other	\$11,900	\$8,100	\$11,600	\$8,600
• Sales Tax	\$458,000	\$386,000	\$328,000	\$328,000
• Sales Tax Refunds	\$2,000	\$2,000	\$2,000	\$2,000
• State Collected Revenues	\$134,100	\$138,100	\$137,800	\$137,800
• Powell Bill Funds	\$68,000	\$50,100	\$56,000	\$52,300
• ABC Revenues	\$62,000	\$60,000	\$45,000	\$40,000
• Grant Funds	\$0	\$0	\$0	\$0
• Contracted Services	\$11,700	\$11,400	\$11,200	\$11,000
• Permits, Fees & Penalties	\$8,000	\$9,000	\$6,000	\$6,600
• Garbage Collection Fees	\$198,000	\$182,000	\$191,000	\$174,000
• Fund Balance	\$0	\$0	\$0	\$32,000
	\$1,809,700	\$1,467,600	\$1,465,800	\$1,465,800
• GENERAL FUND EXPENDITURES				
• Governing Body	\$ 87,300	\$92,900	\$93,000	\$94,600
• Administration	\$ 305,700	\$283,700	\$259,600	\$250,800
• Buildings	\$ 49,500	\$44,900	\$36,000	\$63,600
• Police	\$ 603,100	\$543,600	\$497,200	\$524,300
• Fire	\$ 40,000	\$40,000	\$30,000	\$30,000
• Streets	\$ 724,100	\$544,100	\$551,800	\$502,500
	\$1,809,700	\$1,549,200	\$1,467,600	\$1,465,800
• Revenues Over/(Under) Expenditures	\$0			

Departmental purchasing requests outside of normal operating needs totaling \$162,000 have been budgeted across four departments: Administration, Public Buildings, the Police Department, and the Public Works Department and is \$95,370 **more** than the capital and non-capital outlay expenditures from the FY 21-22 budget. The capital item requests follow the capital needs identified in the 2018 Capital Improvement Plan and updated for 2022. (see *Table 4*). The two largest new expenditures in the budget is \$52,000 for the purchase of a flatbed truck for the Public Works Department and \$47,000 for a new patrol car. The capital and non-capital outlay items are also discussed in further detail in a later section of this summary (see *Table 5*)

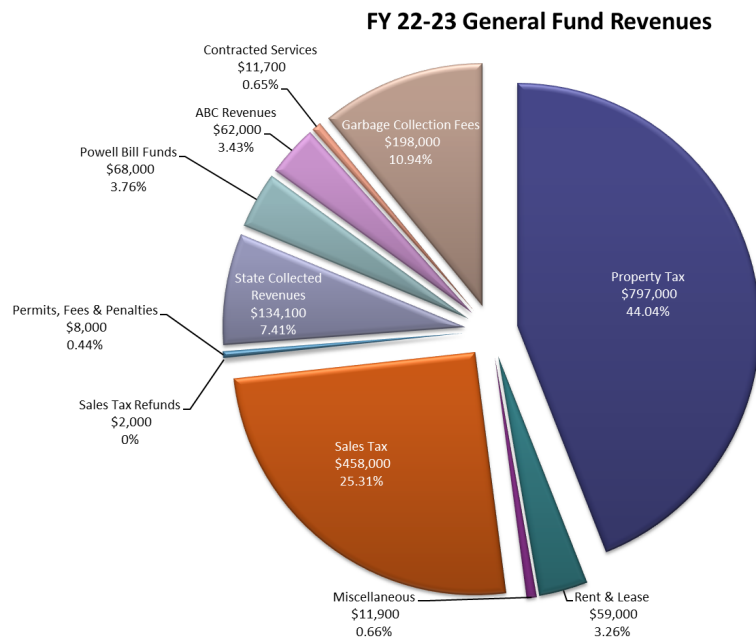
Since service delivery is our primary function, I believe I have developed a budget that allows the Town of Richlands to continue to provide a multitude of services at high levels while being fiscally responsible. In general, I have kept the growth of general expenditures to a low but realistic level. Many of the departmental expenditures have remained flat, except those supplies and services out of the town's control such as gas prices, utilities and recycling costs. The age based health insurance premiums will be approximately 4% more on average than the previous year. I have attempted to forecast conservative revenue estimates, though the estimated revenues in the General Fund are higher than last year due to the 2022 Property Tax Revaluation and population growth from the 2020 Census.

Please remember that the budget is titled “proposed” and therefore nothing contained herein is permanent. Upon your receiving this proposal, the bulk of my work has been completed. I hope the budget I am proposing meets the priorities and goals of the Board of Aldermen.

Revenues

As noted earlier, 2022 is a property tax revaluation year and the primary source of revenue for the town is through the collection of property tax (*Table 3*). For FY 22-23 the total property tax value of the town is estimated to be 29.88% higher than FY 2021-2022 and represents an increase in tax value of approximately \$67,070,000 in actual dollars.

Table 3



G.S. 159-11(e) requires each taxing unit to publish a revenue-neutral rate (Table 4) as part of its budget for the fiscal year following revaluation. A revenue-neutral rate is a rate that would produce revenues equal to those produced for the current fiscal if the revaluation never happened. As part of the calculation a growth factor equal to the annual percentage increase in the tax base due to improvements since the last general appraisal is established and adjusted to account for any annexation, de-annexation, merger, or similar events. As the table below illustrates, the revenue-neutral rate for FY 22-23 is \$.3360 per \$100.00 of taxable valuation. This adjusted rate accounts for a 4 year average growth rate of 9.10%.

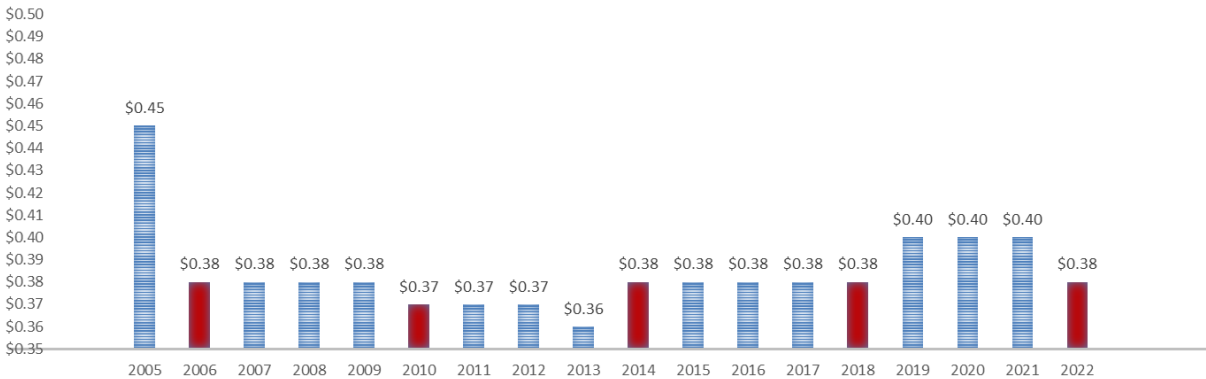
Table 4

Revenue Neutral Tax Rate Calculation				Town of Richlands		
Revaluations as of: January 1, 2022 and 2018						
Fiscal year		Assessed Valuation as of June 30	Annexation (Deannexation)	Total Adjusted for Annexation or Deannexation	Valuation Increase	Percentage change
2022-23	Revaluation 1/1/2018	213,100,000	-	213,100,000	49,030,000	29.88%
2021-22		164,070,000	-	164,070,000	7,528,940	4.81%
2020-21		159,385,000	2,843,940	156,541,060	(458,940)	-0.29%
2019-20		157,000,000	-	157,000,000	3,050,000	1.98%
2018-19	Revaluation 1/1/2018	153,950,000	-			9.10%
Last year prior to revaluation					Tax rate	Estimated tax levy
2021-22		164,070,000			0.4000	656,280
First year of revaluation					Tax rate to produce equivalent levy	
2022-23		213,100,000			0.3080	656,280
Increase tax rate for average growth rate					Revenue neutral tax rate, to be included in	
2022-23		213,100,000			0.3360	715,972
					Increase in Tax Levy	59,692
					Average Percentage Increase	9.10%

