

**THE ERWIN BOARD OF COMMISSIONERS  
JUNE 2022 REGULAR WORKSHOP  
MONDAY, JUNE 27, 2022 @ 6:00 P.M.  
ERWIN MUNICIPAL BUILDING BOARD ROOM**

**AGENDA**

**1. MEETING CALLED TO ORDER**

- A. Invocation
- B. Pledge of Allegiance

**2. AGENDA ADJUSTMENTS /APPROVAL OF AGENDA**

**3. CONSENT**

*All items on Consent Agendas are considered routine, to be enacted on one motion without discussion. If a Board member or citizen request discussion of an item, the item will be removed from the Consent Agenda and considered under New Business.*

- A. Minutes of Budget Workshop on June 8, 2022 **(Page 2)**
- B. Budget Ordinance Amendment BOA 2022-03 **(Page 8)**
- C. Budget Ordinance Amendment BOA 2022-06 **(Page 9)**
- D. Budget Ordinance Amendment BOA 2022-07 **(Page 10)**
- E. Town of Erwin Allowable Costs and Expenditures of ARPA/CSLFRF Funding Policy **(Page 11)**
- F. Town of Erwin ARP/CSLFRF Record Creation and Retention Policy **(Page 26)**
- G. Town of Erwin ARPA/CSLFRF Income Policy **(Page 28)**
- H. Town of Erwin ARPA/CSLFRF Non-Discrimination Policy **(Page 35)**
- I. Town of Erwin ARPA/CSLFRF Property Management Policy **(Page 40)**
- J. Town of Erwin Eligible Use of ARPA/CSLFRF Funding Policy **(Page 47)**
- ~~K. Library Consolidation Agreement **(Page 53)**~~

**4. PUBLIC HEARING**

- A. Proposed Fiscal Year Budget 2022-2023 **(Separate Attachment)**

**5. CLOSED SESSION**

- A. Pursuant to General Statute 143-318.11(a) (6) for the Purpose of Discussing Personnel

**6. ADJOURNMENT**

**ERWIN BOARD OF COMMISSIONERS**  
**REGULAR WORKSHOP MINUTES**  
**JUNE 27, 2022**  
**ERWIN, NORTH CAROLINA**

The Board of Commissioners for the Town of Erwin with Mayor Randy Baker presiding, held its Regular Workshop in the Erwin Municipal Building Board Room on Monday, June 27, 2022, at 6:00 P.M. in Erwin, North Carolina.

Board Members present were: Mayor Randy Baker, Mayor Pro Tem Ricky Blackmon, and Commissioners William Turnage, Alvester McKoy, Timothy Marbell, and David Nelson.

Board Members absent were: Commissioner Charles Byrd

Town Manager Snow Bowden, Town Clerk Lauren Evans, Police Chief Jonathan Johnson, and Police Lieutenant Joey Ennis were present.

Mayor Baker called the meeting to order at 6:00 P.M.

Commissioner McKoy gave the invocation.

Commissioner Blackmon led the Pledge of Allegiance.

**AGENDA ADJUSTMENT/APPROVAL OF AGENDA**

Town Manager Snow Bowden stated there were no agenda adjustments but he did want to inform the Board that under Consent in the Library Consolidation Agreement, the County emailed him and is ready to move forward with the agreement but it will start on August 1<sup>st</sup> rather than July 1<sup>st</sup> as originally planned.

Commissioner Blackmon asked if we will be deducting what the Town has already paid out of the \$69,000. He stated he wanted in writing that we will be deducting the monthly expense for July from the \$69,000.

Discussion continued among the Board.

Commissioner Blackmon made a motion to remove Item K Library Consolidation Agreement under Consent and discuss it at our July Regularly Scheduled Board Meeting.

The Board discussed the dates for the July Regularly Scheduled Board Meeting.

The consensus of the Board was to move the July Regularly Scheduled Board Meeting from July 7<sup>th</sup> at 7 PM to July 14<sup>th</sup> at 7 PM. The Town Clerk will notify the Newspaper and advertise the updated Meeting Schedule.

Commissioner McKoy made a motion to approve the adjusted agenda and was seconded by Commissioner Turnage. **The Board voted unanimously.**

**MINUTES CONTINUED FROM JUNE 27, 2022**

**CONSENT**

Commissioner Blackmon made a motion to approve **(ITEM A)** Minutes of Budget Workshop on June 8, 2022 **(ITEM B)** Budget Ordinance Amendment BOA 2022-03 **(ITEM C)** Budget Ordinance Amendment BOA 2022-06 **(ITEM D)** Budget Ordinance Amendment BOA 2022-07 **(ITEM E)** Town of Erwin Allowable Costs and Expenditures of ARPA/CSLFRF Funding Policy **(ITEM F)** Town of Erwin ARP/CSLFRF Record Creation and Retention Policy **(ITEM G)** Town of Erwin ARPA/CSLFRF Income Policy **(ITEM H)** Town of Erwin ARPA/CSLFRF Non-Discrimination Policy **(ITEM I)** Town of Erwin ARPA/CSLFRF Property Management Policy **(ITEM J)** Town of Erwin Eligible Use of ARPA/CSLFRF Funding Policy and was seconded by Commissioner Turnage. **The Board voted unanimously.**

**PUBLIC HEARING**

**Proposed Fiscal Year Budget 2022-2023**

Commissioner McKoy made a motion to open the Public Hearing and was seconded by Commissioner Blackmon. **The Board voted unanimously.**

Town Manager Snow Bowden stated he provided the Board with an updated Property Tax Summary. He apologized for an error in the tax rate, he had \$.47 rather than \$.48 under vehicles and under Job Classification, we no longer have two SROs only one. He proposed a tax rate of \$.48 which includes a 5% COLA for all full-time employees and up to 3% merit. He provided the Board with a memo explaining how we were originally looking at \$93,000 for Property, Liability, and Worker's Comp but we reached out to the NCLM for another quote and we were quoted including bonds, \$71,776.00 and Town Staff would really benefit from having the League. In the Budget he included \$50,000.00 for an LED sign and some other work to improve the appearance at Town Hall, he felt \$50,000.00 was high but he wanted to give himself a little wiggle room with the increase in supplies and possible electrical components. He also included \$50,000.00 for an updated Comprehensive Land Use Plan, funds for a new leaf truck and knuckle boom truck for Public Works, and funding for improvements to the parks such as resurfacing the parking lot and a new roof on the gym. No transfers were made from any other general fund but he did transfer \$674,634.00 for the ARP fund which is under the \$750,000 threshold and keeps us from having to do a single audit. He did his best to include all requests from the two budget retreats. He was hopeful once Harnett County rolls their wireless plan with Waves, we might have better internet and wireless access in Town for cameras.

Mayor Baker asked if anyone would like to come forward and speak in favor, in opposition, or comment on the Proposed Fiscal Year Budget 2022-2023.

No one came forward.

Mayor Baker asked if the Board had any comments to make before closing the Public Hearing.

Commissioner Turnage stated line item 18 allowed for 20,000.00 to have a survey of the streets. He inquired whether we could do this service in-house.

**BUDGET ORDINANCE AMENDMENT  
BOA 2022- 03  
FISCAL YEAR 2021-2022**

BE IT ORDAINED by the Governing Board of the Town of Erwin, North Carolina that the following amendments are made to the annual budget ordinance for the fiscal year ending June 30, 2022

Section 1. This Budget Ordinance Amendment seeks to increase revenues by \$79,823 and increase expenditures by \$79,823 to recognize additional revenues and expenses for the 2021-2022 Budget.

Section 2. To amend the General Fund: The revenues are to be changed as follows:

| Account                     | Description          | Current Approp. | Increase/Decrease | Amended Appropriation |
|-----------------------------|----------------------|-----------------|-------------------|-----------------------|
| 10-3010-021                 | Ad Valorem 2021      | \$1,103,856     | \$59,823          | \$1,163,679           |
| 10-3530-021                 | Fire Prot. Charge'21 | \$205,621       | \$20,000          | \$225,621             |
| Total Increase in Revenues: |                      |                 | \$79,823          |                       |

Section 3. To amend the General Fund: The Expenditures are to be changed as follows:

| Account                         | Description            | Current Approp. | Increase/Decrease | Amended Appropriation |
|---------------------------------|------------------------|-----------------|-------------------|-----------------------|
| 10-4201-150                     | Maint. & Repair Ground | \$5,000         | \$15,000          | \$20,000              |
| 10-5100-060                     | Group Insurance        | \$34,359        | \$44,823          | \$79,182              |
| 10-5300-450                     | Contract Serv. Fire    | \$238,307       | \$20,000          | \$258,307             |
| Total Increase in Expenditures: |                        |                 | \$79,823          |                       |

Section 4. Copies of this budget amendment shall be furnished to the Clerk, the Governing Board, the Budget Officer, and the Finance Director for their direction.

Adopted this 27<sup>th</sup> day of June 2022.

  
 Randy Baker, Mayor

ATTEST:  
  
 Lauren Evans, Town Clerk

\* This BOA was originally approved under consent on June 2, 2022, but was missing the line item for Maint. & Repair Ground. The Total Increase in Expenditures stayed the same. \*

**BUDGET ORDINANCE AMENDMENT  
BOA 2022 – 06  
FISCAL YEAR 2021-2022**

BE IT ORDAINED by the Governing Board of the Town of Erwin, North Carolina that the following amendments are made to the annual budget ordinance for the fiscal year ending June 30, 2022.

Section 1. This Budget Ordinance Amendment seeks to transfer \$25,000 between Departments to account for underestimated line item expenses and overestimated line-item expenses. These transfers will allow the 2021-2022 Department Budgets to be in balance.

Section 2. To amend the General Fund: The revenues are to be changed as follows:

*No Changes*

| Account | Description | Current Approp. | Increase/Decrease | Amended Appropriation |
|---------|-------------|-----------------|-------------------|-----------------------|
|---------|-------------|-----------------|-------------------|-----------------------|

Section 3. To amend the General Fund: The Expenditures are to be changed as follows:

| Account     | Description          | Current Approp. | Increase/Decrease | Amended Appropriation |
|-------------|----------------------|-----------------|-------------------|-----------------------|
| 10-5450-170 | Maint & Repair-Auto. | \$1,700         | \$5,000           | \$6,700               |
| 10-5450-310 | Fuel/Gas             | \$3,000         | \$5,000           | \$8,000               |
| 10-5800-020 | Sanitation Salaries  | \$33,875        | <-\$10,000>       | \$23,875              |
| 10-4201-450 | Contracted Serv.     | \$72,431        | \$10,000          | \$82,431              |
| 10-4350-020 | Inspection Salaries  | \$45,000        | <-\$10,000>       | \$35,000              |
| 10-4510-450 | Contract. Serv.      | \$205,780       | \$5,000           | \$210,780             |
| 10-5600-160 | Maint. & Repair      | \$35,000        | <-5,000>          | \$30,000              |

Section 4. Copies of this budget amendment shall be furnished to the Clerk, the Governing Board, the Budget Officer, and the Finance Director for their direction.

Adopted this 27<sup>th</sup> day of June 2022.

  
 Randy L Baker, Mayor

ATTEST:

  
 Lauren Evans, Town Clerk

**BUDGET ORDINANCE AMENDMENT**  
**BOA 2022- 07**  
**FISCAL YEAR 2021-2022**

BE IT ORDAINED by the Governing Board of the Town of Erwin, North Carolina that the following amendments are made to the annual budget ordinance for the fiscal year ending June 30, 2022

Section 1. This Budget Ordinance Amendment seeks to increase revenues by \$6,000 and increase expenditures by \$6,000 to recognize additional revenues and expenses for the 2021-2022 Budget.

Section 2. To amend the General Fund: The revenues are to be changed as follows:

| Account                     | Description            | Current Approp. | Increase/Decrease | Amended Appropriation |
|-----------------------------|------------------------|-----------------|-------------------|-----------------------|
| 10-3540-021                 | DMV Fire Prot. Chg.'21 | \$ 32,686       | \$3,000           | \$ 35,686             |
| 10-3530-021                 | Fire Prot. Chg.'21     | \$225,621       | \$3,000           | \$228,621             |
| Total Increase in Revenues: |                        |                 | \$6,000           |                       |

Section 3. To amend the General Fund: The Expenditures are to be changed as follows:

| Account                         | Description        | Current Approp. | Increase/Decrease | Amended Appropriation |
|---------------------------------|--------------------|-----------------|-------------------|-----------------------|
| 10-5300-450                     | Contract Serv.Fire | \$258,307       | \$6,000           | \$264,307             |
| Total Increase in Expenditures: |                    |                 | \$6,000           |                       |

Section 4. Copies of this budget amendment shall be furnished to the Clerk, the Governing Board, the Budget Officer and the Finance Director for their direction.

Adopted this 27<sup>th</sup> day of June 2022.

  
 Randy L. Baker, Mayor

ATTEST:

  
 Lauren Evans, Town Clerk



# TOWN OF ERWIN

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## Town of Erwin Allowable Costs and Expenditures of ARPA/CSLFRF Funding Policy

**Mayor**  
Randy L. Baker  
**Mayor Pro Tem**  
Ricky W. Blackmon  
**Commissioners**  
Alvester L. McKoy  
Timothy D. Marbell  
Charles L. Byrd  
David L. Nelson  
William R. Turnage

**WHEREAS** the Town of Erwin, North Carolina, has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

**WHEREAS** the funds may be used for projects within these categories, to the extent authorized by state law, to:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and expand access to broadband internet.

**WHEREAS** the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG), as provided in the Assistance Listing 11; and

**WHEREAS** the Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds provides, in relevant part:

Allowable Costs/Cost Principles. As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.

ARP/CSLFRF Funds may be, but are not required to be, used along with other funding sources for a given project. Note that ARP/CSLFRF Funds may not be used for a non-Federal cost share or match where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.

Treasury's Interim Final Rule and guidance and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonable proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed in accordance with 2 CFR Part 200, Subpart F are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

1. Administrative costs: Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements. Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the [ARP/CSLFRF] Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs. Direct costs are those



that are identified specifically as costs of implementing the [ARP/CSLFRF] program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the [ARP/CSLFRF] award such as the cost of facilities or administrative functions like a director's office. Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).

2. Salaries and Expenses: In general, certain employees' wages, salaries, and covered benefits are an eligible use of [ARP/CSLFRF] award funds; and

**WHEREAS** Subpart E of the UG dictates allowable costs and cost principles for expenditure of ARP/CSLFRF funds; and

**WHEREAS** Subpart E of the UG (specifically, 200.400) states that:

The application of these cost principles is based on the fundamental premises that:

- (a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.
- (b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.
- (c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound

organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.

(d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the Federal award.

(e) In reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness, and equity of such treatments should be fully considered.

(f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees (including pre- and post-doctoral staff) contributing to the completion of Federal awards for research must be recognized in the application of these principles.

(g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance unless explicitly authorized by the terms and conditions of the Federal award;

**BE IT RESOLVED** that the governing board of the Town of Erwin, North Carolina hereby adopts and enacts the following UG Allowable Costs and Cost Principles Policy for the expenditure of ARP/CSLFRF funds.

### **Town of Erwin, North Carolina Allowable Costs and Costs Principles Policy**

#### **I. Policy Overview**

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance

(UG), specifically Subpart E, define those items of cost that are allowable, and which are unallowable. The tests of allowability under these principles are:

- (a) the costs must be reasonable;
- (b) they must be allocable to eligible projects under the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF);
- (c) they must be given consistent treatment through the application of those generally accepted accounting principles appropriate to the circumstances; and
- (d) they must conform to any limitations or exclusions set forth in these principles or in the ARP/CSLFRF grant award as to types or amounts of cost items. Unallowable items fall into two categories: expenses which are by their nature unallowable (e.g., alcohol), and unallowable activities (e.g., fundraising).

The Town of Erwin, North Carolina shall adhere to all applicable cost principles governing the use of federal grants. This policy addresses the proper classification of both direct and indirect charges to ARP/CSLFRF-funded projects and enacts procedures to ensure that proposed and actual expenditures are consistent with the ARP/CSLFRF grant award terms and all applicable federal regulations in the UG.

Responsibility for following these guidelines lies with the Town Manager, Town Clerk, and Finance Director who are charged with the administration and financial oversight of the ARP/CSLFRF. Further, all local government employees and officials who are involved in obligating, administering, expending, or monitoring ARP/CSLFRF grant-funded projects should be well versed with the categories of costs that are generally allowable and unallowable. Questions on the allowability of costs should be directed to the Finance Director. As questions on the allowability of certain costs may require interpretation and judgment, local government personnel are encouraged to ask for assistance in making those determinations.

#### I. General Cost Allowability Criteria

All costs expended using ARP/CSLFRF funds must meet the following general criteria:

##### **1. Be necessary and reasonable for the proper and efficient performance and administration of the grant program.**

A cost must be *necessary* to achieve a project object. When determining whether a cost is necessary, consideration may be given to:

- a) Whether the cost is needed for the proper and efficient performance of the grant project.
- b) Whether the cost is identified in the approved project budget or application.
- c) Whether the cost aligns with identified needs based on results and findings from a needs

assessment.

- d) Whether the cost addresses project goals and objectives and is based on program data.

A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

- a) Whether the cost is a type generally recognized as ordinary and necessary for the operation of the Town of Erwin, North Carolina, or the proper and efficient performance of the federal award.
- b) The restraints or requirements imposed by factors, such as sound business practices; arm's length bargaining; federal, state, and other laws and regulations; and terms and conditions of the ARP/CSLFRF award.
- c) Market prices for comparable goods or services for the geographic area.
- d) Whether individuals concerned acted with prudence in the circumstances considering their responsibilities to the Town of Erwin, North Carolina its employees, the public at large, and the federal government.
- e) Whether the Town of Erwin, North Carolina significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ARP/CSLFRF award's cost.

2. **Be allocable to the ARP/CSLFRF federal award.** A cost is allocable to the ARP/CSLFRF award if the goods or services involved are chargeable or assignable to the ARP/CSLFRF award in accordance with the relative benefit received. This means that the ARP/CSLFRF grant program derived a benefit in proportion to the funds charged to the program. *For example, if 50 percent of a local government program officer's salary is paid with grant funds, then the local government must document that the program officers spent at least 50 percent of his/her time on the grant program.*

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized by the ARP/CSLFRF, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

3. **Be authorized and not prohibited under state or local laws or regulations.**
4. **Conform to any limitations or exclusions set forth in the principles, federal laws, ARP/CSLFRF award terms, and other governing regulations as to types or amounts of cost items.**

5. **Be consistent with policies, regulations, and procedures that apply uniformly to both the ARP/CSLFRF federal award and other activities of the Town of Erwin, North Carolina.**
6. **Be accorded consistent treatment. A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.**
7. **Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in the UGG.**
8. **Be net of all applicable credits. The term "applicable credits" refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARP/CSLFRF award, either as a cost reduction or a cash refund, as appropriate and consistent with the award terms. [NOTE THAT A LOCAL GOVERNMENT SHOULD ADD A REFERENCE TO ITS PROGRAM INCOME POLICY HERE, WHEN THAT POLICY IS IMPLEMENTED.]**
9. **Be adequately documented**

## II. SELECTED ITEMS OF COST

The UGG examines the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-.475.

The Town Manager and/or the Finance Director is responsible for determining cost allowability must be familiar with the Selected Items of Cost. The Town of Erwin, North Carolina must follow the applicable regulations when charging these specific expenditures to the ARP/CSLFRF grant. The Town Manager and/or Finance Director will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, State laws, Town of Erwin, North Carolina regulations, and program-specific rules may deem a cost as unallowable, and the Town Manager and/or Finance Director must follow those non-federal rules as well.

Exhibit A identifies and summarizes the Selected Items of Cost.

## III. DIRECT AND INDIRECT COSTS

Allowable and allocable costs must be appropriately classified as direct or indirect charges. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

*Direct costs* are expenses that are specifically associated with a particular ARP/CSLFRF-eligible project and that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include salary and fringe benefits of personnel directly involved in undertaking an eligible project, equipment and supplies for the project, subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

*Indirect costs* are (1) costs incurred for a common or joint purpose benefitting more than one ARP/CSLFRF-eligible project, and (2) not readily assignable to the project specifically benefited, without effort disproportionate to the results achieved. They are expenses that benefit more than one project or even more than one federal grant. Common examples of indirect costs include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

For indirect costs, the Town of Erwin, North Carolina may charge a 10 percent de minimis rate of modified total direct costs (MTDC). According to UGG Section 200.68 MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance the subawards under the award). MTDC EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

## V. SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS

There are some special provisions of the UG that apply only to states, local governments, and Indian Tribes.

§ 200.444 General costs of government.

- 1) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in s 200.475). Unallowable costs include:
  - a) Salaries and expenses of the Office of the Governor of a state or the chief executive of a local government or the chief executive of an Indian tribe;
  - b) Salaries and other expenses of a state legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;
  - c) Costs of the judicial branch of a government;
  - d) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in 200.435); and
  - e) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

2) For Indian tribes and Councils of Governments (COGs) (see definition for Local government in § 200.1 of this part), up to 50% of salaries and expenses directly attributable to managing and operating Federal programs by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

#### § 200.416 COST ALLOCATION PLANS AND INDIRECT COST PROPOSALS.

1) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

2) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:

- a) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and
- b) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

3) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.

#### § 200.417 INTERAGENCY SERVICE.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to Part 200.

### VI. Cost Allowability Review Process

#### Preapproval Cost Allowability Review

Before an ARP/CSLFRF-funded project is authorized, the Town Manager must review the proposed cost items within an estimated project budget to determine whether they are allowable and allocable and whether cost items will be charged as direct or indirect expenses. This review will occur concurrently with the review of project eligibility and before obligating or expending any ARP/CSLFRF funds.

- 1) Local government personnel must submit proposed ARP/CSLFRF projects to the Town Manager for review. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item.
- 2) Along with a general review of project eligibility and conformance with other governing board management directives, the Town Manager and/or Finance Director must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury.
- 3) If a proposed project includes a request for an unallowable cost, the Town Manager will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.
- 4) Once a proposed project budget is pre-approved by the Town Manager the local government personnel responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget

#### Post-Expenditure Cost Allowability Review

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the local government, the Finance Director must perform a second review to ensure that actual expenditures comprise allowable costs.

- 1) All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the Finance Director will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.
- 2) The Finance Director must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.
- 3) If all cost items are deemed allowable and properly allocable, the Finance Director must proceed through the local government's normal disbursement process.
- 4) If any cost item is deemed unallowable, the Town Manager will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARP/CSLFRF funds. The Town Manager may in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. The Town of Erwin, North Carolina's governing board must approve any allocation of other funds for this purpose.
- 5) The Town Manager must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project.

#### **Cost Transfers**

Any costs charged to the ARP/CSLFRF federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal UGG or other applicable guidelines.



Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding.

**Exhibit A**

| Selected Items of Cost                 | Uniform Guidance<br>General Reference | Allowability  |
|--|---------------------------------------|---|
| Advertising and public relations costs | 2 CFR § 200.421                       | Allowable with restrictions   |
| Advisory councils                      | 2 CFR § 200.422                       | Allowable with restrictions   |
| Alcoholic beverages                    | 2 CFR § 200.423                       | Unallowable   |
| Alumni/ae activities                   | 2 CFR § 200.424                       | Not specifically addressed  |
| Audit services                         | 2 CFR § 200.425                       | Allowable with restrictions   |
| Bad debts                              | 2 CFR § 200.426                       | Unallowable   |
| Bonding costs                          | 2 CFR § 200.427                       | Allowable with restrictions   |
| Collection of improper payments        | 2 CFR § 200.428                       | Allowable   |
| Commencement and convocation costs     | 2 CFR § 200.429                       | Not specifically addressed  |
| Compensation - personal services       | 2 CFR § 200.430                       | Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(S)) |
| Compensation - fringe benefits         | 2 CFR § 200.431                       | Allowable with restrictions   |
| Conferences                            | 2 CFR § 200.432                       | Allowable with restrictions   |
| Contingency provisions                 | 2 CFR § 200.433                       | Unallowable with exceptions   |

|   |                 |   |
|---|-----------------|---|
| Contributions and donations   | 2 CFR § 200.434 | Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity) |
| Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements | 2 CFR § 200.435 | Allowable with restrictions   |
| Depreciation  | 2 CFR § 200.436 | Allowable with qualifications   |
| Employee health and welfare costs   | 2 CFR § 200.437 | Allowable with restrictions   |
| Entertainment costs   | 2 CFR § 200.438 | Unallowable with exceptions   |
| Equipment and other capital expenditures  | 2 CFR § 200.439 | Allowability based on specific requirement  |
| Exchange rates  | 2 CFR § 200.440 | Allowable with restrictions   |
| Fines, penalties, damages and other settlements   | 2 CFR § 200.441 | Unallowable with exceptions   |
| Fund raising and investment management costs  | 2 CFR § 200.442 | Unallowable with exceptions   |
| Gains and losses on disposition of depreciable assets   | 2 CFR § 200.443 | Allowable with restrictions   |
| General costs of government   | 2 CFR § 200.444 | Unallowable with exceptions   |
| Goods and services for personal use   | 2 CFR § 200.445 | Unallowable (goods/ services); allowable (housing) with restrictions  |
| Idle facilities and idle capacity   | 2 CFR § 200.446 | idle facilities - unallowable with exceptions; Idle capacity- allowable with restrictions   |
| Insurance and indemnification   | 2 CFR § 200.447 | Allowable with restrictions   |
| Intellectual property   | 2 CFR § 200.448 | Allowable with restrictions   |

|                                     |                 |   |
|-------------------------------------|-----------------|---|
| Interest                            | 2 CFR § 200.449 | Allowable with restrictions   |
| Lobbying                            | 2 CFR § 200.450 | Unallowable   |
| Losses on other awards or contracts | 2 CFR § 200.451 | Unallowable (however, they are required to be included in the indirect cost rate base for |


|  |                 |  |
|--|-----------------|--|
|  |                 | allocation of indirect costs)  |
| Maintenance and repair costs                                       | 2 CFR § 200.452 | Allowable with restrictions  |
| Materials and supplies costs, including costs of computing devices | 2 CFR § 200.453 | Allowable with restrictions  |
| Memberships, subscriptions, and professional activity costs        | 2 CFR § 200.454 | Allowable with restrictions; unallowable for lobbying organizations                                      |
| Organization costs   | 2 CFR § 200.455 | Unallowable except federal prior approval  |
| Participant support costs  | 2 CFR § 200.456 | Allowable with prior approval of the federal awarding agency   |
| Plant and security costs   | 2 CFR § 200.457 | Allowable ; capital expenditures are subject to § 200.439  |
| Pre-award costs  | 2 CFR § 200.458 | Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency |
| Professional services costs  | 2 CFR § 200.459 | Allowable with restrictions  |
| Pr oposal costs  | 2 CFR § 200.460 | Allowable with restrictions  |
| Publication and printing costs                                     | 2 CFR § 200.461 | Allowable with restrictions  |
| Rearrangement and reconversion costs                               | 2 CFR § 200.462 | Allowable (ordinary and normal)  |
| Recruiting costs   | 2 CFR § 200.463 | Allowable with restrictions  |
| Relocation costs of employees                                      | 2 CFR § 200.464 | Allowable with restrictions  |
| Rental costs of real property and equipment                        | 2 CFR § 200.465 | Allowable with restrictions  |
| Scholarships and student aid costs                                 | 2 CFR § 200.466 | Not specifically addressed   |
| Selling and marketing costs  | 2 CFR § 200.467 | Unallowable with exceptions  |

|                                   |                 |   |
|-----------------------------------|-----------------|---|
| Specialized service facilities    | 2 CFR § 200.468 | Allowable with restrictions                                       |
| Student activity costs            | 2 CFR § 200.469 | Unallowable unless specifically provided for in the federal award |
| Taxes (including Value Added Tax) | 2 CFR § 200.470 | Allowable with restrictions                                       |
| Termination costs                 | 2 CFR § 200.471 | Allowable with restrictions                                       |
| Training and education costs      | 2 CFR § 200.472 | Allowable for employee development                                |
| Transportation costs              | 2 CFR § 200.473 | Allowable with restrictions                                       |
| Travel costs                      | 2 CFR § 200.474 | Allowable with restrictions                                       |
| Trustees                          | 2 CFR § 200.475 | Not specifically addressed  |

Adopted this 27<sup>th</sup> day of June 2022.

  
Randy Baker, Mayor

ATTEST:

  
Lauren Evans  
Town Clerk

## Town of Erwin ARP/CSLFRF Record Creation and Retention Policy

**Retention of Records:** The Coronavirus Local Fiscal Recovery Funds (“CSLFRF”) Award Terms and Conditions and the Compliance and Reporting Guidance set forth the U.S. Department of Treasury’s (“Treasury”) record retention requirements for the ARP/CSLFRF award.

It is the policy of the Town of Erwin, North Carolina to follow Treasury’s record retention requirements as it expends CSLFRF pursuant to the APR/CSLFRF award. Accordingly, the Town of Erwin, North Carolina agrees to:

- a) Retain all financial and programmatic records related to the use and expenditure of CSLFRF pursuant to the ARP/CSLFRF award for a period of five (5) years after all CLFRF funds have been expended or returned to Treasury, whichever is the later.
- b) Retain records for real property and equipment acquired with CSLFRF for five years after final disposition.
- c) Ensure that the financial and programmatic records retained sufficiently evidence compliance with section 603(c) of the Social Security Act “ARPA,” Treasury’s regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
- d) Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right to timely and unrestricted access to any records for the purpose of audits or other investigations.
- e) If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved.

**Covered Records:** For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence the Town of Erwin, North Carolina’s expenditure of CSLFRF funds on eligible projects, programs, or activities pursuant to the ARP/CSLFRF award.

Records that shall be retained pursuant to this policy include, but are not limited to, the following:

- a) Financial statements and accounting records evidencing expenditures of CSLFRF for eligible projects, programs, or activities;

- b) Documentation of rational to support a particular expenditure of CSLFRF (e.g., expenditure constitutes a general government service);
- c) Documentation of administrative costs charged to the ARP/CSLFRF award;
- d) Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price;
- e) Subaward agreements and documentation of subrecipient monitoring;
- f) Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 C.F.R. §§ 200.310-316 and 200.329;
- g) Personnel and payroll records for full-time and part-time employees compensated with CSLFRF, including time and effort reports; and
- h) Indirect cost rate proposals

**Storage:** The Town of Erwin, North Carolina's records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open digital formats.

**Departmental Responsibilities:** Any department or unit of the Town of Erwin, North Carolina, and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject the Town of Erwin, North Carolina to civil and/or criminal liability. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary sanctions, including suspension or termination.

The Town Manager is responsible for identifying the documents that the Town of Erwin, North Carolina must or should retain and arrange for the proper storage and retrieval of records. The Town Manager shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

**Reporting Policy Violations:** The Town of Erwin, North Carolina is committed to enforcing this policy as it applies to all forms of records. Any employee that suspects the terms of this policy have been violated shall report the incident immediately to that employee's supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the Mayor of the Town of Erwin, North Carolina. The Town of Erwin, North Carolina prohibits any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

**Questions About the Policy:** Any questions about this policy should be referred to the Town Manager by phone at 910-591-4200 or by e-mail at [townmanager@erwin-nc.org](mailto:townmanager@erwin-nc.org) who is in charge of administering, enforcing, and updating this policy.



# TOWN OF ERWIN

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## Town of Erwin ARPA/CSLFRF Income Policy

**Mayor**  
Randy L. Baker  
**Mayor Pro Tem**  
Ricky W. Blackmon  
**Commissioners**  
Alvester L. McKoy  
Timothy D. Marbell  
Charles L. Byrd  
David L. Nelson  
William R. Turnage

**WHEREAS**, the Town of Erwin, North Carolina has received an allocation of funds from the Coronavirus “State Fiscal Recovery Fund” or “Coronavirus Local Fiscal Recovery Fund” (together “CSLFRF”) established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (“ARPA”).

