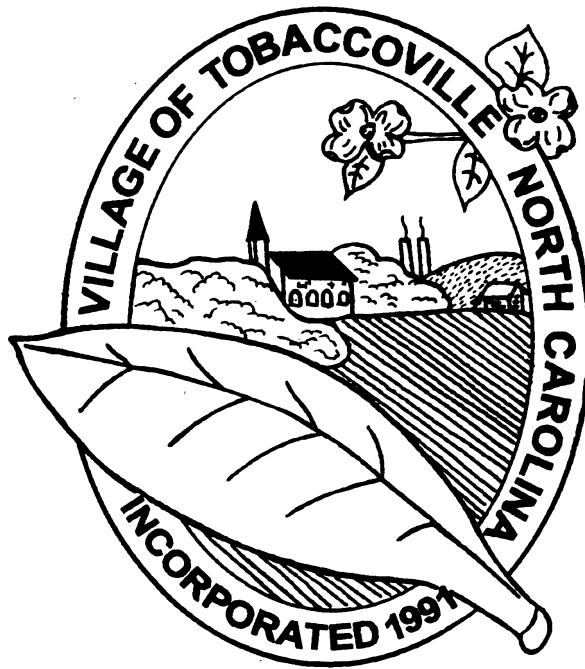


VILLAGE OF TOBACCOVILLE BUDGET 2022-2023



Mayor: Myron W. Marion

Mayor Pro Tem: Lori Shore Smith

Council:

Mark Baker

Boyce E. Shore

Administrator: Leo D. Corder Jr.

Clerk: Kimberly L. Keen

June 2, 2022

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BUDGET MESSAGE

May 5, 2022

Dear Mayor and Council:

Enclosed is the proposed 2022-2023 Annual Budget for the Village of Tobaccoville. This budget reflects the Village's interest in maintaining cost effective and quality services to the citizens of Tobaccoville.

The proposed budget does not provide any new services, but sufficient funding for the provision of all existing services is made. The Village has applied for a grant from the Park and Recreational Trust Fund to acquire funding for a park and recreation project that would renovate existing facilities as well as to construct new amenities. Although, this project is not budgeted, the Village has available matching funds for the project should the grant be received. PARTF grants are announced in an October timeframe. Any capital projects will be added and funded through budget amendment in 2022-2023. The garbage and recycling service contract cost per household increases this year due to a contractual increase as well as overall household growth. The Village will be able to utilize ARP Funding through December of 2024 to fund General Services. This budget requires no municipal tax increase and reflects a conservative a tone even with cost increases in some departments due to inflation.

The 2022-2023 Budget, as proposed, will require some appropriations from General Funds. I anticipate having approximately a \$1,724,110 balance left in the General Fund at the end of the 2022-2023 Fiscal Year, depending on the authorization of any additional capital projects or acquisitions, equipment purchases, grants received, and actual expenses. It is anticipated that the Village will receive the second round of funding from the ARP (American Rescue Plan) during this fiscal year. Those funds have been already programmed for expenditure by the Village Council through a special revenue fund project ordinance. Fund balance estimates reflect the effects of the ARP funds on Village accounts through June 30, 2023.

An increase in the tax rate is not recommended in this year's budget. Next year's recommendation will have to be adjusted for changes within the framework of state shared revenue estimates, county property values, Reynolds tax equivalent payment totals, and necessary expenses to fund services, park projects, and infrastructure. This budget allows some flexibility, and I believe that we will perform better than expected in regards to expenditures in each department by fiscal year end. This budget reflects the commitment of the Village of Tobaccoville to provide the best possible use of taxpayer monies.

