



2023-2024 Fiscal Year Budget

Prepared for the Robbinsville Mayor and Town Council

By Michael Richardson
Interim Finance Director

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Town of Robbinsville

2023-2024 Budget

Message from Finance Director

Dear Esteemed Officials,

Considering the current status of the financial reporting at the Town of Robbinsville, I am presenting a budget that has at its core three objectives.

- Maintain or improve all services currently available to the residents.
- Provide a staffing scenario which will address multiple issues facing the town employees.
- Establish a framework which will allow the elected officials to focus on long-term vision.

All changes in the year-over-year budget are designed to incorporate at least one, if not multiple, of these factors.

The largest change in the budget is the creation of a Town Administration department. Currently and previously, much of the Town administrative expenditures have been allocated to the Finance Office. While there is much overlap between administration and finance, separating them provides more clarity, precision and transparency as to what function those funds accomplish for the Town.

Eighty-seven percent (87%) of the new department cost is offset by reductions in the Finance Office. The remaining thirteen percent (13%) represents only one fifth of the overall increase in the General Fund. Ultimately, this office will likely add value to the city as contracts, grants and recurring expenditures will be more closely monitored and evaluated.

The Town Administration office will accomplish all three of the stated objectives. Town Residents will have a full-time contact to address any concerns or questions regarding any Town department. Town employees will have a single point of reference for the daily execution of their tasks. The elected officials have a single advocate to implement their vision and direction for the Town.

Despite a seventeen percent (17%) reduction in the tax rate, there is an expected increase in revenue of thirty percent (30%). By beginning the budget evaluations earlier next year, it will be our goal to identify any potential additional rate reductions. With expedient and accurate financial reporting moving forward, efficiency in the Town government should improve.

In the General Fund, the Street/Highway/Sanitation Department is the only other department with notable increases. This is a result of elevating the starting payrate in order to attract and retain high quality employees. Employee retention has been an issue facing all departments. To address this, the budget includes an increase to the base pay for new employees and corresponding raises to existing employees. Additionally, this includes two vacant positions that we hope generate outstanding applicants at the higher pay scale.

There is still a concern about the long-term viability of staffing at the Town. This budget addresses some, but not all, but not all the issues of redundancy with staffing. The creation of the Town Administration department would provide backup to both the finance and clerk roles. The two new positions in the street department will allow for full coverage of the services when employees are out for various reasons.

While the Water and Sewer Department has become increasingly more efficient in recent years, we are currently operating at a skeleton crew. All positions are filled, but there is no room for attrition of any type at this point. Due to licensing and certification requirements, we must outsource one position to a contract company whenever a specific employee takes time off. This is not a sustainable long-term model.

In addition to the lack of overlapping licenses, the average age of our Water/Sewer employees is an additional factor to consider. Once the current year financials are finalized and audited, it would benefit the town to review the Water/Sewer Fund to see if adding internship and training incentives are viable. It may prove invaluable in the long-term to develop relationships with both the Robbinsville High School and Tri-County Community College in order to find long-term employees for the Town.

Overall, this budget represents conservative calculations on revenue in order to avoid any issues resulting from overestimating revenues. Since revenues have not been accurately reporting in the current fiscal year, we used the 2021-2022 revenues and a base and projected changes from there.

Respectfully submitted,

Michael Richardson

Interim Finance Officer

Town of Robbinsville

2023-2024 Budget

BUDGET INTRODUCTION

FUND ACCOUNTING:

The accounts of the Town of Robbinsville are organized and operated on the basis of funds. A fund is a grouping of related accounts that have been segregated for specific activities or objectives.

Funds used by local governments can be grouped into two types: governmental funds and proprietary funds. Governmental funds are simply used account for most governmental-type activities and are primarily financed by tax revenues.

Proprietary funds are used for activities that operate more like businesses, such as water or sewer operations, where expenses are primarily financed by revenues derived from user charges rather than tax dollars.

The Town of Robbinsville currently uses governmental and proprietary funds primarily, and when needed, a Capital Project.

GENERAL FUND:

The General Fund encompasses most of the town's day-to-day operations. Property taxes are one component of General Fund revenue. Other important General Fund revenue sources are various sales taxes and excise taxes that are distributed to the town by the North Carolina Department of Revenue.