Accounting for a 100% collection rate, a penny levied equals to \$21,310.00 of property tax revenue. With the proposed rate of \$.38 per \$100, approximately \$809,780 in potential ad valorem taxes would be levied for FY 22-23 at a 100% collection rate. Since state law requires that municipalities estimate a collection rate equal to or lower than the previous year's rate, I have utilized a collection rate of 98% for the FY 22-23 budget. Therefore, utilizing a total tax valuation of \$213,100,000 with a tax rate of \$.38 the town can expect to generate approximately \$720,000 in property tax revenue, excluding property tax revenue collected from previous years. The lower \$.38 tax rate will bring the tax rate back to 2018 rates since for the previous three years the tax rate has been \$.40. The various tax rates since 2005 are illustrated in Table 5 with the red bars denoting property tax revaluation years. Though one may not be popular, a property tax revaluation provides important market corrections concerning real estate values and can have a positive or negative effect on total property tax values for a given jurisdiction. The 2022 property tax revaluation has provided a considerable increase in property values which will give the town an opportunity to address and plan for expensive infrastructure and capital needs, especially paving and sidewalk improvement needs.

Table 5

Property Tax Rate History



As mentioned previously, the revenue derived from sales tax receipts for the current fiscal year has been much higher than anticipated considering the economic uncertainty caused by the COVID-19 pandemic. As an illustration the sales tax receipts for FY 2021-2022 are on pace to exceed the budgeted amount by over \$60,000.00. With economic uncertainty still in play the ability to properly forecast sales tax receipts remain difficult. According to the comprehensive fiscal data provided by the N.C. League of Municipalities FY 22-23 Revenue Projections Summary, sales tax receipts are projected to grow around 3.75 percent over FY 2021-2022 receipts. Taking into consideration these factors, I have placed in the budget a sales tax revenue number that reflects a 2% growth over the amount the town is expected to receive this current fiscal year.

While the revenue from the collection of sales tax was once on par with property tax levies, the revenues from sales tax has been outpaced by the growth in property tax revenues since 2002 and now only accounts for 25.31% of all revenue collected. The reason is two-fold: The initial loss in population from the 2000 Census combined with significant increases in tax values due to new housing growth has created a significant revenue disparity between sales tax revenues and property tax revenues. Please note that though sales tax revenues are an important source of revenue, the revenues derived from property taxes are more stable and less subject to economic changes. Furthermore, the method of how sales tax is distributed to the municipalities is solely up to the County to decide. In Onslow County the current method for distribution is based the amount of tax levy (as valorem).

In determining revenue projections for state collected revenue (Powell Bill Funds, the Wine and Beer Tax and the Utilities Franchise Tax), I rely heavily on the estimates established by the N.C. League of Municipalities and known trends. The revenue received from the state collected revenue (the Wine and Beer Tax and the Utilities Franchise Tax) is based on a multitude of economic factors and percentage formulas developed by the State. I am anticipating Utilities Franchise Tax revenues to remain flat for FY 22-23 and a slight increase in the Cable Franchise Tax, though the percentages are in the two percent range.

Annual Powell Bill funding is a product of the number of miles in the town street system (75%) and the town's certified population (25%). For FY 22-23 the certified population is 2,290, which is a significant increase of 360 people from last year. According to the League data, both the population and mileage distribution figures will be slightly higher than the current fiscal year. Based on this knowledge the Town can expect to receive approximately

\$68,000 in Powell Bill funds for FY 22-23, which is approximately \$18,000 more than FY 21-22. No monies are being budgeted from either State grant funds available for mosquito control operation or the Governor's Highway Safety Grant. More importantly, no fund balance is being appropriated for FY 22-23.

I am proposing no increases or changes to the Planning and Zoning fees and the rental fees for the Community Building will remain the same. The monthly solid waste and recycling collection fee will remain at \$17.00 per cart. A more detailed explanation of the solid waste fees and services is provided in a later section of this document.

The proposed fee increases are listed in the attached Proposed FY 22-23 Fee Schedule. To recap, the town can expect significant revenue growth with the primary gains coming from higher property tax values, higher sales tax receipts and cost savings provided by a new solid waste contract. Revenues by category are referenced in *Table 2*.

Expenditures

For FY 22-23, the town will incur approximately \$41,587 in obligated expenditures and/or debt payments and a proposed \$66,630 in capital and non-capital items. The obligated expenses include \$10,300 for the final installment purchase payments for the 2019 patrol vehicle, \$28,720 for the 2014 street paving project and \$3,945 for the 2012 Community Building Improvements. To better map out our current and projected needs and capital expenses I have included the five-year Capital Improvement Plan (CIP) that was adopted in 2018 and can be seen in *Table 6*. The CIP is a comprehensive list of all anticipated and potential departmental needs over a five year span. However, not all items listed on the CIP is obligated or guaranteed to be part of a future budget but a roadmap of future needs. Please note that items such as the annual street sweeping contract costs or the proposed sidewalk repair costs are not included in the CIP. Rather these are operational costs and not a capital expenditure in the normal sense of the word.

Powell Bill expenditures in the amount \$68,000, of which \$28,720 will be utilized to cover the street improvement debt, is budgeted for routine street maintenance needs. An additional \$5,500 is being allocated for those street and sidewalk maintenance and/or improvements that fall outside the scope of authorized Powell Bill expenditures. For example, any maintenance to sidewalks located on state owned streets is not considered authorized Powell Bill expenditures. Please note that no Powell Bill funds are used to cover the salaries of the Public Works Department. An additional \$27,500 is allocated to implement the first phase of the ADA Transition Plan recently adopted by the Board of Aldermen. The ADA Transition Plan work will address ADA compliance issues regarding sidewalks and curb ramps on town owned streets.

To address our larger town-wide street paving needs I have held \$83,400 in reserve. These funds will be added to the \$542,741 the town will receive in Coronavirus Local Fiscal Recovery Funds to help provide a capital fund to complete a large street paving project within the next couple of years.

Funds in the amount of \$14,600 have been appropriated in the budget to maintain the town's IT program, which includes monitoring and service of the server and workstations, anti-virus, malware and hacking prevention and weekly data backup services.

Table 6

Richlands Capital Improvement Plan

GENERAL FUND CAPITAL PROJECTS

These items meet or exceed the Capital threshold of \$2,500 per item as set by the Board.

Department	Capital Expenditure	Funding Source	Total Amount	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Public Buildings	2012 Community Building Renovation	General Fund	\$56,308.00	\$3,945.00	\$3,945.00	\$3,945.00	\$3,945.00	\$3,945.00
	Replace Carpet (Police Department)	General Fund	\$6,900.00	\$6,900.00				
	Electronic Outdoor Sign	General Fund	\$20,000.00			\$20,000.00		
	Replace Tile (Foyer and Bathrooms)	General Fund	\$6,500.00		\$6,500.00			
Public Safety	Police Vehicles	Debt Service or Purchase Outright	\$139,484.00	\$10,242.00	\$43,242.00	\$43,000.00	\$43,000.00	
Public Works	2012 Steet Improvement Plan	Powell Bill	\$79,984.00	\$27,341.71	\$26,661.14	\$25,980.57		
	Flatbed Truck	Debt Service or Purchase Outright	\$38,000.00			\$52,000.00		
	Mower	General Fund	\$11,200.00		\$11,200.00			
	ADA Transition Plan	General Fund	\$142,185.00			\$27,500.00		\$58,000.00
	New Street Improvement Plan		\$120,000.00				\$26,000.00	\$26,000.00
GENERAL FUND CAPITAL TOTAL			\$620,561.00	\$48,428.71	\$91,548.14	\$172,425.57	\$72,945.00	\$87,945.00

GENERAL FUND NON-CAPITAL PROJECTS

These items do not meet or exceed the Capital threshold of \$2,500 per item as set by the Board.