Sincerely,

Leo D. Corder Jr.
Village Administrator

Ordinance #185

**BUDGET ORDINANCE FOR 2022 - 2023
VILLAGE OF TOBACCOVILLE**

BE IT ORDAINED by the Village Council of the Village of Tobaccoville, North Carolina:

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

GENERAL FUND EXPENDITURES

Council	\$ 65,000
Administration	188,332
Park	183,452
Services	430,504
Capital Projects	<u>5,000</u>

TOTAL **\$ 872,288**

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

GENERAL FUND REVENUE

Ad Valorem Tax	\$ 127,929
Beer and Wine Tax	11,000
Cable Franchise Fees	0
Video Programming Sales Tax	11,000
Earnings Income: General Fund	7,752
Powell Bill Fund	2,332
Restricted Fund	1,000
NC Sales Tax Refund	1,500
Occupancy Tax	35,000
Other Income	1,500
Statewide Tipping Tax	1,950
Community Center Rent	10,000
Shelter and Gazebo Rent	5,000
Powell Bill Funds	56,952
RJR Tax Equivalent	264,799
Sales Tax from State	42,000
Utility Sales Tax	79,000
Appropriations General Fund	56,488
Appropriations Restricted Fund	0
Appropriations Powell Bill Fund	<u>157,086</u>

TOTAL **\$ 872,288**

Section 3: The following amounts are hereby designated as Capital Reserve for the Village’s long-term capital projects for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

CAPITAL RESERVE FUNDS

SERVICES FUND

Balance as of July 1, 2022	\$ 72,952
Transfer into reserve	0
Interest Earned	500
Transfer into General Fund for Expenditure	<u>0</u>
Balance as of June 30, 2023	\$73,452

TOTAL CAPITAL RESERVE **\$73,452**

Section 4: There is hereby levied a tax rate of .05 per \$100 of the assessed value as listed for taxes as of January 1, 2022 for the purpose of raising the revenue listed as *Ad Valorem* in the General Fund in the Revenues section of this ordinance.

Section 5: The Village Administrator may transfer amounts between line item expenditures within a department without limitation and without a report being required.

Section 6: Copies of this Budget Ordinance shall be furnished to the Village Clerk, the Village Council, and the Village Administrator and are to be kept on file by them for their direction in the disbursements of funds.

NOW, THEREFORE, adopted this, the 2nd day of June, 2022 by the Tobaccoville Village Council.

Myron W. Marion, Mayor

ATTEST:

Kimberly L. Keen, Village Clerk

SEAL

2022-2023 BUDGET ESTIMATE - REVENUES

FUND: GENERAL DEPARTMENT: ALL

ITEM	ACCOUNT	2019-2020 ACTUAL AMOUNT	2020-2021 ACTUAL AMOUNT	CURRENT YEAR 2021-2022				2022-2023 ESTIMATED AMOUNT
				BUDGETED AMOUNT	ACTUAL AS OF 2/28/22	ESTIMATED REMAINING	ESTIMATED ENTIRE YEAR	
1	AD VALOREM TAX	104,008	113,385	125,331	115,269	10,062	125,331	127,929
2	BEER AND WINE TAX	10,977	10,668	11,000	0	11,000	11,000	11,000
3	CABLE FRANCHISE FEES	2,788	0	0	0	0	0	0
4	VIDEO PROG. SALES TAX	10,702	10,365	11,000	5,110	5,300	10,410	11,000
5	NC SALES TAX REFUND	2,162	1,200	1,500	1,239	0	1,239	1,500
6	OCCUPANCY TAX	37,836	25,760	30,000	27,843	8,500	36,343	35,000
7	COMM CENTER RENT	11,570	4,535	7,500	8,405	3,500	11,905	10,000
8	SHELTER AND GAZEBO RENT	2,740	5,600	4,500	3,010	2,500	5,510	5,000
9	POWELL BILL FUNDS	50,491	48,914	49,000	57,767	0	57,767	56,952
10	RJR TAX EQUIVALENT	258,713	258,713	281,568	264,799	0	264,799	264,799
11	SALES TAX FROM STATE	35,302	39,368	35,000	28,624	14,312	42,936	42,000
12	UTILITY SALES TAX	81,120	78,203	79,000	34,901	36000	70,901	79,000
13	OTHER INCOME	1,071	31,105	1,500	95	250	345	1,500
14	SOLID WASTE DISPOSAL TAX	1,944	1,904	1,800	1,484	500	1,984	1,950
INTEREST INCOME								
15	GENERAL FUND	19,668	6,253	3,500	127	75	202	7,752
16	POWELL BILL FUND	8,708	100	1,200	30	50	80	2,332
17	RESTRICTED FUND	2,436	28	250	11	30	41	1,000
SUBTOTAL		642,236	636,101	643,649	548,714	92,079	640,793	658,714
APPROPRIATIONS								
18	FROM GENERAL FUND	0	0	3,831	0	0	0	56,488
19	FROM POWELL BILL FUND	75,104	106,427	0	0	0	0	157,086
20	FROM RESTRICTED FUND	55,408	0	0	0	0	0	0
TOTAL		772,748	742,528	647,480	548,714	92,079	640,793	872,288