**WHEREAS**, the Town of Erwin, North Carolina shall comply with the terms of ARPA, and the U.S. Department of Treasury’s (“Treasury”) federal regulations governing the spending of CSLFRF funds, including the Final Rule, and Treasury’s regulations governing expenditures of CSLFRF funds, including the Award Terms and Conditions, Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds (together the “Federal regulations”), and any additional guidance Treasury has issued or may issue governing the spending of CSLFRF funds.

**WHEREAS**, the Town of Erwin, North Carolina shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part § 200 (the “Uniform Guidance”); and

**WHEREAS**, the Town of Erwin, North Carolina shall account for program income per the requirements set forth in the Uniform Guidance, including, but not limited to, 2 C.F.R. § 200.307, and as stipulated in Compliance and Reporting Guidance for the State and Local Recovery Funds, which provides: “Recipients of CSLFRF funds should calculate, document, and record the organization’s program income. Additional controls that your organization should implement include written policies that explicitly identify appropriate allocation methods, accounting standards and principles, compliance monitoring checks for program income calculations, and records.”



BE IT RESOLVED that the governing board of the Town of Erwin, North Carolina hereby adopts and enacts the following policies and procedures for the use of program income earned from the expenditure of CSLFRF funds pursuant to the ARP/CSLFRF award.

## PROGRAM INCOME POLICY

### I. PURPOSE AND SCOPE

The Town of Erwin, North Carolina enacts the following procedures for its use of program income earned from the expenditure of CSLFRF funds to ensure compliance with the Uniform Guidance, including, but not limited to, 2 C.F.R. § 200.307, the ARP/CSLFRF award, and all applicable Federal regulations governing the use of program income. The Town of Erwin, North Carolina agrees to administer program income according to the requirements set forth in this policy and as required by the Federal regulations and State law.

The responsibility for following this policy lies with the Town Manager and/or Finance Director, who are charged with the administration and financial oversight of the ARP/CSLFRF award. Questions on the use and/or reporting of program income should be directed to the Town Manager and/or Finance Director.

### II. DEFINITIONS

- a. ARP/CLSFRRF award means the Federal program governing the use of Coronavirus State and Local Fiscal Recovery Funds as provided in the Assistance Listing and as administered by the U.S. Department of Treasury pursuant to the American Rescue Plan Act of 2021 (“ARPA”), Pub. L. No. 117-2 (Mar. 11, 2021).
- b. CSLFRF funds means the portion of Federal financial assistance from the Coronavirus State Fiscal Recovery Funds and Coronavirus Local Fiscal Recovery Funds (collectively “CSLFRF”) awarded to the Town of Erwin, North Carolina pursuant ARPA.
- c. Federal award means the Federal financial assistance that a recipient receives directly from a Federal awarding agency or indirectly from a pass-through entity, as described in § 200.101. The Federal award is the instrument setting forth the terms and conditions of the grant agreement, cooperative agreement, or other agreement for assistance.
- d. Federal awarding agency means the Federal agency that provides a Federal award directly to a non-Federal entity.

- e. Federal financial assistance means the assistance that non-Federal entities receive or administer in the form of grants, cooperative agreements, non-cash contributions, direct appropriations, food commodities, or other financial assistance, including loans.
- f. Federal program means all Federal awards which are assigned a single Assistance Listings Number.
- g. Non-Federal entity means a State, local government, Indian tribe, Institution of Higher Education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.
- h. Period of performance means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. The period of performance for the ARP/CSLFRF award ends December 31, 2026.
- i. Program income means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided in § § 200.307(f).

### III. PROGRAM INCOME OVERVIEW

For purposes of this policy, program income is the gross income earned by the Town of Erwin, North Carolina that is directly generated by a supported activity or earned as a result of the ARP/CSLFRF award during the period of performance, which closes December 31, 2026. 2 CFR 200.1.

Program income includes, but is not limited to, the following sources of income:

- The collection of fees for services performed.
- Payments for the use or rental of real or personal property.
- The sale of commodities or items fabricated under the Federal award.
- The payment of principal and interest on loans made under the Federal award.

Program income does not include fees or revenue from the following:

- The use of rebates, credits, discounts, and interest earned on any of them.
- Governmental revenues, such as taxes, special assessments, levies, or fines.
- Proceeds from the sale of real property, equipment, or supplies.

### IV. USE OF PROGRAM INCOME

Program income earned pursuant to expenditures of CSLFRF is the property of US Treasury and shall be accounted for in one of three ways pursuant to 2 C.F.R. § 200.307(e).

Deduction Method: Program income must be deducted from total allowable costs to determine net allowable costs. Program income shall be used to reduce Treasury's obligation under the ARP/CSLFRF award rather than to increase the funds committed a project. Program income shall be used for current costs. The Town of Erwin, North Carolina shall track and account for program income during the period of performance and shall reimburse Treasury, as required. 2 C.F.R. § 200.307(e)(1).

Addition Method: With prior approval, program income may be added to the total amount of the ARP/CSLFRF award, thereby increasing the total amount of the award. Program income must be expended on an eligible project or program. 2 C.F.R. § 200.307(e)(2). Pursuant to the terms of the ARP/CSLFRF award, the repayment of principal and interest on loans made with CSLFRF funds that will mature or be forgiven on or before December 31, 2026, may be accounted for using the addition method (see Section VI).

Matching or Cost Sharing Method: With prior approval, program income may be used to meet the cost sharing or matching requirement of the Federal award. The amount of the Federal award shall not change. 2 C.F.R. § 200.307(e)(3).

Unless the ARP/CSLFRF award otherwise stipulates, or the Town of Erwin, North Carolina has received prior approval, the Town of Erwin, North Carolina shall apply the deduction method to account for the use of program income.

## V. ALLOCATION OF PROGRAM INCOME

The Town of Erwin, North Carolina shall only expend program income on costs that are reasonable, allocable, and allowable under the terms of the ARP/CSLFRF award. To adhere to these requirements, the Town of Erwin, North Carolina shall comply with the cost principles included in 2 C.F.R. § 200, as outlined in the Town of Erwin, North Carolina's allowable cost policy. The Town of Erwin, North Carolina shall allocate program income to the ARP/CSLFRF award in proportion to the pro rata share of the total funding (e.g., if CSLFRF funds cover half of a project's cost, with general revenue covering the other half, the Town of

Erwin, North Carolina shall allocate 50% of any program income earned to the ARP/CSLFRF award and account for its use pursuant to § 200.307).

#### VI. REPAYMENT OF PRINCIPAL AND INTEREST ON LOANS MADE WITH ARP/CSLFRF FUNDS

Treasury expects that a significant share of loans made with ARP/CSLFRF funds will be repaid. Accordingly, it has issued guidance on how to appropriately account for the repayment of principal and interest. The Town of Erwin, North Carolina agrees to appropriately account for the return of loan funds according to the ARP/CSLFRF award terms, as follows:

- For Loans that mature or are forgiven on or before December 31, 2026: The Town of Erwin, North Carolina may add the repayment of principal and interest program income to the ARP/CSLFRF award. When the loan is made, the Town of Erwin, North Carolina shall report the principal of the loan as an expense. The Town of Erwin, North Carolina shall expend the repayment of principal only on eligible uses and is subject to restrictions on the timing of the use of ARP/CSLFRF funds pursuant to the ARP/CSLFRF award. Interest payments received prior to the end of the period of performance will be considered an addition to the total award and may be used for any purpose that is an eligible use. The Town of Erwin, North Carolina is not subject to restrictions under 2 CFR 200.307(e)(1) (the deduction method) in accounting for the use of program income.

- For Loans with maturities longer than December 31, 2026: The Town of Erwin, North Carolina is not required to separately account for the repayment of principal and interest on loans that will mature after the ARP/CSLFRF award's period of performance. The Town of Erwin, North Carolina may use CSLFRF for only the projected cost of the loan. The Town of Erwin, North Carolina may estimate the subsidy cost of the loan, which equals the expected cash flows associated with the loan discounted at the Town of Erwin, North Carolina's cost of funding. The cost of funding can be determined based on the interest rates of securities with a similar maturity to the cash flow being discounted that were either (i) recently issued by the Town of Erwin, North Carolina or (ii) recently issued by a unit of state, local, or Tribal government similar to the Town of Erwin, North Carolina. If the Town of Erwin, North Carolina has adopted the Current Expected Credit Loss (CECL) standard, it may also treat the cost of the loan as equal to the CECL-based expected credit losses over the life of the loan. The Town of Erwin, North Carolina may measure projected losses either once, at the time the loan is extended, or annually over the covered period. Under either approach, the Town of

Erwin, North Carolina is not subject to restrictions under 2 CFR 200.307(e)(1) (the deduction method) and need not separately track repayment of principal or interest.

- **Revolving Loan Funds:** The Town of Erwin, North Carolina shall treat the contribution of ARP/CSLFRF funds to a revolving loan fund according to approach described above for loans with maturities longer than December 31, 2026. The Town of Erwin, North Carolina may contribute ARP/CSLFRF funds to a revolving loan only if the loan is determined to be for eligible use and the ARP/CSLFRF funds contributed represent the projected cost of loans made over the life of the revolving loan fund.

## VII. ADDITIONAL PROGRAM INCOME REQUIREMENTS

(a) **Identifying, Documenting, Reporting, and Tracking.** To ensure compliance with the requirements of program income as outlined by the Federal regulations, the terms and conditions of the ASP/CSLFRF award, and the requirements set forth herein, each department shall identify potential sources of program income and properly report the program income for the period in which it was earned and dispersed.

Program income shall be accounted for separately. The Town of Erwin, North Carolina shall not commingle program income earned from programs supported by ARP/CSLFRF funds with the general award of ARP/CSLFRF funds the Town of Erwin, North Carolina received from Treasury. Any costs associated with generating program income revenue shall be charged as expenditures to the ARP/CSLFRF award.

(b) **Program Income Earned After the Period of Performance.** The Town of Erwin, North Carolina shall have no obligation to report program income earned after the period of performance (December 31, 2026). However, the Town of Erwin, North Carolina shall report program income expended after the period of performance if that program income was earned on or before December 31, 2026.

(c) **Subawards.** The Town of Erwin, North Carolina agrees to ensure that any subrecipient of ARP/CSLFRF funds abides by the award of the terms and conditions of this policy and is aware that the subrecipient is responsible for accounting for and reporting program income to the Town of Erwin, North Carolina on a Monthly basis.

(d) Compliance with State law. Program income shall not be expended for purposes prohibited under State law.

(e) Subject to Audit. The Town of Erwin, North Carolina recognizes that its use of program income may be audited and reviewed for compliance with Federal laws and regulations, State law, and the terms of the ARP/CSLFRF award.


#### VIII. IMPLEMENTATION OF POLICY

The Finance Director of the Town of Erwin, North Carolina will adopt procedures to identify potential program income during the project eligibility and allowable cost review, document actual program income, and follow the requirements in this policy related to the treatment of program income.

Adopted this 27<sup>th</sup> day of June 2022.

  
Randy Baker, Mayor

ATTEST:

  
Lauren Evans  
Town Clerk



# TOWN OF ERWIN

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**Mayor**  
Randy L. Baker  
**Mayor Pro Tem**  
Ricky W. Blackmon  
**Commissioners**  
Alvester L. McKoy  
Timothy D. Marbell  
Charles L. Byrd  
David L. Nelson  
William R. Turnage

## Town of Erwin

### ARPA/CSLFRF Non-Discrimination Policy

**WHEREAS**, the Town of Erwin, North Carolina has received an allocation of funds from the “Coronavirus State Fiscal Recovery Fund” or “Coronavirus Local Fiscal Recovery Fund” (together “CSLFRF funds”), established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (the “ARP/CSLFRF award”).

**WHEREAS**, CSLFRF funds are subject to the U.S. Department of Treasury (“Treasury”) regulations, including the Final Rule, the Award Terms and Conditions, and the Title VII implementing regulations at 31 C.F.R. Part 22.

**WHEREAS**, pursuant to the ARP/CSLFRF Award Terms and Conditions, and as a condition of receiving CSLFRF funds, the Town of Erwin agrees to follow all federal statutes and regulations prohibiting discrimination in its administration of CSLFRF under the terms and conditions of the ARP/CSLFRF award, including, but not limited to, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury’s implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin within programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving Federal financial assistance;

- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury’s implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

**BE IT RESOLVED** That the governing board of the Town of Erwin, North Carolina hereby adopts and enacts the following nondiscrimination policy, which shall apply to the operations of any program, activity, or facility that is supported in whole, or in part, by expenditures CSLFRF pursuant to the ARP/CSLFRF award.

#### **Nondiscrimination Policy Statement**

It is the policy of the Town of Erwin, North Carolina to ensure that no person shall, on the ground of race, color, national origin (including limited English Proficiency), familial status, sex, gender, sexual orientation, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity administered by the Town of Erwin, North Carolina including programs or activities that are funded in whole or part, with Coronavirus State and Local Fiscal Recovery Funds (“CSLFRF”), which the Town of Erwin, North Carolina received from the U.S. Department of Treasury (“Treasury”) pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (herein the “ARP/CSLFRF award”).

#### **I. Governing Statutory & Regulatory Authorities**

As required by the CSLFRF Award Terms and Conditions, the Town of Erwin, North Carolina shall ensure that each “activity,” “facility,” or “program”<sup>1</sup> that is funded in whole, or in part,

<sup>1</sup> 22 C.F.R. § 22.3 defines “program” and “activity” as all operations of an entity, including local governments, that receive Federal financial assistance, and the departments, agencies, or special purpose districts of the local governments to which Federal financial assistance is distributed. “Federal financial assistance” includes, among other things, grants and loans of federal funds. “Facility” includes all or any part of structures, equipment, or other real or personal property or interests therein, and the provision of facilities includes the construction, expansion, renovation, remodeling, alteration, or acquisition of facilities.



with CSLFRF and administered under the ARP/CSLFRF award, will be facilitated, operated, or conducted in compliance with the following federal statutes and federal regulations prohibiting discrimination. These include, but are not limited to, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age within programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

## **II. Discriminatory Practices Prohibited in the Administration of the ARP/CSLFRF Award**

To ensure compliance with Title VII of the Civil Rights Act of 1964, and Title 31 Code of Federal Regulations, Part 22, the Civil Rights Restoration Act of 1987, and other pertinent nondiscrimination authorities, the Town of Erwin, North Carolina shall prohibit, at a minimum, the following practices in its administration of CSLFRF pursuant to the ARP/CSLFRF award:

1. Denying to a person any service, financial aid, or other program benefit without good cause;
2. Providing to a person any service, financial aid, or another benefit which is different in quantity or quality, or is provided in a different manner, from that provided to others under the program.

3. Subjecting a person to segregation or separate treatment in any matter related to the receipt of any service, financial aid, or other benefit under the program;
4. Restricting a person in the enjoyment of any advantages, privileges, or other benefits enjoyed by others receiving any service, financial aid, or other benefit under the program;
5. Treating a person differently from others in determining whether that person satisfies any admission, enrollment, quota, eligibility, membership, or other requirement or condition which persons must meet to be provided any service, financial aid, or other benefit provided under the program;
6. Implementing different standards, criteria, or other requirements for admission, enrollment, or participation in planning, advisory, contractual, or other integral activities to the program;
7. Adopting methods of administration which, directly or through contractual relationships, would defeat or substantially impair the accomplishment of effective nondiscrimination;
8. Selecting a site or location of facilities with the purpose or effect of excluding persons from, denying them the benefits of, subjecting them to discrimination, or with the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of Title VI or related acts and regulations;
9. Discriminating against any person, either directly or through a contractual agreement, in any employment resulting from the program, a primary objective of which is to provide employment;
10. Committing acts of intimidation or retaliation, including threatening, coercing, or discriminating against any individual for the purpose of interfering with any right or privilege secured by any pertinent nondiscrimination law, or because an individual made a complaint, testified, assisted, or participated in an investigation, proceeding, or hearing.

### **III. Enforcement & Complaint Reporting**


The Town of Erwin, North Carolina shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result

from these actions. The Town of Erwin, North Carolina shall comply with information requests, on-site compliance reviews, and reporting requirements.

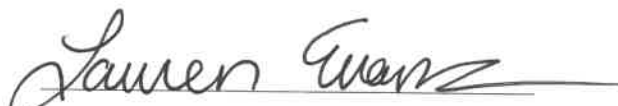
The Town of Erwin, North Carolina shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. The Town of Erwin, North Carolina shall inform the Treasury if it has received no complaints under Title VI.

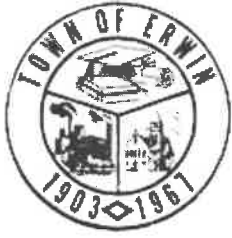
- a) Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.
  
- b) Any person who believes that because of that person's race, color, national origin, limited English proficiency, familial status, sex, age, religion, or disability that he/she/they have been discriminated against or unfairly treated by the Town of Erwin, North Carolina in violation of this policy should contact the Town Manager within 180 days from the date of the alleged discriminatory occurrence.

**Adopted this 27<sup>th</sup> day of June 2022.**

  
\_\_\_\_\_  
**Randy Baker, Mayor**

**ATTEST:**

  
\_\_\_\_\_  
**Lauren Evans**  
**Town Clerk**



# TOWN OF ERWIN

P.O. Box 459 • Erwin, NC 28339  
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**Mayor**  
Randy L. Baker  
**Mayor Pro Tem**  
Ricky W. Blackmon  
**Commissioners**  
Alvester L. McKoy  
Timothy D. Marbell  
Charles L. Byrd  
David L. Nelson  
William R. Turnage

## Town of Erwin

### ARPA/CSLFRF Property Management Policy

**WHEREAS** the Town of Erwin, North Carolina has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

**WHEREAS** the funds may be used for projects within these categories, to the extent authorized by state law to:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

**WHEREAS** the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG), as provided in the Assistance Listing; and

**WHEREAS** the Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds (v2.1 November 2021) provides, in relevant part:

**Equipment and Real Property Management.** Any purchase of equipment or real property with SLFRF funds must be consistent with the Uniform Guidance at 2 CFR Part 200, Subpart D. Equipment and real property acquired under this program must be used for the originally authorized purpose. Consistent with 2 CFR 200.311 and 2 CFR 200.313, any equipment or real property acquired using SLFRF funds shall vest in the non-Federal entity. Any acquisition

and maintenance of equipment or real property must also be in compliance with relevant laws and regulations.

**WHEREAS** Subpart D of the UG dictates title, use, management, and disposal of real property, equipment, and supplies acquired in whole or in part with ARP/CSLFRF funds;

**BE IT RESOLVED** that the governing board of the Town of Erwin, North Carolina hereby adopts and enacts the following UG Property Management Policy for the expenditure of ARP/CSLFRF funds.

Property Standards for Real Property, Equipment, and Supplies Acquired with American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds

#### POLICY OVERVIEW

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart D, details post award requirements related to property management of property acquired or updated, in whole or in part, with funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF).

2 CFR 200.311 through 2 CFR 200.316 detail property standards related to the expenditure of ARP/CLSFRF funds. The Town of Erwin, North Carolina hereinafter the Town shall adhere to all applicable property standards, as detailed below.

#### DEFINITIONS

The following definitions from 2 CFR 200.1 apply in this policy.

**Computing devices:** machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. See also the definitions of supplies and information technology systems in this section.

**Equipment:** tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the [county/City/Town/Village] for financial statement purposes, or \$5,000. See also the definitions of *capital assets*, *computing devices*, *general purpose equipment*, *information technology systems*, *special purpose equipment*, and *supplies* in this section.

**Information technology systems:** computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. See also the definitions of computing devices and equipment in this section.

**Intangible property:** property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).

**Personal property:** property other than real property. It may be tangible, having physical existence, or intangible.

**Property:** real property or personal property.

**Real property:** land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

**Supplies:** all tangible personal property other than those described in the definition of equipment in this section. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the local government for financial statement purposes or \$5,000, regardless of the length of its useful life. See also the definitions of computing devices and equipment in this section.

## REAL PROPERTY

**Title to Real Property:** Title to real property acquired or improved with ARP/CSLFRF funds vests with the Town 2 CFR 200.311(a).

**Use of Real Property:** Real property acquired or improved with ARP/CSLFRF funds must be used for the originally authorized purpose as long as needed for that purpose, during which time the Town must not dispose of or encumber its title or other interests. 2 CFR 200.311(b).

**Insurance of Real Property:** The Town must provide the equivalent insurance coverage for real property acquired or improved with ARP/CSLFRF funds as provided to property owned by the [County/City/Town/Village]. 2 CFR 200.310.

**Disposition of Real Property:** When the Town no longer needs real property purchased with ARP/CSLFRF for ARP/CSLFRF purposes, the Town must obtain disposition instructions from US Treasury. The instructions must provide for one of the following alternatives:

1. The Town retains title after compensating US Treasury. The amount paid to US Treasury will be computed by applying US Treasury's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the Town is disposing of real property acquired or improved with ARP/CSLFRF funds and acquiring replacement real property under the ARP/CSLFRF, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.
2. The Town sells the property and compensates US Treasury. The amount due to US Treasury will be calculated by applying US Treasury's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the

ARP/CSLFRF award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the Town is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.

3. The Town transfers title to US Treasury or to a third party designated/approved by US Treasury. The Town is entitled to be paid an amount calculated by applying the Town's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property. 2 CFR 200.311(c).

## EQUIPMENT

**Title to Equipment:** Title to equipment acquired or improved with ARP/CSLFRF funds vests with the Town. 2 CFR 200.313(a).

**Use of Equipment:** The Town must use equipment acquired with ARP/CSLFRF funds for the project for which it was acquired as long as needed, whether or not the project continues to be supported by the ARP/CSLFRF award, and the Town must not encumber the property without prior approval of US Treasury. 2 CFR 200.313(a)(1)-(2).

When no longer needed for the original project, the equipment may be used in other activities supported by a Federal awarding agency, in the following order of priority:

1. Activities under a Federal award from the Federal awarding agency which funded the original project, then
2. Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems. 2 CFR 200.313(c)(1).

During the time that equipment is used on the project for which it was acquired, the Town must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the project for which it was originally acquired. First preference for other use must be given to other programs or projects supported by US Treasury and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate. 2 CFR 200.313(c)(2).

**Noncompetition:** The Town must not use equipment acquired with the ARP/CSLFRF funds to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment. 2 CFR 200.313(c)(3).

**Replacement Equipment:** When acquiring replacement equipment, the Town may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property. 2 CFR 200.313(c)(4).

**Management of Equipment:** The Town will manage equipment (including replacement equipment) acquired in whole or in part with ARP/CSLFRF funds according to the following requirements.

1. The Town will maintain sufficient records that include
  - a) a description of the property,
  - b) a serial number or other identification number,
  - c) the source of funding for the property (including the Federal Award Identification Number (FAIN)),
  - d) who holds title,
  - e) the acquisition date,
  - f) cost of the property,
  - g) percentage of Federal participation in the project costs for the Federal award under which the property was acquired,
  - h) the location, use and condition of the property, and
  - i) any ultimate disposition data including the date of disposal and sale price of the property.
2. The Town will conduct a physical inventory of the property and reconcile results with its property records at least once every two years.
3. The Town will develop a control system to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft will be investigated by the Town.
4. The Town will develop and implement adequate maintenance procedures to keep the property in good condition.
5. If the Town is authorized or required to sell the property, it will establish proper sales procedures to ensure the highest possible return, in accordance with state and federal law.

**Insurance of Equipment:** The Town must provide the equivalent insurance coverage for equipment acquired or improved with ARP/CSLFRF funds as provided to property owned by the Town. 2 CFR 200.310.

**Disposition of Equipment:** When the equipment is no longer needed for its original ARP/CSLFRF purpose, the Town may either make the equipment available for use in other activities funded by a Federal agency, with priority given to activities funded by US Treasury, dispose of the equipment according to instructions from US Treasury, or follow the procedures below. 2 CFR 200.313(e).

1. Equipment with a per-item fair market value of less than \$5,000 may be retained, sold or transferred by the Town, in accordance with state law, with no additional responsibility to US Treasury;



2. If no disposal instructions are received from US Treasury, equipment with a per-item fair market value of greater than \$5,000 may be retained or sold by the Town. The Town must establish proper sales procedures, in accordance with state law, to ensure the highest possible return. The Town must reimburse US Treasury for its federal share. Specifically, US Treasury is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the ARP/CSLFRF funding percentage of participation in the cost of the original purchase. If the equipment is sold, US Treasury may permit the Town to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
3. Equipment may be transferred to US Treasury or to a third-party designated by US Treasury in return for compensation to the Town for its attributable compensation for its attributable percentage of the current fair market value of the property.

## SUPPLIES

**Title to Supplies.** Title to supplies acquired with ARP/CSLFRF funds vests with the Town upon acquisition. 2 CFR 200.314(a).

**Use and Disposition of Supplies:** If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon termination or completion of the ARP/CSLFRF project and the supplies are not needed for any other Federal award, the Town must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share. The amount of compensation must be computed in the same manner as for equipment. 2 CFR 200.314(a).

**Noncompetition.** As long as the Federal Government retains an interest in the supplies, the Town must not use supplies acquired under the ARP/CSLFRF to provide services to other organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute. 2 CFR 200.314(b).

## PROPERTY TRUST RELATIONSHIP

Real property, equipment, and intangible property, that are acquired or improved with ARP/CSLFRF funds must be held in trust by the Town as trustee for the beneficiaries of the project or program under which the property was acquired or improved. US Treasury may require the Town to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with a Federal award and that use and disposition conditions apply to the property. 2 CFR 200.316.

## IMPLEMENTATION OF POLICY

The Town Manager shall adopt procedures to track all real property, equipment, and supplies (collectively, property) acquired or improved in whole or in part with ARP/CLSFRRF funds. At a minimum, those procedures must address the following:

- Ensure proper insurance of property
- Document proper use of property
- Working with the Finance Director, record and maintain required data records for equipment
- Conduct periodic inventories of equipment, at least every two years

- Create processes for replacement and disposition of property
- Establish other internal controls to safeguard and properly maintain property


Adopted this 27<sup>th</sup> day of June 2022.



---

Randy Baker, Mayor

ATTEST:



---

Lauren Evans  
Town Clerk



# TOWN OF ERWIN

P.O. Box 459 · Erwin, NC 28339  
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**Mayor**  
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**Mayor Pro Tem**  
Ricky W. Blackmon  
**Commissioners**  
Alvester L. McKoy  
Timothy D. Marbell  
Charles L. Byrd  
David L. Nelson  
William R. Turnage

## Town of Erwin

### Eligible Use of ARPA/CSLFRF Funding Policy

**WHEREAS** the Town of Erwin, North Carolina has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

**WHEREAS** US Treasury is responsible for implementing ARP/CSLFRF and has enacted a Final Rule outlining eligible projects; and

**WHEREAS** the funds may be used for projects within these categories, to the extent authorized by state law, to:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,

5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

**WHEREAS** the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG), as provided in the Assistance Listing; and

**WHEREAS** US Treasury has issued a Compliance and Reporting Guidance v.2.1 (November 15, 2021) dictating implementation of the ARP/CSLFRF award terms and compliance requirements; and

**WHEREAS** the Compliance and Reporting Guidance states on page 6 that Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the SLFRF award constitute eligible uses of funds, and document determinations.

**BE IT RESOLVED** that the Town of Erwin, North Carolina hereby adopts and enacts the following Eligibility Determination Policy for ARP/CSLFRF funds.

#### **Eligibility Determination Policy for American Rescue Plan Act of 2021**

This policy defines the permissible and prohibited uses of the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF) funds. It also outlines the procedures for determining how [Local Government Name] will spend its ARP/CSLFRF funds.

#### **I. PERMISSIBLE USES OF ARP/CSLFRF FUNDING**

US Treasury issued its **Final Rule** regarding use of ARPA funds on January 6, 2022. (The Final Rule is effective as of April 1, 2022. Until that date, a local government

may proceed under the regulation promulgated by US Department of the Treasury in its **Interim Final Rule** or the Final Rule.) The Final Rule (and the Interim Final Rule) identify permissible uses of ARP/CSLFRF funds and certain limitations and process requirements. Local governments must allocate ARP/CSLFRF funds no later than December 31, 2024 and disburse all funding no later than December 31, 2026. Failure of an entity to expend all funds by December 31, 2026 will result in forfeiture of ARPA funds.

ARP/CSLFRF funds may be used for projects within the following categories of expenditures:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

## II. PROHIBITED USES OF ARPA FUNDING

III. The ARP/CSLFRF and US Treasury's Final Rule prohibit certain uses of ARP/CSLFRF funds. Specifically, ARP/CSLFRF funds may not be used for projects within the following categories of expenditures:

1. To make a deposit into a pension fund that constitutes an extraordinary payment of an accrued, unfunded liability (Note that routine contributions as part of a payroll obligation for an eligible project are allowed.);
2. To borrow money or make debt service payments;
3. To replenish rainy day funds or fund other financial reserves;
4. To satisfy an obligation arising from a settlement agreement, judgment, consent decree, or judicially confirmed debt restricting in a judicial, administrative, or regulatory proceeding (There is an exception to this prohibition if the settlement or judgment requires the [Local Government Name] to provide services to respond to the COVID-19 public health emergency or its negative economic impacts or to provide government services, then the costs of those otherwise ARP/CSLFRF-eligible projects are allowed.);
5. For a project that includes a term or condition that undermines efforts to stop the spread of COVID-19 or discourages compliance with recommendations and guidelines in CDC guidance for stopping the spread of COVID-19;
6. In violation of the conflict-of-interest requirements imposed by the award terms and 2 CFR 200.318(c).
7. For any expenditure that would violate other applicable federal, state, and local laws and regulations.

The Town of Erwin, North Carolina and any of its contractors or sub recipients, may not expend any ARP/CSLFRF funds for these purposes.

#### IV. PROCEDURES FOR PROJECT APPROVAL


The following are procedures for ARP/CSLFRF project approvals. All [Local Government Name] employees and officials must comply with these requirements.

1. Requests for ARP/CSLFRF funding, must be made in writing and include all the following:
  - a. Brief description of the project
  - b. Identification of ARP/CSLFRF Expenditure Category (EC) (A list of ECs in in the Appendix to the US Treasury Compliance and Reporting Guidance.)
  - c. Required justifications for applicable projects, according to the requirements in the Final Rule. Employees or any applicant seeking ARPA funding should review the Final Rule and Final Rule Overview prior to submitting a proposal.
  - d. Proposed budget, broken down by cost item, in accordance with the Town of Erwin, North Carolina's Allowable Cost Policy.
  - e. A project implementation plan and estimated implementation timeline (All ARP/CSLFRF funds must be fully obligated by December 31, 2024, and fully expended by December 31, 2026.)
2. Requests for funding must be submitted to the Town Manager for approval. All requests will be reviewed by the Town Manager for ARP/CSLFRF compliance and by the Finance Director for allowable costs and other financial review.
3. No ARP/CSLFRF may be obligated or expended before final written approval by the Town Manager. All expenditures must be approved by the Erwin Board of Town Commissioners.
4. If a proposal does not meet the required criteria, it will be returned to the requesting party for revision and resubmittal.
5. Following approval, employees responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget. Changes in project budgets must be approved by the Town Manager and may require a budget amendment before proceeding. Any delay in the

projected project completion date shall be communicated to the Town Manager immediately.

6. The Town Manager must collect and document required information for each EC, for purposes of completing the required Project and Expenditure reports.
7. The Town Manager must maintain written project requests and approvals, all supporting documentation, and financial information at least until December 31, 2031.

Adopted this 27th day of June 2022.

  
\_\_\_\_\_  
Randy Baker, Mayor

ATTEST:

  
\_\_\_\_\_  
Lauren Evans  
Town Clerk



### MINUTES CONTINUED FROM JUNE 27, 2022

Town Manager Snow Bowden stated this needs to be a third-party service that will have an unbiased assessment of every street in Town.