Finally, all general operating expenditures are budgeted and accounted for in the General Fund. In addition, capital expenditures (purchases of real and personal property assets that have multi-year service lives) are likewise budgeted and accounted for in the General Fund.

The Town of Robbinsville considers expenditures for fixed assets with a value of greater than five thousand dollars (\$5,000.00) to be capital expenditures.

ENTERPRISE FUND:

The Enterprise Fund is the Town's Water Sewer Fund. GAAP requires state and local governments to use the Enterprise Fund type to account for "business-type activities" - activities similar to those found in the private sector. Business type activities include services primarily funded through user charges. User Charges in the Enterprise Fund include: water and sewer fces, tap fees, reconnect fees, etc.

CAPITAL PROJJECT FUNDS:

North Carolina General Statue 159-13-2-(b), states, in part, that "A project ordinance authorizes all appropriations necessary for the completion of the project and neither it nor any part of it need be readopted in any subsequent fiscal year." Pursuant to this provision, the Town of Robbinsville has elected to adopt capital and grant project via project ordinance and, therefore, are not reflected in this budget ordinance.

BUDGET PREPARATION:

The Town of Robbinsville operated on a fiscal year that runs from July 1 to June 30. The annual budget process should begin with the Finance Office working with departmental staff to estimate operating expenditures for the next fiscal year.

This process usually begins in April. Due to the delay in reporting and the high turnover in the Town of Robbinsville financial office, this process was delayed this year. Measures are being taken to correct this in future years.

THE BUDGET ORDINANCE:

Under the North Carolina Local Government Budget and Fiscal Control Act, no expenditure may be made by the finance officer or any departmental personnel if that expenditure is not authorized.

The Town of Robbinsville allows the finance officer to make transfers between objects of expenditure within department without limitation. Amounts of up to \$1,000 may be transferred between departments of the same fund with an official presentation on such transfers at the next regular meeting of the Town Council. Funds may not be transferred between funds from any contingency appropriation within a fund.

**STATE OF NORTH CAROLINA
TOWN OF ROBBINSVILLE
AN ORDINANCE TO ESTABLISH A BUDGET
FOR FISCAL YEAR 2023-2024**

BE IT ORDAINED by the Council of the Town of Robbinsville, North Carolina, the following:

Section I.

Appropriations:

The following amounts are hereby approved in the General Fund for the operation of the Town government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the Chart of Accounts established for the Town.

Expenditures by Department	Amount
Town Hall/Mayor's Office	\$108,542.80
Town Administration	\$123,491.84
Finance Office	\$107,316.04
Fire Department	\$5,500.00
Street/Highway/Sanitation	\$328,946.16
Power Bill	\$19,075.50
General Fund Total Expenditures	\$692,872.34

Revenues:

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Revenue Source	Amount
Ad Valorem Taxes	\$383,996.84
Local option sales tax	\$159,800.00
Sale of asset	\$22,000.00
Other Taxes	\$123,275.50
Interest and fees	\$3,800.00
Total Estimated Revenue	\$692,872.34

Section II.

Appropriations:

The following amounts are hereby approved in the Enterprise Fund for the operation of the Town water and sewer services for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the Chart of Accounts established for the Town.

Expenditures by Department	Amount
Operations	\$67,820.24
Water Treatment	\$317,255.47
Sewer Plant Maintenance	\$12,000.00
Water & Sewer Maintenance	\$384,305.06
Sewer Maintenance	\$311,044.00
Water/Sewer Fund Total Expenditures	\$1,092,424.77

Revenues:

It is estimated that the following revenues will be available in the Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Revenue Source	Amount
Charges for sewer sales	\$366,000.00
Charges for water sales	\$704,224.77
Tap Fees	\$3,000.00
Sewer dump revenue	\$12,000.00
Other Revenue	\$7,200.00
Water/Sewer Fund Total Revenue	\$1,092,424.77

Section III.

Property Tax Levy:

A tax in the amount of \$0.50 per \$100.00 of assessed valuation is hereby levied on property within the Town of Robbinsville which was listed for property taxes in Graham County as of January 1, 2023. This rate of tax is based on an estimated total valuation \$77,572,378 and the estimated collection rate of 97.53%.

Section IV.