2022-2023 BUDGET ESTIMATE - EXPENDITURES

FUND: GENERAL DEPARTMENT: ALL

ITEM	DEPARTMENT	2019-2020 ACTUAL AMOUNT	2020-2021 ACTUAL AMOUNT	CURRENT YEAR 2021-2022				2022-2023 ESTIMATED AMOUNT
				BUDGETED AMOUNT	ACTUAL AS OF 2/28/22	ESTIMATED REMAINING	ESTIMATED ENTIRE YEAR	
1	COUNCIL	50,219	70,903	66,842	37,091	16,453	53,544	65,000
2	ADMINISTRATION	146,848	157,940	186,414	110,171	58,953	169,124	188,332
3	PARK	138,813	96,831	147,938	76,112	54,326	130,438	183,452
4	SERVICES	326,921	398,684	216,286	122,051	77,122	199,173	430,504
SUBTOTAL		662,801	724,358	617,480	345,425	206,854	552,279	867,288
5	CAPITAL PROJECTS	109,947	18,170	30,000	0	9,000	9,000	5,000
TOTAL		772,748	742,528	647,480	345,425	215,854	561,279	872,288

2022-2023 BUDGET ESTIMATE - EXPENDITURES

FUND: GENERAL DEPARTMENT: COUNCIL

ITEM	OBJECT OF EXPENDITURE	2019-2020 ACTUAL AMOUNT	2020-2021 ACTUAL AMOUNT	CURRENT YEAR 2021-2022				2022-2023 ESTIMATED AMOUNT
				BUDGETED AMOUNT	ACTUAL AS OF 2/28/22	ESTIMATED REMAINING	ESTIMATED ENTIRE YEAR	
1-1	ACCOUNTING FEES	13,810	13,665	14,075	14,075	0	14,075	14,500
1-2	CONFERENCES & EXPENSE	150	0	3,000	0	1,500	1,500	3,000
1-3	ELECTION	3,164	0	3,567	0	2,326	2,326	0
1-4	HOLIDAY DECORATIONS	2,915	2,915	3,500	2,945	750	3,695	4,500
1-5	HOME PROGRAM	2,000	2,000	2,000	2,000	0	2,000	2,000
1-6	HONORARIUM	10,961	10,260	11,000	5,873	5,127	11,000	11,000
1-7	INSURANCE, LIABILITY & WC	7,745	7,497	8,700	8,107	0	8,107	9,000
1-8	LEGAL FEES	3,794	2,322	7,000	1,694	2,500	4,194	7,000
1-9	PUBLIC RELATIONS	4,261	810	5,000	1,036	1,500	2,536	5,000
1-10	RENT HOUSE	252	235	500	149	250	399	500
1-11	ORNAMENTS/BANNERS	0	0	4,500	228	1,500	1,728	4,500
1-12	WELCOME SIGNS	424	2,665	2,500	241	500	741	2,500
1-13	WEBSITE MAINT. & DEVELOP.	743	743	1,500	743	500	1,243	1,500
1-14	CRF EXPENDITURES	0	27,791	0	0	0	0	0
TOTAL		50,219	70,903	66,842	37,091	16,453	53,544	65,000

