

**ORDINANCE NO. O-2023-08**

**THE 2023-2024 BUDGET APPROPRIATION ORDINANCE**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAURINBURG:**

Section I: The following amounts are hereby appropriated for the operation of the City of Laurinburg government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, according to the following summary and schedules:

<u>Appropriation</u>	<u>Other Funds</u>	<u>Fund Balance</u>	<u>Estimated Appropriated</u>
General Fund	\$10,644,344	\$505,529	\$11,149,873
Electric Fund	\$15,466,497	\$1,034,602	\$16,501,099
Water-Sewer	\$8,097,278	\$279,727	\$8,377,005
Solid Waste	\$3,780,309	\$175,537	\$3,955,846
<b>Total</b>	<b>\$37,988,428</b>	<b>\$1,995,395</b>	<b>\$39,983,823</b>

Section II: That for said fiscal year, there is hereby appropriated out of the General Fund the following:

<u>Code</u>	<u>Department</u>	<u>Appropriation</u>
410	Governing Body	\$37,544
420	Administration	\$83,368
421	Personnel/Safety	\$41,594
441	Finance/Accounting	\$56,623
460	Taxation	\$127,140
500	Building Maintenance	\$92,386
501	Community Dev.- Adm	\$387,432
502	IT	\$66,843
503	Planning	\$168,561
504	GIS	\$21,825
505	Beautification	\$578,893
506	Cemetery	\$314,183
510	Police	\$4,161,571
530	Fire	\$1,527,362
535	Rescue	\$90,100
545	Public Works Adm.	\$27,084
562	Streets & Highways	\$1,423,685
563	Storm Drainage	\$399,042
564	Fueling Facility	\$40,928
565	Garage	\$176,677
590	Animal Control	\$93,597
660	Non-Departmental	\$1,233,435
990	Contingency	
<b>Total Appropriations- General Fund</b>		<b>\$11,149,873</b>

Section III: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2023, and ending June 30, 2024 to meet the foregoing General Fund Appropriations:

<u>Code</u>	<u>Revenue Source</u>	<u>Appropriation</u>
10-430199	Taxes- Current Year	\$3,225,000
10-430198	Taxes- First Prior	\$45,000
10-430197	Taxes- Second Prior	\$30,000
10-430100	Taxes- 3rd and Prior	\$60,000
10-430200	Garnishment Fees	\$2,000
10-430500	Taxes- Special District	\$25,000
10-430504	Land Lease	\$36,675
10-430701	Lease Sanford Building	\$24,000
10-430900	PILOT	\$125,000
10-431010	Vehicle Gross Receipts- Rental	\$25,000
10-431100	Tax Discount	\$0
10-431400	Animal Tags & Penalties	\$900
10-431700	Tax Penalties & Interest	\$55,000
10-432400	Lot Cutting	\$3,500
10-432500	Privilege Licenses	\$0
10-432800	Franchise- CATV	\$420,000