Transfers:

The Finance Officer is authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. Amounts may be transferred between objects of expenditure within a department without limitation.
- b. Amounts up to \$1000 may be transferred between departments of the same fund with an official presentation on such transfers at the next regular meeting of the Town Council.
- c. Funds may not be transferred between funds or from any contingency appropriation within a fund.

Adopted this 28th day of June, 2023. Witness my hand and official seal:

Shaun Adams, Mayor

Debbie Beasley, Aldermen

Kenneth Hyde, Aldermen

Attest:

Amanda Gyongyos, Town Clerk

Town of Robbinsville
General Fund
Adopted Budget

GENERAL FUND BUDGET FOR 2023-2024 FISCAL YEAR

General Fund Revenues	PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
10-301-37 Ad Valorem Taxes - 2017	\$1,000.00	\$0.00	-\$1,000.00
10-301-38 Ad Valorem Taxes - 2018	\$3,000.00	\$0.00	-\$3,000.00
10-301-39 Ad Valorem Taxes - 2019	\$3,000.00	\$0.00	-\$3,000.00
10-301-40 Ad Valorem Taxes - 2020	\$2,500.00	\$0.00	-\$2,500.00
10-301-41 Ad Valorem Taxes - 2021	\$5,000.00	\$500.00	-\$4,500.00
10-301-42 Ad Valorem Taxes - 2022	\$293,237.00	\$5,000.00	-\$288,237.00
10-301-43 Ad Valorem Taxes - 2023	\$0.00	\$378,496.84	\$378,496.84
10-312-60 VTS - 2022	\$1,000.00	\$1,000.00	\$0.00
10-312-61 DMV - 2022 COUNTY	\$5,000.00	\$5,000.00	\$0.00
10-317-00 Interest on delinquent taxes	\$2,500.00	\$2,000.00	-\$500.00
10-329-00 Interest on Investments		\$1,800.00	
10-333-30 Solid Waste Disposal Tax	\$450.00	\$450.00	\$0.00
10-335-03 American Rescue Plan - Revenue	\$3,029.24	\$0.00	-\$3,029.24
10-337-00 Utilities franchise tax	\$98,250.00	\$98,250.00	\$0.00
10-343-00 Powell Bill allocation	\$18,575.50	\$18,575.50	\$0.00
10-345-00 Local option sales tax	\$147,800.00	\$159,800.00	\$12,000.00
10-383-00 Sale of asset	\$0.00	\$22,000.00	\$22,000.00
10-385-00 Transfers from Other Funds	\$29,491.00	\$0.00	-\$29,491.00
Revenue Totals	\$613,832.74	\$692,872.34	\$77,239.60

10-410-00 TOWN HALL/MAYOR'S OFFICE	PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
10-410-00 00 - Salaries - Mayor	\$14,400.00	\$14,400.00	\$0.00
10-410-01 01 - Salaries - Council	\$28,800.00	\$28,800.00	\$0.00
10-410-02 02- Salaries - Part-time staff	\$7,475.00	\$0.00	-\$7,475.00
10-410-03 03 - Mayor expense	\$5,000.00	\$5,000.00	\$0.00
10-410-04 04 - Professional services	\$15,000.00	\$18,000.00	\$3,000.00
10-410-05 05 - FICA Expense	\$3,880.00	\$3,304.80	-\$575.20
10-410-06 06 - Group insurance	\$84.00	\$88.00	\$4.00
10-410-14 14 - Street Dance	\$4,000.00	\$4,000.00	\$0.00
10-410-16 16 - Contributions to Library	\$8,000.00	\$8,000.00	\$0.00
10-410-17 17 - Senior Center	\$3,000.00	\$3,000.00	\$0.00
10-410-19 19 - Downtown Projects	\$5,000.00	\$5,000.00	\$0.00
10-410-21 21 - Grace Place Support	\$4,000.00	\$4,000.00	\$0.00
10-410-50 50 - Christmas Parade	\$1,500.00	\$1,500.00	\$0.00
10-410-51 51 - Festivals	\$5,000.00	\$5,000.00	\$0.00
10-410-52 52 - Fishing Derby	\$1,500.00	\$1,500.00	\$0.00
10-410-53 53 - Halloween Candy	\$500.00	\$500.00	\$0.00
10-410-54 54 - Insurance & bonds	\$346.00	\$450.00	\$104.00
10-410-56 56 - Christmas Lights	\$6,000.00	\$6,000.00	\$0.00
Department Totals	\$113,485.00	\$108,542.80	-\$4,942.20