Department	Capital Expenditure	Funding Source	Total Amount	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Governing Body	Netbook Replacement	General Fund	\$2,100.00		\$2,100.00			
	Wall Emblem	General Fund	\$1,000.00		\$1,000.00			
Administration	Computer Hardware	General Fund	\$2,700.00	\$1,350.00		\$5,000.00		
Public Safety	Computer Hardware	General Fund	\$2,700.00			\$1,350.00	\$1,350.00	
	Police Operational Equipment	General Fund	\$9,820.00	\$3,700.00		\$3,720.00	\$2,400.00	
Public Works	Computer Hardware	General Fund	\$1,350.00	\$1,350.00				
	Operational Equipment	General Fund	\$9,050.00	\$1,050.00		\$6,600.00	\$2,000.00	
GENERAL FUND CAPITAL TOTAL			\$28,720.00	\$7,450.00	\$3,100.00	\$16,670.00	\$5,750.00	\$0.00

GENERAL FUND TOTAL PROJECTS

Department	Total Amount	FY 20-21	FY 21-21	FY 22-23	FY 23-24	FY 24-25
Governing Body	\$3,100.00		\$3,100.00			
Administration	\$2,700.00	\$1,350.00		\$5,000.00		
Public Buildings	\$89,708.00	\$10,845.00	\$10,445.00	\$23,945.00	\$3,945.00	\$3,945.00
Public Safety	\$99,004.00	\$13,942.00	\$43,242.00	\$48,070.00	\$36,750.00	
Public Works	\$259,584.00	\$29,741.00	\$37,861.00	\$112,080.00	\$28,000.00	\$26,000.00
TOTAL GENERAL FUND IMPACT		\$55,878.00	\$94,648.00	\$189,095.00	\$68,695.00	\$29,945.00

As mentioned previously, approximately \$162,000 is being budgeted between the departments for capital purchases and program improvements. The two largest capital expenditures in the budget are \$52,000 for the purchase of a flatbed truck for the Public Works Department and \$47,000 for a new patrol car. The current flatbed truck utilized by the Public Works Department is 10 years old with 108,000 miles and is an essential piece of equipment. Once replaced, the old flatbed truck will be kept as a backup. The new patrol vehicle will replace a 2008 Dodge Charger (Car #6) with over 124,000 miles. Due to purchasing challenges and supply chain issues, the town will most likely have to purchase a more expensive Ford Explorer model rather than the traditional Dodge Charger sedan. Once replaced, Car #6 will have all decals and light bar removed and be transferred to the Code Enforcement Officer to utilize. The \$162,000 in proposed departmental purchases and improvements for FY 22-23 represents 4.3% of the General Fund budget and is significantly higher than the previous year. A summary of the purchase items for all departments is provided in *Table 7*.

I have budgeted \$2,000 in funds to help fund façade grant program provided by Revive Downtown Richlands as well as funds to cover the RDR insurance costs. Departmental operating costs are not expected to change significantly though fuel and tire costs are expected to be higher than the previous year. Total health insurance premium costs will be 7% higher and the town's general liability insurance premiums are expected to be marginally increased from FY 21-22. The annual contract fee for fire protection by the Richlands Volunteer Fire Department is increased to \$40,000.

Table 7

2022 Departmental Purchase & Needs Requests

Department	Item Description	Quantity	Unit Cost	Financing Terms	Annual Cost	Total Cost
Governing Body						\$0
					Subtotal	\$0
					Total Budgeted	\$0
Administration	Network Server	1				\$14,500
					Subtotal	\$14,500
					Total Budgeted	\$14,500
Public Buildings	Camera System Upgrade	1	\$6,000			\$6,000
	Refinish Community Bldg Floor	1	\$10,000			\$10,000
					Subtotal	\$16,000
					Total Budgeted	\$16,000
Public Safety	Patrol Vehicle (Ford Explorer)	1	\$47,000			\$47,000
	PC Workstation	1	\$1,900			\$1,900
					Subtotal	\$48,900
					Total Budgeted	\$48,900
Public Works	Flatbed Truck	1	\$52,000			\$52,000
	95 Gallon Fuel Transfer Tank	1	\$2,500			\$2,500
	Backpack Leaf Blower	1	\$600			\$600
	ADA Transition Plan	1	\$27,500			\$27,500
					Subtotal	\$82,600
					Total Budgeted	\$55,100
						Total Requested \$162,000
						TOTAL BUDGETED \$162,000

* Yellow highlighted items represent items included in proposed budget

Overall, I have attempted to budget departmental expenditures at a conservative yet realistic level to provide high level of municipal services to the community. The cost breakdown for each department is highlighted in *Table 2*.

Personnel Costs

Since staff do the essential work of the town, total payroll including salaries and benefits, accounts for 52.2% of the proposed General Fund budget, which is less of a percentage of the budget than the current fiscal year. Due to the increasing cost of basic living expenses and the need to stay competitive in retaining and recruiting excellent staff, I am proposing a comprehensive update to the town's pay plan, which was last updated in 2017 (See Table 8). After a review of the pay scales of the three other small municipalities in Onslow County as well as the yearly salary information provided by the North Carolina League of Municipalities for municipalities under 2500 in population, the Town of Richlands pays on average 13% less than our contemporaries and in most cases our direct competitors. In addition, the starting pay average for all positions is 16.6% lower than our contemporaries. The new pay plan will set all minimum and maximum wage scales at a level 3% below the combined wage scale averages of the three small municipalities and the NCLM average for municipalities under 2500 in population. To address the wage gap of 13%, I am proposing a one-time market adjustment that will lower the pay discrepancy gap to 2.2% for the average pay of all staff positions as compared to our contemporaries.

Accounting for the market adjustment in employee pay, the total payroll including benefits for FY 22-23 is \$81,006 *more* than FY 21-22. Pay adjustments notwithstanding, the payroll

increase also includes the increase in the newly established retirement rate. The retirement rate for non-law enforcement personnel is increasing from 11.35% to 12.1% and the retirement rate for law enforcement personnel is increasing from 12.1% to 13.4%. The new retirement rates account for approximately \$13,346 in additional costs from FY 21-22. I firmly believe that properly investing in the maintaining and recruiting of excellent staff brings a multitude of dividends to our organization and community.

Salaries for the Mayor and Board of Aldermen have not changed and are budgeted at the following levels:

Mayor	\$2,016
Mayor Pro-tem	\$1,701
Aldermen	\$1,323

Table 8

	Class	Minimum	Mid-Point	Maximum	Average
Holly Ridge	Administrative Support	\$ 36,354.70	\$ 39,540.97	\$ 42,727.24	
Swansboro		\$ 32,099.00	\$ 40,234.50	\$ 48,370.00	\$ 33,654.00
NTB		\$ 27,899.00	\$ 35,571.00	\$ 43,243.00	\$ 45,260.00
NCLM Salary Study		\$ 33,062.00	\$ 41,823.00	\$ 50,584.00	\$ 37,816.00
Average of All		\$ 32,353.68	\$ 39,292.37	\$ 46,231.06	\$ 38,910.00
Richlands (current)		\$ 27,350.00	\$ 34,950.00	\$ 42,550.00	\$ 36,400.00
Richlands (proposed)		\$ 31,383.06	\$ 38,113.60	\$ 44,844.13	\$ 40,768.00
Holly Ridge	Finance Officer	\$ 48,719.85	\$ 59,159.75	\$ 69,599.64	\$ 63,856.00
Swansboro		\$ 63,061.00	\$ 81,934.00	\$ 100,807.00	\$ 68,430.00
NTB		\$ 52,608.00	\$ 67,075.00	\$ 81,542.00	\$ 60,746.00
NCLM Salary Study		\$ 54,405.00	\$ 67,219.00	\$ 80,033.00	\$ 59,473.00
Average of All		\$ 54,698.46	\$ 68,846.94	\$ 82,995.41	\$ 63,126.25
Richlands (current)		\$ 42,485.00	\$ 51,995.50	\$ 61,506.00	\$ 52,000.00
Richlands (proposed)		\$ 53,727.85	\$ 67,116.70	\$ 80,505.55	\$ 58,240.00
Holly Ridge	Town Clerk	\$ 48,719.85	\$ 59,159.75	\$ 69,599.64	\$ 46,555.58
Swansboro		\$ 48,850.00	\$ 62,094.00	\$ 75,338.00	\$ 53,198.00
NTB		\$ 52,608.00	\$ 67,075.00	\$ 81,542.00	\$ 54,730.00
NCLM Salary Study		\$ 40,502.00	\$ 50,442.00	\$ 60,382.00	\$ 45,016.00
Average of All		\$ 47,669.96	\$ 59,692.69	\$ 71,715.41	\$ 49,874.90
Richlands (current)		\$ 42,485.00	\$ 51,995.50	\$ 61,506.00	\$ 52,000.00
Richlands (proposed)		\$ 46,239.86	\$ 57,901.91	\$ 69,563.95	\$ 58,240.00
Holly Ridge	Town Manager	\$ 55,372.95	\$ 67,831.87	\$ 80,290.78	\$ 89,670.00
Swansboro		\$ 66,516.18	\$ 80,750.64	\$ 94,985.10	\$ 90,000.00
NTB					\$ 90,891.00
NCLM Salary Study		\$ 72,573.00	\$ 91,171.00	\$ 109,769.00	\$ 87,783.00
Average of All		\$ 64,820.71	\$ 79,917.84	\$ 95,014.96	\$ 89,586.00
Richlands (current)		\$ 55,350.00	\$ 71,494.00	\$ 87,638.00	\$ 83,690.00
Richlands (proposed)		\$ 62,876.09	\$ 77,520.30	\$ 92,164.51	\$ 93,733.00
Holly Ridge	Police Officer	\$ 38,172.28	\$ 46,352.43	\$ 54,532.57	\$ 42,588.00
Swansboro		\$ 37,307.00	\$ 46,704.00	\$ 56,101.00	\$ 37,731.00
NTB		\$ 37,888.00	\$ 47,919.50	\$ 57,951.00	\$ 37,888.00
NCLM Salary Study		\$ 35,743.00	\$ 44,086.50	\$ 52,430.00	\$ 41,478.00
Average of All		\$ 37,277.57	\$ 46,265.61	\$ 55,253.64	\$ 39,921.25
Richlands (current)		\$ 31,598.00	\$ 38,594.00	\$ 45,590.00	\$ 32,760.00
Richlands (proposed)		\$ 36,159.24	\$ 44,877.64	\$ 53,596.03	\$ 37,988.00
Holly Ridge	Police Sergeant	\$ 42,085.22	\$ 51,103.93	\$ 60,122.64	\$ 53,592.00
Swansboro		\$ 43,150.00	\$ 53,821.50	\$ 64,493.00	\$ 44,533.00
NTB		\$ 41,227.11	\$ 50,061.41	\$ 58,895.71	
NCLM Salary Study		\$ 42,550.00	\$ 52,779.00	\$ 63,008.00	\$ 50,178.00
Average of All		\$ 42,253.08	\$ 51,941.46	\$ 61,629.84	\$ 49,434.33
Richlands (current)		\$ 33,890.00	\$ 41,092.50	\$ 48,295.00	\$ 38,373.00
Richlands (proposed)		\$ 40,985.49	\$ 50,383.22	\$ 59,780.94	\$ 42,978.00

Table 8 (Cont.)

	Class	Minimum	Mid-Point	Maximum	Average
Holly Ridge	Code Enforcement Officer	\$ 42,085.22	\$ 51,103.93	\$ 60,122.64	\$ 53,592.00
Swansboro					\$ 38,727.00
NTB					
NCLM Salary Study		\$ 39,472.00	\$ 50,200.00	\$ 60,928.00	\$ 43,806.00
Average of All		\$ 40,778.61	\$ 50,651.97	\$ 60,525.32	\$ 45,375.00
Richlands (current)		\$ 33,890.00	\$ 41,092.50	\$ 48,295.00	\$ 35,992.00
Richlands (proposed)		\$ 39,555.25	\$ 49,132.41	\$ 58,709.56	\$ 40,311.00
Holly Ridge	Police Chief	\$ 62,178.47	\$ 75,502.35	\$ 88,826.23	\$ 76,800.00
Swansboro		\$ 63,604.00	\$ 79,226.50	\$ 94,849.00	\$ 67,970.00
NTB		\$ 60,900.00	\$ 77,647.50	\$ 94,395.00	\$ 97,952.00
NCLM Salary Study		\$ 57,570.00	\$ 71,595.00	\$ 85,620.00	\$ 63,014.00
Average of All		\$ 61,063.12	\$ 75,992.84	\$ 90,922.56	\$ 76,434.00
Richlands (current)		\$ 51,822.00	\$ 62,356.50	\$ 72,891.00	\$ 54,935.00
Richlands (proposed)		\$ 59,231.22	\$ 73,713.05	\$ 88,194.88	\$ 61,527.00
Holly Ridge	Maintenance Worker	\$ 31,403.45	\$ 38,133.79	\$ 44,864.13	\$ 38,500.00
Swansboro		\$ 32,239.00	\$ 39,700.00	\$ 47,161.00	\$ 34,299.00
NTB		\$ 30,764.55	\$ 37,357.36	\$ 43,950.16	\$ 30,402.00
NCLM Salary Study		\$ 30,883.00	\$ 38,361.00	\$ 45,839.00	\$ 34,998.00
Average of All		\$ 31,322.50	\$ 38,388.04	\$ 45,453.57	\$ 34,549.75
Richlands (current)		\$ 26,079.00	\$ 32,329.00	\$ 38,579.00	\$ 29,383.00
Richlands (proposed)		\$ 30,382.83	\$ 37,236.40	\$ 44,089.97	\$ 32,909.00
Holly Ridge	Public Works Director	\$ 51,155.43	\$ 62,117.61	\$ 73,079.78	\$ 60,993.24
Swansboro		\$ 57,642.00	\$ 72,544.50	\$ 87,447.00	\$ 57,642.00
NTB		\$ 45,445.00	\$ 57,942.50	\$ 70,440.00	\$ 57,374.00
NCLM Salary Study		\$ 53,500.00	\$ 66,601.00	\$ 79,702.00	\$ 58,286.00
Average of All		\$ 51,935.61	\$ 64,801.40	\$ 77,667.20	\$ 58,573.81
Richlands (current)		\$ 42,057.00	\$ 51,307.00	\$ 60,557.00	\$ 58,000.00
Richlands (proposed)		\$ 50,377.54	\$ 62,857.36	\$ 75,337.18	\$ 64,960.00

Sanitation

The contract with Waste Industries, LLC dba GFL Environmental to provide for the collection and disposal of residential solid waste and recyclables in the Town of Richlands was awarded last year and will be in place for five years. The town's monthly cost per cart for the collection and disposal of residential solid waste and recyclables will drop from \$11.25 per cart per month to \$9.50 per cart per month, which is a significant cost savings. The monthly per cart costs savings will allow the town to cover all expenses related to the collection and disposal solid waste and recyclables without needing to adjust the charge to the residents. Unfortunately recycling costs remain high and the landfill fees that were raised last year will remain the same. Therefore, I am proposing that the residential solid waste fees remain at \$17.00 per cart per month, which includes the residential recycling program and when comparing our combined rate to other communities nearby our rate is still one of the lowest in the area.