Commissioner Blackmon stated the third party will take the politics out of the decisions.

Commissioner Turnage asked what the Town plans to do with the sign we will be replacing with the LED sign.

Town Manager Snow Bowden stated he can try to sell it but we will have to wait and see how well it holds up after being removed from the brick.

Commissioner Turnage stated Town Manager Snow Bowden did a super job.

Commissioner Blackmon inquired on why there was a change in the amount of ARP funds being transferred.

Town Manager Snow Bowden stated there was an additional \$140,000 for the improvements to Al Woodall Park and we are using ARP funds for general operating funds and reporting as salaries. He stated he felt good about the budget but he does have some concerns about the economy. The requested positions and equipment in the budget will help staff better serve our citizens.

Commissioner Blackmon asked Town Manager Snow Bowden to provide numbers to the Board showing what the final number was for each department at the end of each fiscal year.

Town Manager Snow Bowden stated after each audit there are final numbers he can provide for the past five years.

Commissioner Turnage made a motion to close the Public Hearing and was seconded by Commissioner McKoy. **The Board voted unanimously.**

Commissioner Blackmon made a motion to approve the Proposed Fiscal Year Budget 2022-2023 and was seconded by Commissioner Turnage. **The Board voted unanimously.**

### CLOSED SESSION

Commissioner McKoy made a motion to go into Closed Session Pursuant to General Statute 143-318.11 (a) (6) for the Purpose of Discussing Personnel at 6:29 PM and was seconded by Commissioner Blackmon. **The Board voted unanimously.**

### RECONVENED

Commissioner McKoy made a motion to go back into regular session at 6:46 PM and was seconded by Commissioner Turnage. **The Board voted unanimously.**

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# TOWN OF ERWIN

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David L. Nelson  
William R. Turnage

**Memo To:** Mayor and Board of Commissioners

**From:** Snow Bowden, Town Manager

**Re:** Proposed 2022/2023 Fiscal Year Budget

**Date:** 6/27/2022

Attached for your review and consideration is a copy of the proposed FY 2022/2023 budget. A public hearing is scheduled to be held on June 27, 2022, at the Erwin Town Hall. This proposed budget does include a 5% Cost-of-Living-Adjustment (COLA) salary increase for all of our full-time employees. The proposal also includes funds of up to 3% merit salary increases for all of our full-time employees. The merit increases will be determined based on each employee's evaluation.

The proposed budget does include increases in line items such as fuel and utilities. The services that our employees provide are reliant on vehicles that are powered by gas and diesel. The proposed budget includes a number of capital purchases. It includes moving forward with a lot of the ideas we discussed at our budget retreat in March/June. It does not include everything. I do think we can look into items such as cameras and other improvements later this year and adjust this budget as needed.

### **Budget Highlights:**

1. This Fiscal Year is a tax reevaluation year and the net neutral tax rate is \$0.38. In the proposed operating budget the tax rate for the Town of Erwin is proposed to be \$0.48.
2. The proposed budget includes a contribution to the Erwin Fire Department based on a \$.095 tax rate.
3. Health insurance rates increased by 7%. The health insurance rates will be \$562/month per employee and qualified retirees.
4. Dental insurance rates are \$31.90/month per employee.
5. Vision insurance rates are \$7.16/month per employee.
6. In the proposed budget there are increases in retirement rates that are mandated by the State of North Carolina retirement system. Keep in mind these rates will be increasing again for sure over the next two Fiscal Years as well. For regular

employees, this rate includes the death rate. For Law Enforcement Officers the death benefit is offset by court costs

- Regular employees increased from .1135% to .1218% of an employee's salary
  - Police Officer rates increased from .1218% to .1310% of an officer's salary
7. The proposed budget does not include any increases in any fees in our fee schedule. The service provider that we have contracted with (GFL) to collect residential trash and recycling collection has increased the fees that they are charging the Town. The proposed budget proposes absorbing that fee increase with the increased revenues from property taxes.
  8. There is an \$18,000 contingency line item included in the Board of Commissioners budget to cover any unexpected expenditures.
  9. The proposed budget includes funds of up to \$95,000 for our property, liability, worker's compensation any cyber insurance.
  10. The proposed budget does include funds of \$50,000 for a new Comprehensive Land Use Plan.
  11. The proposed budget does include funds of \$50,000 for a LED sign to replace the existing sign in front of our Town Hall. The LED sign will help us communicate with the public better. We will be able to make the public more aware of upcoming events, board meetings, and town events. We will also be able to better communicate in the event of another pandemic or during a natural disaster. The sign can be updated from anywhere that has access to the internet so Town Staff could update it even when they are not in the office in the event of an emergency. At the moment, the sign has to be updated by hand in person.
    - It also includes funds of \$15,000 for minor improvements for our Town Hall offices.
  12. The proposed budget does include purchasing a new leaf collection truck and a new knuckle boom truck (this is the truck we use to collect limbs and appliances) both at state contract prices. We could look at potentially moving forward and purchasing one of these vehicles with funds in the current fiscal year.
    - Leaf Truck- \$212,667
    - Knuckleboom truck- \$167,042.
  13. The proposed budget does include funds of \$12,000 for a new lawn mower for Erwin Public Works
  14. The proposed budget includes funds of up to \$60,800 in capital purchases for the Erwin Police Department.
    - Equipment for the two new positions- \$10,300 total
    - Replace bodycams- \$9,000
    - Purchase one new Dodge Durango SUV up-fitted with equipment- \$41,500 total.
  15. The budget ordinance does include the approval of expenditures up to \$10,000 from the Priebe Fund to be spent on improvements at Al Woodall Park (or to cover travel costs for all-star baseball/softball teams).

16. The proposed budget includes funds of up to \$140,000 for improvements we discussed that are needed at Al Woodall Park such as resurfacing the parking lot/repainting the parking spaces and a new roof on the gym.
17. The proposed budget includes funds of up to \$5,000 for an ADA Transition Plan to be prepared for the Town of Erwin.
18. The proposed budget includes funds of \$20,000 for a new pavement condition study. The study that we are currently using is from 2013 and needs to be updated. The funds for this study are proposed to be paid by Powell Bill Funds.
19. This proposed budget includes a total of one-time capital/or other non-reoccurring one-time expenditures of \$712,509.
20. The proposed budget moves forward with letting Harnett County take over the operations at the Erwin Public Library. The Town will pay a fee of \$69,405 this year and the fee will be lower next year. In 2024-2025 there will be no fee the Town has to pay which will free up funds to be allocated to other departments.

### **REQUESTED PERSONNEL CHANGES**

- The proposed budget does include funds to cover the expenditures of hiring a full-time Code Enforcement Officer. At the moment, the new position would cover code enforcement. We have also received a proposal from the Mid-Carolina Regional Council of Governments to provide this service for up to 16 hours per week.
- The proposed budget includes moving forward with library consolidation. The Town will pay a fee over the next two years to Harnett County during this process. Our Library Director Kimberly Van Beck would become a Harnett County employee.
- The proposed budget does include funding for two new investigator positions in the Erwin Police Department.
- The proposed budget does include funds for a full-time position in the administration department.

### **AMERICAN RESCUE PLAN**

The final ruling on these funds was issued in early 2022. The final rule allows for up to 10 million dollars to be claimed as lost revenue that can be used to cover general government services and other expenses. The Town of Erwin expects to receive \$1,643,204 from these funds. The proposed budget does include \$674,634 in funds from the American Rescue Plan for general government services.

The State of North Carolina still has funds from their share of the American Rescue Plan to allocate. The Town plans on submitting a request to the North Carolina Department of Environmental Quality for funding to help complete the East Erwin Drainage project. The applications are due in September and we will be attending a training session during the summer to make sure that we submit the request properly. We are going to request funds to make improvements to the drainage ditch all the way from Maye Street to Butch Street.

**SUMMARY**

Town Staff has worked persistently in trying to reduce expenses and save as much revenue that is possible for the Town. Over the last three fiscal years, the Town has made a lot of improvements to our fiscal condition. The proposed budget includes equipment that is necessary for our staff to complete their job duties and provide the services to our residents that they expect.

If you have any questions, or if you need any additional information after your review, please do not hesitate to contact me. Hopefully, we have provided you with enough detail for you to be able to evaluate each departmental request and approve the proposed budget on June 27th, 2022. If we need to make any changes to the proposed budget I am happy to make those changes. The budget does need to be approved by June 30<sup>th</sup>, 2022.

Regards,

Snow Bowden  
Town Manager



# TOWN OF ERWIN

P.O. Box 459 • Erwin, NC 28339  
Ph: 910-897-5140 • Fax: 910-897-5543  
www.erwin-nc.org

**Mayor**  
Randy L. Baker  
**Mayor Pro Tem**  
Ricky W. Blackmon  
**Commissioners**  
Alvester L. McKoy  
Timothy D. Marbell  
Charles L. Byrd  
David L. Nelson  
William R. Turnage

## BUDGET ORDINANCE TOWN OF ERWIN FY 2022/2023

**BE IT ORDAINED** by the Board of Commissioners of the Town of Erwin, North Carolina, that the following revenues and expenditures, together with certain restrictions and authorizations, are hereby adopted.

The following amounts are hereby appropriated for the operations of the Town government and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023, as per the detailed fund;

### GENERAL FUND REVENUES

IT IS ESTIMATED THAT THE FOLLOWING REVENUES WILL BE AVAILABLE IN THE GENERAL FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023:

|                                    |                       |
|------------------------------------|-----------------------|
| AD VALOREM TAXES (CURRENT YEAR)    | \$1,480,186.00        |
| AD VALOREM TAXES (MOTOR VEHICLES)  | \$187,985.00          |
| SALES AND USE TAX                  | \$750,000.00          |
| SANITATION FEES                    | \$421,000.00          |
| OTHER STATE-COLLECTED REVENUES     | \$213,270.00          |
| FIRE DESIGNATED TAXES              | \$330,158.00          |
| STORMWATER UTILITY FEES            | \$69,000.00           |
| POWELL BILL FUNDS                  | \$184,000.00          |
| TRANSFER FROM OTHER FUNDS          | \$674,634.00          |
| FUND BALANCE APPROPRIATED          | \$0.00                |
| OTHER                              | \$183,506.00          |
| <b>TOTAL GENERAL FUND REVENUES</b> | <b>\$4,493,739.00</b> |

**GENERAL FUND EXPENDITURES**

THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED IN THE GENERAL FUND FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023:

|  |                       |
|--|-----------------------|
| GOVERNING BOARD                        | \$44,115.00           |
| ADMINISTRATION                         | \$323,064.00          |
| NON-DEPARTMENTAL                       | \$341,273.00          |
| INSPECTIONS/CODE ENFORCEMENT           | \$161,686.00          |
| POWELL BILL- STREETS                   | \$177,000.00          |
| POLICE                                 | \$1,119,663.00        |
| POLICE (SRO)                           | \$70,706.00           |
| FIRE (CONTRACTED)                      | \$330,158.00          |
| PUBLIC WORKS- ADMINISTRATION           | \$122,529.00          |
| PUBLIC WORKS- STREETS                  | \$423,721.00          |
| PUBLIC WORKS- SANITATION               | \$751,244.00          |
| PUBLIC WORKS- STORMWATER               | \$57,000.00           |
| PARKS AND RECREATION                   | \$494,175.00          |
| LIBRARY                                | \$69,405.00           |
| COMMUNITY CENTER                       | \$8,000.00            |
| <b>TOTAL GENERAL FUND EXPENDITURES</b> | <b>\$4,493,739.00</b> |

**GROUP HEALTH RESERVE FUND REVENUES**

IT IS ESTIMATED THAT THE FOLLOWING REVENUES WILL BE AVAILABLE IN THE GROUP HEALTH RESERVE FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023:

TRANSFER FROM GENERAL FUND: \$14,000.00

TOTAL GROUP HEALTH RESERVE FUND REVENUES: \$14,000.00

**GROUP HEALTH RESERVE FUND EXPENDITURES**

THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED IN THE GROUP HEALTH RESERVE FUND FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023:

EMPLOYEE HEALTH REIMBURSEMENTS: \$14,000.00

TOTAL GROUP HEALTH RESERVE EXPENDITURES: \$14,000.00



**CAPITAL RESERVE FUND REVENUES**

IT IS ESTIMATED THAT THE FOLLOWING REVENUES WILL BE AVAILABLE IN THE CAPITAL RESERVE FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023:

TOTAL CAPITAL RESERVE FUND REVENUES: \$0

**CAPITAL RESERVE FUND EXPENDITURES**

THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED IN THE CAPITAL RESERVE FUND FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023:

TRANSFER TO GENERAL FUND: \$0

TOTAL CAPITAL RESERVE EXPENDITURES; \$0

**AMERICAN RESCUE PLAN FUND REVENUES**

IT IS ESTIMATED THAT THE FOLLOWING REVENUES WILL BE AVAILABLE IN THE AMERICAN RESCUE PLAN FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023:

TOTAL CAPITAL RESERVE FUND REVENUES: \$674,634

**AMERICAN RESCUE PLAN FUND EXPENDITURES**

THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED IN THE AMERICAN RESCUE PLAN FUND FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023:

TRANSFER TO GENERAL FUND: \$674,634

TOTAL GENERAL FUND EXPENDITURES; \$674,634

**PRIEBE FUND REVENUES**

IT IS ESTIMATED THAT THE FOLLOWING REVENUES WILL BE AVAILABLE IN THE PRIEBE FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023:

TOTAL PRIEBE FUND REVENUES: \$ 10,000

**PRIEBE FUND EXPENDITURES**

THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED IN THE PRIEBE FUND FOR IMPROVEMENTS AT AL WOODALL PARK OR EXPENDITURES TO COVER THE COSTS OF TRAVELING FOR TEAMS THAT MAKE THE ALL-STAR TOURNAMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023:

TOTAL PRIEBE FUND EXPENDITURES; \$10,000

**REVENUE-NEUTRAL TAX RATE**

This Fiscal Year is a tax revaluation year. The revenue-neutral tax rate for the Town of Erwin is \$0.38.

**TAX LEVY**

There is hereby levied a tax rate of \$0.575 on each \$100 property valuation as listed for taxes as of January 1, 2022, on the tax records of Harnett County. This includes a \$.48 tax rate for general services and a \$0.095 tax rate for fire protection services.

**FEE SCHEDULE**

The attached fee schedule, formally the Town of Erwin Fee Schedule for FY 2022-2023, is adopted as part of the annual operating budget, setting fees for various Town services and permits.

**JOB CLASSIFICATION AND GRADE SCHEDULE**

The attached job classification and grade schedule, formally Town of Erwin Job Classification and Grade 2022-2023, is adopted as part of the annual operating budget, setting the number of positions and grade (rate of pay) for each job classification within each Town Department.

**SPECIAL AUTHORIZATION- BUDGET OFFICER**

The budget is approved as a departmental budget and the budget officer shall be authorized to reallocate departmental allocations among the various objects of expenditure, as he/she believes necessary. The budget officer shall be authorized to effect interdepartmental transfers in the same fund, not to exceed five percent of the appropriated monies for the department where the allocation is being reduced. Notations of all such transfers shall be made to the Board at the next succeeding Board meeting.


**RESTRICTIONS- BUDGET OFFICER**

The interfund transfer of monies shall be accomplished by Board authorization only. The utilization of any contingency appropriation shall be accomplished by Board authorization only.

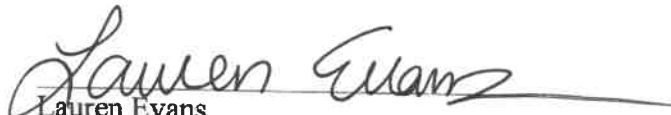
**ADOPTION**

Copies of the budget ordinance shall be furnished to all appropriate officials of the municipality and kept on file for proper recordation of receipts and disbursement of funds.

**ADOPTED** by the Board of Commissioners of the Town of Erwin, this 27<sup>th</sup> day of June 2022.

  
Randy L. Baker  
Mayor

ATTEST:

  
Lauren Evans  
Town Clerk

**PROPERTY TAX SUMMARY**

**FY 2022-2023**

**REAL PROPERTY**

\$312,623,675 X \$.48 tax rate/100 = \$1,500,594 X .9864 collection rate: \$1,480,186

**VEHICLES**

\$39,163,480 X \$.48 tax rate/100 = \$187,985

**TOTAL REAL AND VEHICLES: \$1,668,171**

**FIRE DEPARTMENT**

**REAL PROPERTY**

\$312,623,675 X \$.095 tax rate/100 = 296,992 x .9864 collection rate: \$292,953

**VEHICLES**

\$39,163,480 X \$.095 tax rate/100 = \$37,205

**TOTAL REAL AND VEHICLES: \$330,158**

| REVENUES    |                            |             |             |                   |                   |                     |                       |                        |                 |                         |                         |                     |  |
|-------------|----------------------------|-------------|-------------|-------------------|-------------------|---------------------|-----------------------|------------------------|-----------------|-------------------------|-------------------------|---------------------|--|
| Account #   | Account Description        | FY 18/19    | FY 19/20    | Prior Year Budget | Prior Year Actual | Current Year Budget | Actual Thru 5/21/2022 | Estimated By June 30th | Total Estimated | Department Head Request | Manager Recommendations | Town Board Approved |  |
| 10-3010-011 | AD VALOREM 2011            | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3010-012 | AD VALOREM 2012            | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3010-013 | AD VALOREM 2013            | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3010-014 | AD VALOREM 2014            | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3010-015 | AD VALOREM 2015            | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3010-016 | AD VALOREM 2016            | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3010-017 | AD VALOREM 2017            | (\$40)      | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3010-018 | AD VALOREM 2018            | \$1,146,145 | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3010-019 | AD VALOREM 2019            | \$0         | \$1,142,385 | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3010-020 | AD VALOREM 2020            | \$0         | \$0         | \$1,091,334       | \$1,170,230       | \$0                 | \$10,051              | \$0                    | \$10,051        | \$0                     | \$0                     | \$0                 |  |
| 10-3010-021 | AD VALOREM 2021            | \$0         | \$0         | \$0               | \$0               | \$1,163,679         | \$1,157,203           | \$5,000                | \$4,162,203     | \$0                     | \$0                     | \$0                 |  |
| 10-3010-022 | AD VALOREM 2022            | \$0         | \$0         | \$0               | \$0               | \$0                 | \$10,582              | \$1,000                | \$11,582        | \$1,480,186             | \$1,480,186             | \$0                 |  |
| 10-3010-031 | PRIOR YEARS AD VALOREM     | \$10,733    | \$7,409     | \$5,000           | \$16,929          | \$5,000             | \$10,582              | \$1,000                | \$11,582        | \$5,000                 | \$5,000                 | \$0                 |  |
| 10-3011-000 | PRIOR YEARS AD VALOREM DMV | \$0         | \$0         | \$0               | \$14              | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3011-011 | AD VALOREM DMV 2011        | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3011-012 | AD VALOREM DMV 2012        | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3011-013 | AD VALOREM DMV 2013        | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3011-014 | AD VALOREM DMV 2014        | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3011-015 | AD VALOREM DMV 2015        | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3011-016 | AD VALOREM DMV 2016        | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3011-017 | AD VALOREM DMV 2017        | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3011-018 | AD VALOREM DMV 2018        | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3011-019 | AD VALOREM DMV 2019        | \$163,513   | \$161,849   | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3011-020 | AD VALOREM DMV 2020        | \$0         | \$0         | \$174,370         | \$187,581         | \$0                 | \$16,640              | \$2,000                | \$18,640        | \$0                     | \$0                     | \$0                 |  |
| 10-3011-021 | AD VALOREM DMV 2021        | \$0         | \$0         | \$0               | \$0               | \$175,470           | \$138,887             | \$28,000               | \$166,887       | \$0                     | \$0                     | \$0                 |  |
| 10-3011-022 | AD VALOREM DMV 2022        | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3170-000 | PENALTIES & INTEREST       | \$7,367     | \$6,736     | \$5,080           | \$8,831           | \$5,000             | \$7,227               | \$1,000                | \$8,227         | \$187,985               | \$187,985               | \$0                 |  |
| 10-3190-011 | DMV TAGS 2011              | \$3         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$5,000                 | \$5,000                 | \$0                 |  |
| 10-3190-012 | DMV TAGS 2012              | \$9         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3190-013 | DMV TAGS 2013              | \$3         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3190-014 | DMV TAGS 2014              | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3190-015 | DMV TAGS 2015              | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3190-016 | DMV TAGS 2016              | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3190-017 | DMV TAGS 2017              | (\$3)       | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3190-018 | DMV TAGS 2018              | \$11,560    | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3190-019 | DMV TAGS 2019              | \$0         | \$23,582    | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                     | \$0                 |  |
| 10-3190-020 | DMV TAGS 2020              | \$0         | \$0         | \$28,000          | \$28,769          | \$0                 | \$2,424               | \$0                    | \$2,424         | \$0                     | \$0                     | \$0                 |  |
| 10-3190-021 | DMV TAGS 2021              | \$0         | \$0         | \$0               | \$0               | \$28,000            | \$20,308              | \$7,500                | \$27,808        | \$0                     | \$0                     | \$0                 |  |
| 10-3190-022 | DMV TAGS 2022              | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$28,000                | \$28,000                | \$0                 |  |
| 10-3250-000 | PRIVILEGE LICENSE          | \$150       | \$306       | \$0               | \$300             | \$0                 | \$230                 | \$0                    | \$230           | \$0                     | \$0                     | \$0                 |  |
| SUM         |                            |             |             |                   |                   |                     |                       |                        |                 |                         |                         | \$0                 |  |
| SUM         |                            |             |             |                   |                   |                     |                       |                        |                 |                         |                         | \$1,339,440         |  |
| SUM         |                            |             |             |                   |                   |                     |                       |                        |                 |                         |                         | \$1,342,267         |  |
| SUM         |                            |             |             |                   |                   |                     |                       |                        |                 |                         |                         | \$1,303,784         |  |
| SUM         |                            |             |             |                   |                   |                     |                       |                        |                 |                         |                         | \$1,412,654         |  |
| SUM         |                            |             |             |                   |                   |                     |                       |                        |                 |                         |                         | \$1,377,149         |  |
| SUM         |                            |             |             |                   |                   |                     |                       |                        |                 |                         |                         | \$1,363,552         |  |
| SUM         |                            |             |             |                   |                   |                     |                       |                        |                 |                         |                         | \$44,500            |  |
| SUM         |                            |             |             |                   |                   |                     |                       |                        |                 |                         |                         | \$1,408,052         |  |
| SUM         |                            |             |             |                   |                   |                     |                       |                        |                 |                         |                         | \$1,706,171         |  |
| SUM         |                            |             |             |                   |                   |                     |                       |                        |                 |                         |                         | \$1,706,171         |  |
| SUM         |                            |             |             |                   |                   |                     |                       |                        |                 |                         |                         | \$0                 |  |

| Account #   | Account Description                        | FY 18/19    | FY 19/20    | Prior Year Budget | Prior Year Actual | Current Year Budget | Actual Thru 5/21/2022 | Estimated By June 30th | Total Estimated | Department Head Request | Manager Recommends | Town Board Approved |
|-------------|--|-------------|-------------|-------------------|-------------------|---------------------|-----------------------|------------------------|-----------------|-------------------------|--------------------|---------------------|
| 10-3260-000 | EARNED INTEREST- PRIVILEGE LICENSE         | \$2         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3290-000 | EARNED INTEREST- POWELL BILL               | \$19,966    | \$14,615    | \$2,500           | \$2,416           | \$2,500             | \$2,412               | \$500                  | \$2,912         | \$1,500                 | \$1,500            | \$0                 |
| 10-3290-010 | EARNED INTEREST- STATE FORFEITURE REVENUES | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3310-000 | FEDERAL FORFEITURE REVENUES                | \$0         | \$2,107     | \$0               | \$555             | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3330-000 | NC HOME RECOVERY FUND                      | \$20        | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3350-000 | PERMITS AND INSPECTION FEES                | \$2,765     | \$100       | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3350-001 | OTHER REVENUES                             | \$135,366   | \$21,407    | \$0               | \$9,900           | \$0                 | \$24,065              | \$0                    | \$24,065        | \$0                     | \$0                | \$0                 |
| 10-3350-002 | FEMA REVENUES                              | \$244,622   | \$2,585     | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3350-003 | EAST ERWIN DRA 2017-GRANT                  | \$93,450    | \$374,031   | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3350-004 | SRO REIMBURSEMENT                          | \$27,674    | \$107,461   | \$115,936         | \$70,802          | \$64,030            | \$52,961              | \$11,070               | \$64,031        | \$68,910                | \$70,706           | \$0                 |
| 10-3350-005 | EAST ERWIN GOLDENLEAF 2018 GRANT           | \$0         | \$330,925   | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3350-006 | COVID-19 SRF                               | \$0         | \$0         | \$0               | \$234,841         | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3360-000 | DEPOT GRANT- NC COMMERCE                   | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3370-000 | FRANCHISE TAX ELECTRICITY                  | \$147,340   | \$145,320   | \$145,000         | \$146,161         | \$147,000           | \$104,840             | \$42,000               | \$146,840       | \$148,470               | \$148,470          | \$0                 |
| 10-3370-001 | PIPED NATURAL GAS TAX                      | \$12,098    | \$9,497     | \$7,000           | \$17,162          | \$7,000             | \$5,604               | \$1,370                | \$6,974         | \$7,000                 | \$7,000            | \$0                 |
| 10-3370-002 | TELECOMMUNICATIONS SALES TAX               | \$26,823    | \$20,270    | \$30,000          | \$21,068          | \$20,000            | \$13,042              | \$6,500                | \$19,542        | \$19,000                | \$19,000           | \$0                 |
| 10-3370-003 | VIDEO PROGRAMMING TAX                      | \$13,597    | \$11,981    | \$13,000          | \$12,316          | \$12,000            | \$8,850               | \$3,000                | \$11,850        | \$11,800                | \$11,800           | \$0                 |
| 10-3370-004 | SOLID WASTE DISPOSAL TAX                   | \$3,426     | \$3,498     | \$3,000           | \$3,468           | \$4,000             | \$3,498               | \$500                  | \$3,998         | \$4,000                 | \$4,000            | \$0                 |
| 10-3410-000 | BEER & WINE                                | \$19,843    | \$19,874    | \$20,000          | \$19,227          | \$25,000            | \$0                   | \$23,000               | \$23,000        | \$23,000                | \$20,000           | \$0                 |
| 10-3420-000 | ANNUAL HOLD HARMLESS DISTRIBUTION          | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3430-000 | POWELL BILL                                | \$138,106   | \$137,108   | \$138,000         | \$129,492         | \$130,000           | \$150,502             | \$0                    | \$150,502       | \$145,502               | \$150,000          | \$0                 |
| 10-3450-000 | SALES AND USE TAX                          | \$683,890   | \$728,323   | \$585,000         | \$815,624         | \$700,000           | \$807,138             | \$80,000               | \$887,138       | \$750,000               | \$750,000          | \$0                 |
| 10-3510-000 | COURT COSTS                                | \$719       | \$461       | \$600             | \$261             | \$1,000             | \$237                 | \$200                  | \$437           | \$500                   | \$500              | \$0                 |
| 10-3530-000 | FIRE PROTECTION CHARGES PRIOR YEARS        | \$1,893     | \$1,186     | \$1,000           | \$3,021           | \$1,500             | \$1,897               | \$500                  | \$2,397         | \$1,500                 | \$1,500            | \$0                 |
| 10-3530-012 | FIRE PROTECTION CHARGES 2012               | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3530-013 | FIRE PROTECTION CHARGES 2013               | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3530-014 | FIRE PROTECTION CHARGES 2014               | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3530-015 | FIRE PROTECTION CHARGES 2015               | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3530-016 | FIRE PROTECTION CHARGES 2016               | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3530-017 | FIRE PROTECTION CHARGES 2017               | (\$7)       | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3530-018 | FIRE PROTECTION CHARGES 2018               | \$190,909   | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3530-019 | FIRE PROTECTION CHARGES 2019               | \$0         | \$212,301   | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3530-020 | FIRE PROTECTION CHARGES 2020               | \$0         | \$0         | \$203,287         | \$217,595         | \$0                 | \$1,866               | \$0                    | \$1,866         | \$0                     | \$0                | \$0                 |
| 10-3530-021 | FIRE PROTECTION CHARGES 2021               | \$0         | \$0         | \$0               | \$0               | \$225,621           | \$215,675             | \$0                    | \$215,675       | \$0                     | \$0                | \$0                 |
| 10-3530-022 | FIRE PROTECTION CHARGES 2022               | \$27        | \$25        | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$292,953               | \$292,953          | \$0                 |
| 10-3540-000 | DMV FIRE PROTECTION CHARGES PRIOR YEARS    | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3540-012 | DMV FIRE PROTECTION CHARGES 2012           | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3540-013 | DMV FIRE PROTECTION CHARGES 2013           | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3540-014 | DMV FIRE PROTECTION CHARGES 2014           | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3540-015 | DMV FIRE PROTECTION CHARGES 2015           | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3540-016 | DMV FIRE PROTECTION CHARGES 2016           | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3540-017 | DMV FIRE PROTECTION CHARGES 2017           | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3540-018 | DMV FIRE PROTECTION CHARGES 2018           | \$27,439    | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3540-019 | DMV FIRE PROTECTION CHARGES 2019           | \$0         | \$29,788    | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$0                     | \$0                | \$0                 |
| 10-3540-020 | DMV FIRE PROTECTION CHARGES 2020           | \$0         | \$0         | \$32,480          | \$34,087          | \$0                 | \$3,114               | \$0                    | \$3,114         | \$0                     | \$0                | \$0                 |
| 10-3540-021 | DMV FIRE PROTECTION CHARGES 2021           | \$0         | \$0         | \$0               | \$0               | \$32,686            | \$26,088              | \$6,500                | \$32,588        | \$0                     | \$0                | \$0                 |
| 10-3540-022 | DMV FIRE PROTECTION CHARGES 2022           | \$0         | \$0         | \$0               | \$0               | \$0                 | \$0                   | \$0                    | \$0             | \$37,205                | \$37,205           | \$0                 |
|             | SUM  | \$1,789,768 | \$2,172,863 | \$1,296,803       | \$1,738,024       | \$1,372,337         | \$1,421,789           | \$175,140              | \$1,596,929     | \$1,510,838             | \$1,514,634        | \$0                 |