10-420-00 TOWN ADMINISTRATION	PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
10-420-02 02- Salaries	\$0.00	\$67,600.00	\$67,600.00
10-420-05 05 - Payroll Taxes	\$0.00	\$5,171.40	\$5,171.40
10-420-06 06 - Group Insurance	\$0.00	\$11,965.00	\$11,965.00
10-420-07 07 - Retirement	\$0.00	\$14,045.44	\$14,045.44
10-420-10 10 - Training	\$0.00	\$5,000.00	\$5,000.00
10-420-11 11 - Telephone	\$0.00	\$5,160.00	\$5,160.00
10-420-12 12 - Internet	\$0.00	\$4,200.00	\$4,200.00
10-420-13 13 - Utilities	\$0.00	\$1,500.00	\$1,500.00
10-420-14 14 - Travel	\$0.00	\$2,400.00	\$2,400.00
10-420-26 26 - Advertising	\$0.00	\$1,750.00	\$1,750.00
10-420-34 34 - Office Expense	\$0.00	\$3,000.00	\$3,000.00
10-420-34 34 - Office Expense	\$0.00	\$1,200.00	\$1,200.00
10-420-54 54 - Insurance & bonds	\$0.00	\$500.00	\$500.00
Department Totals	\$0.00	\$123,491.84	\$123,491.84

10-440-00 FINANCE OFFICE		PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
	10-440-02 02 - Salaries & wages regular	\$58,509.74	\$20,800.00	-\$37,709.74
	10-440-04 04 - Professional services	\$6,000.00	\$6,000.00	\$0.00
	10-440-05 05 - Payroll taxes	\$4,476.00	\$1,591.20	-\$2,884.80
	10-440-06 06 - Group insurance	\$11,965.00	\$0.00	-\$11,965.00
	10-440-07 07 - Retirement	\$7,126.49	\$0.00	-\$7,126.49
	10-440-10 10 - Employee Training	\$1,000.00	\$2,000.00	\$1,000.00
	10-440-11 11 - Telephone	\$5,000.00	\$0.00	-\$5,000.00
	10-440-12 12 - Internet	\$3,700.00	\$0.00	-\$3,700.00
	10-440-13 13 - Utilities	\$1,500.00	\$0.00	-\$1,500.00
	10-440-15 15 - Maint & repair - bldg	\$10,000.00	\$5,200.00	-\$4,800.00
	10-440-16 16 - Maint & repair - equip	\$2,500.00	\$500.00	-\$2,000.00
	10-440-26 26 - Advertising	\$5,400.00	\$750.00	-\$4,650.00
	10-440-33 33 - Dept supplies & material	\$5,000.00	\$3,000.00	-\$2,000.00
	10-440-34 34 - Office Expense	\$5,000.00	\$1,800.00	-\$3,200.00
	10-440-45 45 - Contracted service-audit	\$38,635.00	\$42,000.00	\$3,365.00
	10-440-53 53 - Dues & subscriptions	\$2,000.00	\$2,400.00	\$400.00
	10-440-54 54 - Insurance & bonds	\$2,600.00	\$2,300.00	-\$300.00
	10-440-61 61 - County Collections Fees - Current	\$15,000.00	\$18,924.84	\$3,924.84
	10-440-62 62 - County Collections Fees - Past Due	\$5,000.00	\$50.00	-\$4,950.00
	10-440-74 74 - Capital outlay - equip	\$2,510.00	\$0.00	-\$2,510.00
Department Totals		\$192,922.23	\$107,316.04	-\$85,606.19

10-470-00 ECONOMIC DEVELOPMENT/ TRAVEL & TOURISM**		PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
	10-470-02 02- Salaries	\$22,750.00	\$0.00	-\$22,750.00
	10-470-05 05 - Payroll Taxes	\$1,741.00	\$0.00	-\$1,741.00
	10-470-07 07 - Retirement	\$0.00	\$0.00	\$0.00
Department Totals		\$24,491.00	\$0.00	-\$24,491.00