Barring any extensive jumps in costs to recyclables and/or landfill fees the new five-year solid waste disposal contract with Waste Industries, LLC dba GFL Environmental should not require a customer rate increase for the duration of the contract. In addition, the new contract will no longer require the Town to purchase any additional carts, since all carts for both solid waste and recycling will be provided by the contractor. The total solid waste collection and disposal costs for FY 22-23 are projected to be approximately \$111,000 accounting for 975 carts per month. Please note that all landfill fees are paid for by the

town, including weekly solid waste disposal, disposal of recyclables and any items and materials collected on Wednesdays as part of the town's bulky item pickup program.

Buildings and Grounds

\$5,000 has been budgeted to replace and/or replenish the playground mulch at the Venters Park. \$10,000 has been allocated to refinish the wooden floors at the Community Building.

Miscellaneous

On August 11, 2020, the Town of Richlands approved an economic development agreement between the Town and Sylvester Farms Investments to provide for the annexation of 9.92 acres of commercially zoned property along Highway 258/24 that is contiguous to the town limits of Richlands. As per the agreement the town agrees to contribute to the future installation of a traffic signal at a newly created intersection directly across from the entrance to the Richlands High School. Until the traffic signal is installed the town is to reserve annually funds equal to 50% of the tax ad valorem value of the annexed property. The cumulative liability total to the town since the annexation occurred is \$21,981.56. This amount is not specifically budgeted and will instead be left to fund balance unless otherwise needed.

The Town is expected to receive approximately \$542,741 in Coronavirus Local Fiscal Recovery Funds as part of the American Rescue Plan signed into law on March 11, 2021. The purpose of the funds is to address COVID-19 related economic issues and will be distributed in two installments, with the first installment received last year. Under the final rules issued by the U.S. Treasury Department, the Town has decided to implement the revenue replacement option available to the municipalities that spend less than 10 million in CLFRF monies. Under the revenue replacement option, the town will expend all CLFRF funds to pay for salaries and benefits in a single year, and then an equal amount of funds that town didn't have to spend on salaries and benefits will then be available to help fund a large street improvement project. Please note that the town has yet to receive the second installment and that none of these funds are part of the proposed FY 22-23 budget.

Conclusion

I firmly believe that the proposed budget will meet the citizen demand for efficient and effective municipal services without compromising the fiscal integrity of the Town, as well as meeting the funding priorities of the Board as established at the Budget Workshop. I have included a complete fee schedule and other appendices for your review. Please feel free to contact me any time at your convenience if you have any questions regarding the proposed budget.

2022-2023 General Fund Budget

6/1/2022

GL Account/Description	Current Actual	P/Y Actual	Current Budget	P/Y Budget	Requested	Recommended	Approved
10-301-0100 TAXES - AD VALOREM CURRENT YEAR	\$605,167.63	\$585,606.71	\$575,000	\$552,000	\$680,000	\$720,000	
10-301-0150 TAXES-DMV NCVTS DISTRIBUTION	\$61,785.52	\$68,009.29	\$65,000	\$65,000	\$64,000	\$68,000	
10-301-0200 TAXES - AD VALOREM PRIOR YEAR	\$2,609.42	\$5,040.65	\$5,000	\$5,000	\$5,000	\$5,000	
10-301-0300 TAXES - AD VALOREM 2ND PRIOR Y	\$963.10	\$0.00	\$2,000	\$2,000	\$1,000	\$1,000	
10-301-0400 TAXES - AD VALOREM ALL OTHER Y	\$5,298.24	\$0.00	\$1,000	\$1,000	\$1,000	\$1,000	
10-312-0000 REFUNDS PAID - AD VALOREM TAXE	\$0.00	(\$464.11)	\$0	\$0	\$0	\$0	
10-317-0000 TAX PENALTIES & INTEREST	\$6,063.93	\$5,773.76	\$2,000	\$1,500	\$2,000	\$2,000	
10-325-0000 PRIVILEGE LICENSES	\$0.00	\$0.00	\$0	\$0	\$0	\$0	
10-328-0100 CABLE TV FRANCHISE	\$16,155.23	\$19,429.30	\$19,000	\$20,000	\$20,500	\$20,500	
10-329-0000 INTEREST EARNED/INV	\$0.00	\$0.00	\$0	\$0	\$0	\$0	
10-329-0100 INTEREST EARNED - BANK CD'S	\$161.97	\$116.83	\$2,000	\$2,000	\$500	\$500	
10-329-0200 POWELL BILL INTEREST	\$5.07	\$4.27	\$100	\$100	\$100	\$100	
10-331-0000 RENT & CONCESSIONS	\$14,035.00	\$7,185.00	\$8,000	\$8,000	\$15,000	\$15,000	
10-331-0100 GTE LEASE	\$7,973.60	\$8,770.96	\$9,500	\$9,500	\$9,000	\$9,000	
10-331-0200 ONWASA RENT	\$29,166.70	\$35,000.00	\$35,000	\$35,000	\$35,000	\$35,000	
10-335-0000 MISCELLANEOUS REVENUES	\$29,029.56	\$12,163.94	\$3,500	\$7,500	\$4,200	\$4,200	
10-335-0100 MISC (PARK PATROL)	\$11,609.01	\$11,056.20	\$11,400	\$11,200	\$11,500	\$11,700	
10-335-0200 MISC (NARCOTICS ENFORCEMENT)	\$6,247.75	\$8,978.38	\$6,748	\$7,535	\$5,000	\$5,000	
10-336-0000 DONATIONS FROM PRIVATE SOURCES	\$500.00	\$7,100.00	\$0	\$7,100	\$100	\$100	
10-337-0000 UTILITIES FRANCHISE TAX	\$79,319.60	\$110,218.91	\$111,000	\$110,000	\$106,000	\$106,000	
10-341-0000 WINE & BEER TAX	\$0.00	\$8,060.74	\$8,100	\$7,800	\$7,600	\$7,600	
10-343-0000 POWELL BILL REVENUES	\$69,216.90	\$52,130.83	\$50,100	\$56,000	\$68,000	\$68,000	
10-345-0100 ARTICLE 40 SALES TAX (1/2%)	\$85,328.10	\$86,673.89	\$84,000	\$72,000	\$104,000	\$102,000	
10-345-0200 ARTICLE 42 SALES TAX (1/2%)	\$70,037.83	\$75,762.07	\$75,000	\$60,000	\$84,000	\$84,000	
10-345-0300 SALES TAX (ON SLOW)	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-345-0400 ARTICLE 44 SALES TAX (NEW 1/2)	\$91,436.08	\$89,453.47	\$87,000	\$80,000	\$109,000	\$109,000	
10-345-0500 ARTICLE 39 SALES TAX (1%)	\$134,507.55	\$163,915.24	\$140,000	\$116,000	\$163,000	\$163,000	
10-347-0000 ABC REVENUES	\$46,815.00	\$66,340.00	\$60,000	\$45,000	\$62,000	\$62,000	
10-348-0100 STATE GOVT. GRANTS-MOSQUITO CO	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-348-0200 STATE GRANTS - CRIME CONTROL	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-348-0300 STATE GRANTS-PARTF Park	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-348-0400 STATE GRANT-NC DWI	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-348-0500 GRANT - MISC	\$0.00	\$1,229.80	\$0	\$0.00	\$0	\$0	
10-349-0100 FED. GOVT. GRANTS - COPS FAST	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-349-0200 FEMA REIMBURSEMENT	\$0.00	\$22,105.20	\$0	\$0.00	\$0	\$0	
10-339-0300 FED ARP FUNDING	\$271,370.88	\$0.00	\$0	\$0.00	\$0	\$0	