| Account #   | Account Description                 | FY 18/19    | FY 19/20    | Prior Year Budget | Prior Year Actual | Prior Year Budget | Current Year Budget | Actual Thru 5/21/2022 | Estimated By: June 30th | Total Estimated | Department Head Request | Manager Recommendations | Town Board Approved |
|-------------|-------------------------------------|-------------|-------------|-------------------|-------------------|-------------------|---------------------|-----------------------|-------------------------|-----------------|-------------------------|-------------------------|---------------------|
| 10-3550-010 | ZONING PERMITS/APPLICATIONS         | \$8,790     | \$7,576     | \$5,000           | \$17,295          | \$8,000           | \$8,000             | \$14,080              | \$500                   | \$14,580        | \$13,000                | \$13,000                | \$0                 |
| 10-3550-011 | ZONING PERMITS/APPLICATIONS REFUNDS | \$0         | \$0         | \$0               | (\$970)           | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3650-000 | RECREATION CONCESSIONS              | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3650-010 | RECREATION DONATIONS                | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3650-020 | RECREATION MISCELLANEOUS            | \$13,950    | \$14,418    | \$7,000           | \$15,778          | \$10,000          | \$10,000            | \$15,868              | \$0                     | \$15,868        | \$13,000                | \$13,000                | \$0                 |
| 10-3650-021 | COMMUNITY CENTER/PARKS RENTAL FEES  | \$4,795     | \$4,485     | \$2,000           | \$325             | \$5,000           | \$5,000             | \$200                 | \$200                   | \$400           | \$2,500                 | \$1,000                 | \$0                 |
| 10-3650-022 | SPONSORSHIPS/ADVERTISING BANNERS    | \$4,500     | \$2,100     | \$2,000           | \$4,500           | \$5,000           | \$5,000             | \$6,900               | \$0                     | \$6,900         | \$5,000                 | \$5,000                 | \$0                 |
| 10-3650-030 | ENTRY FEES                          | \$19,415    | \$19,031    | \$18,000          | \$11,460          | \$19,000          | \$19,000            | \$21,970              | \$0                     | \$21,970        | \$20,000                | \$20,000                | \$0                 |
| 10-3650-035 | ENTRY FEES- REFUNDS                 | (\$945)     | (\$8,125)   | \$0               | (\$15)            | \$0               | \$0                 | (\$1,105)             | \$0                     | (\$1,105)       | \$0                     | \$0                     | \$0                 |
| 10-3670-010 | SALES TAX REFUND                    | \$0         | \$0         | \$15,000          | \$0               | \$15,000          | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3670-020 | GAS TAX REFUND                      | \$7,469     | \$7,774     | \$9,000           | \$8,855           | \$9,000           | \$9,000             | \$7,999               | \$1,000                 | \$8,999         | \$9,000                 | \$9,000                 | \$0                 |
| 10-3670-030 | FEDERAL GAS TAX REFUND              | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3690-010 | LIBRARY REVENUES                    | \$615       | \$1,125     | \$1,200           | \$1,264           | \$1,500           | \$1,500             | \$1,451               | \$250                   | \$1,701         | \$1,500                 | \$1,500                 | \$0                 |
| 10-3690-020 | LIBRARY USER FEES                   | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3790-000 | CASH (SHORT) OVER                   | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3820-000 | SALE OF ASSETS                      | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3930-000 | ASSESSMENTS- INTEREST               | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3930-010 | ASSESSMENTS                         | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3940-010 | GARBAGE FEES                        | \$383,441   | \$383,521   | \$403,698         | \$457,225         | \$410,256         | \$410,256           | \$414,407             | \$20,000                | \$434,407       | \$410,256               | \$421,000               | \$0                 |
| 10-3940-011 | UTILITY COLLECTION REIMBURSEMENT    | \$14,344    | \$14,298    | \$14,500          | \$10,554          | \$14,500          | \$14,500            | \$8,091               | \$2,000                 | \$10,091        | \$10,000                | \$10,000                | \$0                 |
| 10-3940-015 | STORM WATER COLLECTION              | \$38,829    | \$62,205    | \$69,990          | \$60,464          | \$69,990          | \$69,990            | \$57,345              | \$10,000                | \$67,345        | \$69,000                | \$69,000                | \$0                 |
| 10-3940-020 | STATE MOWING CONTRACT               | \$9,230     | \$10,148    | \$8,800           | \$11,081          | \$8,800           | \$8,800             | \$11,305              | \$0                     | \$11,305        | \$8,800                 | \$8,800                 | \$0                 |
| 10-3945-000 | DONATIONS                           | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3950-010 | TOWER RENT                          | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3950-050 | TRANSFER FROM POWELL BILL           | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3950-450 | TRANSFER FROM CAPITAL RESERVE FUND  | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3950-500 | NGHSP REIMBURSEMENT                 | \$0         | \$0         | \$50,000          | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3950-600 | TRANSFERS FROM OTHER FUNDS          | \$0         | \$0         | \$0               | \$0               | \$0               | \$137,905           | \$0                   | \$0                     | \$0             | \$674,634               | \$674,634               | \$0                 |
| 10-3990-000 | FUND BALANCE APPROPRIATED           | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3990-001 | CAPITAL RESERVE APPROPRIATED        | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-3990-010 | UNAPPROPRIATED POWELL BILL          | \$0         | \$0         | \$100,000         | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$27,000                | \$0                 |
| 10-3990-050 | UNAPPROPRIATED FUND BALANCE         | \$0         | \$0         | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
|             | SUM                                 | \$504,433   | \$518,556   | \$706,128         | \$597,816         | \$713,891         | \$713,891           | \$558,511             | \$33,950                | \$592,461       | \$1,236,690             | \$1,272,934             | \$0                 |
|             | TOTAL SUM                           | \$3,633,641 | \$4,033,686 | \$3,306,715       | \$3,748,494       | \$3,463,377       | \$3,463,377         | \$3,343,852           | \$253,590               | \$3,597,442     | \$4,453,699             | \$4,493,739             | \$0                 |

| Account # | EXPENSES<br>Account Description | FY 18/19    |             | FY 19/20    |             | Prior Year  |             | Current Year |             | Actual Thru |             | Estimated By: |  | Total<br>Estimated | Department<br>Head Request | Manager<br>Recommendations | Town Board<br>Approved |
|-----------|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|---------------|--|--------------------|----------------------------|----------------------------|------------------------|
|           |                                 |             |             |             |             | Budget      | Actual      | Budget       | Budget      | 5/21/2022   | June 30th   |               |  |                    |                            |                            |                        |
| 4100      | BOARD OF COMMISSIONERS          | \$30,087    | \$29,466    | \$42,072    | \$24,693    | \$47,945    | \$20,483    | \$9,445      | \$29,928    | \$37,315    | \$44,115    | \$0           |  |                    |                            |                            |                        |
| 4200      | ADMINISTRATION                  | \$288,655   | \$294,266   | \$305,434   | \$259,450   | \$263,399   | \$222,453   | \$22,366     | \$244,819   | \$310,667   | \$323,064   | \$0           |  |                    |                            |                            |                        |
| 4201      | NON-DEPARTMENTAL                | \$325,788   | \$260,806   | \$284,249   | \$261,229   | \$279,319   | \$299,491   | \$40,448     | \$339,939   | \$314,401   | \$341,273   | \$0           |  |                    |                            |                            |                        |
| 4350      | PLANNING/CODE ENFORCEMENT       | \$29,688    | \$65,983    | \$109,072   | \$33,701    | \$77,369    | \$10,557    | \$200        | \$10,757    | \$159,898   | \$161,686   | \$0           |  |                    |                            |                            |                        |
| 4510      | POWELL BILL - STREETS           | \$166,668   | \$133,970   | \$182,000   | \$164,225   | \$157,000   | \$55,375    | \$165,000    | \$220,375   | \$157,000   | \$177,000   | \$0           |  |                    |                            |                            |                        |
| 5100      | POLICE DEPARTMENT               | \$932,926   | \$758,229   | \$820,869   | \$801,632   | \$1,008,843 | \$884,663   | \$100,945    | \$985,608   | \$1,071,237 | \$1,119,663 | \$0           |  |                    |                            |                            |                        |
| 5150      | POLICE DEPARTMENT- SRO          | \$0         | \$109,507   | \$116,840   | \$73,483    | \$64,030    | \$57,472    | \$4,553      | \$62,025    | \$65,134    | \$70,706    | \$0           |  |                    |                            |                            |                        |
| 5300      | CONTRACTED SERVICES - FIRE      | \$218,898   | \$243,255   | \$235,767   | \$253,033   | \$225,621   | \$247,227   | \$0          | \$247,227   | \$330,158   | \$330,158   | \$0           |  |                    |                            |                            |                        |
| 5450      | PUBLIC WORKS - ADMINISTRATION   | \$97,316    | \$97,485    | \$102,552   | \$102,460   | \$109,004   | \$105,982   | \$8,127      | \$114,109   | \$114,909   | \$122,529   | \$0           |  |                    |                            |                            |                        |
| 5600      | PUBLIC WORKS - STREETS          | \$480,065   | \$1,037,854 | \$375,411   | \$253,047   | \$396,994   | \$278,935   | \$50,400     | \$329,335   | \$452,096   | \$423,721   | \$0           |  |                    |                            |                            |                        |
| 5800      | PUBLIC WORKS - SANITATION       | \$391,804   | \$334,461   | \$323,790   | \$344,109   | \$345,434   | \$241,111   | \$46,950     | \$288,061   | \$742,410   | \$751,244   | \$0           |  |                    |                            |                            |                        |
| 5900      | PUBLIC WORKS - STORMWATER       | \$7,219     | \$3,037     | \$15,000    | \$13,846    | \$15,000    | \$4,342     | \$7,500      | \$11,842    | \$57,000    | \$57,000    | \$0           |  |                    |                            |                            |                        |
| 6200      | RECREATION DEPARTMENT           | \$352,568   | \$287,847   | \$320,004   | \$291,550   | \$349,119   | \$289,992   | \$50,242     | \$340,234   | \$335,654   | \$494,175   | \$0           |  |                    |                            |                            |                        |
| 6300      | LIBRARY                         | \$13,358    | \$22,221    | \$31,500    | \$28,315    | \$32,965    | \$26,665    | \$4,250      | \$30,915    | \$95,861    | \$69,405    | \$0           |  |                    |                            |                            |                        |
| 6400      | COMMUNITY CENTER                | \$6,678     | \$15,247    | \$6,500     | \$12,541    | \$7,300     | \$4,850     | \$1,000      | \$5,850     | \$6,850     | \$8,000     | \$0           |  |                    |                            |                            |                        |
|           | GRAND TOTAL                     | \$3,341,718 | \$3,693,634 | \$3,271,060 | \$2,917,314 | \$3,379,342 | \$2,749,598 | \$511,426    | \$3,261,024 | \$4,250,590 | \$4,493,739 | \$0           |  |                    |                            |                            |                        |



| Account #              | Account Description       | FY 18/19 |          | FY 19/20 |          | Prior Year |          | Current Year |           | Actual Thru |           | Estimated By: |          | Department |          | Town Board |          |  |
|------------------------|---------------------------|----------|----------|----------|----------|------------|----------|--------------|-----------|-------------|-----------|---------------|----------|------------|----------|------------|----------|--|
|                        |                           | Budget   | Actual   | Budget   | Actual   | Budget     | Actual   | Budget       | 5/21/2022 | June 30th   | Estimated | Head Request  | Manager  | Approved   |          |            |          |  |
| <b>GOVERNING BOARD</b> |                           |          |          |          |          |            |          |              |           |             |           |               |          |            |          |            |          |  |
| 10-4100-030            | SALARIES- COMMISSIONERS   | \$19,800 | \$19,800 | \$20,025 | \$21,450 | \$19,800   | \$17,250 | \$19,800     | \$2,550   | \$19,800    | \$19,800  | \$19,800      | \$19,800 | \$19,800   | \$19,800 | \$19,800   | \$19,800 |  |
| 10-4100-050            | FICA EXPENSE              | \$1,515  | \$1,515  | \$1,532  | \$1,641  | \$1,515    | \$1,320  | \$1,515      | \$195     | \$1,515     | \$1,515   | \$1,515       | \$1,515  | \$1,515    | \$1,515  | \$1,515    | \$1,515  |  |
| 10-4100-140            | TRAVEL/TRAINING           | \$0      | \$0      | \$100    | \$0      | \$2,000    | \$0      | \$2,000      | \$0       | \$0         | \$0       | \$0           | \$0      | \$0        | \$2,000  | \$2,000    | \$2,000  |  |
| 10-4100-180            | MUNICIPAL ELECTION        | \$0      | \$0      | \$4,445  | \$0      | \$0        | \$138    | \$7,000      | \$6,500   | \$6,638     | \$0       | \$0           | \$0      | \$0        | \$0      | \$0        | \$0      |  |
| 10-4100-570            | MISCELLANEOUS             | \$8,772  | \$2,000  | \$3,364  | \$1,602  | \$2,000    | \$1,775  | \$2,000      | \$200     | \$1,975     | \$2,000   | \$2,000       | \$2,000  | \$2,000    | \$2,000  | \$2,000    | \$2,000  |  |
| 10-4100-740            | CAPITAL OUTLAY- EQUIPMENT | \$0      | \$0      | \$0      | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0      | \$0        | \$0      | \$0        | \$0      |  |
| 10-4100-990            | CONTINGENCY               | \$0      | \$16,757 | \$0      | \$0      | \$15,630   | \$0      | \$15,630     | \$0       | \$0         | \$0       | \$0           | \$0      | \$12,000   | \$18,800 | \$18,800   | \$18,800 |  |
| <b>TOTAL</b>           |                           | \$30,087 | \$42,072 | \$29,466 | \$24,693 | \$47,945   | \$20,483 | \$9,445      | \$29,928  | \$37,315    | \$44,115  | \$44,115      | \$44,115 | \$44,115   | \$44,115 | \$44,115   | \$44,115 |  |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION           | JUSTIFICATION   |
|-------------|-------------------------------|---|
| 10-4100-030 | SALARIES - COMMISSIONERS      | MAYOR \$300/MONTH \$3600/YEAR<br>COMMISSIONERS \$225/MONTH \$2,700/YEAR X 6 = \$16,200<br>TOTAL REQUESTED BUDGET: \$19,800      |
| 10-4100-050 | FICA EXPENSE                  | .0765 X \$19,800 = \$1,515  |
| 10-4100-140 | TRAVEL                        | REIMBURSEMENT FOR TRAVEL EXPENSES FOR LOCAL AND REGIONAL<br>MEETING FOR MAYOR AND COMMISSIONERS: \$2,000                        |
| 10-4100-180 | MUNICIPAL ELECTION            | NO FUNDS REQUESTED  |
| 10-4100-570 | MISCELLANEOUS                 | MISCELLANEOUS SPONSORSHIPS, RECOGNITIONS AS REQUESTED BY<br>MAYOR AND BOARD OF COMMISSIONERS<br>TOTAL REQUESTED BUDGET: \$2,000 |
| 10-4100-740 | CAPITAL OUTLAY -<br>EQUIPMENT | NO FUNDS REQUESTED  |
| 10-4100-990 | CONTINGENCY                   | \$18,800  |

| Account #             | Account Description          | FY 18/19  | FY 19/20  | Prior Year |           | Current Year Budget | Actual Thru 5/21/2022 | Estimated By: |           | Total Estimated | Department Head Request | Manager Recommendations | Town Board Approved |
|-----------------------|------------------------------|-----------|-----------|------------|-----------|---------------------|-----------------------|---------------|-----------|-----------------|-------------------------|-------------------------|---------------------|
|                       |                              |           |           | Budget     | Actual    |                     |                       | June 30th     | 30th      |                 |                         |                         |                     |
| <b>ADMINISTRATION</b> |                              |           |           |            |           |                     |                       |               |           |                 |                         |                         |                     |
| 10-4200-020           | ADMINISTRATION SALARIES      | \$204,851 | \$211,077 | \$213,633  | \$183,387 | \$165,060           | \$151,107             | \$13,952      | \$165,059 | \$209,956       | \$219,656               | \$0                     | \$0                 |
| 10-4200-021           | OVERTIME                     | \$0       | \$108     | \$0        | \$84      | \$0                 | \$0                   | \$0           | \$0       | \$0             | \$0                     | \$0                     | \$0                 |
| 10-4200-022           | CHRISTMAS BONUS              | \$2,470   | \$2,506   | \$621      | \$631     | \$300               | \$300                 | \$0           | \$300     | \$1,090         | \$1,405                 | \$0                     | \$0                 |
| 10-4200-030           | ADMINISTRATIVE PART-TIME     | \$0       | \$0       | \$0        | \$0       | \$20,000            | \$0                   | \$0           | \$0       | \$0             | \$0                     | \$0                     | \$0                 |
| 10-4200-040           | PROFESSIONAL SERVICES        | \$0       | \$0       | \$0        | \$0       | \$0                 | \$0                   | \$0           | \$0       | \$0             | \$0                     | \$0                     | \$0                 |
| 10-4200-050           | FICA EXPENSE                 | \$15,861  | \$16,090  | \$16,390   | \$14,124  | \$14,176            | \$11,582              | \$2,000       | \$13,582  | \$16,415        | \$16,912                | \$0                     | \$0                 |
| 10-4200-060           | GROUP INSURANCE              | \$30,310  | \$25,709  | \$27,414   | \$23,068  | \$21,772            | \$21,740              | \$0           | \$21,740  | \$31,647        | \$31,032                | \$0                     | \$0                 |
| 10-4200-070           | RETIREMENT                   | \$16,166  | \$19,259  | \$21,898   | \$18,695  | \$18,729            | \$17,111              | \$1,618       | \$18,729  | \$25,405        | \$26,926                | \$0                     | \$0                 |
| 10-4200-071           | 401K CONTRIBUTION            | \$10,237  | \$10,986  | \$10,682   | \$8,253   | \$8,251             | \$7,540               | \$711         | \$8,251   | \$10,498        | \$10,982                | \$0                     | \$0                 |
| 10-4200-110           | TELEPHONE/POSTAGE            | \$0       | \$31      | \$0        | \$197     | \$0                 | \$116                 | \$0           | \$116     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-4200-100           | EMPLOYEE TRAINING/TRAVEL     | \$2,345   | \$4,007   | \$4,250    | \$4,202   | \$4,250             | \$188                 | \$2,000       | \$2,188   | \$4,250         | \$5,000                 | \$0                     | \$0                 |
| 10-4200-120           | PRINTING & PUBLISHING        | \$0       | \$0       | \$1,000    | \$200     | \$1,000             | \$0                   | \$0           | \$0       | \$1,000         | \$1,000                 | \$0                     | \$0                 |
| 10-4200-180           | DEPARTMENTAL EQUIPMENT       | \$728     | \$0       | \$500      | \$482     | \$500               | \$61                  | \$400         | \$461     | \$500           | \$500                   | \$0                     | \$0                 |
| 10-4200-260           | ADVERTISING                  | \$0       | \$0       | \$0        | \$0       | \$0                 | \$0                   | \$0           | \$0       | \$0             | \$0                     | \$0                     | \$0                 |
| 10-4200-330           | DEPARTMENTAL SUPPLIES        | \$3,776   | \$3,004   | \$5,000    | \$2,851   | \$5,000             | \$3,547               | \$1,500       | \$5,047   | \$5,000         | \$5,000                 | \$0                     | \$0                 |
| 10-4200-450           | CONTRACTED SERVICES          | \$1,412   | \$1,200   | \$3,596    | \$2,099   | \$3,596             | \$8,211               | \$0           | \$8,211   | \$3,956         | \$3,596                 | \$0                     | \$0                 |
| 10-4200-470           | DOWNTOWN PARKING LOT PROJECT | \$0       | \$0       | \$0        | \$0       | \$0                 | \$0                   | \$0           | \$0       | \$0             | \$0                     | \$0                     | \$0                 |
| 10-4200-530           | DUES AND SUBSCRIPTIONS       | \$474     | \$289     | \$450      | \$550     | \$450               | \$265                 | \$185         | \$450     | \$450           | \$450                   | \$0                     | \$0                 |
| 10-4200-540           | INSURANCE AND BONDS          | \$0       | \$0       | \$0        | \$315     | \$315               | \$595                 | \$0           | \$595     | \$500           | \$605                   | \$0                     | \$0                 |
| 10-4200-570           | MISCELLANEOUS EXPENSES       | \$25      | \$0       | \$0        | \$312     | \$0                 | \$90                  | \$0           | \$90      | \$0             | \$0                     | \$0                     | \$0                 |
| 10-4200-730           | CAPITAL OUTLAY               | \$0       | \$0       | \$0        | \$0       | \$0                 | \$0                   | \$0           | \$0       | \$0             | \$0                     | \$0                     | \$0                 |
| 10-4200-740           | CAPITAL OUTLAY- EQUIPMENT    | \$0       | \$0       | \$0        | \$0       | \$0                 | \$0                   | \$0           | \$0       | \$0             | \$0                     | \$0                     | \$0                 |
| <b>TOTAL</b>          |                              | \$288,655 | \$294,266 | \$305,434  | \$259,450 | \$263,399           | \$222,453             | \$22,366      | \$244,819 | \$310,667       | \$323,064               | \$0                     | \$0                 |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION      | JUSTIFICATION   |
|-------------|--------------------------|---|
| 10-4200-020 | ADMINISTRATION SALARIES  | SALARY OF TOWN MANAGER: \$80,483<br>SALARY OF TOWN CLERK/HR DIRECTOR: \$46,631<br>SALARY OF FINANCE DIRECTOR/ACCOUNTS PAYABLE: \$46,143<br>SALARY OF FINANCE OFFICER: \$40,000<br>MERIT INCREASES: \$6,399<br>TOTAL SALARIES FOR ADMINISTRATION DEPARTMENT: \$219,656   |
| 10-4200-022 | CHRISTMAS BONUS          | TOWN MANAGER: \$805<br>TOWN CLERK: \$200<br>FINANCE/HR DIRECTOR: \$200<br>FINANCE OFFICER \$200<br>TOTAL CHRISTMAS BONUS: \$1,405   |
| 10-4200-030 | PART TIME ADMINISTRATION | NO FUNDS REQUESTED  |
| 10-4200-050 | FICA EXPENSE             | .0765% OF SALARIES AND CHRISTMAS BONUS<br>\$221,061 X .0765 = \$16,912  |
| 10-4200-060 | GROUP INSURANCE          | HEALTH INSURANCE 4 EMPLOYEES @ \$562/MONTH: \$26,976<br>DENTAL INSURANCE 4 EMPLOYEES @ \$31.90/MONTH: \$1,532<br>VISION INSURANCE 4 EMPLOYEES @ 7.16/MONTH: \$344<br>LIFE INSURANCE 4 EMPLOYEES @ \$10/MONTH: \$480<br>ACCIDENTAL DEATH/D 4 EMPLOYEES @ \$1.50/MONTH: \$72<br>LONG TERM DISABILITY \$.51 PER \$100 TOTAL SALARIES: 2,211 X.51<br>TOTAL: \$1,128 |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION      | JUSTIFICATION   |
|-------------|--------------------------|---|
|             |                          | INNOVATIVE EMPLOYEE BENEFITS \$8/EMPLOYEE/MONTH AND MISCELLANEOUS COSTS NOT COVERED IN OTHER DEPARTMENTS  |
|             |                          | TOTAL COST: \$500   |
|             |                          | TOTAL GROUP INSURANCE COSTS: \$31,032   |
| 10-4200-070 | RETIREMENT               | GENERAL EMPLOYEES \$221,061 X 12.18%= \$26,926  |
| 10-4200-071 | 401K CONTRIBUTION        | 5% CONTRIBUTION FOR GENERAL EMPLOYEES<br>\$219,656 X 5% = \$10,982  |
| 10-4200-100 | EMPLOYEE TRAINING/TRAVEL | CITY/COUNTY MANAGER'S WINTER & SUMMER CONFERENCE: NO FUNDS REQUESTED<br>CLERK'S CONFERENCE: \$500<br>MISCELLANEOUS CONFERENCES & TRAINING: \$1000<br>TRAVEL ALLOWANCE FOR TOWN MANAGER: \$2,750<br>TOTAL TRAINING/TRAVEL: \$5,000 |
| 10-4200-120 | PRINTING & PUBLISHING    | MISCELLANEOUS ADVERTISING, SPONSORSHIPS: \$1,000  |
| 10-4200-180 | DEPARTMENTAL EQUIPMENT   | MAINTENANCE AND REPAIR OF DEPARTMENTAL EQUIPMENT: \$500   |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION   | JUSTIFICATION  |
|-------------|-----------------------|--|
| 10-4200-330 | DEPARTMENTAL SUPPLIES | OFFICES SUPPLIES, MISCELLANEOUS SUPPLIES: \$2,600; MONTHLY BANK SERVICE CHARGES: \$2,400 TOTAL DEPARTMENTAL SUPPLIES: \$5,000  |
| 10-4200-450 | CONTRACTED SERVICES   | UPDATES OF CODE OF ORDINANCES - ESTIMATED 588 PAGES (25%) = 147 PAGES AMENDED ANNUALLY X \$18/PAGE: \$2,646<br>CODE ONLINE WEB HOSTING: \$700<br>CODEBANK COMPARE + ENOTIFY SERVICES: \$250                                  |
|             |                       | TOTAL ESTIMATED ANNUAL COSTS FOR CODE UPDATES: \$3,596   |
| 10-4200-530 | DUES AND SUBSCRIPTONS | NC CITY/COUNTY MANAGERS ASSOCIATION: \$200<br>NC ASSOCIATION OF MUNICIPAL CLERKS: \$200<br>INTERNATIONAL CITY MANAGERS ASSOCIATION: NO FUNDS REQUESTED<br>NCCMC RECERTIFICATION: \$50<br>TOTAL DUES AND SUBSCRIPTIONS: \$450 |
| 10-4200-540 | INSURANCE AND BONDS   | BONDS FOR TOWN EMPLOYEES \$605   |

| Account #               | Account Description               | FY 18/19  |           | FY 19/20  |           | Prior Year |           | Prior Year |           | Current Year |           | Actual Thru |           | Estimated By: |              | Total   |            | Department |  | Manager |  | Town Board |  |
|-------------------------|-----------------------------------|-----------|-----------|-----------|-----------|------------|-----------|------------|-----------|--------------|-----------|-------------|-----------|---------------|--------------|---------|------------|------------|--|---------|--|------------|--|
|                         |                                   | Budget    | Actual    | Budget    | Actual    | Budget     | Actual    | Budget     | Actual    | Budget       | Actual    | 5/21/2022   | June 30th | Estimated     | Head Request | Request | Recommends | Approved   |  |         |  |            |  |
| <b>NON-DEPARTMENTAL</b> |                                   |           |           |           |           |            |           |            |           |              |           |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-040             | PROFESSIONAL SERVICES             | \$19,196  | \$22,133  | \$37,760  | \$23,084  | \$27,760   | \$17,446  | \$10,000   | \$27,446  | \$27,760     | \$15,760  |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-061             | TRANSFERS TO GROUP HEALTH RESERVE | \$14,000  | \$14,000  | \$14,000  | \$14,000  | \$14,000   | \$0       | \$14,000   | \$14,000  | \$14,000     | \$14,000  |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-065             | INSURANCE SUPPLEMENTS/EMPLOYEES   | \$20,389  | \$16,018  | \$22,692  | \$18,969  | \$19,116   | \$19,114  | \$0        | \$19,114  | \$21,024     | \$20,520  |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-090             | UNEMPLOYMENT COMPENSTATION        | \$0       | \$0       | \$500     | \$0       | \$500      | \$0       | \$0        | \$0       | \$500        | \$500     |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-110             | TELEPHONE/POSTAGE                 | \$6,045   | \$6,194   | \$7,108   | \$5,256   | \$7,108    | \$45,759  | \$1,348    | \$47,107  | \$6,652      | \$7,108   |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-130             | UTILITIES                         | \$21,146  | \$18,795  | \$19,140  | \$10,506  | \$19,410   | \$12,321  | \$7,000    | \$19,321  | \$20,870     | \$19,410  |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-150             | MAINTENANCE/REPAIR GROUNDS        | \$8,427   | \$11,826  | \$15,000  | \$17,376  | \$5,000    | \$30,000  | \$0        | \$30,000  | \$15,000     | \$65,000  |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-170             | MAINTENANCE/REPAIR AUTO           | \$480     | \$0       | \$500     | \$0       | \$500      | \$0       | \$450      | \$450     | \$500        | \$500     |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-310             | FUEL/GAS                          | \$548     | \$346     | \$500     | \$173     | \$500      | \$312     | \$150      | \$462     | \$750        | \$1,000   |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-340             | JANITORAL SUPPLIES                | \$1,119   | \$1,125   | \$2,000   | \$1,239   | \$2,000    | \$632     | \$500      | \$1,132   | \$2,000      | \$2,000   |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-360             | DEPOT REVITALIZATION              | \$34,107  | \$38,236  | \$0       | \$0       | \$0        | \$0       | \$0        | \$0       | \$0          | \$0       |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-450             | CONTRACTED SERVICES               | \$88,113  | \$52,463  | \$69,431  | \$83,981  | \$72,431   | \$65,720  | \$6,000    | \$71,720  | \$80,000     | \$78,000  |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-460             | COLLECTION FEE- HARNETT COUNTY    | \$12,313  | \$11,738  | \$14,000  | \$10,132  | \$14,000   | \$11,924  | \$1,000    | \$12,924  | \$14,000     | \$14,000  |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-530             | AGENCY DUES & SUBSCRIPTIONS       | \$8,000   | \$7,940   | \$8,475   | \$8,048   | \$8,475    | \$8,052   | \$0        | \$8,052   | \$8,475      | \$8,475   |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-540             | INSURANCE AND BONDS               | \$91,905  | \$59,717  | \$73,143  | \$68,143  | \$88,519   | \$88,211  | \$0        | \$88,211  | \$102,870    | \$95,000  |             |           |               |              |         |            |            |  |         |  |            |  |
| 10-4201-570             | MISCELLANEOUES EXPENSE            | \$0       | \$275     | \$0       | \$322     | \$0        | \$0       | \$0        | \$0       | \$0          | \$0       |             |           |               |              |         |            |            |  |         |  |            |  |
| <b>TOTAL</b>            |                                   | \$325,788 | \$260,806 | \$284,249 | \$261,229 | \$279,319  | \$299,491 | \$40,448   | \$339,939 | \$314,401    | \$341,273 |             |           |               |              |         |            |            |  |         |  |            |  |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION                      | JUSTIFICATION  |
|-------------|--|--|
| 10-4201-040 | PROFESSIONAL SERVICES                    | TOWN ATTORNEY RETAINER – TIM MORRIS \$450/MONTH \$5,400                              |
|             |  | MISCELLANEOUS LEGAL WORK BY TOWN ATTORNEY: \$10,000                                  |
|             |  | WEBSITE MAINTENANCE – \$90/QUARTER: \$360  |
|             |  | TOTAL PROFESSIONAL SERVICES: \$15,760  |
| 10-4201-061 | TRANSFER TO GROUP HEALTH RESERVE ACCOUNT | FY 21/22 REQUESTED TRANSFER: \$14,000  |
|             |  | COVERS FIRST \$1500 OF EMPLOYEE HEALTH INSURANCE DEDUCTIBLES                         |
|             |  | EMPLOYEE RESPONSIBLE FOR NEXT \$1500 OF DEDUCTIBLES                                  |
|             |  | TOWN & EMPLOYEE SPLIT NEXT \$4500 OF DEDUCTIBLES                                     |
|             |  | FY 22/23 TRANSFER: \$14,000  |
| 10-4201-065 | INSURANCE SUPPLEMENT FOR RETIREES        | LINWOOD MCKOY 100% \$562 MONTH X 12 = \$6,744  |
|             |  | CYNTHIA PATTERSON 100% \$562 MONTH X 12 = \$6,744                                    |
|             |  | BILL MORRIS 100% \$562 MONTH X 12 = \$6,744  |
|             |  | ADMINISTRATIVE FEE – INNOVATIVE EMPLOYEE BENEFITS FOR 3 RETIREES AT \$8/MONTH: \$288 |
|             |  | TOTAL SUPPLEMENTAL COSTS: \$20,520   |
|             |  |  |
|             |  |  |
|             |  |  |
|             |  |  |



## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION                 | JUSTIFICATION  |
|-------------|-------------------------------------|--|
| 10-4201-090 | UNEMPLOYMENT COVERAGE               | CHARGES TO ERWIN FOR PARTICIPATION IN UNEMPLOYMENT INSURANCE SYSTEM: \$500   |
| 10-4201-110 | TELEPHONE/POSTAGE                   | POSTAGE MACHINE LEASE – PITNEY BOWES \$243/QUARTER \$972<br>CELL PHONE REIMBURSEMENT (TOWN MANAGER \$50/month, TOWN CLERK, FINANCE OFFICER) \$35/MONTH EACH \$1,440<br>CENTURY LINK SERVICE \$145/MONTH \$1,740<br>POSTAGE COSTS: \$2,000<br>MISCELLANEOUS COSTS: \$956<br>TOTAL TELEPHONE/POSTAGE COSTS: \$7,108. |
| 10-4201-130 | UTILITIES                           | HARNETT COUNTY UTILITIES (WATER & SEWER) \$1,200<br>PIEDMONT NATURAL GAS (GAS HEAT) \$3,500<br>DUKE/PROGRESS (ELECTRIC BILL) \$14,540<br>HARNETT COUNTY SOLID WASTE FEE TOWN HALL AND DEPOT \$170<br>TOTAL COSTS FOR TOWN HALL/POLICE DEPARTMENT: \$19,410   |
| 10-4201-150 | MAINTENANCE/REPAIR BUILDING/GROUNDS | MAINTENANCE AND REPAIR OF HVAC, ELECTRICAL, PLUMBING, BUILDING AND GROUNDS FOR TOWN HALL/POLICE DEPARTMENT/GAZEBO: \$15,000<br>LED SIGN FOR TOWN HALL \$50,000 TOTAL \$65,000  |
| 10-4201-170 | MAINTENANCE/REPAIR AUTO             | MAINTENANCE/REPAIR FOR ADMINISTRATION 2011 CROWN VICTORIA: \$500   |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION | JUSTIFICATION   |
|-------------|---------------------|---|
| 10-4201-310 | FUEL/GAS            | FUEL FOR ADMINISTRATION 2011 Crown Victoria: \$1,000  |
| 10-4201-340 | JANITORIAL SUPPLIES | JANITORIAL SUPPLIES FOR TOWN HALL/POLICE DEPARTMENT: \$2,000  |
| 10-4201-450 | CONTRACTED SERVICES | HOLLOMAN EXTERMINATING (PEST CONTROL) \$65/MONTH: \$780<br>CHARTER COMMUNICATIONS (CABLE/INTERNET) \$110/MONTH: \$1,320<br>ADMINISTRATION DESKTOP LEASE (4 UNITS – ONTARIO INVESTMENTS_-\$126/MONTH: \$1,512<br>SYSTEL BUSINESS (COPIER LEASE) \$60/MONTH: \$720<br>COLOR COPIES/MONTHLY OVERAGES: \$1,000<br>HARNETT COUNTY MONTHLY INTERNET FEE \$75/MONTH: \$900<br>HARNETT COUNTY CUSTOMER SUPPORT AGREEMENT<br>43.75 HOURS @ \$80/HOUR: \$3,500<br>HARNETT COUNTY PHONES: 862.50/QUARTER TOTAL: \$3,450<br>HARNETT COUNTY DATA CENTER FEES FOR TOWN SERVERS & DATA STORAGE (1 TB SPACE) \$400/MONTH: \$4,800<br>NETMOTION ANNUAL MAINTENANCE: \$140<br>METRO ETHERNET CONNECTION (WIRELESS SERVICE TO HARNETT COUNTY ON WATER TANK – COUNTY LEASE THROUGH ONTRAIO INVESTMENTS \$475/MONTH: \$5,700<br>CHARGES FOR MAILBOXES – 32 BOXES AT \$4/MONTH: \$1,536<br>HARNETT COUNTY ANIMAL CONTROL AGREEMENT: \$12,000<br>HARRIS COMPUTER (FINANCIAL SOFTWARE & MAINTENANCE CLIENT SERVER USER LICENSE: \$457<br>ACCOUNTS PAYABLE SOFTWARE: \$1,047<br>BUDGET PREPARATION & AMENDMENTS SYSTEM SOFTWARE: \$850 |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION              | JUSTIFICATION   |
|-------------|----------------------------------|---|
|             |                                  | CASH COLLECTIONS & MISC. RECEIPTS SOFTWARE: \$1,197   |
|             |                                  | GENERAL LEDGER & FINANCIAL REPORTING SOFTWARE: \$1,098  |
|             |                                  | PURCHASE ORDER SOFTWARE: \$1,048  |
|             |                                  | PAYROLL SOFTWARE: \$1,995   |
|             |                                  | PROGRAM LANGUAGE UBL SUPPORT: \$324   |
|             |                                  | TOTAL SOFTWARE MAINTENANCE SUPPORT: \$8,016   |
|             |                                  | ANNUAL AUDIT CONTRACT (THOMPSON, PRICE, SCOTT, ADAMS & CO.<br>\$13,900  |
|             |                                  | SHREDDING TOWN DOCUMENTS: \$500   |
|             |                                  | CAVANAUGH & ASSOCIATES – ACTUARIAL STUDY FOR SEPARATION<br>ALLOWANCE: \$175   |
|             |                                  | ACTUARIAL STUDY FOR POST RETIREMENT BENEFITS (HEALTH INSURANCE,<br>DENTAL, VISION, HEARING AND OTHER HEALTH-RELATED BENEFITS AS<br>WELL AS LIFE INSURANCE, LONG-TERM CARE AND DISABILIT INSURANCE)<br>CAVANAUGH & ASSOCIATES: \$3,000 |
|             |                                  | CATERED EMPLOYEE CHRISTMAS LUNCHEON: \$1,200  |
|             |                                  | MONTHLY CONTRACT FOR JANITORIAL SERVICES: \$500/MONTH \$6,000   |
|             |                                  | CPA- ASSIST WITH CLOSING OUT FISCAL YEAR TO HAVE  |
|             |                                  | PREVIOUS BUDGET READY TO BE AUDIT BY OUR AUDITOR, \$3,000   |
|             |                                  | ADA TRANSITION PLAN \$5,000   |
|             |                                  | TOTAL CONTRACTED SERVICES: \$78,000   |
|             |                                  |   |
| 10-4201-460 | COLLECTION FEE HARNETT<br>COUNTY | COLLECTION FEE CHARGES BY HARNETT COUNTY FOR PROPERTY TAX<br>AND VEHICLE TAX COLLECTION (PROPERTY 1%, OLDER DMV 1.5%)<br>TOTAL ESTIMATE COLLECTION FEES: \$14,000   |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION           | JUSTIFICATION   |
|-------------|-------------------------------|---|
| 10-4201-530 | AGENCY DUES AND SUBSCRIPTIONS | UNC SCHOOL OF GOVERNMENT: \$559<br>NC LEAGUE OF MUNICIPALITIES: \$5,700<br>MID CAROLINA RURAL PLANNING ORGANIZATION: \$1,100<br>REGIONAL LAND USE ADVISORY COMMITTEE: \$275<br>BMI -- LICENSE FEE FOR FESTIVAL MUSIC: \$350<br>MISCELLANEOUS DUES: \$491<br>TOTAL DUES AND SUBSCRIPTIONS: \$8,475 |
| 10-4201-540 | INSURANCE AND BONDS           | TOTAL INSURANCE AND BONDS: \$ 95,000  |
|             |                               |   |
|             |                               |   |
|             |                               |   |

| Account #   | Account Description      | FY 18/19 |          | FY 19/20  |          | Prior Year |          | Prior Year |          | Current Year |           | Actual Thru |              | Estimated By:   |           | Total     | Department | Manager   | Town Board |
|-------------|--------------------------|----------|----------|-----------|----------|------------|----------|------------|----------|--------------|-----------|-------------|--------------|-----------------|-----------|-----------|------------|-----------|------------|
|             |                          | Budget   | Actual   | Budget    | Actual   | Budget     | Actual   | Budget     | Actual   | 5/21/2022    | June 30th | Estimated   | Head Request | Recommendations | Approved  |           |            |           |            |
| 10-4350-020 | SALARIES                 | \$0      | \$45,000 | \$0       | \$45,000 | \$0        | \$45,000 | \$0        | \$0      | \$45,000     | \$0       | \$0         | \$0          | \$0             | \$0       | \$0       | \$45,000   | \$46,350  |            |
| 10-4350-022 | CHRISTMAS BONUS          | \$0      | \$100    | \$0       | \$100    | \$0        | \$100    | \$0        | \$0      | \$100        | \$0       | \$0         | \$0          | \$0             | \$0       | \$0       | \$100      | \$200     |            |
| 10-4350-030 | PART-TIME SALARIES       | \$1,340  | \$0      | \$0       | \$0      | \$0        | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0          | \$0             | \$0       | \$0       | \$0        | \$0       | \$0        |
| 10-4350-040 | PROFESSIONAL SERVICES    | \$0      | \$0      | \$0       | \$0      | \$0        | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0          | \$0             | \$0       | \$0       | \$0        | \$0       | \$0        |
| 10-4350-050 | FICA EXPENSE             | \$103    | \$1,913  | \$0       | \$1,913  | \$0        | \$3,451  | \$0        | \$0      | \$3,451      | \$0       | \$0         | \$0          | \$0             | \$0       | \$0       | \$3,451    | \$3,562   |            |
| 10-4350-060 | GROUP INSURANCE          | \$0      | \$7,574  | \$0       | \$7,574  | \$0        | \$7,210  | \$0        | \$0      | \$7,210      | \$0       | \$0         | \$0          | \$0             | \$0       | \$0       | \$7,678    | \$7,684   |            |
| 10-4350-070 | RETIREMENT               | \$0      | \$4,082  | \$0       | \$4,082  | \$0        | \$5,108  | \$0        | \$0      | \$5,108      | \$0       | \$0         | \$0          | \$0             | \$0       | \$0       | \$5,493    | \$5,646   |            |
| 10-4350-071 | 401K CONTRIBUTION        | \$0      | \$2,250  | \$0       | \$2,250  | \$0        | \$2,250  | \$0        | \$0      | \$2,250      | \$0       | \$0         | \$0          | \$0             | \$0       | \$0       | \$2,250    | \$2,318   |            |
| 10-4350-100 | EMPLOYEE TRAVEL/TRAINING | \$206    | \$2,467  | \$2,500   | \$2,500  | \$0        | \$2,250  | \$0        | \$0      | \$2,250      | \$0       | \$0         | \$0          | \$0             | \$0       | \$0       | \$2,250    | \$2,250   |            |
| 10-4350-140 | TRAVEL                   | \$0      | \$0      | \$0       | \$0      | \$0        | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0          | \$0             | \$0       | \$0       | \$0        | \$0       | \$0        |
| 10-4350-180 | DEPARTMENTAL EQUIPMENT   | \$0      | \$0      | \$0       | \$0      | \$0        | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0          | \$0             | \$0       | \$0       | \$0        | \$0       | \$0        |
| 10-4350-260 | ADVERTISING              | \$1,860  | \$676    | \$2,000   | \$3,104  | \$2,000    | \$2,000  | \$2,193    | \$2,193  | \$2,000      | \$200     | \$2,393     | \$2,000      | \$2,000         | \$2,000   | \$2,000   | \$2,000    | \$2,000   |            |
| 10-4350-330 | DEPARTMENTAL SUPPLIES    | \$5      | \$10     | \$500     | \$25     | \$500      | \$500    | \$15       | \$15     | \$500        | \$0       | \$15        | \$15         | \$500           | \$500     | \$500     | \$500      | \$500     |            |
| 10-4350-450 | CONTRACTED SERVICES      | \$25,722 | \$62,575 | \$43,153  | \$30,272 | \$9,000    | \$9,000  | \$8,286    | \$8,286  | \$9,000      | \$0       | \$8,286     | \$91,176     | \$91,176        | \$91,176  | \$91,176  | \$91,176   | \$91,176  |            |
| 10-4350-530 | DUES AND SUBSCRIPTIONS   | \$452    | \$255    | \$0       | \$0      | \$500      | \$500    | \$0        | \$0      | \$500        | \$0       | \$0         | \$0          | \$0             | \$0       | \$0       | \$0        | \$0       | \$0        |
| 10-4350-570 | MISCELLANEOUS EXPENSE    | \$0      | \$0      | \$300     | \$300    | \$0        | \$0      | \$63       | \$63     | \$0          | \$0       | \$63        | \$63         | \$63            | \$63      | \$63      | \$63       | \$63      | \$63       |
| TOTAL       |                          | \$29,688 | \$65,983 | \$109,072 | \$33,701 | \$77,369   | \$10,557 | \$200      | \$10,757 | \$159,898    | \$161,686 | \$161,686   | \$161,686    | \$161,686       | \$161,686 | \$161,686 | \$161,686  | \$161,686 | \$0        |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION      | JUSTIFICATION   |
|-------------|--------------------------|---|
| 10-4350-020 | SALARIES                 | CODE ENFORCEMENT OFFICER: \$45,000  |
| 10-4350-022 | CHRISTMAS BONUS          | CODE ENFORCEMENT OFFICER: \$100   |
| 10-4350-030 | PART-TIME SALARIES       | NO FUNDS REQUESTED  |
| 10-4350-050 | FICA EXPENSE             | \$3,451   |
| 10-4350-060 | GROUP INSURANCE          | HEALTH INSURANCE 1 EMPLOYEE @ \$576/MONTH: \$6,912<br>DENTAL INSURANCE 1 EMPLOYEE @ \$31.90/MONTH: \$383<br>VISION INSURANCE 1 EMPLOYEE @ \$7.17/MONTH: \$87<br>LIFE INSURANCE 1 EMPLOYEE @ \$10/MONTH \$120<br>ACCIDENTAL DEATH/DISABILITY 1 EMPLOYEE @ \$1.50/MONTH \$18<br>LONG TERM DISABILITY 450 X .51 \$230<br>INNOVATIVE \$8/MONTH \$96 |
|             |                          | TOTAL: \$7,846  |
| 10-4350-070 | RETIREMENT               | TOTAL SALARIES: \$45,100 X 12.1% = 5,457  |
| 10-4350-071 | 401K CONTRIBUTION        | TOTAL SALARIES: \$45,000 X .05= \$2,250   |
| 10-4350-100 | EMPLOYEE TRAINING/TRAVEL | MISCELLANEOUS CONFERENCES AND TRAINING, CODE CERTIFICATION TRAINING AND TESTS: \$2,500  |

|             |                        |   |
|-------------|------------------------|---|
| 10-4350-180 | DEPARTMENTAL EQUIPMENT | PURCHASE, MAINTENANCE/REPAIR OF DEPARTMENTAL EQUIPMENT<br>CODE BOOKS AND PUBLICATIONS, ETC.: NO FUNDS REQUESTED   |
| 10-4350-260 | ADVERTISING            | ADVERTISING PUBLIC HEARING NOTICES FOR ZONING REQUESTS, TEXT<br>AMENDMENTS, VARIANCES, ETC.: \$2,000  |
| 10-4350-330 | DEPARTMENTAL SUPPLIES  | OFFICES SUPPLIES, MISCELLANEOUS PURCHASES: \$500  |
| 10-4350-450 | CONTRACT SERVICES      | HARNETT COUNTY FIRE PREVENTION CODE ENFORCEMENT: \$11,176/year<br>DEMOLITION OF CONDEMNED PROPERTIES: \$25,000<br>MISCELLANEOUS CONTRACTED SERVICES: \$5,000<br>COMPREHENSIVE LAND USE PLAN TO BE IN COMPLIANCE WITH NCGS<br>160D: \$50,000 |
|             |                        | TOTAL CONTRACTED SERVICES: \$91,176   |
| 10-4350-530 | DUES & SUBSCRIPTIONS   | MEMBERSHIP FEES FOR INSPECTOR: NO FUNDS REQUESTED   |

| POWELL BILL |                            |           |           |                   |                   |                   |                     |                       |                         |                 |                         |                    |                     |
|-------------|----------------------------|-----------|-----------|-------------------|-------------------|-------------------|---------------------|-----------------------|-------------------------|-----------------|-------------------------|--------------------|---------------------|
| Account #   | Account Description        | FY 18/19  | FY 19/20  | Prior Year Budget | Prior Year Actual | Prior Year Budget | Current Year Budget | Actual Thru 5/21/2022 | Estimated By: June 30th | Total Estimated | Department Head Request | Manager Recommends | Town Board Approved |
| 10-4510-020 | SALARIES                   | \$0       | \$0       | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                | \$0                 |
| 10-4510-030 | SALARIES- PART TIME        | \$0       | \$0       | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                | \$0                 |
| 10-4510-040 | PROFESSIONAL SERVICES      | \$12,000  | \$12,000  | \$12,000          | \$12,000          | \$12,000          | \$12,000            | \$11,000              | \$1,000                 | \$12,000        | \$12,000                | \$12,000           | \$12,000            |
| 10-4510-050 | FICA                       | \$0       | \$0       | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                | \$0                 |
| 10-4510-060 | GROUP INSURANCE            | \$0       | \$0       | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                | \$0                 |
| 10-4510-070 | RETIREMENT                 | \$0       | \$0       | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                | \$0                 |
| 10-4510-180 | DEPARTMENTAL EQUIPMENT     | \$0       | \$0       | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                | \$0                 |
| 10-4510-310 | FUEL/GAS                   | \$0       | \$0       | \$0               | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                | \$0                 |
| 10-4510-340 | STREET REPAIRS/MAINTENANCE | \$2,597   | \$629     | \$5,000           | \$7,460           | \$5,000           | \$5,000             | \$927                 | \$4,000                 | \$4,927         | \$5,000                 | \$5,000            | \$5,000             |
| 10-4510-450 | CONTRACTED SERVICES        | \$152,071 | \$121,341 | \$165,000         | \$144,765         | \$140,000         | \$140,000           | \$43,448              | \$160,000               | \$203,448       | \$140,000               | \$160,000          | \$160,000           |
|             | TOTAL                      | \$166,668 | \$133,970 | \$182,000         | \$164,225         | \$157,000         | \$157,000           | \$55,375              | \$165,000               | \$220,375       | \$157,000               | \$177,000          | \$0                 |



**BUDGET JUSTIFICATION SHEET**

| <b>ACCOUNT #</b> | <b>ACCOUNT DESCRIPTION</b>     | <b>JUSTIFICATION</b>   |
|------------------|--------------------------------|--|
| 10-4510-040      | PROFESSIONAL SERVICES          | ANNUAL CONTRACT WITH DM2 ENGINEERING (BILL DREITZLER)<br>\$24,000/YEAR \$12,000 STORM WATER \$12,000 POWELL BILL FUNDS |
| 10-4510-180      | DEPARTMENTAL EQUIPMENT         | MISCELLANEOUS DEPARTMENTAL EQUIPMENT: \$0  |
| 10-4510-340      | STREET REPAIRS/<br>MAINTENANCE | PATCH FOR POTHoles, STONE, GRAVEL, MISCELLANEOUS MATERIALS FOR<br>STREET MAINTENANCE: \$5,000                          |
| 10-4510-450      | CONTRACTED SERVICES            | STREET RESURFACING: \$140,000<br>PAVEMENT CONDITION STUDY: \$20,000  |
|                  |                                |  |
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| Account #   | Account Description            | FY 18/19  |           | FY 19/20  |           | Prior Year  |           | Current Year |           | Actual Thru |           | Estimated By: |             | Total Estimated | Department Head Request | Manager Recommendations | Town Board Approved |
|-------------|--------------------------------|-----------|-----------|-----------|-----------|-------------|-----------|--------------|-----------|-------------|-----------|---------------|-------------|-----------------|-------------------------|-------------------------|---------------------|
|             |                                | Budget    | Actual    | Budget    | Actual    | Budget      | Actual    | 5/21/2022    | June 30th | 5/21/2022   | June 30th | 5/21/2022     | June 30th   |                 |                         |                         |                     |
| 10-5100-020 | POLICE SALARIES                | \$467,648 | \$430,610 | \$475,790 | \$464,896 | \$489,747   | \$412,887 | \$62,000     | \$474,887 | \$585,827   | \$629,554 | \$15,000      | \$15,000    | \$15,000        | \$15,000                | \$15,000                | \$15,000            |
| 10-5100-021 | POLICE OVERTIME                | \$19,688  | \$14,399  | \$15,000  | \$13,599  | \$15,000    | \$13,655  | \$1,345      | \$15,000  | \$13,655    | \$15,000  | \$5,005       | \$5,005     | \$5,005         | \$5,005                 | \$4,429                 | \$4,429             |
| 10-5100-022 | CHRISTMAS BONUS                | \$2,688   | \$3,274   | \$2,524   | \$3,074   | \$3,229     | \$3,108   | \$0          | \$3,108   | \$3,108     | \$3,108   | \$3,436       | \$3,436     | \$3,436         | \$3,436                 | \$27,172                | \$27,172            |
| 10-5100-23  | SEPERATION ALLOWANCE           | \$27,172  | \$27,693  | \$33,436  | \$33,435  | \$33,436    | \$26,472  | \$4,000      | \$30,472  | \$26,472    | \$30,472  | \$10,000      | \$10,000    | \$10,000        | \$10,000                | \$10,000                | \$10,000            |
| 10-5100-030 | PART TIME                      | \$5,343   | \$5,311   | \$10,000  | \$1,040   | \$10,000    | \$7,313   | \$2,500      | \$9,813   | \$7,313     | \$9,813   | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-031 | SALARY AUXILIARY POLICEMEN     | \$0       | \$0       | \$0       | \$0       | \$0         | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-040 | PROFESSIONAL SERVICES          | \$0       | \$0       | \$0       | \$0       | \$0         | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-050 | FICA EXPENSE                   | \$39,173  | \$36,543  | \$41,062  | \$38,912  | \$42,184    | \$35,360  | \$6,000      | \$41,360  | \$35,360    | \$41,360  | \$19,670      | \$19,670    | \$19,670        | \$19,670                | \$100,019               | \$100,019           |
| 10-5100-060 | GROUP INSURANCE                | \$81,048  | \$64,753  | \$74,511  | \$69,058  | \$79,182    | \$76,800  | \$0          | \$76,800  | \$76,800    | \$76,800  | \$75,391      | \$75,391    | \$75,391        | \$75,391                | \$82,118                | \$82,118            |
| 10-5100-070 | RETIREMENT                     | \$41,468  | \$43,159  | \$51,381  | \$50,305  | \$59,357    | \$51,303  | \$7,500      | \$58,803  | \$51,303    | \$58,803  | \$29,292      | \$29,292    | \$29,292        | \$29,292                | \$31,478                | \$31,478            |
| 10-5100-071 | 401K CONTRIBUTION              | \$24,118  | \$24,005  | \$23,790  | \$23,099  | \$24,488    | \$21,583  | \$2,200      | \$23,783  | \$21,583    | \$23,783  | \$3,000       | \$3,000     | \$3,000         | \$3,000                 | \$3,000                 | \$3,000             |
| 10-5100-100 | EMPLOYEE TRAINING/TRAVEL       | \$1,708   | \$3,309   | \$3,000   | \$336     | \$3,000     | \$1,160   | \$500        | \$1,660   | \$1,160     | \$1,660   | \$6,540       | \$6,540     | \$6,540         | \$6,540                 | \$6,540                 | \$6,540             |
| 10-5100-110 | TELEPHONE/POSTAGE              | \$2,942   | \$2,887   | \$3,000   | \$5,468   | \$6,540     | \$5,183   | \$1,200      | \$6,383   | \$5,183     | \$6,383   | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-130 | UTILITIES                      | \$0       | \$0       | \$0       | \$0       | \$0         | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-140 | TRAVEL                         | \$0       | \$0       | \$0       | \$0       | \$0         | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-150 | MAINTENANCE/REPAIR GROUNDS     | \$0       | \$0       | \$0       | \$0       | \$0         | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-160 | MAINTENANCE/REPAIR EQUIPMENT   | \$273     | \$740     | \$1,000   | \$377     | \$1,000     | \$711     | \$200        | \$911     | \$711       | \$911     | \$1,000       | \$1,000     | \$1,000         | \$1,000                 | \$1,000                 | \$1,000             |
| 10-5100-170 | MAINTENANCE/REPAIR AUTO        | \$20,396  | \$21,701  | \$10,000  | \$27,222  | \$10,000    | \$6,533   | \$2,000      | \$8,533   | \$6,533     | \$8,533   | \$10,000      | \$10,000    | \$10,000        | \$10,000                | \$10,000                | \$10,000            |
| 10-5100-180 | DEPARTMENTAL EQUIPMENT         | \$4,416   | \$6,895   | \$7,000   | \$12,233  | \$7,000     | \$4,387   | \$2,000      | \$6,387   | \$4,387     | \$6,387   | \$7,000       | \$7,000     | \$7,000         | \$7,000                 | \$7,000                 | \$7,000             |
| 10-5100-260 | ADVERTISING                    | \$0       | \$0       | \$0       | \$0       | \$0         | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-310 | GAS/FUEL                       | \$29,288  | \$27,842  | \$30,000  | \$26,966  | \$30,000    | \$33,700  | \$6,000      | \$39,700  | \$33,700    | \$39,700  | \$35,000      | \$35,000    | \$35,000        | \$35,000                | \$40,000                | \$40,000            |
| 10-5100-320 | OFFICE SUPPLIES                | \$0       | \$0       | \$0       | \$0       | \$0         | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-330 | DEPARTMENTAL SUPPLIES          | \$3,697   | \$4,435   | \$5,500   | \$3,131   | \$5,500     | \$3,132   | \$0          | \$3,132   | \$3,132     | \$3,132   | \$5,500       | \$5,500     | \$5,500         | \$5,500                 | \$5,500                 | \$5,500             |
| 10-5100-340 | JANITORIAL SUPPLIES            | \$0       | \$0       | \$0       | \$0       | \$0         | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-360 | UNIFORMS AND ACCESSORIES       | \$8,517   | \$8,898   | \$9,000   | \$8,905   | \$9,500     | \$7,307   | \$1,500      | \$8,807   | \$7,307     | \$8,807   | \$10,000      | \$10,000    | \$10,000        | \$10,000                | \$10,000                | \$10,000            |
| 10-5100-361 | UNIFORMS AND ACCESSORIES (SRO) | \$25,100  | \$0       | \$0       | \$0       | \$0         | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-450 | CONTRACTED SERVICES            | \$15,477  | \$16,251  | \$21,375  | \$16,591  | \$18,275    | \$16,300  | \$0          | \$16,300  | \$16,300    | \$16,300  | \$18,568      | \$18,568    | \$18,568        | \$18,568                | \$18,568                | \$18,568            |
| 10-5100-550 | SPECIAL OPERATIONS             | \$3,000   | \$1,500   | \$2,000   | \$1,500   | \$3,000     | \$2,500   | \$0          | \$2,500   | \$2,500     | \$2,500   | \$3,500       | \$3,500     | \$3,500         | \$3,500                 | \$3,500                 | \$3,500             |
| 10-5100-570 | MISCELLANEOUS EXPENSE          | \$1,860   | \$1,276   | \$1,500   | \$1,485   | \$1,500     | \$1,445   | \$0          | \$1,445   | \$1,445     | \$1,445   | \$1,500       | \$1,500     | \$1,500         | \$1,500                 | \$1,500                 | \$1,500             |
| 10-5100-580 | NCGHSP OTHER DIRECT COSTS      | \$0       | \$0       | \$0       | \$0       | \$0         | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-600 | STATE FORFEITURE EXPENSE       | \$0       | \$0       | \$0       | \$0       | \$0         | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-700 | FEDERAL FORFEITURE FUND        | \$0       | \$0       | \$0       | \$0       | \$0         | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
| 10-5100-740 | FEDERAL OUTLAY EQUIPMENT       | \$45,862  | \$12,748  | \$0       | \$0       | \$156,905   | \$153,824 | \$2,000      | \$155,824 | \$153,824   | \$155,824 | \$102,300     | \$102,300   | \$102,300       | \$102,300               | \$60,800                | \$60,800            |
| 10-5100-741 | CAPITAL OUTLAY EQUIPMENT (SRO) | \$62,063  | \$0       | \$0       | \$0       | \$0         | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0         | \$0             | \$0                     | \$0                     | \$0                 |
|             | TOTAL                          | \$932,926 | \$758,229 | \$820,869 | \$801,632 | \$1,008,843 | \$884,663 | \$100,945    | \$985,608 | \$884,663   | \$985,608 | \$1,071,237   | \$1,071,237 | \$1,071,237     | \$1,119,663             | \$1,119,663             | \$0                 |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION  | JUSTIFICATION  |
|-------------|----------------------|--|
| 10-5100-020 | POLICE SALARIES      | CHIEF OF POLICE: \$67,071  |
|             |                      | LIEUTENANT: \$53,655   |
|             |                      | PATROL SERGEANT: \$47,665, PATROL SERGEANT: \$45,429                         |
|             |                      | CORPORAL: \$44,443, CORPORAL: \$44,442                                       |
|             |                      | POLICE OFFICER: \$39,322   |
|             |                      | POLICE OFFICER: \$39,322   |
|             |                      | POLICE OFFICER: \$39,322   |
|             |                      | POLICE OFFICER: \$39,322   |
|             |                      | RECORDS CLERK: \$37,345  |
|             |                      | INVESTIGATOR/ COMMUNITY OFFICER: \$ 43,301                                   |
|             |                      | INVESTIGATOR/ COMMUNITY OFFICER: \$ 43,301                                   |
|             |                      | HOLIDAY PAY: \$22,000  |
|             |                      | ON CALL PAY: 5,277   |
|             |                      | MERIT INCREASES: \$18,337  |
|             |                      | TOTAL SALARIES AND WAGES: \$629,554  |
| 10-5100-021 | POLICE OVERTIME      | OVERTIME FOR OFFICERS, INVESTIGATIONS, SPECIAL EVENTS, ETC.                  |
|             |                      | TOTAL COST: \$15,000   |
| 10-5100-022 | CHRISTMAS BONUS      | CHIEF OF POLICE: \$839, LT: \$200, SGTs: \$946                               |
|             |                      | CORPORALS: \$870, OFFICERS: \$800, INVESTIGATOR: \$400, RECORDS CLERK: \$374 |
|             |                      | TOTAL: \$4,429   |
| 10-5100-023 | SEPERATION ALLOWANCE | BILL MORRIS: \$1,373.40/MONTH: \$16,481                                      |
|             |                      | LINWOOD MCKOY: \$890.88/MONTH: \$10,691                                      |
|             |                      | TOTAL COST: \$27,172   |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION       | JUSTIFICATION  |
|-------------|---------------------------|--|
| 10-5100-030 | PART-TIME                 | HOURLY WAGES FOR PART-TIME OFFICERS, FILL-IN, SPECIAL EVENTS, TRAINING, ETC.<br>TOTAL COST: \$10,000   |
| 10-5100-031 | SALARY AUXILIARY OFFICERS | NO FUNDS REQUESTED. WILL ONLY USE PART-TIME OFFICERS   |
| 10-5100-040 | PROFESSIONAL SERVICES     | MISCELLANEOUS LEGAL ADS, MISCELLANEOUS SERVICES: \$0   |
| 10-5100-050 | FICA EXPENSE              | 7.65% OF TOTAL SALARIES, SEPARATION ALLOWANCE, OVERTIME, PART-TIME, HOLIDAY PAY, ON CALL AND CHRISTMAS BONUS<br>\$686,155 X .0765: \$52,490  |
| 10-5100-060 | GROUP INSURANCE           | HEALTH INSURANCE 13 EMPLOYEES @ 562/MONTH: \$87,672<br>DENTAL INSURANCE 13 EMPLOYEES @ \$31.90/MONTH: \$4,977<br>VISION INSURANCE 13 EMPLOYEES @ \$7.16/MONTH: \$1,117<br>LIFE INSURANCE 13 EMPLOYEES @ 10/MONTH: \$1,560 \$50,000 POLICY<br>ACCIDENTAL DEATH/D 13 EMPLOYEES @ \$1.50/MONTH: \$234<br>LONG TERM DISABILITY \$.58 PER \$100 6,296 X \$.51 = \$3,211<br>INNOVATIVE EMPLOYEE BENEFITS \$8/EMPLOYEE/MONTH: \$1,248<br>TOTAL GROUP INSURANCE COSTS: \$100,019 |
| 10-5100-070 | RETIREMENT                | POLICE SALARIES \$591,089 X 13.10%: \$77,433<br>RECORDS CLERK \$38,465 X 12.18%: \$4,685<br>TOTAL \$82,118   |
| 10-5100-071 | 401K CONTRIBUTION         | TOTAL SALARIES 629,554 X 5%: \$31,478  |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION             | JUSTIFICATION  |
|-------------|---------------------------------|--|
| 10-5100-100 | EMPLOYEE TRAINING/TRAVEL        | SPECIALIZED TRAINING NOT PROVIDED BY LOCAL COMMUNITY COLLEGES OR OTHER AGENCIES FOR FREE. TRAVEL, MEALS AND LODGING COSTS.<br>TOTAL COSTS: \$3,000   |
| 10-5100-110 | TELEPHONE/POSTAGE               | CELL PHONE REIMBURSEMENT (CHIEF, LIEUTENANT, INV. 2) \$35/MONTH: \$1,680<br>CENTURY LINK PHONE SERVICE: \$770 (911 PHONE IN LOBBY).<br>AT&T NETFIRST HOTSPOTS (IN-CAR INTERNET) \$490/MONTH TOTAL: \$5,880<br>(includes 2 Hot Spots for Investigators)<br>TOTAL TELEPHONE/POSTAGE: \$6,540<br>NO FUNDS REQUESTED   |
| 10-5100-150 | MAINTENANCE/REPAIR<br>GROUNDS   | NO FUNDS REQUESTED   |
| 10-5100-160 | MAINTENANCE/REPAIR<br>EQUIPMENT | MAINTENANCE AND REPAIR OF COMPUTERS, RADIOS, EQUIPMENT, ETC.<br>\$1,000  |
| 10-5100-170 | MAINTENANCE/REPAIR<br>AUTO      | TOTAL FUNDS REQUESTED: \$10,000<br>2021 DODGE DURANGO 4000 MILES (CHIEF)<br>2021 DODGE CHARGER (NEW), 2021 DODGE CHARGER (NEW), 2021 DODGE CHARGER (NEW),<br>2019 DODGE CHARGER 32,500 MILES (ROAD), 2019 DODGE CHARGER 34,500 MILES (ROAD),<br>2019 DODGE CHARGER 34,100 MILES (ROAD)<br>2017 FORD SUV 60,500 MILES GOOD CONDITION (ROAD), 2017 FORD SUV 70,895 MILES GOOD CONDITION (ROAD)<br>2015 FORD F-150 71,950 MILES GOOD CONDITION (Lt)<br>2014 DODGE CHARGER 94,452 MILES FAIR CONDITION, 2014 DODGE CHARGER 84,324 MILES FAIR CONDITION, 2014 DODGE CHARGER 84,875 MILES FAIR CONDITION, 2011 FORD CROWN VICTORIA (SPARE) |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION    | JUSTIFICATION   |
|-------------|------------------------|---|
| 10-5100-180 | DEPARTMENTAL EQUIPMENT | CRIME SCENE TAPE, OFFICE FURNITURE, FINGERPRINT SUPPLIES: \$7,000   |
| 10-5100-310 | GAS/FUEL               | TOTAL REQUESTED FOR FY22/23: \$40,000   |
| 10-5100-330 | DEPARTMENTAL SUPPLIES  | OFFICE SUPPLIES, PRINTING SUPPLIES, MISCELLANEOUS: \$5,500  |
| 10-5100-360 | UNIFORMS & ACCESSORIES | POLICE UNIFORMS, VESTS, POLICE ACCESSORIES: \$10,000  |
| 10-5100-450 | CONTRACTED SERVICES    | TOWER SERVICES CONTRACT WITH HARNETT COUNTY: \$8,988<br>GREAT AMERICAN COPIER LEASE: \$3,500<br>SOUTHERN SOFTWARE RMS: \$4,575<br>MISCELLANEOUS CONTRACTED SERVICES: \$1,500<br>TOTAL CONTRACTED SERVICES: \$18,563 |
| 10-5100-550 | SPECIAL OPERATIONS     | DRUG BUYS, INFORMANT FUNDS, REWARD FUNDS: \$3,500   |
| 10-5100-570 | MISCELLANEOUS EXPENSE  | BEREAVEMENT EXPENSES, MISCELLANEOUS EXPENDITURES: \$1,500   |
| 10-5100-740 | CAPTIAL OUTLAY         | UPFIT 2 NEW POSITIONS: TOTAL 10,300<br>LAPTOPS (2) \$2,800, BALLISTIC VEST (2) \$1,900, FIREARMS/EQUIPMENT: \$2,400<br>UNIFORMS/ACCESSORIES: \$2,200, MISC \$1,000  |
|             |                        | BODYCAMS: \$9,000 UPGRADE OUR CURRENT FLEET OF BODYCAMS   |
|             |                        | 1 NEW DODGE SUV \$33,500, UPFITTED \$8,000 TOTAL \$41,500   |
|             |                        | GRAND TOTAL; \$60,800   |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT # | ACCOUNT DESCRIPTION | JUSTIFICATION                    |
|-----------|---------------------|----------------------------------|
|           | 5 YEAR CAPITAL PLAN | ONE VEHICLE: \$35,950            |
|           | YEAR 1 (2023/2024)  | UPDATE BALLISTIC VESTS \$12,000  |
|           |                     |                                  |
|           | YEAR 2 (2024/2025)  | 1 NEW UPFITTED VEHICLE: \$35,950 |
|           |                     | NEW OFFICE CARPET \$15,000       |
|           |                     |                                  |
|           | YEAR 3 (2025/2026)  | 1 NEW UPFITTED VEHICLE: \$35,950 |
|           |                     | REPLACE HANDGUNS \$7,500         |
|           |                     |                                  |
|           | YEAR 4 (2026/2027)  | 1 NEW UPFITTED VEHICLE: \$35,950 |
|           |                     | RADAR SIGN TRAILER: \$20,000     |
|           |                     |                                  |
|           | YEAR 5: (2027/2028) | 1 NEW UPFITTED VEHICLE: \$35,950 |
|           |                     |                                  |

