BUDGET MESSAGE

NEWTON GROVE, NORTH CAROLINA 2023 – 2024 BUDGET

In accordance with G.S: 159-11, for your consideration is the proposed FY 2023-2024 budget for Town of Newton Grove. This budget has been based on a property tax rate of

**$.40/100** of value and estimated revenues from North Carolina League of Municipalities, State of North Carolina and Sampson County Tax Department. The Town of Newton Grove also bills and collects a Fire Tax at a rate of **$.075**, which is set by the Sampson County Board of Commissioners.

The Town will continue to use First Citizens Bank for their banking needs. A central depository account is maintained for the General Fund and Water Fund monies.

The annual audit of the Town of Newton Grove is contracted to be performed by Nunn, Brashear & Uzzell, PA.

Appointment of Amanda Bradshaw as Budget Officer for year 2023-2024.

# GENERAL FUND

**REVENUES 2023-2024**

**Real Property and Motor Vehicle Taxes**

The property valuations used in this budget were obtained from the current TR-2 report. Total valuation for Ad Valorem is $66,112,922.00. Ad Valorem tax includes real and personal property as well as motor vehicle taxes. Sampson County Tax Office collects the Town of Newton Grove’s taxes.

**Local Sales Tax**

Sales Tax revenue is collected by the state and disbursed to the Town on a monthly or quarterly basis. Sales and use tax is collected on products sold and services within the town limits. Franchise Sales Tax includes sales tax on electricity, telecommunications, piped natural gas, and local video programming.

**Unrestricted Intergovernmental**

This includes ABC Revenue, refunds on sales taxes paid, and refunds of motor fuel tax paid.

# TOTAL REVENUE SUMMARY

**Revenue Source Proposed Amount Net Ad Valorem $272,300.00**

**Local Sales Tax $200,000.00**

**45,000.00**

|  |  |
| --- | --- |
| **Utility Franchise Tax** | **$** |
| **Solid Waste Disposal Tax** | **$** |
| **Unrestricted Intergovernmental** | **$** |
| **Permits & Fees** | **$** |
| **Sanitation Fees** | **$** |
| **State Sales Tax Refund** | **$** |
| **Police** | **$** |
| **Community Events** | **$** |
| **Miscellaneous** | **$** |
| **Appropriated Fund Balance** | **$** |

**250.00**

**10,000.00**

**1,500.00**

**45,000.00**

**17,500.00**

**1,000.00**

**8,000.00**

**10,000.00**

**-**

**Revenue Total $610,550.00**

# EXPENSES 2023-2024

**Salaries**

The 2023-2024 Budget includes a 3% COLA for all full-time employees. The contribution to the LGRS increased for general employees to 12.85%. The contribution for law enforcement increased to 14.01%.

|  |  |
| --- | --- |
| **TOTAL EXPENSE SUMMARY** |  |
| **Expense Source** | **Proposed Amount** |
| **General Administration** | **$169,340.00** |
| **General Government** | **$ 20,000.00** |
| **Police** | **$229,810.00** |
| **Zoning** | **$ 20,000.00** |
| **Fire Department** | **$ 47,000.00** |
| **Streets** | **$ 43,000.00** |
| **Sanitation** | **$ 44,000.00** |
| **Park** | **$ 13,800.00** |
| **Library** | **$ 13,600.00** |
| **Community Events** | **$ 10,000.00** |
| **Expense Total** | **$610,550.00** |

# WATER FUND

**REVENUES 2023-2024**

A rate study was performed January 2023. A second increase to user fees and rates are included in the 2023-2024 Proposed Fee Schedule.

# TOTAL REVENUE SUMMARY

**Revenue Source Proposed Amount Water $185,000.00**

**Sewer $215,000.00**

**Penalties $ 4,000.00**

**Appropriated Fund Balance $ -**

**Revenue Total $404,000.00**

# EXPENSES 2023-2024

**Salaries**

The 2023-2024 Budget includes a 3% COLA for all full-time employees. The contribution to the LGRS increased for general employees to 12.85%.

|  |
| --- |
| **TOTAL EXPENSE SUMMARY** |
| **Expense Source** | **Proposed Amount** |
| **Administration** | **$157,200.00** |
| **Water Maintenance** | **$ 41,000.00** |
| **Sewer Maintenance** | **$205,800.00** |
| **Expense Total** | **$404,000.00** |

|  |  |
| --- | --- |
| **Powell Bill Fund** |  |
| **REVENUES 2023-2024** |  |
| **TOTAL REVENUE SUMMARY** |
| **Revenue Source** | **Proposed Amount** |
| **Appropriated Fund** | **$ 30,000.00** |
| **Allocation From State** | **$ 21,250.00** |
| **Revenue Total** | **$ 51,250.00** |

**TOTAL EXPENSE SUMMARY**

**Expense Source Proposed Amount**

**Street Maintenance $ 51,250.00**

**Expense Total $ 51,250.00**

Amanda Bradshaw

Director of Finance/ Budget Officer

PROPOSED BUDGET ORDINANCE

 Fiscal Year 2023-2024

BE IT ORDAINED by the Town Council of the Town of Newton Grove, North Carolina:

**SECTION I**

**GENERAL FUND**

**Estimated Revenues**

It is estimated that the following revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing schedule:

**General Fund Proposed Amount Net Ad Valorem $272,300.00**

**Local Sales Tax $200,000.00**

**45,000.00**

|  |  |
| --- | --- |
| **Utility Franchise Tax** | **$** |
| **Solid Waste Disposal Tax** | **$** |
| **Unrestricted Intergovernmental** | **$** |
| **Permits & Fees** | **$** |
| **Sanitation Fees** | **$** |
| **State Sales Tax Refund** | **$** |
| **Police** | **$** |
| **Community Events** | **$** |
| **Miscellaneous** | **$** |
| **Appropriated Fund Balance** | **$** |