2022-2023 General Fund Budget

GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Requested	Recommended	Approved
10-350-0000 TSA GRANT	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-351-0000 COURT COSTS, FEES & CHARGES	\$1,926.00	\$1,653.00	\$3,000	\$3,000.00	\$2,000	\$2,000	
10-351-0100 ORDINANCE VIOLATION FEES/ASSMT	\$325.00	\$710.00	\$1,000	\$1,000.00	\$1,000	\$1,000	
10-352-0000 PARKING VIOLATION FEES	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-355-0000 BUILDING PERMITS	\$7,600.00	\$8,550.00	\$5,000	\$2,000.00	\$5,000	\$5,000	
10-357-0000 INSPECTION FEES	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-359-0000 GARBAGE COLLECTION FEES	\$159,422.59	\$184,339.12	\$182,000	\$191,000.00	\$198,000	\$198,000	
10-367-0100 NC SALES TAX REFUNDS	\$5,947.27	\$0.00	\$2,000	\$2,000.00	\$2,000	\$2,000	
10-367-0200 NC GAS TAX REFUNDS	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-382-0000 SALE OF ASSETS	\$0.00	\$2,656.00	\$2,000	\$2,000.00	\$2,000	\$2,000	
10-394-0000 APPROPRIATED FUND BALANCE	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-398-0000 PROCEEDS FROM INSTALLMENT	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-399-0000 FUND BALANCE APP	\$0.00	\$0.00	\$19,656	\$44,190.00	\$0	\$0	
10-650-3401 POWELL BILL - CURRENT YEAR	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-650-3402 POWELL BILL - SURPLUS	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-700-0000 TRANSFER TO CAPITAL PROJ.	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
Revenues Total	\$1,820,024.53	\$1,647,569.45	\$1,575,104	\$1,526,425.15	\$1,767,500	\$1,809,700	\$0

2022-2023 General Fund Budget

GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Requested	Recommended	Approved
GOVERNING BODY							
10-410-0100 TOWN OFFICIALS	\$6,756.75	\$9,009.00	\$9,100.00	\$9,100.00	\$9,100	\$9,100.00	
10-410-0200 EXPERIENCE BONUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	
10-410-0300 INCENTIVE BONUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	
10-410-0400 ATTORNEY FEES	\$10,400.00	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600	\$9,600.00	
10-410-0500 FICA	\$517.02	\$689.36	\$700.00	\$700.00	\$700	\$700.00	
10-410-0550 AUDITOR	\$11,875.00	\$12,875.00	\$13,900.00	\$13,900.00	\$13,900	\$13,900.00	
10-410-1000 TRAINING	\$10.30	\$0.00	\$500.00	\$500.00	\$500	\$500.00	
10-410-1400 TRAVEL	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000	\$1,000.00	
10-410-4500 CONTRACTED SERVICES	\$18,149.08	\$10,389.00	\$6,500.00	\$19,000.00	\$7,000	\$7,000.00	
10-410-5300 DUES & SUBSCRIPTIONS	\$4,360.00	\$4,372.68	\$4,200.00	\$4,373.00	\$4,500	\$4,500.00	
10-410-5400 INSURANCE & BONDS	\$36,407.49	\$36,473.21	\$38,500.00	\$38,500.00	\$38,000	\$38,000.00	
10-410-5700 MISCELLANEOUS EXPENSES	\$4,599.24	\$1,483.12	\$6,800.00	\$4,000.00	\$3,000	\$3,000.00	
10-410-7100 NON-CAPITAL OUTLAY - EQUIPMENT	\$1,434.00	\$0.00	\$2,100.00	\$0.00	\$0	\$0.00	
10-410-7500 CAPITAL OUTLAY NEW TOWN H	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	
10-410-9000 DONATIONS / GRANTS	\$300.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	
10-410-9100 CDBG CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	
410 GOVERNING BODY	\$94,808.88	\$84,891.37	\$92,900.00	\$100,673.00	\$87,300	\$87,300	\$0

2022-2023 General Fund Budget

GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Requested	Recommended	Approved
ADMINISTRATION							
10-420-0200 SALARIES & WAGES	\$163,494.86	\$166,340.33	\$174,000	\$165,256.00		\$180,000	
10-420-0400 PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0	\$0.00		\$0	
10-420-0500 FICA EXPENSE	\$11,873.01	\$11,993.90	\$13,200	\$12,400.00		\$13,800	
10-420-0600 GROUP HEALTH INSURANCE	\$29,830.57	\$28,624.07	\$30,500	\$28,703.00		\$27,300	
10-420-0700 RETIREMENT	\$18,631.64	\$16,846.64	\$19,600	\$16,847.00		\$21,500	
10-420-0800 401(K)	\$7,202.44	\$7,352.62	\$4,100	\$7,353.00		\$4,500	
10-420-1000 TRAINING	\$1,090.15	\$100.00	\$2,800	\$2,800.00	\$2,800	\$2,800	
10-420-1100 TELEPHONE & POSTAGE	\$5,692.09	\$3,382.81	\$3,200	\$3,383.00	\$5,000	\$5,000	
10-420-1200 PRINTING & PUBLISHING	\$31.67	\$141.37	\$200	\$200.00	\$200	\$200	
10-420-1300 UTILITIES	\$6,180.74	\$6,264.84	\$6,900	\$6,800.00	\$6,900	\$6,900	
10-420-1400 TRAVEL	\$559.01	\$47.62	\$4,000	\$4,000.00	\$4,000	\$4,000	
10-420-1500 MAINTENANCE - BUILDINGS	\$0.00	\$0.00	\$100	\$100.00	\$100	\$100	
10-420-1600 MAINTENANCE - EQUIPMENT	\$0.00	\$0.00	\$100	\$100.00	\$100	\$100	
10-420-1700 MAINTENANCE - AUTOS	\$0.00	\$0.00	\$100	\$100.00	\$100	\$100	
10-420-2600 ADVERTISING	\$1,573.99	\$2,306.48	\$1,000	\$2,307.00	\$1,500	\$1,500	
10-420-3100 AUTO SUPPLIES	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-420-3200 OFFICE SUPPLIES	\$906.57	\$1,313.91	\$1,000	\$1,314.00	\$1,000	\$1,000	
10-420-3300 DEPARTMENTAL SUPPLIES	\$486.42	\$943.55	\$1,000	\$1,000.00	\$1,000	\$1,000	
10-420-3400 OTHER SUPPLIES	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-420-4100 TAX COLLECTION FEE	\$3,094.53	\$6,001.71	\$5,800	\$6,002.00	\$6,400	\$6,400	
10-420-4500 CONTRACTED SERVICES	\$7,374.46	\$6,936.29	\$7,000	\$6,937.00	\$7,000	\$7,000	
10-420-4550 IT CONTRACTED SERVICES	\$6,072.99	\$6,008.39	\$5,800	\$6,009.00	\$6,000	\$6,000	
10-420-5300 DUES & SUBSCRIPTIONS	\$1,704.34	\$1,630.02	\$1,700	\$1,700.00	\$1,800	\$1,800	
10-420-5400 INSURANCE	\$0.00	\$0.00	\$100	\$100.00	\$100	\$100	
10-420-5700 MISCELLANEOUS EXPENSE	\$28.00	\$25.33	\$100	\$100.00	\$100	\$100	
10-420-7100 NON-CAPITAL OUTLAY - EQUIPMENT	\$3,244.99	\$1,250.00	\$1,400	\$1,400.00	\$0	\$0	
10-420-7200 CAPITAL OUTLAY - BUILDING	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-420-7400 CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$0.00	\$0	\$0.00	\$0	\$14,500	
10-420-9400 DEBT SERV. - COMP. SYS.	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
420 ADMINISTRATION	\$269,072.47	\$267,509.88	\$283,700.00	\$274,911.00	\$44,100	\$305,700	\$0