10-530-00 FIRE DEPARTMENT		PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
	10-530-17 17 - Fire comm equip repair	\$5,000.00	\$5,000.00	\$0.00
	10-530-35 35 - Gasoline	\$500.00	\$500.00	\$0.00
Department Totals		\$5,500.00	\$5,500.00	\$0.00

10-560-00 STREETS/HIGHWAYS/ SANITATION		PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
	10-560-02 02 - Salaries & wages regular	\$105,227.89	\$158,852.21	\$53,624.32
	10-560-05 05 - Payroll taxes	\$8,049.51	\$12,152.19	\$4,102.68
	10-560-06 06 - Group insurance	\$24,586.00	\$34,608.00	\$10,022.00
	10-560-07 07 - Retirement	\$12,603.95	\$20,555.48	\$7,951.53
	10-560-16 16 - Maint & repair - equip	\$3,000.00	\$1,500.00	-\$1,500.00
	10-560-17 17 - Maint & repair - vehicle	\$5,000.00	\$8,000.00	\$3,000.00
	10-560-18 18 - Maint & repair - roadway	\$41,599.66	\$21,708.28	-\$19,891.38
	10-560-19 19 - Sidewalks	\$15,000.00	\$5,000.00	-\$10,000.00
	10-560-22 22 - Street lighting	\$13,000.00	\$6,000.00	-\$7,000.00
	10-560-33 33 - Dept supplies	\$22,000.00	\$18,000.00	-\$4,000.00
	10-560-35 35 - Gasoline	\$5,500.00	\$6,250.00	\$750.00
	10-560-36 36 - Uniforms	\$500.00	\$400.00	-\$100.00
	10-560-54 54 - Insurance	\$10,400.00	\$10,920.00	\$520.00
	10-560-73 73 - Capital outlay - other	\$14,000.00	\$0.00	-\$14,000.00
	10-560-74 74 - Capital outlay - equip	\$2,510.00	\$25,000.00	\$22,490.00
Department Totals		\$282,977.01	\$328,946.16	\$45,969.15

10-570-00 POWELL BILL		PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
	10-570-18 18 - Repair & maintenance	\$18,575.50	\$18,575.50	\$0.00
	10-570-44 44 - Contracted services	\$500.00	\$500.00	\$0.00
Department Totals		\$19,075.50	\$19,075.50	\$0.00

General Fund Total Expenditures	\$638,450.74	\$692,872.34	\$54,421.60
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* These expenses will be captured in the RTA budget adopted at the RTA meeting June 27, 2023.

Town of Robbinsville
Water/Sewer Fund
Adopted Budget

WATER/SEWER FUND BUDGET FOR 2023-2024 FISCAL YEAR

Water Fund Revenues		PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
	30-335-00 Miscellaneous revenues	\$51,581.60	\$0.00	-\$51,581.60
	30-335-03 American Rescue Plan - Revenue	\$49,057.76	\$0.00	-\$49,057.76
	30-369-00 Installation fees	\$4,500.00	\$2,000.00	-\$2,500.00
	30-371-01 Charges for sewer sales	\$373,000.00	\$366,000.00	-\$7,000.00
	30-371-02 Charges for water sales	\$737,541.00	\$704,224.77	-\$33,316.23
	30-373-01 Water tap fees	\$2,000.00	\$2,000.00	\$0.00
	30-373-02 Sewer tap fees	\$1,000.00	\$1,000.00	\$0.00
	30-374-00 Sewer dump revenue	\$15,000.00	\$12,000.00	-\$3,000.00
	30-375-00 Reconnection fees	\$5,000.00	\$3,000.00	-\$2,000.00
	30-375-02 Transfer meter fee	\$1,000.00	\$1,000.00	\$0.00
	30-329-00 Interest Income	\$0.00	\$1,200.00	\$1,200.00
Revenue Totals		\$1,239,680.36	\$1,092,424.77	-\$147,255.59

30-742-02 00 OPERATIONS		PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
	30-742-02 02 - Salaries - office	\$52,065.43	\$40,040.00	-\$12,025.43
	30-742-05 05 - Payroll taxes	\$3,983.17	\$3,063.06	-\$920.11
	30-742-06 06 - Group insurance	\$11,910.36	\$11,536.00	-\$374.36
	30-742-07 07 - Retirement	\$6,341.31	\$5,181.18	-\$1,160.13
	30-742-11 11 - Postage	\$5,000.00	\$5,500.00	\$500.00
	30-742-33 33 - Dept supplies	\$1,000.00	\$1,500.00	\$500.00
	30-742-34 34 - Office Expense	\$500.00	\$1,000.00	\$500.00
Department Totals		\$80,800.27	\$67,820.24	-\$12,980.03