| POLICE-SRO  |                              | FY 18/19 |           | FY 19/20  |          | Prior Year |          | Current Year |          | Actual Thru |           | Estimated By: |              | Total        |           | Department   |              | Manager         |                 | Town Board |          |          |
|-------------|------------------------------|----------|-----------|-----------|----------|------------|----------|--------------|----------|-------------|-----------|---------------|--------------|--------------|-----------|--------------|--------------|-----------------|-----------------|------------|----------|----------|
| Account #   | Account Description          | Budget   | Actual    | Budget    | Actual   | Budget     | Actual   | Budget       | Actual   | 5/21/2022   | June 30th | Estimated     | Head Request | Head Request | Estimated | Head Request | Head Request | Recommendations | Recommendations | Approved   | Approved |          |
| 10-5150-020 | POLICE SALARIES              | \$0      | \$78,395  | \$0       | \$79,298 | \$49,555   | \$41,828 | \$41,828     | \$38,924 | \$2,903     | \$41,827  | \$41,827      | \$41,828     | \$45,237     | \$1,500   | \$1,500      | \$1,500      | \$1,500         | \$1,500         | \$1,500    | \$1,500  | \$1,500  |
| 10-5150-021 | POLICE OVERTIME              | \$0      | \$0       | \$0       | \$0      | \$1,000    | \$1,500  | \$1,500      | \$30     | \$500       | \$530     | \$530         | \$100        | \$200        | \$100     | \$100        | \$100        | \$200           | \$200           | \$200      | \$200    | \$200    |
| 10-5150-022 | CHRISTMAS BONUS              | \$0      | \$200     | \$0       | \$200    | \$100      | \$100    | \$100        | \$100    | \$0         | \$0       | \$0           | \$0          | \$0          | \$0       | \$0          | \$0          | \$0             | \$0             | \$0        | \$0      | \$0      |
| 10-5150-050 | FICA EXPENSE                 | \$0      | \$5,833   | \$0       | \$6,464  | \$3,849    | \$3,323  | \$3,323      | \$2,986  | \$275       | \$3,261   | \$3,261       | \$3,323      | \$3,323      | \$3,323   | \$3,323      | \$3,323      | \$3,323         | \$3,323         | \$3,323    | \$3,323  | \$3,323  |
| 10-5150-060 | GROUP INSURANCE              | \$0      | \$12,868  | \$0       | \$13,317 | \$9,976    | \$7,092  | \$7,092      | \$7,173  | \$0         | \$7,173   | \$7,173       | \$7,096      | \$7,096      | \$7,096   | \$7,096      | \$7,096      | \$7,096         | \$7,096         | \$7,096    | \$7,096  | \$7,096  |
| 10-5150-070 | RETIREMENT                   | \$0      | \$7,642   | \$0       | \$8,596  | \$5,373    | \$5,095  | \$5,095      | \$4,676  | \$418       | \$5,094   | \$5,094       | \$5,095      | \$5,095      | \$5,095   | \$5,095      | \$5,095      | \$5,095         | \$5,095         | \$5,095    | \$5,095  | \$5,095  |
| 10-5150-071 | 401K CONTRIBUTION            | \$0      | \$3,917   | \$0       | \$3,965  | \$2,226    | \$2,092  | \$2,092      | \$1,884  | \$207       | \$2,091   | \$2,091       | \$2,092      | \$2,092      | \$2,092   | \$2,092      | \$2,092      | \$2,092         | \$2,092         | \$2,092    | \$2,092  | \$2,092  |
| 10-5150-100 | EMPLOYEE TRAINING/TRAVEL     | \$0      | \$0       | \$0       | \$0      | \$0        | \$0      | \$0          | \$0      | \$0         | \$0       | \$0           | \$0          | \$0          | \$0       | \$0          | \$0          | \$0             | \$0             | \$0        | \$0      | \$0      |
| 10-5150-110 | TELEPHONE/POSTAGE            | \$0      | \$0       | \$0       | \$0      | \$0        | \$0      | \$0          | \$0      | \$0         | \$0       | \$0           | \$0          | \$0          | \$0       | \$0          | \$0          | \$0             | \$0             | \$0        | \$0      | \$0      |
| 10-5150-140 | TRAVEL                       | \$0      | \$0       | \$0       | \$0      | \$0        | \$0      | \$0          | \$0      | \$0         | \$0       | \$0           | \$0          | \$0          | \$0       | \$0          | \$0          | \$0             | \$0             | \$0        | \$0      | \$0      |
| 10-5150-160 | MAINTENANCE/REPAIR EQUIPMENT | \$0      | \$0       | \$0       | \$0      | \$0        | \$0      | \$0          | \$0      | \$0         | \$0       | \$0           | \$0          | \$0          | \$0       | \$0          | \$0          | \$0             | \$0             | \$0        | \$0      | \$0      |
| 10-5150-170 | MAINTENANCE/REPAIR AUTO      | \$0      | \$0       | \$0       | \$0      | \$0        | \$0      | \$0          | \$0      | \$0         | \$0       | \$0           | \$0          | \$0          | \$0       | \$0          | \$0          | \$0             | \$0             | \$0        | \$0      | \$0      |
| 10-5150-180 | DEPARTMENTAL EQUIPMENT       | \$0      | \$0       | \$0       | \$0      | \$0        | \$0      | \$0          | \$402    | \$0         | \$402     | \$402         | \$500        | \$500        | \$500     | \$500        | \$500        | \$500           | \$500           | \$500      | \$500    | \$500    |
| 10-5150-310 | GAS/FUEL                     | \$0      | \$524     | \$0       | \$500    | \$0        | \$0      | \$0          | \$0      | \$0         | \$0       | \$0           | \$0          | \$0          | \$0       | \$0          | \$0          | \$0             | \$0             | \$0        | \$0      | \$0      |
| 10-5150-360 | UNIFORMS AND ACCESSORIES     | \$0      | \$128     | \$0       | \$500    | \$0        | \$0      | \$0          | \$97     | \$250       | \$1,450   | \$1,450       | \$1,600      | \$1,600      | \$1,600   | \$1,600      | \$1,600      | \$1,600         | \$1,600         | \$1,600    | \$1,600  | \$1,600  |
| TOTAL       |                              | \$0      | \$109,507 | \$116,840 | \$73,483 | \$64,030   | \$57,472 | \$4,553      | \$63,025 | \$65,134    | \$70,706  | \$70,706      | \$70,706     | \$70,706     | \$70,706  | \$70,706     | \$70,706     | \$70,706        | \$70,706        | \$70,706   | \$70,706 | \$70,706 |



## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION | JUSTIFICATION   |
|-------------|---------------------|---|
| 10-5150-020 | POLICE SALARIES     | SRO/POLICE OFFICER: \$43,919  |
|             |                     | MERIT: \$1,318  |
|             |                     | TOTAL SALARIES: \$45,237  |
| 10-5150-021 | POLICE OVERTIME     | OVERTIME FOR SRO OFFICERS: \$1,500  |
| 10-5150-022 | CHRISTMAS BONUS     | SRO/POLICE OFFICER: 1 @ \$200 TOTAL REQUESTED: \$200  |
| 10-5150-050 | FICA EXPENSE        | TOTAL SALARIES \$46,937 * 0.0765 TOTAL REQUESTED \$3,591  |
| 10-5150-060 | GROUP INSURANCE     | HEALTH INSURANCE: \$562/MONTH 1 EMPLOYEE: \$6,744<br>DENTAL INSURANCE: \$31.90/MONTH 1 EMPLOYEE: \$383<br>VISION INSURANCE: 7.16/MONTH 1 EMPLOYEE: \$86<br>LIFE INSURANCE: \$10/MONTH 1 EMPLOYEE \$120<br>ACCIDENTAL DEATH: \$1.50/MONTH 1 EMPLOYEE \$18<br>LONG TERM DISABILITY \$1.50 PER \$100<br>\$452 * \$0.51= \$231<br>TOTAL GROUP INSURANCE COSTS \$7,582 |
| 10-5150-070 | RETIREMENT          | TOTAL SALARIES: \$46,937 X 13.10% = \$6,149   |
| 10-5150-071 | 401K CONTRIBUTION   | TOTAL SALARIES: \$46,937 * .05, = \$2,347   |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION          | JUSTIFICATION           |
|-------------|------------------------------|-------------------------|
| 10-5150-100 | EMPLOYEE TRAINING/TRAVEL     | REQUESTED FUNDS: \$500  |
| 10-5150-110 | TELEPHONE/POSTAGE            | NO FUNDS REQUESTED      |
| 10-5150-140 | TRAVEL                       | NO FUNDS REQUESTED      |
| 10-5150-160 | MAINTENANCE/REPAIR EQUIPMENT | REQUESTED FUNDS: \$500  |
| 10-5150-170 | MAINTENANCE/REPAIR AUTO      | REQUESTED FUNDS: \$500  |
| 10-5150-180 | DEPARTMENTAL EQUIPMENT       | REQUESTED FUNDS: \$500  |
| 10-5150-310 | GAS/FUEL                     | REQUESTED FUNDS: \$1600 |
| 10-5150-360 | UNIFORMS AND ACCESSORIES     | REQUESTED FUNDS: \$500  |

| Account #   | Account Description      | FY 18/19  |           | FY 19/20  |           | Prior Year |           | Current Year |           | Actual Thru |           | Estimated By: |           | Total Estimated | Department Head Request | Manager Recommends | Town Board Approved |
|-------------|--------------------------|-----------|-----------|-----------|-----------|------------|-----------|--------------|-----------|-------------|-----------|---------------|-----------|-----------------|-------------------------|--------------------|---------------------|
|             |                          | Budget    | Actual    | Budget    | Actual    | Budget     | Actual    | 5/21/2022    | June 30th | June 30th   | June 30th | June 30th     | June 30th |                 |                         |                    |                     |
| 10-5300-450 | CONTRACT SERVICES - FIRE | \$218,898 | \$218,898 | \$243,255 | \$243,255 | \$235,767  | \$235,767 | \$225,621    | \$225,621 | \$247,227   | \$247,227 | \$247,227     | \$247,227 | \$330,158       | \$330,158               | \$330,158          | \$0                 |
| 10-5300-500 | VEHICLE FIRE TAX         | \$0       | \$0       | \$0       | \$0       | \$0        | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0       | \$0             | \$0                     | \$0                | \$0                 |
|             | TOTAL                    | \$218,898 | \$218,898 | \$243,255 | \$243,255 | \$235,767  | \$235,767 | \$225,621    | \$225,621 | \$247,227   | \$247,227 | \$247,227     | \$247,227 | \$330,158       | \$330,158               | \$330,158          | \$0                 |

**PUBLIC WORKS- ADMIN.**

| Account #    | Account Description           | FY 18/19 | FY 19/20 | Prior Year Budget | Prior Year Actual | Current Year Budget | Actual Thru 5/21/2022 | Estimated By: June 30th | Total Estimated | Department Head Request | Manager Recommendations | Town Board Approved |
|--------------|-------------------------------|----------|----------|-------------------|-------------------|---------------------|-----------------------|-------------------------|-----------------|-------------------------|-------------------------|---------------------|
| 10-5450-020  | SALARIES                      | \$57,197 | \$58,055 | \$58,054          | \$58,595          | \$59,332            | \$54,335              | \$4,997                 | \$59,332        | \$62,299                | \$64,096                |                     |
| 10-5450-021  | OVERTIME                      | \$1,052  | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
| 10-5450-022  | CHRISTMAS BONUS               | \$1,144  | \$1,161  | \$1,162           | \$1,160           | \$1,187             | \$1,161               | \$0                     | \$1,161         | \$1,200                 | \$1,246                 |                     |
| 10-5450-040  | PROFESSIONAL SERVICES         | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
| 10-5450-050  | FICA EXPENSE                  | \$4,544  | \$4,529  | \$4,531           | \$4,572           | \$4,630             | \$4,246               | \$384                   | \$4,630         | \$4,862                 | \$4,903                 |                     |
| 10-5450-060  | GROUP INSURANCE               | \$7,608  | \$6,528  | \$6,847           | \$6,839           | \$7,274             | \$7,268               | \$0                     | \$7,268         | \$7,638                 | \$7,774                 |                     |
| 10-5450-070  | RETIREMENT                    | \$4,596  | \$5,295  | \$5,951           | \$5,951           | \$6,735             | \$6,272               | \$462                   | \$6,734         | \$7,072                 | \$7,807                 |                     |
| 10-5450-071  | 401K CONTRIBUTION             | \$2,910  | \$3,022  | \$2,903           | \$2,661           | \$2,967             | \$2,682               | \$284                   | \$2,966         | \$3,115                 | \$3,205                 |                     |
| 10-5450-100  | EMPLOYEE TRAVEL/TRAINING      | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
| 10-5450-110  | TELEPHONE/POSTAGE             | \$1,149  | \$1,008  | \$2,184           | \$1,567           | \$2,184             | \$1,330               | \$500                   | \$1,830         | \$2,293                 | \$2,293                 |                     |
| 10-5450-130  | UTILITIES                     | \$5,500  | \$5,760  | \$6,500           | \$5,003           | \$6,500             | \$5,817               | \$500                   | \$6,317         | \$6,825                 | \$6,825                 |                     |
| 10-5450-140  | TRAVEL                        | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
| 10-5450-150  | MAINTENANCE/REPAIR- GROUNDS   | \$1,144  | \$729    | \$1,500           | \$67              | \$1,500             | \$1,127               | \$0                     | \$1,127         | \$1,575                 | \$1,500                 |                     |
| 10-5450-160  | MAINTENANCE/REPAIR- EQUIPMENT | \$0      | \$0      | \$500             | \$283             | \$0                 | \$0                   | \$0                     | \$0             | \$500                   | \$500                   |                     |
| 10-5450-170  | MAINTENANCE/REPAIR- AUTO      | \$1,098  | \$1,314  | \$1,700           | \$1,848           | \$1,700             | \$5,916               | \$0                     | \$5,916         | \$1,785                 | \$1,785                 |                     |
| 10-5450-180  | DEPARTMENTAL EQUIPMENT        | \$1,346  | \$979    | \$1,500           | \$325             | \$1,500             | \$1,333               | \$0                     | \$1,333         | \$1,575                 | \$1,575                 |                     |
| 10-5450-310  | FUEL/GAS                      | \$1,347  | \$1,579  | \$3,000           | \$3,624           | \$3,000             | \$6,294               | \$1,000                 | \$7,294         | \$3,150                 | \$8,000                 |                     |
| 10-5450-320  | OFFICE SUPPLIES               | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
| 10-5450-330  | DEPARTMENTAL SUPPLIES         | \$5,017  | \$7,347  | \$3,420           | \$8,513           | \$7,695             | \$8,064               | \$0                     | \$8,064         | \$8,080                 | \$8,080                 |                     |
| 10-5450-340  | JANITORIAL SUPPLIES           | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
| 10-5450-360  | UNIFORMS AND ACCESSORIES      | \$206    | \$179    | \$300             | \$222             | \$300               | \$137                 | \$0                     | \$137           | \$315                   | \$315                   |                     |
| 10-5450-570  | MISCELLANEOUS EXPENSE         | \$1,458  | \$0      | \$2,500           | \$1,230           | \$2,500             | \$0                   | \$0                     | \$0             | \$2,625                 | \$2,625                 |                     |
| 10-5450-740  | CAPITAL OUTLAY- EQUIPMENT     | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
| <b>TOTAL</b> |                               |          |          |                   |                   |                     |                       |                         |                 |                         |                         |                     |
|              |                               | \$97,316 | \$97,485 | \$102,552         | \$102,460         | \$109,004           | \$105,982             | \$8,127                 | \$114,109       | \$114,909               | \$122,529               | \$0                 |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION   | JUSTIFICATION   |
|-------------|-----------------------|---|
| 10-5450-020 | SALARIES              | SALARY OF PUBLIC WORKS DIRECTOR: \$62,229<br>MERIT RAISE: \$1,867 TOTAL SALARIES: \$64,096  |
| 10-5450-021 | OVERTIME              | NO FUNDS REQUESTED  |
| 10-5450-022 | CHRISTMAS BONUS       | CHRISTMAS BONUS FOR PUBLIC WORKS DIRECTOR: \$1,246  |
| 10-5450-040 | PROFESSIONAL SERVICES | NO FUNDS REQUESTED  |
| 10-5450-050 | FICA EXPENSE          | .0765% OF SALARIES, CHRISTMAS BONUS AND OVERTIME<br>\$64,096 X .0765 = \$4,903  |
| 10-5450-060 | GROUP INSURANCE       | HEALTH INSURANCE 1 EMPLOYEE @ \$562/MONTH: \$6,744<br>DENTAL INSURANCE 1 EMPLOYEE @ \$31.90/MONTH: \$383<br>VISION INSURANCE 1 EMPLOYEE @ \$7.16/MONTH: \$86<br>LIFE INSURANCE 1 EMPLOYEE @ \$10/MONTH: \$120<br>ACCIDENTAL DEATH/D 1 EMPLOYEE @ \$1.50/MONTH: \$18<br>LONG TERM DISABILITY \$.51 PER \$100<br>PUBLIC WORKS DIRECTOR \$641 X \$.51 = \$327<br>INNOVATIVE EMPLOYEE BENEFITS \$8/EMPLOYEE MONTH: \$96<br>TOTAL GROUP INSURANCE COSTS: \$7,774 |
| 10-5450-070 | RETIREMENT            | GENERAL EMPLOYEES: \$64,096 X 12.18% = \$7,807  |
| 10-5450-071 | 401K CONTRIBUTION     | 5% CONTRIBUTION FOR GENERAL EMPLOYEES<br>\$64,096 X .05% = \$3,205  |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION             | JUSTIFICATION   |
|-------------|---------------------------------|---|
| 10-5450-100 | EMPLOYEE TRAVEL/<br>TRAINING    | NO FUNDS REQUESTED  |
| 10-5450-110 | TELEPHONE/POSTAGE               | CELL PHONE REIMBURSEMENTS FOR OCTAVIO CANO, KELLY<br>GILES, MARK BYRD AND AARON CANO-SOLIS<br>\$35/MONTH X 5 EMPLOYEES: \$1,680<br>CHARTER CABLE TV \$42/MONTH: \$504<br>TOTAL TELEPHONE/POSTAGE: \$2,293 |
| 10-5450-130 | UTILITIES                       | PIEDMONT NATURAL GAS: \$1,700<br>HARNETT COUNTY UTILITIES: \$880<br>HARNETT COUNTY SOLID WASTE FEE: \$70<br>DUKE/PROGRESS: \$3,850<br>TOTAL UTILITIES: \$6,825  |
| 10-5450-140 | TRAVEL                          | NO FUNDS REQUESTED  |
| 10-5450-150 | MAINTENANCE/REPAIR<br>GROUNDS   | MAINTENANCE REPAIR OF HEATING AND COOLING SYSTEMS, GENERAL<br>REPAIRS: \$1,500  |
| 10-5450-160 | MAINTENANCE/REPAIR<br>EQUIPMENT | GENERAL MAINTENANCE AND REPAIR: \$500   |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION         | JUSTIFICATION   |
|-------------|-----------------------------|---|
| 10-5450-170 | MAINTENANCE/REPAIR<br>AUTO  | 2016 CHEVROLET 2500 PICKUP TRUCK ( 37,514 MILES) GOOD CONDITION<br>2012 FORD F150 PICKUP TRUCK (67, 277 MILES) FAIR CONDITION<br>TOTAL MAINTENANCE/REPAIR AUTO: \$1,785 |
| 10-5450-180 | DEPARTMENTAL EQUIPMENT      | MISCELLANEOUS DEPARTMENTAL EQUIPMENT: \$1,575   |
| 10-5450-310 | FUEL/GAS                    | 2020/2021 MONTHLY AVERAGE: \$225<br>2022/2023 MONTHLY AVERAGE: \$450<br>PROJECTED 2021/2022 MONTHLY AVERAGE: \$650<br>TOTAL REQUEST FOR FY 2022/2023: \$8,000           |
| 10-5450-330 | DEPARTMENTAL SUPPLIES       | DEPARTMENTAL UNIFORMS: \$285/MONTH \$3,420<br>MISCELLANEOUS SUPPLIES: \$1,080<br>TOTAL DEPARTMENTAL SUPPLIES: \$8,080   |
| 10-5450-360 | UNIFORMS & ACCESSORIES      | UNIFORMS: \$315   |
| 10-5450-570 | MISCELLANEOUS EXPENSE       | MISCELLANEOUS EXPENSES: \$2,625   |
| 10-5450-740 | CAPITAL OUTLAY<br>EQUIPMENT |   |

| PUBLIC WORKS-STREETS |  | FY 18/19  |             | FY 19/20  |           | Prior Year |           | Current Year |           | Actual Thru |           | Estimated By: |              | Total        |                 | Department |              | Manager      |                 | Town Board |           |           |     |
|----------------------|--|-----------|-------------|-----------|-----------|------------|-----------|--------------|-----------|-------------|-----------|---------------|--------------|--------------|-----------------|------------|--------------|--------------|-----------------|------------|-----------|-----------|-----|
| Account #            | Account Description                              | Budget    | Actual      | Budget    | Actual    | Budget     | Actual    | Budget       | Actual    | 5/21/2022   | June 30th | Estimated     | Head Request | Head Request | Recommendations | Approved   | Head Request | Head Request | Recommendations | Approved   |           |           |     |
| 10-5600-020          | SALARIES   | \$88,076  | \$74,960    | \$118,809 | \$65,903  | \$128,275  | \$93,311  | \$128,275    | \$93,311  | \$15,000    | \$15,000  | \$108,311     | \$134,689    | \$134,689    | \$2,000         | \$139,092  | \$134,689    | \$2,100      | \$2,000         | \$1,104    | \$1,104   |           |     |
| 10-5600-021          | OVERTIME   | \$1,092   | \$771       | \$832     | \$416     | \$1,210    | \$866     | \$1,210      | \$866     | \$0         | \$0       | \$866         | \$1,271      | \$1,271      | \$77,000        | \$12,944   | \$28,350     | \$12,731     | \$29,999        | \$30,401   | \$16,942  | \$6,955   |     |
| 10-5600-022          | CHRISTMAS BONUS                                  | \$722     | \$732       | \$832     | \$416     | \$1,210    | \$866     | \$1,210      | \$866     | \$0         | \$0       | \$866         | \$1,271      | \$1,271      | \$7,000         | \$12,944   | \$28,350     | \$12,731     | \$29,999        | \$30,401   | \$16,942  | \$6,955   |     |
| 10-5600-030          | SALARIES- PART-TIME                              | \$19,651  | \$16,094    | \$28,000  | \$15,540  | \$27,000   | \$0       | \$27,000     | \$0       | \$6,000     | \$6,000   | \$6,000       | \$14,260     | \$14,260     | \$15,288        | \$16,942   | \$15,288     | \$6,735      | \$110,912       | \$110,912  | \$0       | \$0       |     |
| 10-5600-050          | FICA EXPENSE                                     | \$8,380   | \$7,081     | \$11,563  | \$5,325   | \$12,125   | \$7,402   | \$12,125     | \$7,402   | \$0         | \$0       | \$14,260      | \$14,260     | \$14,260     | \$15,288        | \$16,942   | \$15,288     | \$6,735      | \$110,912       | \$110,912  | \$0       | \$0       |     |
| 10-5600-060          | GROUP INSURANCE                                  | \$22,582  | \$15,435    | \$28,699  | \$13,399  | \$28,570   | \$14,260  | \$28,570     | \$14,260  | \$1,750     | \$1,750   | \$12,682      | \$15,288     | \$15,288     | \$6,735         | \$16,942   | \$15,288     | \$6,735      | \$110,912       | \$110,912  | \$0       | \$0       |     |
| 10-5600-070          | RETIREMENT                                       | \$7,036   | \$6,897     | \$10,777  | \$6,768   | \$14,560   | \$10,932  | \$14,560     | \$10,932  | \$800       | \$800     | \$5,563       | \$6,735      | \$6,735      | \$6,955         | \$16,942   | \$15,288     | \$6,735      | \$110,912       | \$110,912  | \$0       | \$0       |     |
| 10-5600-071          | 401K CONTRIBUTION                                | \$4,455   | \$3,968     | \$5,941   | \$3,035   | \$6,414    | \$4,763   | \$6,414      | \$4,763   | \$8,000     | \$8,000   | \$103,397     | \$110,912    | \$110,912    | \$110,912       | \$110,912  | \$110,912    | \$110,912    | \$110,912       | \$110,912  | \$0       | \$0       |     |
| 10-5600-130          | UTILITIES- STREET LIGHTS                         | \$106,463 | \$100,775   | \$100,600 | \$117,518 | \$105,630  | \$95,397  | \$105,630    | \$95,397  | \$0         | \$0       | \$0           | \$0          | \$0          | \$0             | \$0        | \$0          | \$0          | \$0             | \$0        | \$0       | \$0       | \$0 |
| 10-5600-140          | TRAVEL   | \$0       | \$0         | \$0       | \$0       | \$0        | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$0          | \$0             | \$0        | \$0          | \$0          | \$0             | \$0        | \$0       | \$0       |     |
| 10-5600-150          | MAINTENANCE/REPAIR- GROUNDS                      | \$0       | \$0         | \$0       | \$0       | \$0        | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$0          | \$0             | \$0        | \$0          | \$0          | \$0             | \$0        | \$0       | \$0       |     |
| 10-5600-160          | MAINTENANCE/REPAIR- EQUIPMENT                    | \$32,805  | \$34,388    | \$35,000  | \$11,716  | \$35,000   | \$17,356  | \$35,000     | \$17,356  | \$10,000    | \$10,000  | \$27,356      | \$36,750     | \$36,750     | \$26,750        | \$26,750   | \$36,750     | \$36,750     | \$36,750        | \$36,750   | \$36,750  | \$36,750  |     |
| 10-5600-170          | MAINTENANCE/REPAIR- AUTO                         | \$8,127   | \$10,116    | \$6,500   | \$3,606   | \$7,020    | \$3,959   | \$7,020      | \$3,959   | \$1,000     | \$1,000   | \$4,959       | \$7,371      | \$7,371      | \$7,371         | \$7,371    | \$7,371      | \$7,371      | \$7,371         | \$7,371    | \$7,371   | \$7,371   |     |
| 10-5600-180          | DEPARTMENTAL EQUIPMENT/SIGNS                     | \$3,609   | \$367       | \$1,000   | \$0       | \$1,000    | \$62      | \$1,000      | \$62      | \$600       | \$600     | \$662         | \$1,050      | \$1,050      | \$1,050         | \$1,050    | \$1,050      | \$1,050      | \$1,050         | \$1,050    | \$1,050   | \$1,050   |     |
| 10-5600-310          | FUEL/GAS   | \$10,642  | \$7,850     | \$15,000  | \$6,183   | \$15,000   | \$10,560  | \$15,000     | \$10,560  | \$5,000     | \$5,000   | \$15,560      | \$15,750     | \$15,750     | \$15,750        | \$15,750   | \$15,750     | \$15,750     | \$15,750        | \$15,750   | \$15,750  | \$15,750  |     |
| 10-5600-330          | DEPARTMENTAL SUPPLIES                            | \$817     | \$6,418     | \$8,000   | \$8,895   | \$10,000   | \$9,377   | \$10,000     | \$9,377   | \$500       | \$500     | \$9,877       | \$10,500     | \$10,500     | \$10,000        | \$10,000   | \$10,500     | \$10,500     | \$10,000        | \$10,000   | \$10,000  | \$10,000  |     |
| 10-5600-350          | LAUNDRY & CLEAN UNIFORMS                         | \$0       | \$0         | \$0       | \$0       | \$0        | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$0          | \$0             | \$0        | \$0          | \$0          | \$0             | \$0        | \$0       | \$0       |     |
| 10-5600-360          | UNIFORMS AND ACCESSORIES                         | \$2,181   | \$1,448     | \$1,190   | \$0       | \$1,190    | \$0       | \$1,190      | \$0       | \$1,000     | \$1,000   | \$1,000       | \$1,500      | \$1,500      | \$1,500         | \$1,500    | \$1,500      | \$1,500      | \$1,500         | \$1,500    | \$1,500   | \$1,500   |     |
| 10-5600-450          | CONTRACTED SERVICES                              | \$150,337 | \$2,388     | \$7,000   | \$7,000   | \$2,000    | \$8,100   | \$2,000      | \$8,100   | \$0         | \$0       | \$8,100       | \$2,100      | \$2,100      | \$2,000         | \$2,000    | \$2,100      | \$2,100      | \$2,000         | \$2,000    | \$2,000   | \$2,000   |     |
| 10-5600-451          | CONTRACTED SERVICES- EAST ERWIN DRAINAGE PROJECT | \$0       | \$748,166   | \$0       | \$0       | \$0        | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$0          | \$0             | \$0        | \$0          | \$0          | \$0             | \$0        | \$0       | \$0       |     |
| 10-5600-570          | MISCELLANEOUS EXPENSE                            | \$0       | \$0         | \$0       | \$0       | \$0        | \$0       | \$0          | \$0       | \$0         | \$0       | \$30          | \$30         | \$30         | \$30            | \$30       | \$30         | \$30         | \$30            | \$30       | \$30      | \$30      |     |
| 10-5600-740          | CAPITAL OUTLAY- EQUIPMENT                        | \$13,090  | \$0         | \$0       | \$0       | \$0        | \$0       | \$0          | \$0       | \$0         | \$0       | \$0           | \$35,000     | \$35,000     | \$12,000        | \$12,000   | \$35,000     | \$35,000     | \$12,000        | \$12,000   | \$12,000  | \$12,000  |     |
| TOTAL                |  | \$480,065 | \$1,037,854 | \$375,411 | \$253,047 | \$396,994  | \$278,935 | \$396,994    | \$278,935 | \$50,400    | \$50,400  | \$329,335     | \$452,096    | \$452,096    | \$423,721       | \$423,721  | \$452,096    | \$452,096    | \$423,721       | \$423,721  | \$423,721 | \$423,721 |     |



## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION  | JUSTIFICATION   |
|-------------|----------------------|---|
| 10-5600-020 | SALARIES             | SALARY OF MAINTENANCE CREW LEADER: \$38,610<br>SALARY OF EQUIPMENT OPEATOR: \$34,340<br>SALARY OF EQUIPMENT OPERATOR: \$33,874<br>SALARY OF MAINTENANCE WORKER: \$27,866<br>MERIT INCREASES \$4,402<br>TOTAL SALARIES: \$139,092  |
| 10-5600-021 | OVERTIME             | OVERTIME FOR DENIM DAYS, CHRISTMAS PARADE: \$2,000  |
| 10-5600-022 | CHRISTMAS BONUS      | MAINTENANCE CREW LEADER: \$460<br>EQUIPMENT OPERATORS (2): \$444 MAINTENANCE WORKER \$200<br>TOTAL FUNDS REQUESTED: \$1,104   |
| 10-5600-030 | SALARIES – PART TIME | SALARIES FOR PART TIME EMPLOYEES: \$27,000  |
| 10-5600-050 | FICA EXPENSE         | .0765% OF SALARIES, CHRISTMAS BONUS, OVERTIME AND PART TIME<br>\$169,196 X .0765 = \$12,944   |
| 10-5600-060 | GROUP INSURANCE      | HEALTH INSURANCE FOR 4 EMPLOYEES @ \$562/MONTH: \$26,976<br>DENTAL INSURANCE FOR 4 EMPLOYEES @ \$31.90/MONTH: \$1,532<br>VISION INSURANCE FOR 4 EMPLOYEES @ \$7.16/MONTH: \$344<br>LIFE INSURANCE FOR 4 EMPLOYEES @ \$10/MONTH: \$480<br>ACCIDENTAL DEATH/D 4 EMPLOYEES @ \$1.50/MONTH: \$72<br>LONG TERM DISABILITY \$ .51 PER \$100<br>TOTAL SALARIES \$139,092/100= \$1,391 X \$ .51 = \$709 |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION             | JUSTIFICATION   |
|-------------|---------------------------------|---|
|             |                                 | INNOVATIVE EMPLOYEE BENEFITS \$8/EMPLOYEE/MONTH: 4 EMPLOYEES \$288  |
|             |                                 | TOTAL GROUP INSURANCE COSTS: \$30,401   |
| 10-5600-070 | RETIREMENT                      | GENERAL EMPLOYEES: \$139,092 X 12.18% = \$16,942  |
| 10-5600-071 | 401K CONTRIBUTION               | 5% CONTRIBUTION FOR GENERAL EMPLOYEES<br>\$139,092 X .05 = \$6,955  |
| 10-5600-130 | UTILITIES – STREET LIGHTS       | SOUTH RIVER UTILITIES @ \$80/MONTH: \$960<br>STREETLIGHT CONVERSION WITH DUKE/PROGRESS \$8,300/MONTH<br>\$99,600/YEAR;<br>TOTAL STREETLIGHTS: \$110,912 |
| 10-5600-140 | TRAVEL                          | NO FUNDS REQUESTED  |
| 10-5600-150 | MAINTENANCE/REPAIR<br>GROUNDS   | NO FUNDS REQUESTED  |
| 10-5600-160 | MAINTENANCE/REPAIR<br>EQUIPMENT | MAINTENANCE AND REPAIR ON EQUIPMENT   |
|             |                                 | TOTAL MAINTENANCE/REPAIR OF EQUIPMENT: \$36,750   |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION             | JUSTIFICATION  |
|-------------|---------------------------------|--|
| 10-5600-170 | MAINTENANCE/REPAIR AUTO         | 2021 ELGIN STREET SWEEPER BRAND NEW                            |
|             |                                 | 2011 INTERNATIONAL LIMBTRUCK (57,741 MILES) GOOD               |
|             |                                 | CONDITION/REPLACED ENGINE THIS FISCAL YEAR 2018-19             |
|             |                                 | 2012 FORD F150 PICKUP TRUCK (75,027 MILES) FAIR CONDITION      |
|             |                                 | 2007 FORD F150 PICKUP TRUCK (103,245 MILES) POOR CONDITION     |
|             |                                 | 2002 FORD 550 BUCKET TRUCK (188,000 MILES) POOR CONDITION      |
|             |                                 | 2007 FORD 550 DUMP TRUCK (45,288 MILES) FAIR CONDITION         |
|             |                                 | 2006 FREIGHTLINER LEAF TRUCK (28,135 MILES) FAIR CONDITION     |
|             |                                 | 2000 CHEVROLET PICKUP TRUCK (80,607 MILES) POOR CONDITION      |
|             |                                 | 2008 ISUZU STREET SWEEPER (12,084 MILES) FAIR CONDITION        |
|             |                                 | 5520 JOHN DEERE TRACTOR (5,684 HOURS) FAIR CONDITION           |
|             |                                 | GRAVELY 152 LAWN MOWER 535 HOURS, GRAVELY LAWN MOWER 50 HOURS, |
|             |                                 | TOWER LIGHT 1,265 HOURS  |
|             |                                 | 2014 CAT BACKHOE 1,519 HOURS (GOOD CONDITION) , SMALL JOHN     |
|             |                                 | DEERE MOWER 67 HOURS (POOR CONDITION)                          |
|             |                                 | 1998 FORD BACKHOE 6, 130 HOURS FAIR CONDITION                  |
|             |                                 | TOTAL MAINTENANCE/REPAIR AUTO: \$7,371                         |
| 10-5600-180 | DEPARTMENTAL EQUIPMENT<br>SIGNS | EQUIPMENT AS NEEDED: \$1,000                                   |
| 10-5600-310 | FUEL/GAS                        | 2021/2022 MONTHLY AVERAGE: \$1,300                             |
|             |                                 | 2022/2023 MONTHLY AVERAGE: \$1,600                             |
|             |                                 | FUNDS REQUESTED FOR FY 2022/2023 \$15,750                      |
| 10-5600-330 | DEPARTMENTAL SUPPLIES           | MISCELLANEOUS DEPARTMENTAL SUPPLIES: \$10,000                  |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION         | JUSTIFICATION                              |
|-------------|-----------------------------|--|
| 10-5600-360 | UNIFORMS & ACCESSORIES      | RENTAL UNIFORMS \$1,500                    |
| 10-5600-450 | CONTRACTED SERVICES         | MISCELLANEOUS CONTRACTED SERVICES: \$2,000 |
| 10-5600-740 | CAPITAL OUTLAY<br>EQUIPMENT | LAWN MOWER \$12,000                        |
|             |                             |  |
|             |                             |  |
|             |                             |  |
|             |                             |  |
|             |                             |  |

| Account #                       | Account Description               | FY 18/19  |           | FY 19/20  |           | Prior Year |           | Prior Year |          | Current Year |           | Actual Thru |           | Estimated By: |              | Total     | Department | Head Request | Manager   | Town Board |
|---------------------------------|-----------------------------------|-----------|-----------|-----------|-----------|------------|-----------|------------|----------|--------------|-----------|-------------|-----------|---------------|--------------|-----------|------------|--------------|-----------|------------|
|                                 |                                   | FY 18/19  | FY 19/20  | Budget    | Actual    | Budget     | Actual    | Budget     | Actual   | 5/21/2022    | June 30th | Estimated   | June 30th | Estimated     | Head Request |           |            |              |           |            |
| <b>PUBLIC WORKS- SANITATION</b> |                                   |           |           |           |           |            |           |            |          |              |           |             |           |               |              |           |            |              |           |            |
| 10-5800-020                     | SALARIES                          | \$32,655  | \$33,184  | \$33,145  | \$31,959  | \$33,875   | \$0       | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$36,636  | \$35,569   | \$1,000      | \$36,636  |            |
| 10-5800-021                     | OVERTIME                          | \$762     | \$586     | \$1,000   | \$646     | \$1,000    | \$0       | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$1,050   | \$1,050    | \$200        | \$1,000   |            |
| 10-5800-022                     | CHRISTMAS BONUS                   | \$327     | \$332     | \$331     | \$348     | \$0        | \$0       | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$0       | \$0        | \$0          | \$0       | \$0        |
| 10-5800-030                     | SALARIES- PART TIME               | \$0       | \$0       | \$0       | \$0       | \$0        | \$0       | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$0       | \$0        | \$0          | \$0       | \$0        |
| 10-5800-050                     | FICA EXPENSE                      | \$2,582   | \$2,609   | \$2,638   | \$2,521   | \$2,767    | \$0       | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$2,905   | \$2,905    | \$2,895      | \$2,895   |            |
| 10-5800-060                     | GROUP INSURANCE                   | \$7,483   | \$6,400   | \$6,720   | \$6,712   | \$7,147    | \$7,146   | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$7,504   | \$7,504    | \$7,634      | \$7,634   |            |
| 10-5800-070                     | RETIREMENT                        | \$2,637   | \$3,080   | \$3,398   | \$3,342   | \$3,845    | \$0       | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$4,037   | \$4,037    | \$4,068      | \$4,068   |            |
| 10-5800-071                     | 401K CONTRIBUTION                 | \$1,670   | \$1,757   | \$1,658   | \$1,471   | \$1,694    | \$0       | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$1,779   | \$1,779    | \$1,892      | \$1,892   |            |
| 10-5800-110                     | TELEPHONE/POSTAGE                 | \$0       | \$0       | \$0       | \$0       | \$0        | \$0       | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$0       | \$0        | \$0          | \$0       | \$0        |
| 10-5800-160                     | MAINTENANCE/REPAIR- EQUIPMENT     | \$18,496  | \$12,385  | \$15,000  | \$2,341   | \$15,000   | \$4,616   | \$1,200    | \$1,200  | \$15,816     | \$5,816   | \$15,750    | \$15,750  | \$15,750      | \$15,750     | \$15,000  | \$15,000   | \$15,000     | \$15,000  |            |
| 10-5800-170                     | MAINTENANCE/REPAIR- AUTO          | \$0       | \$2,591   | \$1,000   | \$1,614   | \$1,500    | \$385     | \$750      | \$750    | \$4,135      | \$1,575   | \$1,575     | \$1,575   | \$1,575       | \$1,575      | \$1,500   | \$1,500    | \$1,500      | \$1,500   |            |
| 10-5800-180                     | DEPARTMENTAL EQUIPMENT/CONTAINERS | \$0       | \$0       | \$0       | \$0       | \$0        | \$0       | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$0       | \$0        | \$0          | \$0       | \$0        |
| 10-5800-310                     | FUEL/GAS                          | \$9,047   | \$8,892   | \$10,000  | \$8,427   | \$12,000   | \$10,825  | \$2,000    | \$2,000  | \$12,825     | \$12,825  | \$12,825    | \$12,825  | \$12,825      | \$12,825     | \$25,000  | \$25,000   | \$25,000     | \$25,000  |            |
| 10-5800-330                     | DEPARTMENTAL SUPPLIES             | \$110     | \$1,919   | \$500     | \$2,083   | \$500      | \$1,708   | \$0        | \$0      | \$1,708      | \$500     | \$500       | \$500     | \$500         | \$500        | \$500     | \$525      | \$525        | \$500     | \$500      |
| 10-5800-360                     | UNIFORMS AND ACCESSORIES          | \$1,090   | \$188     | \$750     | \$0       | \$750      | \$0       | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$788     | \$788      | \$750        | \$750     |            |
| 10-5800-450                     | CONTRACTED SERVICES               | \$276,147 | \$222,467 | \$222,650 | \$236,988 | \$230,256  | \$190,621 | \$35,000   | \$35,000 | \$225,621    | \$225,621 | \$225,621   | \$225,621 | \$225,621     | \$225,621    | \$241,769 | \$241,769  | \$239,460    | \$239,460 |            |
| 10-5800-570                     | MISCELLANEOUS EXPENSE             | \$0       | \$0       | \$0       | \$0       | \$0        | \$0       | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$0       | \$0        | \$0          | \$0       | \$0        |
| 10-5800-650                     | LANDFILL TIPPING FEES             | \$38,798  | \$38,071  | \$25,000  | \$45,657  | \$35,000   | \$25,810  | \$8,000    | \$8,000  | \$33,810     | \$33,810  | \$33,810    | \$33,810  | \$33,810      | \$33,810     | \$36,750  | \$36,750   | \$35,000     | \$35,000  |            |
| 10-5800-740                     | CAPITAL OUTLAY- EQUIPMENT         | \$0       | \$0       | \$0       | \$0       | \$0        | \$0       | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0          | \$379,709 | \$379,709  | \$379,709    | \$379,709 |            |
| <b>TOTAL</b>                    |                                   | \$391,804 | \$334,461 | \$323,790 | \$344,109 | \$345,434  | \$241,111 | \$46,950   | \$46,950 | \$288,061    | \$288,061 | \$288,061   | \$288,061 | \$288,061     | \$288,061    | \$751,244 | \$742,410  | \$751,244    | \$751,244 | \$0        |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION | JUSTIFICATION   |
|-------------|---------------------|---|
| 10-5800-020 | SALARIES            | SALARY OF HEAVY EQUIPMENT OPERATOR: \$35,569<br>MERIT RAISE: \$1,067 TOTAL SALARIES: \$36,636   |
| 10-5800-021 | OVERTIME            | OVERTIME FOR DENIM DAYS, CHRISTMAS PARADE, SPRING FLING: \$1,000  |
| 10-5800-022 | CHRISTMAS BONUS     | CHRISTMAS BONUS FOR 1 EMPLOYEE: \$200   |
| 10-5800-050 | FICA EXPENSE        | .0765% OF SALARIES, CHRISTMAS BONUS AND OVERTIME<br>\$37,836 X .0765 = \$2,895  |
| 10-5800-060 | GROUP INSURANCE     | HEALTH INSURANCE 1 EMPLOYEE @ \$562 /MONTH: \$6,744<br>DENTAL INSURANCE 1 EMPLOYEE @ \$31.90/MONTH: \$383<br>VISION INSURANCE 1 EMPLOYEE @ \$7.16/MONTH: \$86<br>LIFE INSURANCE 1 EMPLOYEE @ \$10/MONTH: \$120<br>ACCIDENTAL DEATH/D 1 EMPLOYEE @ \$1.50/MONTH: \$18<br>LONG TERM DISABILITY \$.51 PER \$100<br>HEAVY EQUIPMENT OPERATOR \$366 X \$.51 = \$187<br>INNOVATIVE EMPLOYEE BENEFITS \$8/EMPLOYEE/MONTH: \$96<br>TOTAL GROUP INSURANCE COSTS: \$7,634 |
| 10-5800-070 | RETIREMENT          | GENERAL EMPLOYEES: \$37,836 X 12.18% = \$4,608  |
| 10-5800-071 | 401K CONTRIBUTION   | 5% CONTRIBUTION FOR GENERAL EMPLOYEES<br>\$37,836 X .05% = \$1,892  |
| 10-5800-110 | TELEPHONE/POSTAGE   | NO FUNDS REQUESTED  |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION               | JUSTIFICATION   |
|-------------|-----------------------------------|---|
| 10-5800-160 | MAINTENANCE/REPAIR EQUIPMENT      | GENERAL MAINTENANCE AND REPAIR: \$15,000  |
| 10-5800-170 | MAINTENANCE/REPAIR AUTO           | GENERAL MAINTENANCE AND REPAIR: \$1,500   |
| 10-5800-180 | DEPARTMENTAL EQUIPMENT CONTAINERS | MISCELLANEOUS DEPARTMENTAL EQUIPMENT/ PURCHASE OF REPLACEMENT GARBAGE CONTAINERS: \$0   |
| 10-5800-310 | FUEL/GAS                          | MONTHLY AVERAGE FOR FY 20/21: \$769<br>MONTHLY AVERAGE FOR 21/22: \$950<br>PROJECTED AVERAGE FOR 2022/2023 : \$1,100<br>TOTAL FUNDS REQUESTED FOR FY 21/22: \$15,000            |
| 10-5800-330 | DEPARTMENTAL SUPPLIES             | MISCELLANEOUS SUPPLIES: \$500   |
| 10-5800-360 | UNIFORMS & ACCESSORIES            | MONTHLY UNIFORM RENTALS \$63/MONTH: TOTAL REQUESTED: \$750  |
| 10-5800-450 | CONTRACTED SERVICES               | CONTRACT WITH GLF (WASTE INDSTRIES) YEAR #2 ON A FIVE YEAR CONTRACT<br>ESTIMATED 2,100 TRASH CANS COLLECTED ONCE A WEEK AT \$6.95 PER MONTH: \$14,028 PER MONTH. \$175,140/YEAR |
|             |                                   | ESTIMATED 2,000 RECYCLABLE CANS COLLECTED ONCE A MONTH AT \$2.69 PER MONTH: \$5,160 PER MONTH. \$64,320/YEAR<br>TOTAL FUNDS REQUESTED \$239,460                                 |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION      | JUSTIFICATION                                  |
|-------------|--------------------------|--|
| 10-5800-650 | LANDFILL TIPPING FEES    | 20/21 MONTHLY AVERAGE: \$3,170                 |
|             |                          | 21/22 MONTHLY AVERAGE: \$3,100                 |
|             |                          | PROJECTED AVERAGE FOR 2022/2023: \$3,000       |
|             |                          | TOTAL FUNDS REQUESTED FOR FY 19/2020: \$35,000 |
| 10-5800-740 | CAPITAL OUTLAY -- EQUIP. | NEW LIMB TRUCK \$167,043 STATE CONTRACT PRICE  |
|             |                          | NEW LEAF TRUCK \$212,667 STATE CONTRACT PRICE  |
|             |                          | TOTAL FUNDS REQUESTED \$379,709                |



| Account #                       | Account Description           | FY 18/19 |         | FY 19/20 |          | Prior Year |          | Current Year |           | Actual Thru |           | Estimated By: |          | Total Estimated | Department Head Request | Manager Recommends | Town Board Approved |
|---------------------------------|-------------------------------|----------|---------|----------|----------|------------|----------|--------------|-----------|-------------|-----------|---------------|----------|-----------------|-------------------------|--------------------|---------------------|
|                                 |                               | Budget   | Actual  | Budget   | Actual   | Budget     | Actual   | 5/21/2022    | June 30th | June 30th   | Estimated |               |          |                 |                         |                    |                     |
| <b>PUBLIC WORKS-STORM WATER</b> |                               |          |         |          |          |            |          |              |           |             |           |               |          |                 |                         |                    |                     |
| 10-5900-020                     | SALARIES                      | \$0      | \$0     | \$0      | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0      | \$0             | \$0                     | \$0                | \$0                 |
| 10-5900-021                     | OVERTIME                      | \$0      | \$0     | \$0      | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0      | \$0             | \$0                     | \$0                | \$0                 |
| 10-5900-022                     | CHRISTMAS BONUS               | \$0      | \$0     | \$0      | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0      | \$0             | \$0                     | \$0                | \$0                 |
| 10-5900-040                     | PROFESSIONAL SERVICES         | \$0      | \$0     | \$0      | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0      | \$0             | \$0                     | \$0                | \$0                 |
| 10-5900-050                     | FICA EXPENSE                  | \$0      | \$0     | \$0      | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0      | \$0             | \$0                     | \$0                | \$0                 |
| 10-5900-060                     | GROUP INSURANCE               | \$0      | \$0     | \$0      | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0      | \$0             | \$0                     | \$0                | \$0                 |
| 10-5900-070                     | RETIREMENT                    | \$0      | \$0     | \$0      | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0      | \$0             | \$0                     | \$0                | \$0                 |
| 10-5900-071                     | 401K CONTRIBUTION             | \$0      | \$0     | \$0      | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0      | \$0             | \$0                     | \$0                | \$0                 |
| 10-5900-110                     | TELEPHONE/POSTAGE             | \$0      | \$0     | \$0      | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0      | \$0             | \$0                     | \$0                | \$0                 |
| 10-5900-160                     | MAINTENANCE/REPAIR- EQUIPMENT | \$3,717  | \$1,229 | \$7,500  | \$4,236  | \$7,500    | \$7,500  | \$7,500      | \$7,500   | (\$297)     | \$1,500   | \$1,203       | \$7,500  | \$7,500         | \$7,500                 | \$7,500            |                     |
| 10-5900-180                     | DEPARTMENTAL EQUIPMENT        | \$32     | \$110   | \$2,500  | \$313    | \$2,500    | \$2,500  | \$2,500      | \$2,500   | \$356       | \$0       | \$356         | \$2,500  | \$2,500         | \$2,500                 | \$2,500            |                     |
| 10-5900-310                     | FUEL/GAS                      | \$2,058  | \$1,698 | \$4,000  | \$97     | \$4,000    | \$4,000  | \$4,000      | \$4,000   | \$0         | \$0       | \$0           | \$4,000  | \$4,000         | \$4,000                 | \$4,000            |                     |
| 10-5900-360                     | UNIFORMS AND ACCESSORIES      | \$562    | \$0     | \$1,000  | \$0      | \$1,000    | \$1,000  | \$1,000      | \$1,000   | \$0         | \$0       | \$0           | \$1,000  | \$1,000         | \$1,000                 | \$1,000            |                     |
| 10-5900-450                     | CONTRACTED SERVICES           | \$850    | \$0     | \$0      | \$9,200  | \$0        | \$0      | \$0          | \$0       | \$4,283     | \$6,000   | \$10,283      | \$0      | \$0             | \$0                     | \$0                | \$0                 |
| 10-5900-570                     | MISCELLANEOUS EXPENSE         | \$0      | \$0     | \$0      | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0      | \$42,000        | \$42,000                | \$42,000           |                     |
| 10-5900-740                     | CAPITAL OUTLAY- EQUIPMENT     | \$0      | \$0     | \$0      | \$0      | \$0        | \$0      | \$0          | \$0       | \$0         | \$0       | \$0           | \$0      | \$0             | \$0                     | \$0                | \$0                 |
| <b>TOTAL</b>                    |                               | \$7,219  | \$3,037 | \$15,000 | \$13,846 | \$15,000   | \$15,000 | \$15,000     | \$15,000  | \$4,342     | \$7,500   | \$11,842      | \$57,000 | \$57,000        | \$57,000                | \$57,000           | \$0                 |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION          | JUSTIFICATION  |
|-------------|------------------------------|--|
| 10-5900-020 | SALARIES                     | NO FUNDS REQUESTED   |
| 10-5900-021 | OVERTIME                     | NO FUNDS REQUESTED   |
| 10-5900-022 | CHRISTMAS BONUS              | FUNDS REQUESTED: \$0   |
| 10-5900-040 | PROFESSIONAL SERVICES        | NO FUNDS REQUESTED   |
| 10-5900-050 | FICA EXPENSE                 | NO FUNDS REQUESTED   |
| 10-5900-060 | GROUP INSURANCE              | NO FUNDS REQUESTED   |
| 10-5900-070 | RETIREMENT                   | NO FUNDS REQUESTED   |
| 10-5900-071 | 401K CONTRIBUTION            | NO FUNDS REQUESTED   |
| 10-5900-110 | TELEPHONE/POSTAGE            | NO FUNDS REQUESTED   |
| 10-5900-160 | MAINTENANCE/REPAIR EQUIPMENT | MAINTENANCE OF SEWER CLEANER, 416 F CAT BACKHOE, MAGNUM LIGHTS, WATER PUMP, JOHN DEERE MODEL 1435, FORD 655D BACKHOE, NEW HOLLAND 655E BACKHOE, EXMARK, GRAVELY PRESSURE WASHER 51 HOURS |
|             |                              | TOTAL MAINTENANCE/REPAIR OF EQUIPMENT: \$7,500   |
|             |                              |  |
|             |                              |  |
|             |                              |  |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION    | JUSTIFICATION  |
|-------------|------------------------|--|
| 10-5900-180 | DEPARTMENTAL EQUIPMENT | MISCELLANEOUS DEPARTMENTAL EQUIPMENT: \$2,500  |
| 10-5900-310 | FUEL/GAS               | FY 20/21 MONTHLY AVERAGE: \$206<br>FY 21/22 MONTHLY AVERAGE: \$250<br>PROJECTED 22/23 MONTHLY AVERAGE: \$325<br>TOTAL FUNDS REQUESTED FOR FY 22/23: \$4,000                              |
| 10-5900-360 | UNIFORMS & ACCESSORIES | MONTHLY UNIFORM RENTAL: \$55/MONTH \$500<br>MISCELLANEOUS COSTS: \$300<br>TOTAL UNIFORMS & ACCESSORIES: \$1,000  |
| 10-5900-450 | CONTRACTED SERVICES    | ANNUAL CONTRACT WITH DM2 ENGINEERING (BILL DREITZLER)<br>\$24,000/YEAR \$12,000 STORM WATER \$12,000 POWELL BILL FUNDS<br>MISCELLANEOUS WORK- \$30,000<br>TOTAL FUNDS REQUESTED \$42,000 |
| 10-5900-570 | MISCELLANEOUS EXPENSE  | NO FUNDS REQUESTED   |
| 10-5900-740 | CAPITAL OUTLAY         | NO FUNDS REQUESTED   |