**250.00**

**10,000.00**

**1,500.00**

**45,000.00**

**17,500.00**

**1,000.00**

**8,000.00**

**10,000.00**

**-**

**Revenue Total $610,550.00**

**Estimated Expenses**

It is estimated that the following expenses will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing schedule:

|  |  |
| --- | --- |
| **General Fund** | **Proposed Amount** |
| **General Administration** | **$169,340.00** |
| **General Government** | **$ 20,000.00** |
| **Police** | **$229,810.00** |
| **Zoning** | **$ 20,000.00** |
| **Fire Department** | **$ 47,000.00** |
| **Streets** | **$ 43,000.00** |
| **Sanitation** | **$ 44,000.00** |
| **Park** | **$ 13,800.00** |
| **Library** | **$ 13,600.00** |
| **Community Events** | **$ 10,000.00** |
| **Expense Total** | **$610,550.00** |

**SECTION II**

**WATER/SEWER FUND**

**Estimated Revenues**

It is estimated that the following revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing schedule:

 **Water/Sewer Fund Proposed Amount Water $185,000.00**

 **Sewer $215,000.00**

 **Penalties $ 4,000.00**

 **Appropriated Fund Balance $ -**

 **Revenue Total $404,000.00**

**Estimated Expenses**

It is estimated that the following expenses will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing schedule:

|  |  |
| --- | --- |
| **Water/Sewer Fund** | **Proposed Amount** |
| **Administration** | **$157,200.00** |
| **Water Maintenance** | **$ 41,000.00** |
| **Sewer Maintenance** | **$205,800.00** |
| **Expense Total** | **$404,000.00** |

**SECTION III**

**Powell Bill Fund**

**Estimated Revenues**

It is estimated that the following revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing schedule:

|  |  |
| --- | --- |
| **Powell Bill Fund** | **Proposed Amount** |
| **Appropriated Fund** | **$ 30,000.00** |
| **Allocation From State** | **$ 21,250.00** |
| **Revenue Total** | **$ 51,250.00** |

**Estimated Expenses**

It is estimated that the following expenses will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing schedule:

**Expense Source Proposed Amount**

**Street Maintenance $ 51,250.00**

**Expense Total $ 51,250.00**

**SECTION IV**

**Salaries**

**Position Amount**

**Town Clerk $50,500.00**

**Deputy Clerk $33,000.00**

**Chief of Police $56,200.00**

**Police Officer $43,500.00**

**Public Works Director $33,432.00**

**Public Works Technician $35,360.00**

**Mayor – Monthly $ 150.00**

**Commissioner – Monthly $ 100.00**

**SECTION V**

**2023-2024 Proposed Fee Schedule**

**Attached is a copy of the proposed fee schedule for the Fiscal Year 2023-2024 with proposed fee changes highlighted in red.**

PROPOSED FEE SCHEDULE

 Fiscal Year 2023-2024

Returned Check Fee $25.00

Water Deposit for Homeowners $75.00

Water Deposit for Renters $150.00

Notary Public Fees $5.00 per seal

Copies $0.25 per page

Fax $3.00 (pages 1-3)

$1.00 additional page after 3

Tax Rate $0.40 per $100 assessed evaluation

of property

Vehicle Sticker Fee $5.00

Water Fees

Residential User Fee $27.03

Commercial & Institutional User Fee $33.78

Outside City Limits User Fee an additional $15.02

Residential Water Rates

0-6,000 gallons $ 6.31

6,001-20,000 gallons $ 7.49

20,001-50,000 gallons $ 8.28

50,001 + gallons $ 9.07

Commercial & Institutional Rates

0-6,000 gallons $ 6.76

6,001-20,0000 gallons $ 7.88

20,001-50,000 gallons $ 8.63

50,001 + gallons $ 9.38

Sewer Fees

Residential User Fee $25.34

Commercial & Institutional User Fee $36.60

Residential Sewer Rates

0-6,000 gallons $ 5.07

6,001-20,000 gallons $ 5.63

20,001-50,000 gallons $ 6.19

50,001 + gallons $ 6.76

Commercial & Institutional Rates

0-6,000 gallons $ 9.67

6,001-20,000 gallons $10.14

20,001-50,000 gallons $10.70

50,001 + gallons $11.26

School User Fee $56.31

School Sewer Rater per 1,000 gallons $ 8.45

Sanitation Fee Per Container $ 14.00

Meter Tampering Fee $500.00

Re-Connect Fee $ 75.00

Tap Fees ¾”-1 Meter

Water Tap $1,000.00

Water Tap w/ Bore $2,000.00

Sewer Tap Gravity $3,000.00

Sewer Pump Station $5,000.00

Sewer Bore $1,500.00

1” + Meter Cost + 10%

Zoning Fees

Zoning Compliance – New Residential $ 75.00

Zoning Compliance – New Commercial $100.00

Zoning Compliance – Existing Structure $ 50.00

Additions/Accessory Buildings/Decks, ETC.

Subdivision

Subdivision

Exempt (NAR) $ 25.00

Minor $ 50.00

Major $100.00

Cell Tower Permit $250.00

Special Use Permit $250.00

Rezoning Permit $250.00

Sign Permit $100.00

Variance $250.00

Appeal $250.00

Flood Plain Permit Residential $ 55.00

Flood Plain Permit Commercial $ 80.00

Manufactured Home Park Operating Permit $250.00

Manufactured Home Park Inspection Fee $100.00