10-432900	Interest on Investments	\$5,000
10-433100	Concessions & Rentals	\$4,000
10-433500	Miscellaneous	\$200,000
10-433700	Utility Franchise Tax	\$1,160,000
10-433900	Intangibles Tax	\$0
10-434100	Beer & Wine Tax	\$70,000
10-434300	Powell Bill	\$480,000
10-434500	N.C. Sales Tax-Article 39	\$650,000
10-434501	N.C. Sales Tax-Article 40 & 42	\$850,000
10-434502	Food Stamp & Tax Reimbursement	\$0
10-434800	State Government Grants	\$60,800
10-434900	Federal Government Grants	\$39,200
10-434903	Restricted	\$0
10-434904	Miscellaneous Grant	\$0
10-435000	Seized Asset Revenue	\$0
10-435001	State Unauthorized Substance Tax	\$8,000
10-435100	Court Fees	\$2,000
10-435101	911 Restricted Revenue	\$0
10-435200	Parking Violation Penalties	\$250
10-435300	Fire Protection Charges - County	\$132,000
10-435400	Police- False Alarm Charges	\$4,000
10-435500	Fire- False Alarm Charges	\$5,000
10-435700	Inspection Fees	\$20,000
10-435701	Inspection Fees- Fire Department	\$1,500
10-435900	County-GIS	\$11,000
10-436100	Hillside Cemetery	\$135,000
10-436701	N.C. Sales Tax Refund	\$0
10-436702	N.C. Gasoline Tax Refund	\$0
10-436900	Rescue Squad Contribution	\$45,050
10-436901	Fueling Facility Contribution	\$20,465
10-438100	Sale of Materials	\$5,000
10-438300	Gain on Sale of Fixed Assets	\$0
10-438305	Perpetual Care	\$0
10-439100	Management Fees	\$0
10-439300	Municipal Vehicle Fee	\$110,000
10-439500	Interest on Special Assessments	\$0
10-439728	Revenue Transfer ARPA	\$1,340,000
10-439730	Electric Fund Operating Transfer (G.S. 159B-39)	\$698,519
10-439731	Water Sewer Operating Transfer	\$0
10-439732	Solid Waste Operating Transfer	\$0
10-439900	Fund Balance Appropriated	\$505,529
10-439901	Fund Balance Assigned	\$510,485
	<b>Total General Fund Revenue</b>	<b>\$11,149,873</b>

Section IV: That for said fiscal year there is hereby appropriated out of the Electric Fund the following:

<u>Code</u>	<u>Department</u>	<u>Appropriation</u>
566	Garage	\$176,677
592	Building Maintenance	\$48,118
661	Non-Departmental	\$1,419,141
720	Administration	\$355,981
724	Consumer Billing	\$552,273
811	Electric Production	\$10,776,118
832	Electric Oper. & Improve.	\$2,882,079
833	Fiber Optic/ IT Operations	\$290,712
991	Contingency	\$0
	<b>Total Appropriations- Electric Fund</b>	<b>\$16,501,099</b>

Section V: It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2023, and ending June 30, 2024 to meet the foregoing Electric Fund Appropriations:

<u>Code</u>	<u>Revenue Source</u>	<u>Appropriation</u>
30-432900	Interest on Investments	\$26,879
30-433500	Miscellaneous Revenue	\$100,000
30-434000	Misc. Sale of Electrical Materials	\$13,000
30-434500	Sales Tax on Utilities	\$0
30-434904	Miscellaneous Grant	\$0
30-437100	Charges for Utilities	\$14,003,856
30-437500	Reconnection Fees & Penalties	\$150,000
30-437700	Rental of Poles/Fiber	\$19,332
30-437701	Fiber Lease	\$260,000
30-438100	Sale of Materials	\$1,500
30-439710	General Fund Utility Charges	\$75,209
30-439731	Water-Sewer Fund Utility Charges	\$597,127
30-439732	Solid Waste Fund Utility Charges	\$9,019
30-439710	General Fund Operating Transfer	\$0
30-439728	Revenue Transfer	\$210,575
30-439900	Fund Balance Appropriated	\$1,034,602
	<b>Total Electric Fund Revenue</b>	<b>\$16,501,099</b>

Section VI: That for said fiscal year there is hereby appropriated out of the Water-Sewer Fund the following:

<u>Code</u>	<u>Department</u>	<u>Appropriation</u>
567	Garage	\$176,677
593	Building Maintenance	\$48,118
662	Non-Departmental	\$2,171,745
725	Consumer Billing	\$549,273
812	Water Prod. & Treatment	\$2,017,801
814	Water Distribution	\$1,058,746
820	Sewage Collection	\$638,689
822	Wastewater Treatment	\$1,715,956
990	Contingency	\$0
	<b>Total Appropriations- Water &amp; Sewer Fund</b>	<b>\$8,377,005</b>

Section VII: It is estimated that the following Water-Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2023, and ending June 30, 2024, to meet the foregoing Water-Sewer Fund Appropriations:

<u>Code</u>	<u>Revenue Source</u>	<u>Appropriation</u>
31-432900	Interest on Investments	\$100
31-433500	Miscellaneous Revenue	\$80,000
31-435301	Water Operation Fees - County	\$162,792
31-434700	Hurricane Reimbursement	\$75,763
31-434800	State Grant	\$0
31-436500	Remediation Maintenance Fee	\$10,000
31-437102	Charges for Utilities - Water	\$4,328,657
31-437101	Charges for Utilities- Sewer	\$3,364,966
31-437300	Connection Fees- Water	\$50,000
31-437301	Connection Fees- Sewer	\$20,000
31-438100	Sale of Materials	\$5,000
31-439730	Electric Fund Operating Transfer	\$0
31-439900	Fund Balance Appropriated	\$279,727
	<b>Total Water &amp; Sewer Revenue</b>	<b>\$8,377,005</b>

Section VIII: That for said fiscal year there is hereby appropriated out of the Solid Waste Fund the following:

<u>Code</u>	<u>Department</u>	<u>Appropriation</u>
568	Garage	\$176,677
580	Sanitation	\$3,779,169
663	Contingency	\$0
	<b>Total Appropriations-Solid Waste Fund</b>	<b>\$3,955,846</b>

Section IX: It is estimated that the following Solid Waste Fund Revenues will be available during the fiscal year beginning July 1, 2023, and ending June 30, 2024, to meet the foregoing Solid Waste Fund Appropriations:

<u>Code</u>	<u>Revenue Source</u>	<u>Appropriation</u>
32-432900	Interest on Investments	\$50
32-434800	State Grant	\$0
32-437000	Dumpster Revenue	\$11,500
32-437201	Solid Waste Fee- Resident	\$1,952,285
32-437200	Solid Waste Fee- Commercial	\$1,132,474
32-437202	Solid Waste Disposal Tax Dist.	\$11,000
32-438300	Gain on Sale of Fixed Assets	\$5,000
32-438400	Sale of Recyclable Material	\$20,000
32-439600	Other Financing Sources	\$346,000
32-439710	General Fund Operating Transfer	\$0
32-439728	Revenue Transfer	\$302,000
32-439730	Electric Fund Operating Transfer	\$0
32-439900	Fund Balance Appropriated	\$175,537
<b>Total Solid Waste Revenue</b>		<b>\$3,955,846</b>

Section X: There is hereby levied for the fiscal year ending June 30, 2023, the following rate of taxes on each ONE HUNDRED DOLLARS (\$100.00) assessed valuation of taxable property as listed as of January 1, 2023 for the purpose of raising of revenue, and in order to finance the foregoing appropriations:

General Fund	\$0.40
Tax Rate Per One Hundred Dollars (\$100.00) Assessed Valuation	

Such rates are based on an estimated total appraised value of property for the purpose of taxation of \$846,566,250 with an assessment ratio of One Hundred Percent of appraised value. Estimated collection rate is 95.22 percent.

Additionally, there is hereby levied the following Municipal Services District tax on each one-hundred (\$100.00) valuation of property as listed January 1, 2023 comprising a municipal services district area with a total valuation of approximately \$10,317,143:

Municipal Services District Tax Rate	\$0.21
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Section XI: Reserves for Encumbrances

The reserves for encumbrances as of June 30, 2023 and carry over appropriations representing prior commitments as of that date shall be re-appropriated pursuant to NCGS 159-13 to the departments within the various funds. Expenditures against these encumbrances may be made during fiscal year 2023-2024 as the previous commitments are satisfied.

Section XII: Copies of this budget ordinance shall be furnished to the finance officer and budget officer in the City of Laurinburg to be kept by them for their direction in the collection of revenue and expenditures of amounts appropriated.

Section XIII: This ordinance shall be in full force and effect on and after the 1st day of July, 2023.

**ADOPTED** this the 20th day of June, 2023

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James T. Willis, Mayor

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Harold W. Haywood, City Clerk