| Account #   | Account Description            | FY 18/19  | FY 19/20  | Prior Year Budget | Prior Year Actual | Prior Year | Current Year Budget | Actual Thru 5/21/2022 | Estimated By: June 30th | Total Estimated | Department Head Request | Manager Recommendations | Town Board Approved |
|-------------|--------------------------------|-----------|-----------|-------------------|-------------------|------------|---------------------|-----------------------|-------------------------|-----------------|-------------------------|-------------------------|---------------------|
| 10-6200-020 | SALARIES                       | \$120,015 | \$121,809 | \$121,817         | \$123,435         | \$124,497  | \$124,497           | \$108,554             | \$15,942                | \$124,496       | \$124,497               | \$134,643               |                     |
| 10-6200-021 | OVERTIME                       | \$0       | \$0       | \$0               | \$0               | \$0        | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
| 10-6200-022 | CHRISTMAS BONUS                | \$977     | \$991     | \$991             | \$990             | \$1,142    | \$1,142             | \$1,118               | \$0                     | \$1,118         | \$1,142                 | \$1,374                 |                     |
| 10-6200-030 | SALARIES - PART TIME           | \$30,143  | \$21,676  | \$27,000          | \$25,435          | \$27,000   | \$27,000            | \$27,790              | \$1,000                 | \$28,790        | \$27,000                | \$27,000                |                     |
| 10-6200-040 | PROFESSIONAL SERVICES          | \$0       | \$0       | \$0               | \$0               | \$0        | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
| 10-6200-050 | FICA EXPENSE                   | \$11,531  | \$11,022  | \$11,461          | \$11,433          | \$11,677   | \$11,677            | \$10,515              | \$1,800                 | \$12,315        | \$11,677                | \$12,470                |                     |
| 10-6200-060 | GROUP INSURANCE                | \$15,749  | \$13,536  | \$14,212          | \$19,392          | \$15,187   | \$15,187            | \$15,065              | \$0                     | \$15,065        | \$15,187                | \$16,190                |                     |
| 10-6200-070 | RETIREMENT                     | \$9,471   | \$11,838  | \$12,487          | \$14,107          | \$14,131   | \$14,131            | \$14,387              | \$1,000                 | \$15,387        | \$14,131                | \$16,400                |                     |
| 10-6200-071 | 401K CONTRIBUTION              | \$5,996   | \$6,341   | \$6,091           | \$5,583           | \$6,225    | \$6,225             | \$5,404               | \$750                   | \$6,154         | \$6,225                 | \$6,733                 |                     |
| 10-6200-100 | EMPLOYEE TRAINING/TRAVEL       | \$126     | \$1,078   | \$1,800           | \$220             | \$1,100    | \$1,100             | \$210                 | \$0                     | \$210           | \$1,100                 | \$1,100                 |                     |
| 10-6200-110 | TELEPHONE/POSTAGE              | \$735     | \$735     | \$3,720           | \$665             | \$1,260    | \$1,260             | \$1,880               | \$500                   | \$2,380         | \$1,260                 | \$2,460                 |                     |
| 10-6200-120 | PRINTING & PUBLISHING          | \$128     | \$171     | \$300             | \$164             | \$300      | \$300               | \$46                  | \$0                     | \$46            | \$300                   | \$300                   |                     |
| 10-6200-130 | UTILITIES                      | \$37,214  | \$31,091  | \$34,800          | \$32,168          | \$44,205   | \$44,205            | \$32,292              | \$12,000                | \$44,292        | \$44,205                | \$44,205                |                     |
| 10-6200-140 | TRAVEL                         | \$0       | \$0       | \$0               | \$0               | \$0        | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
| 10-6200-150 | MAINTENANCE/REPAIR - GROUNDS   | \$14,496  | \$9,345   | \$12,500          | \$6,038           | \$12,500   | \$12,500            | \$4,494               | \$7,000                 | \$11,494        | \$12,500                | \$12,500                |                     |
| 10-6200-160 | MAINTENANCE/REPAIR - EQUIPMENT | \$2,354   | \$1,929   | \$5,000           | \$3,722           | \$5,000    | \$5,000             | \$1,450               | \$2,500                 | \$3,950         | \$5,000                 | \$5,000                 |                     |
| 10-6200-170 | MAINTENANCE/REPAIR - AUTO      | \$480     | \$747     | \$1,000           | \$635             | \$1,000    | \$1,000             | \$90                  | \$500                   | \$590           | \$1,000                 | \$1,000                 |                     |
| 10-6200-180 | DEPARTMENTAL EQUIPMENT         | \$11,445  | \$2,527   | \$5,000           | \$4,561           | \$11,570   | \$11,570            | \$10,956              | \$250                   | \$11,206        | \$6,200                 | \$6,200                 |                     |
| 10-6200-310 | FUEL/GAS                       | \$5,189   | \$4,338   | \$5,400           | \$3,945           | \$5,400    | \$5,400             | \$5,736               | \$1,000                 | \$6,736         | \$6,600                 | \$9,000                 |                     |
| 10-6200-320 | OFFICE SUPPLIES                | \$0       | \$0       | \$0               | \$0               | \$0        | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
| 10-6200-330 | DEPARTMENTAL SUPPLIES          | \$4,265   | \$2,504   | \$4,250           | \$1,890           | \$4,250    | \$4,250             | \$715                 | \$200                   | \$915           | \$5,625                 | \$5,625                 |                     |
| 10-6200-340 | JANITORIAL SUPPLIES            | \$1,329   | \$563     | \$1,500           | \$1,516           | \$1,500    | \$1,500             | \$1,182               | \$300                   | \$1,482         | \$1,500                 | \$1,500                 |                     |
| 10-6200-360 | PARTICIPANT UNIFORMS           | \$18,296  | \$9,149   | \$21,200          | \$12,636          | \$21,200   | \$21,200            | \$18,247              | \$0                     | \$18,247        | \$21,200                | \$21,200                |                     |
| 10-6200-450 | CONTRACTED SERVICES            | \$48,449  | \$24,364  | \$26,275          | \$22,590          | \$26,275   | \$26,275            | \$17,189              | \$5,000                 | \$22,189        | \$27,775                | \$27,775                |                     |
| 10-6200-530 | DUES AND SUBSCRIPTIONS         | \$0       | \$0       | \$0               | \$0               | \$0        | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
| 10-6200-570 | MISCELLANEOUS EXPENSE          | \$230     | \$93      | \$2,000           | \$425             | \$1,500    | \$1,500             | \$208                 | \$500                   | \$708           | \$1,500                 | \$1,500                 |                     |
| 10-6200-730 | CAPITAL OUTLAY                 | \$0       | \$0       | \$0               | \$0               | \$0        | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
| 10-6200-740 | CAPITAL OUTLAY - EQUIPMENT     | \$13,950  | \$12,000  | \$0               | \$0               | \$11,000   | \$11,000            | \$12,464              | \$0                     | \$12,464        | \$0                     | \$0                     |                     |
| 10-6200-840 | COPIER LEASE PURCHASE          | \$0       | \$0       | \$1,200           | \$0               | \$1,200    | \$1,200             | \$0                   | \$0                     | \$0             | \$0                     | \$0                     |                     |
|             | TOTAL                          | \$352,568 | \$287,847 | \$320,004         | \$291,550         | \$349,119  | \$349,119           | \$289,992             | \$50,242                | \$340,234       | \$335,654               | \$494,175               | \$0                 |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION | JUSTIFICATION   |
|-------------|---------------------|---|
| 10-6200-020 | SALARIES            | PARKS AND RECREATION DIRECTOR: \$55,180<br>PARK MAINTENANCE SUPERINTENDENT: \$32,278<br>ATHLETIC PROGRAM DIRECTOR: \$43,264<br>MERIT RAISES: \$3,921 TOTAL SALARIES: \$134,643  |
| 10-6200-022 | CHRISTMAS BONUS     | PARKS AND RECREATION DIRECTOR: \$690<br>PARKS MAINTENANCE SUPERINTENDENT: \$484<br>ATHLETIC PROGRAM DIRECTOR: \$200 TOTAL CHRISTMAS BONUS: \$1,374  |
| 10-6200-030 | SALARIES PART-TIME  | 8 PART-TIME EMPLOYEES. PERFORMS GENERAL MAINTENANCE,<br>WEEDEATING, CUTTING GRASS, CLEANING BATHROOMS, PICK UP TRASH,<br>SCOREKEEPERS ON GAME NIGHTS: \$27,000  |
| 10-6200-050 | FICA EXPENSE        | .0765% OF TOTAL SALARIES AND CHRISTMAS BONUS<br>\$163,017 X .0765 = \$12,470  |
| 10-6200-060 | GROUP INSURANCE     | HEALTH INSURANCE 2 EMPLOYEES @ \$562 /MONTH: \$13,488<br>DENTAL INSURANCE 3 EMPLOYEES @ \$31.90/MONTH: \$1,149<br>VISION INSURANCE 3 EMPLOYEES @ 7.16/MONTH: \$258<br>LIFE INSURANCE 3 EMPLOYEES @ \$10/MONTH: \$360 \$50,000 POLICY<br>ACCIDENTAL DEATH/D 3 EMPLOYEES @ \$1.50/MONTH: \$54<br>LONG TERM DISABILITY \$.51 PER \$100- \$1,346 X .51- \$687 |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION         | JUSTIFICATION  |
|-------------|-----------------------------|--|
| 10-6200-060 | GROUP INSURANCE             | INNOVATIVE EMPLOYEE BENEFITS \$8/EMPLOYEE/MONTH: \$192<br>TOTAL GROUP INSURANCE COSTS: \$16,190  |
| 10-6200-070 | RETIREMENT                  | GENERAL EMPLOYEES \$134,643 X 12.18% = \$16,400  |
| 10-6200-071 | 401K CONTRIBUTION           | 5% CONTRIBUTION FOR GENERAL EMPLOYEES<br>\$134,643 X .050 = \$6,733  |
| 10-6200-100 | EMPLOYEE TRAINING<br>TRAVEL | NORTH CAROLINA RECREATION/PARKS ASSOCIATION DUES FOR DIRECTOR<br>AND ATHLETIC DIRECTOR<br>STATE CONFERENCE FOR DIRECTOR AND ATHLETIC DIRECTOR<br>TURF GRASS FIELD DAY AT NC STATE UNIVERSITY<br>TOTAL TRAINING AND TRAVEL: \$1,100 |
| 10-6200-110 | TELEPHONE/POSTAGE           | CELL PHONE REIMBURSEMENT 3 EMPLOYEES @ \$35/MONTH \$1,260<br>SPECTRUM INTERNET \$100/MONTH, \$1,200/YEAR<br>TOTAL TELEPHONE AND POSTAGE: \$2,460   |
| 10-6200-120 | PRINTING & PUBLISHING       | PRINTING REGISTRATION FORMS/TEAM SCHEDULES, ETC. \$300   |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION | JUSTIFICATION   |
|-------------|---------------------|---|
| 10-6200-130 | UTILITIES           | PIEDMONT NATURAL GAS: \$2,130                                 |
|             |                     | HARNETT COUNTY UTILITIES: \$14,000                            |
|             |                     | DUKE ENERGY: \$28,000   |
|             |                     | HARNETT COUNTY SOLID WASTE FEE: \$75                          |
|             |                     | TOTAL UTILITIES COSTS: \$44,205                               |
| 10-6200-150 | MAINTENANCE/REPAIR  |   |
|             | GROUNDS             | INFIELD SAND/CLAY \$3,000                                     |
|             |                     | CHEMICALS/HERBICIDES \$3,000                                  |
|             |                     | FERTILIZER \$4,000  |
|             |                     | FIRE ANT CONTROL \$2,500                                      |
|             |                     | TOTAL MAINTENANCE/REPAIR GROUNDS: \$12,500                    |
| 10-6200-160 | MAINTENANCE/REPAIR  | 2021 IKON ZERO TURN MOWER                                     |
|             | EQUIPMENT           | 2002 MILL CREEK AERATOR, 2000 JOHN DEERE MODEL 4200 TRACTOR,  |
|             |                     | 1999 JOHN DEERE GATOR, 2008 JOHN DEERE MODEL 850A 72" MOWER,  |
|             |                     | 2012 JOHN DEERE MODEL 3520 TRACTOR, 2012 HARLEY MODEL TM-5    |
|             |                     | POWER BOX RAKE, 2011 JOHN DEERE MODEL Z920 54" MOWER,         |
|             |                     | 2013 JOHN DEERE MODEL 550 S4 XUV GATOR, 2014 JOHN DEERE MODEL |
|             |                     | 2653B PRECISION CUT MOWER, 2014 HUSTLER SUPER Z 60" MOWER     |
|             |                     | ICE MACHINE MAINTENANCE, MAINTENANCE ON BALLFIELD LIGHTS      |
|             |                     | TOTAL MAINTENANCE AND REPAIR: \$5,000                         |
|             |                     |   |
| 10-6200-170 | MAINTENANCE/REPAIR  | 2010 FORD F150 PICKUP TRUCK MILEAGE 111,607                   |
|             | AUTO                | 2014 FORD F150 PICKUP TRUCK MILEAGE 88,795                    |
|             |                     | TOTAL MAINTENANCE/REPAIR AUTO: \$1,000                        |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION    | JUSTIFICATION   |
|-------------|------------------------|---|
| 10-6200-180 | DEPARTMENTAL EQUIPMENT | FOOTBALL EQUIPMENT: \$1,000 SOCCER EQUIPMENT: \$1,000               |
|             |                        | BASKETBALL EQUIPMENT: \$1,000 BASEBALL/SOFTBALL EQUIP.: \$2,000     |
|             |                        | CHAIN SAW \$400 HEDGE TRIMMER \$400 WEED EATER \$400                |
|             |                        | TOTAL DEPARTMENTAL EQUIPMENT: \$6,200                               |
| 10-6200-310 | FUEL/GAS               | FY 19/20 MONTHLY AVERAGE: \$450 \$4,560                             |
|             |                        | FY 20/21 MONTHLY AVERAGE: \$450 \$5,400                             |
|             |                        | PROJECTED FY 21/22 MONTHLY AVERAGE: \$750                           |
|             |                        | TOTAL FUEL/GAS REQUEST FOR FY 22/23: \$9,000                        |
| 10-6200-330 | DEPARTMENTAL SUPPLIES  | TURFACE/QUICKDRY 40 BAGS @ \$20/BAG: \$800                          |
|             |                        | 25 BUCKETS FIELD MARKING PAINT @ \$65/BUCKET: \$1,625               |
|             |                        | MISCELLANEOUS SUPPLIES FROM OFFICE VALUE, LOWE'S, TRACTOR           |
|             |                        | SUPPLY, WAL-MART AND CARQUEST: \$2,000                              |
|             |                        | 20 CASES RED/WHITE FIELD PAINT @ \$60/CASE: \$1,200                 |
|             |                        | TOTAL DEPARTMENTAL SUPPLIES: \$5,625                                |
| 10-6200-340 | JANITORIAL SUPPLIES    | CLEANING CHEMICALS, PAPER TOWELS, TOILET TISSUE, SOAP, ETC. \$1,500 |



## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION                           | JUSTIFICATION   |
|-------------|---|---|
| 10-6200-360 | PARTICIPANT UNIFORMS/<br>TROPHIES             | BASEBALL/SOFTBALL UNIFORMS: \$8,000 TROPHIES: \$1,500                     |
|             |   | FOOTBALL/SOCCER UNIFORMS: \$5,300 TROPHIES: \$1,300                       |
|             |   | BASKETBALL UNIFORMS: \$3,000 TROPHIES: \$600                              |
|             |   | STAFF T-SHIRTS: \$500   |
|             |   | TARHEEL BASEBALL/SOFTBALL FRANCHISE FEE: \$1,000                          |
|             | TOTAL PARTICIPANT UNIFORMS/TROPHIES: \$21,200 |   |
| 10-6200-450 | CONTRACTED SERVICES                           | DANNY WEST CPA – ACCOUNTING FEE \$400/QUARTER \$1,600                     |
|             |   | HOLMAN EXTERMINATORS \$75/QUARTER \$300 FIRE ANT BAIT \$2,000             |
|             |   | PORTA-JOHN RENTAL \$100/MONTH FOR 9 MONTHS \$900                          |
|             |   | STRIP/WAX 4 BATHROOMS \$400   |
|             |   | SEPTIC TANK CLEANOUT \$400  |
|             |   | HOLMES ELECTRIC – REPLACE/ADJUST FIELD LIGHTS <del>\$4,000</del> -\$1,000 |
|             |   | MENS SOFTBALL/FOOTBALL/SOCCER OFFICIALS \$7,975                           |
|             |   | BASKETBALL OFFICIALS \$4,500, BASEBALL/SOFTBALL UMPIRES \$6,000           |
|             |   | SUMMER CAMP INSTRUCTORS \$1,500, COPIER PLUS LEASE \$1,200                |
|             |   | TOTAL CONTRACTED SERVICES: \$27,775                                       |
| 10-6200-570 | MISCELLANEOUS EXPENSE                         | ANY UNANTICIPATED EXPENSES \$1,500  |
| 10-6200-730 | CAPITAL OUTLAY                                | IMPROVEMENTS TO PARKING LOT AT AL WOODALL: \$90,000                       |
|             |   | NEW ROOF ON GYM: \$50,000   |
|             |   | TOTAL: \$140,000  |

| Account #   | Account Description            | FY 18/19 | FY 19/20 | Prior Year Budget | Prior Year Actual | Current Year Budget | Actual Thru 5/21/2022 | Estimated By: June 30th | Total Estimated | Department Head Request | Manager Recommendations | Town Board Approved |
|-------------|--------------------------------|----------|----------|-------------------|-------------------|---------------------|-----------------------|-------------------------|-----------------|-------------------------|-------------------------|---------------------|
| LIBRARY     |                                |          |          |                   |                   |                     |                       |                         |                 |                         |                         |                     |
| 10-6300-020 | SALARIES                       | \$17,332 | \$33,413 | \$35,655          | \$36,194          | \$36,440            | \$33,033              | \$3,000                 | \$36,033        | \$40,500                | \$0                     | \$0                 |
| 10-6300-021 | OVERTIME                       | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-600-022  | CHRISTMAS BONUS                | \$100    | \$100    | \$100             | \$100             | \$100               | \$100                 | \$0                     | \$100           | \$100                   | \$0                     | \$0                 |
| 10-6300-030 | SALARIES PART-TIME             | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$12,000                | \$0                     | \$0                 |
| 10-6300-035 | CORONAVIRUS LEAVE              | \$0      | \$919    | \$2,728           | \$2,746           | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-6300-050 | FICA EXPENSE                   | \$4,334  | \$2,548  | \$6,734           | \$2,746           | \$2,796             | \$2,533               | \$256                   | \$2,789         | \$4,024                 | \$0                     | \$0                 |
| 10-6300-060 | GROUP INSURANCE                | \$377    | \$5,688  | \$3,655           | \$6,725           | \$7,051             | \$7,175               | \$0                     | \$7,175         | \$7,050                 | \$0                     | \$0                 |
| 10-6300-070 | RETIREMENT                     | \$1,359  | \$3,076  | \$1,783           | \$3,654           | \$4,136             | \$2,744               | \$391                   | \$3,135         | \$4,162                 | \$0                     | \$0                 |
| 10-6300-071 | 401K CONTRIBUTION              | \$934    | \$1,686  | \$1,000           | \$1,635           | \$1,882             | \$1,628               | \$253                   | \$1,881         | \$2,025                 | \$0                     | \$0                 |
| 10-6300-110 | TELEPHONE/POSTAGE              | \$22     | \$546    | \$6,000           | \$674             | \$1,000             | \$561                 | \$400                   | \$961           | \$1,000                 | \$0                     | \$0                 |
| 10-6300-130 | UTILITIES                      | \$5,550  | \$4,494  | \$0               | \$5,360           | \$6,000             | \$5,213               | \$500                   | \$5,713         | \$6,000                 | \$0                     | \$0                 |
| 10-6300-140 | TRAVEL                         | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-6300-150 | MAINTENANCE/REPAIR - GROUNDS   | \$30     | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-6300-160 | MAINTENANCE/REPAIR - EQUIPMENT | \$0      | \$0      | \$1,500           | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-6300-180 | DEPARTMENTAL EQUIPMENT         | \$949    | \$971    | \$0               | \$989             | \$1,500             | \$334                 | \$750                   | \$1,084         | \$2,000                 | \$0                     | \$0                 |
| 10-6300-320 | OFFICE SUPPLIES                | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-6300-330 | DEPARTMENTAL SUPPLIES          | \$0      | \$0      | \$5,000           | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-6300-331 | CIRCULATION PURCHASES          | \$2,203  | \$2,193  | \$2,000           | \$4,720           | \$5,000             | \$4,328               | \$500                   | \$4,828         | \$10,000                | \$0                     | \$0                 |
| 10-6300-332 | PROGRAMMING                    | \$0      | \$0      | \$0               | \$1,154           | \$2,500             | \$1,298               | \$1,200                 | \$2,498         | \$5,000                 | \$0                     | \$0                 |
| 10-6300-333 | SUMMER READING PROGRAM         | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$1,000                 | \$0                     | \$0                 |
| 10-6300-340 | JANITORIAL SUPPLIES            | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-6300-450 | CONTRACTED SERVICES            | \$0      | \$0      | \$1,000           | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$69,405                | \$0                 |
| 10-6300-530 | DUES AND SUBSCRIPTIONS         | \$0      | \$0      | \$0               | \$558             | \$1,000             | \$721                 | \$0                     | \$721           | \$1,000                 | \$0                     | \$0                 |
| 10-6300-570 | MISCELLANEOUS EXPENSE          | \$0      | \$0      | \$0               | \$0               | \$0                 | \$30                  | \$0                     | \$30            | \$0                     | \$0                     | \$0                 |
| 10-6300-730 | CAPITAL OUTLAY                 | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| 10-6300-740 | CAPITAL OUTLAY - EQUIPMENT     | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                     | \$0                 |
| TOTAL       |                                | \$13,358 | \$22,721 | \$31,500          | \$28,315          | \$32,965            | \$26,665              | \$4,250                 | \$30,915        | \$95,861                | \$69,405                | \$0                 |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION | JUSTIFICATION   |
|-------------|---------------------|---|
| 10-6300-450 | CONTRACTED SERVICES | FIRST YEAR OF HARNETT COUNTY LIBRARY CONSOLIDATION PLAN |
|             |                     | \$69,405  |
|             |                     |   |
|             |                     |   |

| Community Building |                                |          |          |                   |                   |                     |                       |                         |                 |                         |                    | Department          | Manager | Town Board |
|--------------------|--------------------------------|----------|----------|-------------------|-------------------|---------------------|-----------------------|-------------------------|-----------------|-------------------------|--------------------|---------------------|---------|------------|
| Account #          | Account Description            | FY 18/19 | FY 19/20 | Prior Year Budget | Prior Year Actual | Current Year Budget | Actual Thru 5/21/2022 | Estimated By: June 30th | Total Estimated | Department Head Request | Manager Recommends | Town Board Approved |         |            |
| 10-6400-110        | TELEPHONE/POSTAGE              | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                | \$0                 |         |            |
| 10-6400-130        | UTILITIES                      | \$5,317  | \$4,172  | \$5,000           | \$4,106           | \$5,800             | \$4,691               | \$1,000                 | \$5,691         | \$6,691                 | \$6,000            | \$6,000             |         |            |
| 10-6400-150        | MAINTENANCE/REPAIR - GROUNDS   | \$129    | \$22     | \$500             | \$800             | \$500               | \$130                 | \$0                     | \$130           | \$130                   | \$1,000            | \$1,000             |         |            |
| 10-6400-160        | MAINTENANCE/REPAIR - EQUIPMENT | \$1,232  | \$2,803  | \$1,000           | \$7,635           | \$1,000             | \$29                  | \$0                     | \$29            | \$29                    | \$1,000            | \$1,000             |         |            |
| 10-6400-330        | DEPARTMENTAL SUPPLIES          | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                | \$0                 |         |            |
| 10-6400-340        | JANITORIAL SUPPLIES            | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                | \$0                 |         |            |
| 10-6400-450        | CONTRACTED SERVICES            | \$0      | \$8,250  | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                | \$0                 |         |            |
| 10-6400-730        | CAPITAL OUTLAY                 | \$0      | \$0      | \$0               | \$0               | \$0                 | \$0                   | \$0                     | \$0             | \$0                     | \$0                | \$0                 |         |            |
| TOTAL              |                                | \$6,678  | \$15,247 | \$6,500           | \$12,541          | \$7,300             | \$4,850               | \$1,000                 | \$5,850         | \$6,850                 | \$8,000            | \$0                 |         |            |

## BUDGET JUSTIFICATION SHEET

| ACCOUNT #   | ACCOUNT DESCRIPTION             | JUSTIFICATION   |
|-------------|---------------------------------|---|
| 10-6400-110 | TELEPHONE/POSTAGE               | NO FUNDS REQUESTED  |
| 10-6400-130 | UTILITIES                       | PIEDMONT NATURAL GAS: \$800<br>HARNETT COUNTY UTILITIES: \$730<br>DUKE/PROGRESS: \$3400<br>HARNETT COUNTY SOLID WASTE TAX: \$70<br>TOTAL UTILITIES: \$6,000 |
| 10-6400-150 | MAINTENANCE/REPAIR<br>GROUNDS   | MINOR REPAIRS PERFORMED BY PUBLIC WORKS: \$1,000  |
| 10-6400-160 | MAINTENANCE/REPAIR<br>EQUIPMENT | MINOR REPAIRS PERFORMED BY PUBLIC WORKS: \$1,000  |
| 10-6400-330 | DEPARTMENTAL SUPPLIES           | NO FUNDS REQUESTED  |
| 10-6400-340 | JANITORIAL SUPPLIES             | NO FUNDS REQUESTED  |
| 10-6400-450 | CONTRACTED SERVICES             | WILL REEVALUATE LATER IN THE YEAR FOR QUOTES TO FIX BUILDING  |
| 10-6400-730 | CAPITAL OUTLAY                  | NO FUNDS REQUESTED  |

\*Please Note that we have a separate (budget) grant project ordinance that has been approved for the grant the Town of Erwin received from the State of North Carolina (\$100,000) for improvements to the Community Building.

**TOWN OF ERWIN  
FEE SCHEDULE  
FY 2022-2023**

**ADMINISTRATIVE FEES**

|                         |                      |
|-------------------------|----------------------|
| Copier usage (Per Page) | .25                  |
| Agenda Packet           | \$8.00 (per meeting) |
| Ordinance               | \$25.00              |
| Return Check Fee        | \$25.00              |
| Police/Accident Reports | \$5.00               |
| Notary Fees             | \$5.00               |

**PRIVILEGE LICENSE FEES**

|                                |          |
|--------------------------------|----------|
| Beer off Premises ABC Permit   | \$ 15.00 |
| Beer on Premises ABC Permit    | \$ 25.00 |
| Wine-"Off Premises" ABC Permit | \$ 15.00 |
| Wine-"On Premises" ABC Permit  | \$ 25.00 |

**MONTHLY GARBAGE COLLECTION FEES**

|   |                   |
|---|-------------------|
| Residential Collection (Household Waste)          | \$ 6.68/Container |
| Residential Collection (Household Recycling)      | \$ 2.58/Container |
| Other Solid Waste Collection (Yard, White, Brown) | \$ 10.00/Month    |
| Storm Water Collection                            | \$ 2.50/ Month    |
| Vehicle Fee                                       | \$7.00/Year       |

**Additional Solid Waste Collection Fees Pursuant to Chapter 2, Section 4-2018(d)**

|                 |          |
|-----------------|----------|
| Level I:.....   | \$40.00  |
| Level II:.....  | \$80.00  |
| Level III:..... | \$120.00 |

\*A flat fee of \$200 shall apply to any private lot the Town has to mow

**PLANNING FEES**

**Subdivision Review Applications**

|   |                            |
|---|----------------------------|
| Minor Subdivision Final Plat                          | \$300 + \$10.00 per lot    |
| Major Subdivision Preliminary Review                  | \$300 + \$10.00 per lot    |
| Major Subdivision Final Plat Review                   | \$300 + \$10.00 per lot    |
| Certification of Exempt and/or Recombination Plats    | \$50                       |
| Planned Unit Development- Residential/Non-Residential | \$500 + \$4.00 per lot     |
| Manufactured Home Parks- Residential                  | \$250.00 + \$20.00 per lot |

**Zoning Compliance Permits**

|   |               |
|---|---------------|
| Zoning permit, change-in-use or occupancy | \$50 per lot  |
| Zoning permit in Flood Plain Zones        | \$100 per lot |
| Temporary Zoning Permit                   | \$50/year     |
| Temporary Mobile Produce Stand Permit     | \$15/year     |
| Zoning Verification Permit                | \$25          |
| Zoning Verification Letter                | \$50          |

**Site Plan and Permit Review (new construction and/or additions per lot)**

|                                    |               |
|------------------------------------|---------------|
| Single Family Homes                | \$75 per lot  |
| Single Family Homes in Flood Plain | \$125 per lot |
| New Multi-family Dwellings         | \$200 per lot |
| Revised Multi-Family Dwellings     | \$75 per lot  |

**Planning Board Fees**

|   |       |
|---|-------|
| Application for rezoning map amendment      | \$400 |
| Application for Special Use Permits         | \$300 |
| Application for Text Amendment to Ordinance | \$300 |
| Application for a Street Closing            | \$500 |

**Board of Adjustment Fees**

|  |       |
|--|-------|
| Application for Variance               | \$300 |
| Appeal Zoning Administrator's Decision | \$300 |

**Sign Permit Fees**

|  |            |
|--|------------|
| Wall Sign  | \$50/each  |
| Ground sign/freestanding sign (requiring footings and wind calculations) | \$100/each |
| Temporary Construction Signs   | \$50/each  |
| Outdoor Advertising/High Rise (plus inspection fees)                     | \$100/each |
| Temporary Banner/windblown signs   | \$20/each  |
| Political Signs and special event signs                                  | \$100*     |

\*\$90 refunded if all signs are removed within 5 days of an election day/day of the special event

**Cell Tower Fees**

|   |         |
|---|---------|
| Concealed Attached wireless communications facility (i.e. water tank, church steeple, etc.) | \$5,000 |
| Collocated or combined wireless communications facility (i.e. basic co-location)            | \$1,000 |
| Free-standing Concealed wireless communications facility (i.e. clock tower)                 | \$6,000 |
| Non-concealed free standing wireless communications facility (i.e. monopole, guided tower)  | \$7,000 |

**Storm Drainage Review**  
Storm Drainage Review

\$350

**RECREATION FEES**

**SPORT REGISTRATION FEES**

Residents who live inside Town Limits \$25.00  
Residents who live outside Town Limits \$45.00

**RENTAL RATES**

**General Park Rental Rates**

Field- \$55 an hour/per field

Lights- \$20 an hour per field

Erwin Gym

Residents- \$100 Deposit + \$50 for 2 hours  
\$15/hour for each additional hour

Non-Residents- \$100 Deposit + \$75 for 2 hours  
\$15/hour for each additional hour

Picnic Shelter/Gazebo

Residents- \$25 Deposit

Non-Residents \$25 Deposit + \$25 daily fee

**Youth Tournaments and Showcases**

There is a minimum of nine teams needed to host a youth recreation tournament

- 9-13 Teams: \$185 per team
- 14-18 Teams- \$165 per team
- 19-22 Teams- \$145 per team
- 24+ Teams- \$3,100 flat rate

These rates are based on a two-day tournament (1/2 team rate applies for a single day). If the number of teams that you have over the weekend varies by day, the day with the most teams will be the day to determine the rates. For tournaments longer than two days Town Staff will customize a rate structure based on the approved rates for a two-day tournament.

**Adult Tournaments**

There is a minimum of five teams needed to host an adult tournament

- 5-19 Teams: \$1,600 flat rate
- 20-23 Teams: \$1,800 flat rate



- 24+ Teams: \$2,00 flat rate

These rates are based on a two-day tournament (1/2 team rate applies for a single day). If the number of teams that you have over the weekend varies by day, the day with the most teams will be the day to determine the rates.

**Community Building**

Residents- \$100 Deposit + \$200/daily rental fee

Non-Residents \$100 Deposit + \$250/daily rental fee

**Town of Erwin**  
**Job Classification and Grade 2022-2023**

| <b><u>Departments</u></b>           | <b><u>Number of Positions</u></b> | <b><u>Grade</u></b> |
|-------------------------------------|-----------------------------------|---------------------|
| <b><u>Administration</u></b>        |                                   |                     |
| Town Manager                        | 1                                 | 31                  |
| Finance Director                    | 1                                 | 21                  |
| Town Clerk/Human Resources Director | 1                                 | 18                  |
| Finance Officer                     | 1                                 | 15                  |
| <del>Part Time</del>                | <del>1</del>                      | <del>7</del>        |
| <b><u>Planning</u></b>              |                                   |                     |
| Town Planner/Code Enforcement       | 1                                 | 17                  |
| <b><u>Police</u></b>                |                                   |                     |
| Police Chief                        | 1                                 | 25                  |
| Lieutenant                          | 1                                 | 19                  |
| Investigator/Community Officer      | 2                                 | 18                  |
| Patrol Sergeant                     | 2                                 | 17                  |
| Senior Patrol Officer               | 2                                 | 15                  |
| Patrol Officer                      | 6                                 | 14                  |
| School Resource Officer             | 1                                 | 14                  |
| Part-Time Patrol Officers           | 6                                 |                     |
| Records Clerk                       | 1                                 | 12                  |

**Public Works (Administration, Streets  
Sanitation, Storm Water**

|                                       |        |    |
|---------------------------------------|--------|----|
| Public Works Director                 | 1      | 23 |
| Mechanic/Crew Leader                  | 1      | 12 |
| Maintenance Worker                    | 2      | 7  |
| Heavy Equipment Operator (Sanitation) | 1      | 12 |
| Heavy Equipment Operator (Street)     | 1      | 12 |
| Part-time                             | Varies |    |

**Parks and Recreation**

|                             |        |    |
|-----------------------------|--------|----|
| Parks & Recreation Director | 1      | 21 |
| Athletic Program Director   | 1      | 15 |
| Park Maintenance Specialist | 1      | 10 |
| Part-time                   | Varies |    |

**Library**

|  |              |               |
|--|--------------|---------------|
| <del>Library Director</del>                        | <del>1</del> | <del>13</del> |
| <del>Part time (permanent) Library Assistant</del> | <del>0</del> | <del>7</del>  |

**MINUTES CONTINUED FROM JUNE 27, 2022**

**ADJOURNMENT**

Commissioner Blackmon made a motion to adjourn at 6:47 P.M. and was seconded by Commissioner Turnage. **The Board voted unanimously.**

**MINUTES RECORDED AND TYPED BY  
LAUREN EVANS TOWN CLERK**



**Randy Baker**

**Mayor**

**ATTEST:**



**Lauren Evans**

**Town Clerk**