30-810-00 WATER TREATMENT	PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
30-810-01 01 - Contracted Services	\$9,700.00	\$8,000.00	-\$1,700.00
30-810-02 02 - Salaries - operations	\$186,738.41	\$47,796.32	-\$138,942.09
30-810-05 05 - Payroll taxes	\$14,285.10	\$3,656.42	-\$10,628.68
30-810-06 06 - Group insurance	\$36,161.52	\$6,285.95	-\$29,875.57
30-810-07 07 - Retirement	\$22,531.82	\$6,184.84	-\$16,346.98
30-810-10 10 - Employee training	\$5,000.00	\$2,000.00	-\$3,000.00
30-810-11 11 - Telephone	\$14,000.00	\$13,800.00	-\$200.00
30-810-12 12 - Internet	\$2,000.00	\$1,800.00	-\$200.00
30-810-13 13 - Utilities	\$19,000.00	\$24,000.00	\$5,000.00
30-810-15 15 - Maint & repair - bldg	\$5,000.00	\$5,000.00	\$0.00
30-810-16 16 - Maint & repair - equip	\$10,000.00	\$10,000.00	\$0.00
30-810-18 18 - Maint & repair - property	\$4,000.00	\$4,000.00	\$0.00
30-810-21 21 - Permits	\$1,800.00	\$1,800.00	\$0.00
30-810-26 26 - Advertising	\$200.00	\$800.00	\$600.00
30-810-33 33 - Dept supplies	\$39,941.60	\$45,000.00	\$5,058.40
30-810-53 53 - Dues & subscriptions	\$2,000.00	\$500.00	-\$1,500.00
30-810-54 54 - Insurance & bond	\$13,400.00	\$15,000.00	\$1,600.00
30-810-74 74 - Capital outlay - equip	\$63,320.00	\$72,000.00	\$8,680.00
30-810-76 76 - Small Equipment Purchase	\$1,500.00	\$1,800.00	\$300.00
30-810-94 94 - Trsf to debt service-prn - Water	\$40,618.16	\$40,618.16	\$0.00
30-810-95 95 - Trsf to debt service-int	\$8,115.52	\$7,213.78	-\$901.74
	\$499,312.13	\$317,255.47	-\$182,056.66

30-830-00 SEWER PLANT MAINTENANCE	PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
30-830-11 11 - Telephone	\$4,000.00	\$4,000.00	\$0.00
30-830-13 13 - Utilities	\$8,000.00	\$8,000.00	\$0.00
	\$12,000.00	\$12,000.00	\$0.00

30-850-00 WATER & SEWER MAINTENANCE	PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
30-850-02 02 - Salaries & wages	\$131,708.66	\$195,538.08	\$63,829.42
30-850-05 05 - Payroll taxes	\$10,076.20	\$14,958.66	\$4,882.46
30-850-06 06 - Group insurance	\$35,659.56	\$46,144.32	\$10,484.76
30-850-07 07 - Retirement	\$16,042.35	\$25,302.63	\$9,260.28
30-850-10 10 - Employee training	\$5,000.00	\$5,000.00	\$0.00
30-850-11 11 - Telephone	\$5,500.00	\$5,500.00	\$0.00
30-850-13 13 - Utilities	\$6,500.00	\$6,500.00	\$0.00
30-850-15 15 - Maint & repair - bldg	\$2,000.00	\$3,000.00	\$1,000.00
30-850-16 16 - Maint & repair-equip	\$15,000.00	\$12,000.00	-\$3,000.00
30-850-17 17 - Maint & repair-vehicle	\$5,000.00	\$3,000.00	-\$2,000.00
30-850-20 20 - Maint & repair-water lms	\$20,000.00	\$20,000.00	\$0.00
30-850-21 21 - Maint & Repair - Collections	\$5,000.00	\$2,500.00	-\$2,500.00
30-850-33 33 - Dept supplies	\$30,000.00	\$31,751.37	\$1,751.37
30-850-35 35 - Gasoline	\$5,000.00	\$6,000.00	\$1,000.00
30-850-36 36 - Uniforms	\$3,500.00	\$750.00	-\$2,750.00
30-850-54 54 - Insurance	\$3,200.00	\$3,360.00	\$160.00
30-850-74 74 - Capital outlay-equip	\$54,770.00	\$0.00	-\$54,770.00
30-850-78 78 - Small Equipment Purchase	\$2,500.00	\$3,000.00	\$500.00
	\$356,456.77	\$384,305.06	\$27,848.29