2022-2023 BUDGET ESTIMATE - EXPENDITURES

FUND: GENERAL DEPARTMENT: ADMINISTRATION

ITEM	OBJECT OF EXPENDITURE	2019-2020 ACTUAL AMOUNT	2020-2021 ACTUAL AMOUNT	CURRENT YEAR 2021-2022				2022-2023 ESTIMATED AMOUNT
				BUDGETED AMOUNT	ACTUAL AS OF 2/28/22	ESTIMATED REMAINING	ESTIMATED ENTIRE YEAR	
2-1	BUILDING & EQUIP. MAINT.	2,145	1,628	6,000	1,578	2,000	3,578	6,000
2-2	CONFERENCES & EXPENSE	300	211	3,000	43	750	793	3,000
2-3	DUES & FEES	6,270	6,819	8,500	5,693	1,400	7,093	9,000
2-4	EQUIP. & FURNISHINGS	371	0	2,000	464	536	1,000	2,000
2-5	INSURANCE: HOSPITAL	23,346	22,860	28,000	18,033	9,967	28,000	29,000
2-6	OFFICE SUPPLIES	1,256	2,165	2,500	1,834	600	2,434	2,500
2-7	PLANNING AND DEVELOP.	0	0	2,000	0	500	500	2,000
2-8	POSTAGE	17	2	1,000	8	950	958	1,000
2-9	SALARIES	100,299	110,375	115,414	75,316	36,000	111,316	113,832
2-10	UTILITIES	9,525	9,828	11,500	6,881	4,000	10,881	11,500
2-11	TECHNOLOGY	2,944	1,752	3,500	321	1,500	1,821	3,500
2-12	ORD. ENFORCEMENT	375	0	2,500	0	750	750	2,500
2-13	TAX OFFSETS/REFUNDS	0	0	500	0	0	0	500
2-14	PARKING LOT REPAIRS	0	2,300	0	0	0	0	2000
TOTAL		146,848	157,940	186,414	110,171	58,953	169,124	188,332

2022-2023 BUDGET ESTIMATE - EXPENDITURES

FUND: GENERAL DEPARTMENT: PARK

ITEM	OBJECT OF EXPENDITURE	2019-2020 ACTUAL AMOUNT	2020-2021 ACTUAL AMOUNT	CURRENT YEAR 2021-2022				2022-2023 ESTIMATED AMOUNT
				BUDGETED AMOUNT	ACTUAL AS OF 2/28/22	ESTIMATED REMAINING	ESTIMATED ENTIRE YEAR	
PARK MAINTENANCE SECTION								
3-1	EQUIPMENT & TOOLS	3,028	5,003	4,000	52	2,000	2,052	7,000
3-2	GROUNDS MAINTENANCE	6,065	8,350	10,000	3,620	4,680	8,300	12,000
3-3	RENTAL REFUND	6,010	2,745	6,500	3,115	3,000	6,115	6,500
3-4	PARK SUPPLIES	2,563	2,586	3,500	893	1,907	2,800	3,500
3-5	PARK UTILITIES	3,725	3,586	5,000	2,742	1,371	4,113	5,000
3-6	TREES & SHRUBS	495	1,640	3,000	0	1,000	1,000	6,000
3-7	PARK BLDG & EQUIP MAINT	2,223	6,084	7,000	6,337	663	7,000	12,000
3-8	COMM CENTER SUPPLIES	586	85	1,000	0	750	750	1,000
3-9	COMM CENTER UTILITIES	7,404	5,692	10,000	4,934	3,600	8,534	10,000
3-10	COMM CENTER B&EM	3,587	555	9,000	225	4,000	4,225	10,000
3-11	TENNIS COURT REPAIRS	28,856	0	0	0	0	0	2,500
3-12	SEASONAL TEMP LABOR	0	1,268	10,000	7,720	0	7,720	0
3-13	SALARIES	67,946	58,789	65,988	43,701	26,155	69,856	88,952
3-14	PARKING LOT REPAIRS	0	0	2,500	0	0	0	2,500
PARK AND RECREATION COMMITTEE SECTION								
3-15	CELEBRATION PLANNING	0	0	2,000	0	1,500	1,500	7,500
3-16	OTHER EVENTS	6,038	367	7,000	2,369	3,200	5,569	7,000
3-17	PARC MISCELLANEOUS	287	0	950	404	250	654	1,500
3-18	TOBACCO BARN MUSEUM	0	81	500	0	250	250	500
TOTAL		138,813	96,831	147,938	76,112	54,326	130,438	183,452