2022-2023 General Fund Budget

GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Requested	Recommended	Approved
PUBLIC BUILDINGS							
10-500-1100 TELEPHONE	\$193.87	\$227.90	\$0	\$228.00	\$300	\$300	
10-500-1300 UTILITIES	\$5,516.77	\$5,137.76	\$6,500	\$6,500.00	\$6,000	\$6,600	
10-500-1500 MAINTENANCE - BUILDINGS	\$20,264.26	\$3,932.73	\$18,000	\$3,933.00	\$13,000	\$13,000	
10-500-1600 MAINTENANCE - EQUIPMENT	\$279.53	\$1,146.89	\$1,000	\$1,147.00	\$1,000	\$1,000	
10-500-3300 DEPARTMENTAL SUPPLIES	\$565.09	\$985.23	\$500	\$302.00	\$500	\$500	
10-500-4500 CONTRACTED SERVICES	\$17,632.37	\$16,917.31	\$15,500	\$16,918.00	\$17,000	\$18,000	
10-500-5700 MISCELLANEOUS EXPENSE	\$0.00	\$144.71	\$100	\$145.00	\$100	\$100	
10-500-7100 NON-CAPITAL OUTLAY - EQUIPMENT	\$10,818.60	\$0.00	\$10,500	\$2,000.00	\$5,000	\$5,000	
10-500-7300 CAPITAL OUTLAY - OTHER	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-500-7400 CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-500-7500 PARK PROJECT	\$4,849.28	\$0.00	\$3,200	\$3,000.00	\$5,000	\$5,000	
10-500-7600 TOWN HALL OUTLAY	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-500-7700 PARTF-VENTERS PARK	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-500-9400 COMMUNITY BLDG DEBT SERVICE	\$3,945.00	\$3,945.00	\$4,000	\$4,000.00	\$0	\$0	
500 PUBLIC BUILDINGS	\$64,064.77	\$32,437.53	\$59,300	\$38,173.00	\$47,900	\$49,500	\$0

2022-2023 General Fund Budget

GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Requested	Recommended	Approved
POLICE / PUBLIC SAFETY							
10-510-0200 SALARIES & WAGES	\$278,181.97	\$282,093.01	\$307,000	\$299,000.00	\$349,200	\$337,000	
10-510-0500 FICA EXPENSE	\$20,903.07	\$20,790.03	\$22,000	\$20,791.00	\$26,800	\$23,000	
10-510-0600 GROUP HEALTH INSURANCE	\$45,435.73	\$47,994.13	\$44,400	\$48,500.00	\$52,100	\$52,200	
10-510-0700 RETIREMENT	\$33,110.08	\$29,948.86	\$38,000	\$32,300.00	\$46,800	\$44,900	
10-510-0800 401(K)	\$16,137.71	\$16,771.63	\$15,500	\$16,772.00	\$17,500	\$16,900	
10-510-1000 TRAINING	\$0.00	\$217.80	\$400	\$400.00	\$400	\$200	
10-510-1100 TELEPHONE & POSTAGE	\$6,284.40	\$7,089.55	\$5,500	\$7,090.00	\$5,500	\$6,000	
10-510-1200 PRINTING & PUBLISHING	\$31.67	\$32.66	\$200	\$200.00	\$200	\$200	
10-510-1300 UTILITIES	\$6,180.71	\$6,264.72	\$6,500	\$6,500.00	\$6,500	\$6,500	
10-510-1400 TRAVEL	\$450.72	\$473.43	\$600	\$600.00	\$600	\$600	
10-510-1500 MAINTENANCE - BUILDINGS	\$679.82	\$34.30	\$0	\$35.00	\$0	\$0	
10-510-1600 MAINTENANCE - EQUIPMENT	\$299.27	\$687.53	\$900	\$900.00	\$900	\$900	
10-510-1700 MAINTENANCE - AUTOS	\$8,767.88	\$8,958.93	\$7,200	\$8,959.00	\$8,200	\$8,200	
10-510-2600 ADVERTISING	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-510-3100 AUTO SUPPLIES	\$15,849.43	\$11,093.78	\$14,800	\$14,800.00	\$16,000	\$16,000	
10-510-3200 OFFICE SUPPLIES	\$827.17	\$1,583.32	\$1,500	\$1,584.00	\$1,500	\$1,500	
10-510-3300 DEPARTMENTAL SUPPLIES	\$1,770.44	\$4,937.52	\$3,000	\$3,000.00	\$3,000	\$3,000	
10-510-3500 LAUNDRY / DRY CLEANING	\$0.00	\$0.00	\$100	\$100.00	\$100	\$100	
10-510-3600 UNIFORMS	\$2,560.50	\$786.72	\$4,500	\$4,500.00	\$4,500	\$4,500	
10-510-4200 ORDINANCE VIOLATION FEES	\$1,844.68	\$2,091.55	\$5,000	\$5,000.00	\$3,000	\$3,000	
10-510-4500 CONTRACTED SERVICES	\$10,996.02	\$9,279.98	\$12,000	\$11,000.00	\$12,400	\$11,500	
10-510-4550 IT CONTRACTED SERVICES	\$6,100.00	\$6,471.47	\$6,200	\$6,472.00	\$6,200	\$6,400	
10-510-5300 DUES & SUBSCRIPTIONS	\$200.00	\$150.00	\$100	\$150.00	\$200	\$200	
10-510-5400 INSURANCE	\$0.00	\$0.00	\$200	\$200.00	\$200	\$200	
10-510-5700 MISCELLANEOUS EXPENSE	\$96.00	\$261.34	\$100	\$162.00	\$100	\$100	
10-510-7100 NON-CAPITAL OUTLAY - EQUIPMENT	\$1,102.05	\$3,147.96	\$1,300	\$5,700.00	\$1,900	\$1,900	
10-510-7200 CAPITAL OUTLAY - BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	
10-510-7400 CAPITAL OUTLAY - EQUIPMENT	\$2,788.00	\$0.00	\$36,100.00	\$0.00	\$47,000	\$47,000	
10-510-7600 CAPITAL OUTLAY-GHSP	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	
10-510-7900 PROJECTS	\$0.00	\$0.00	\$200.00	\$200.00	\$200	\$200	
10-510-8100 NC STATE-FORFEITURE	\$0.00	\$0.00	\$63.15	\$63.15	\$800	\$800	
10-510-8200 FED US TREAS-FORFEITURE	\$3,617.91	\$0.00	\$5,192.57	\$7,472.00	\$4,000	\$4,000	
10-510-8300 FED DOJ-FORFEITURE	\$0.00	\$0.00	\$5,520.00	\$0.00	\$5,600	\$5,600	
10-510-9000 SAFETY GRANTS/DONATIONS	\$500.00	\$6,648.49	\$0.00	\$7,100.00	\$0	\$500	
10-510-9100 DUE TO RICHLANDS VFD	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	
10-510-9400 DEBT SERVICE - AUTO LEASE	\$10,241.91	\$10,241.62	\$10,300.00	\$10,300.00	\$0	\$0	
510 PUBLIC SAFETY	\$474,957.14	\$478,050.33	\$554,375.72	\$519,850.15	\$621,400	\$603,100	\$0

2022-2023 General Fund Budget

GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Requested	Recommended	Approved
FIRE DEPT							
10-530-1300 UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	
10-530-7200 CAPITAL OUTLAY BLDG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	
10-530-7400 CAPITAL OUTLAY-EQUIP (PAGERS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	
10-530-7500 CONTRIBUTION/FIRE DEPT	\$30,000.00	\$30,000.00	\$40,000.00	\$30,000.00	\$40,000	\$40,000	
530 FIRE PROTECTION	\$40,000.00	\$30,000.00	\$40,000.00	\$30,000.00	\$40,000	\$40,000	\$0