30-860-00 SEWER MAINTENANCE	PRIOR YEAR BUDGET	PROPOSED BUDGET	YOY CHANGE
30-860-01 01- Contracted Services	\$26,000.00	\$30,000.00	\$4,000.00
30-860-02 02- Salaries and wages	\$48,594.74	\$47,796.32	-\$798.42
30-860-05 05- Payroll Taxes	\$3,717.66	\$3,656.42	-\$61.24
30-860-06 06- Group Insurance	\$11,973.24	\$6,285.95	-\$5,687.29
30-860-07 07- Retirement	\$5,918.58	\$6,184.84	\$266.26
30-860-10 10 - Employee Training	\$2,000.00	\$2,000.00	\$0.00
30-860-11 11 - Telephone	\$6,000.00	\$6,000.00	\$0.00
30-860-13 13 - Utilities	\$50,000.00	\$50,000.00	\$0.00
30-860-15 15 - Maint & Repair - bldgs	\$5,000.00	\$5,000.00	\$0.00
30-860-16 16 - Maint & Repair - equip	\$10,000.00	\$10,000.00	\$0.00
30-860-20 20 - Maint & Repair - Sewer Lines	\$5,000.00	\$5,000.00	\$0.00
30-860-21 21 - Permits	\$11,500.00	\$12,000.00	\$500.00
30-860-26 26 - Advertising	\$500.00	\$800.00	\$300.00
30-860-33 33 - Dept Supplies	\$15,924.47	\$16,000.00	\$75.53
30-860-36 36 - Uniforms	\$500.00	\$500.00	\$0.00
30-860-54 54 - Insurance	\$11,400.00	\$11,970.00	\$570.00
30-860-74 74 - Capital Outlay - Equipment	\$2,510.00	\$3,000.00	\$490.00
30-860-78 78 - Small Equipment Purchase	\$1,000.00	\$1,500.00	\$500.00
30-860-96 96 - Debt Service - Loans Sewer	\$44,155.17	\$47,342.15	\$3,186.98
30-860-97 97 - Debt Service - Interest	\$51,491.33	\$46,008.32	-\$5,483.01
Department Totals	\$313,185.19	\$311,044.00	-\$2,141.19
Water/Sewer Fund Total Expenditures	\$1,261,754.36	\$1,092,424.77	-\$169,329.59

2023-2024 HOLIDAY SCHEDULE

Independence Day	July 4, 2023	Tuesday
Labor Day	September 4 , 2023	Monday
Veteran's Day	November 11, 2023	Friday
Thanksgiving	November 23 - 24, 2023	Thursday and Friday
Christmas	December 22 & 25, 2023	Friday and Monday
New Year's Day	January 1, 2024	Monday
Martin Luther King	January 15, 2024	Monday
Good Friday	March 29, 2024	Friday
Memorial Day	May 27, 2024	Monday

Revisions to the Vendor Account Contacts and Check Signatories

Be it adopted concurrently with this budget resolution that the following former employees be removed from all banking, savings and investment accounts or vendor accounts of associated with the Town of Robbinsville