2022-2023 BUDGET ESTIMATE - EXPENDITURES

FUND: GENERAL DEPARTMENT: SERVICES

ITEM	OBJECT OF EXPENDITURE	2019-2020 ACTUAL AMOUNT	2020-2021 ACTUAL AMOUNT	CURRENT YEAR 2021-2022				2022-2023 ESTIMATED AMOUNT
				BUDGETED AMOUNT	ACTUAL AS OF 2/28/22	ESTIMATED REMAINING	ESTIMATED ENTIRE YEAR	
4-1	BULK ITEM PICK-UP	0	7,315	10,000	0	9,000	9,000	10,000
4-2	SIGNS & HARDWARE	642	244	2,500	490	1,000	1,490	2,500
4-3	STREET LIGHTS	10,246	10,257	12,500	6,842	3,472	10,314	12,500
4-4	WASTE COLLECTION	181,730	175,761	183,879	113,985	62,150	176,135	189,134
4-5	ROAD PAVING & REPAIR	134,303	205,107	7,407	734	1,500	2,234	216,370
TOTAL		326,921	398,684	216,286	122,051	77,122	199,173	430,504

2022-2023 BUDGET ESTIMATE - EXPENDITURES

FUND: GENERAL DEPARTMENT: CAPITAL PROJECTS

ITEM	OBJECT OF EXPENDITURE	2019-2020 ACTUAL AMOUNT	2020-2021 ACTUAL AMOUNT	CURRENT YEAR 2021-2022				2022-2023 ESTIMATED AMOUNT
				BUDGETED AMOUNT	ACTUAL AS OF 2/28/22	ESTIMATED REMAINING	ESTIMATED ENTIRE YEAR	
5-1	V.HALL LOAN PAYMENT	91,008	0	0	0	0	0	0
5-2	VILLAGE PARK MASTER PLAN	18,939	0	0	0	0	0	0
5-3	VILLAGE PARK PLANNING	0	18,170	10,000	0	9,000	9,000	5,000
FUND TRANSFER								
5-4	GENERAL TO SERVICES	0	0	20,000	0	0	0	0
TOTAL		109,947	18,170	30,000	0	9,000	9,000	5,000

2022-2023 BUDGET ESTIMATE - REVENUES AND EXPENDITURES

FUND: CAPITAL RESERVE DEPARTMENT: ALL

ITEM	ACCOUNT	2019-2020 ACTUAL AMOUNT	2020-2021 ACTUAL AMOUNT	CURRENT YEAR 2021-2022				2022-2023 ESTIMATED AMOUNT
				BUDGETED AMOUNT	ACTUAL AS OF 2/28/22	ESTIMATED REMAINING	ESTIMATED ENTIRE YEAR	
1	SERVICES FUND							
BAL	BEGINNING BALANCE	71,980	72,924	72,938	72,943	0	72,943	72,952
REV	TRANSFER FROM GENERAL	0	0	25,000	0	0	0	0
REV	INTEREST EARNED	944	14	250	0	9	9	500
EXP	NONE	0				0	0	0
BAL	TOT. SERVICES FUND BALANCE	72,924	72,938	98,188	72,943	9	72,952	73,452
TOT	CAPITAL RESERVES TOTAL	72,924	72,938	98,188	72,943	9	72,952	73,452

AVAILABLE FUND BALANCE					
FUND	ACTUAL AMOUNT 6/30/19	ACTUAL AMOUNT 6/30/20	ACTUAL AMOUNT 6/30/21	ESTIMATED AMOUNT 6/30/22	ESTIMATED AMOUNT 6/30/23
General	1,318,890	1,304,924	1,341,337	1,550,598	1,724,110
Powell Bill	642,054	566,950	410,857	466,470	309,384
Restricted	189,772	144,866	153,668	190,052	190,052
Services	71,980	72,924	72,938	72,952	73,452
ARP Funds	0	0	0	117,785	227,314
TOTAL	2,222,696	2,089,664	1,978,800	2,397,857	2,524,312