2022-2023 General Fund Budget

GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Requested	Recommended	Approved
10-560-0000 STREETS							
10-560-0200 SALARIES & WAGES	\$137,081.48	\$142,240.65	\$148,000	\$142,000.00	\$156,000	\$165,500	
10-560-0400 PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-560-0500 FICA EXPENSE	\$10,473.96	\$10,799.24	\$11,000	\$10,800.00	\$12,000	\$11,900	
10-560-0600 GROUP HEALTH INSURANCE	\$24,669.57	\$24,817.58	\$23,200	\$24,818.00	\$25,100	\$25,200	
10-560-0700 RETIREMENT	\$15,558.96	\$14,346.96	\$16,800	\$14,347.00	\$18,900	\$20,000	
10-560-0800 401(K)	\$4,802.13	\$4,220.20	\$4,500	\$4,221.00		\$5,000	
10-560-1000 TRAINING	\$297.00	\$30.00	\$300	\$300.00	\$300	\$300	
10-560-1100 TELEPHONE & POSTAGE	\$1,437.68	\$1,977.10	\$2,000	\$2,000.00	\$2,000	\$2,000	
10-560-1200 PRINTING & PUBLISHING	\$31.66	\$32.66	\$100	\$100.00	\$100	\$100	
10-560-1300 UTILITIES	\$29,759.44	\$28,594.37	\$33,000	\$33,500.00	\$34,000	\$36,000	
10-560-1400 TRAVEL	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0	
10-560-1500 MAINTENANCE - BUILDING	\$42.74	\$0.00	\$0	\$0.00	\$0	\$0	
10-560-1600 MAINTENANCE - EQUIPMENT	\$1,490.98	\$2,232.49	\$3,000	\$3,000.00	\$3,000	\$3,000	
10-560-1700 MAINTENANCE - AUTOS	\$2,583.26	\$2,267.51	\$2,500	\$2,268.00	\$3,000	\$3,000	
10-560-2600 ADVERTISING	\$0.00	\$587.37	\$500	\$588.00	\$500	\$500	
10-560-3100 AUTO SUPPLIES	\$7,807.89	\$6,060.76	\$7,500	\$7,500.00	\$8,500	\$8,500	
10-560-3200 OFFICE SUPPLIES	\$0.00	\$47.27	\$200	\$200.00	\$200	\$200	
10-560-3300 DEPARTMENTAL SUPPLIES	\$2,409.94	\$5,717.65	\$3,100	\$3,000.00	\$3,500	\$3,500	
10-560-3400 POWELL BILL EXPENSES	\$42,215.03	\$39,555.30	\$50,100	\$55,000.00	\$50,100	\$60,000	
10-560-3401 STREET/SIDEWALK REPAIR	\$5,862.00	\$0.00	\$5,000	\$0.00	\$27,500	\$27,500	
10-560-3450 NON POWELL BILL EXPENDITURES	\$2,995.07	\$4,086.71	\$10,700	\$10,700.00	\$5,500	\$5,500	
10-560-3500 LAUNDRY / DRY CLEANING	\$5,335.22	\$6,636.90	\$6,500	\$6,637.00	\$6,500	\$6,600	
10-560-3600 UNIFORMS / SAFETY EQUIPMENT	\$1,382.07	\$1,116.23	\$2,000	\$1,200.00	\$1,500	\$1,500	
10-560-3800 SIGN REPLACEMENT	\$1,506.06	\$68.90	\$2,000	\$2,000.00	\$2,000	\$2,000	
10-560-4400 CONTRACT SERVICE - WASTE INDUS	\$102,124.66	\$128,341.06	\$109,000	\$129,000.00	\$111,000	\$114,000	
10-560-4500 CONTRACTED SERVICES	\$22,460.74	\$25,322.47	\$19,000	\$25,323.00	\$21,000	\$23,000	
10-560-4550 IT CONTRACTED SERVICES	\$2,200.00	\$2,383.48	\$1,900	\$2,384.00	\$1,900	\$2,200	
10-560-5400 INSURANCE	\$0.00	\$0.00	\$100	\$100.00	\$100	\$100	
10-560-5700 MISCELLANEOUS EXPENSE	\$28.00	\$131.33	\$100	\$132.00	\$100	\$100	
10-560-7100 NON-CAPITAL OUTLAY - EQUIPMENT	\$3,417.21	\$6,688.64	\$2,500	\$6,800.00	\$3,000	\$3,000	
10-560-7200 MAINT & REPAIR BLDG	\$0.00	\$0.00	\$500	\$2,500.00	\$500	\$100	
10-560-7300 CAPITAL OUTLAY - OTHER	\$0.00	\$0.00	\$11,100	\$0.00	\$11,100	\$83,400	
10-560-7400 CAPITAL OUTLAY - EQUIPMENT	\$10,987.00	\$0.00	\$11,500	\$16,000.00	\$52,000	\$52,000	
10-560-9100 ONSLOW COUNTY TIPPING FEES	\$46,293.63	\$56,879.26	\$56,000	\$56,000.00	\$58,000	\$58,000	
10-560-9200 SUPPLIES MOSQUITO CONTOL	\$0.00	\$0.00	\$400.00	\$400.00	\$400	\$400	
10-560-9201 INS SAFETY GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	

2022-2023 General Fund Budget

GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Requested	Recommended	Approved
10-560-9300 FEMA/CULVERT PIPE	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	
10-560-9301 FEMA/HURRICANE - DISASTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	
10-560-9400 DEBT SERVICE - AUTO LEASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	
560 STREETS	\$485,253.38	\$515,182.09	\$544,100.00	\$562,818.00	\$619,300	\$724,100	\$0
Expenses	\$1,428,156.64	\$1,408,071.20	\$1,574,375.72	\$1,526,425.15	\$1,460,000	\$1,809,700	\$0
Revenues Over/Under Expenses	\$391,867.89	\$239,498.25	\$728.28	\$0.00	\$307,500	\$0	\$0

FY 2022-2023 FEE SCHEDULE

The following table summarizes the fee schedule the Town of Richlands charges various fees for several of the services that are provided. These fees are charged in order to recover the cost of providing a service and replacing assets that are consumed by municipal activities.

<u>Fee Type</u>	<u>Fee Schedule</u>
Property Tax Rate	\$.38/\$100 assessed valuation
Business Privilege Licenses	Repealed by law
Community Building Rent	\$250.00 per day with \$100 deposit
Town Hall Board Room	\$30.00 for first three hours and \$15 each additional hour
Venters Park Picnic Shelter	\$15.00 per hour w/three hour limit
Garbage Service	
residential, per cart	\$17.00 per month
commercial, 1 cart	\$17.00 per month
commercial, 2 carts	\$34.00 per month
commercial, 3 carts	\$51.00 per month
recycling cart (extra)	\$5.00 per cart per month
Bulky Item Pickup by Request	\$10.00 per item permitted
Copies	\$.10 per page
Golf Cart Registration	\$25.00 Annually
Police Reports	\$5.00 per report copy
Parade Permit	\$50.00
Applicant Fingerprint Requests	\$15.00 per request
VIN # Verification	\$25.00 per verification
Zoning Permit (Residential)	\$100.00
Zoning Permit (Commercial)	\$200.00
Zoning Verification Letter	\$10.00
Flood Verification	\$10.00
Flood Development Permit	\$200.00
Rezoning Application (Map)	\$450.00
Rezoning Application (Text)	\$250.00
Special Use Application	\$250.00
Variance Request	\$250.00
Subdivision Plan Review	
10 Lots or Less	\$50.00
11 – 50 Lots	\$100.00
50 + Lots	\$200.00
Minor Subdivision Approval	\$50.00
Sign Permit	
Wall Mounted	\$100.00
Free Standing	\$200.00