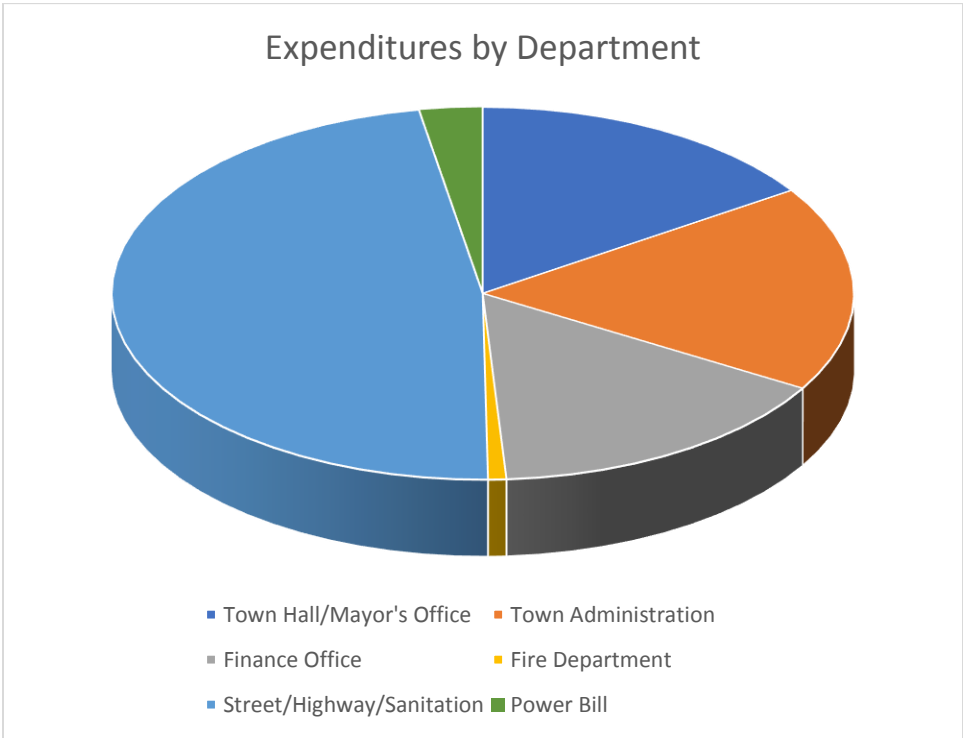
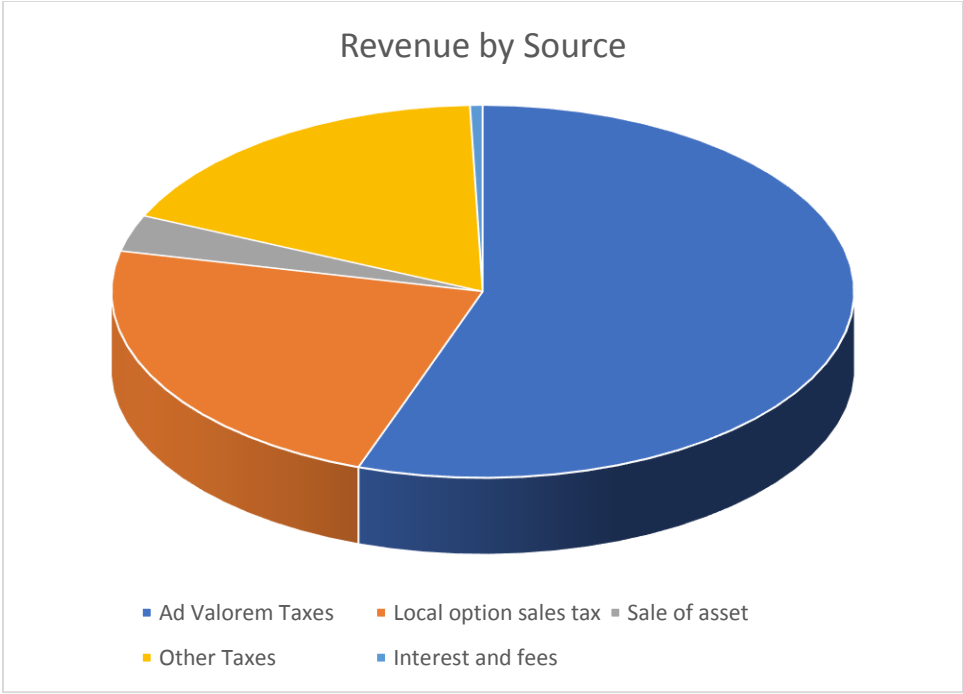
- Shari Birchfield
- Brian Johnson
- Sonya Webster

Furthermore, the employees listed below shall be added as signatories to all banking, saving and investment accounts and any other vendor accounts as needed to complete their jobs requirements as detailed in their respective job descriptions.

- Amanda Gyongyos
- Michael Richardson
- Linda Parton

Budget Graphs

General Fund



Water/Sewer Fund

