Town of Lake Waccamaw

Fiscal Year 2022-2023
Annual Budget

Town of Lake Waccamaw

ON THE SHORES OF NORTH CAROLINA'S LARGEST NATURAL LAKE

P.O. Box 145
Lake Waccamaw, North Carolina 28450
(910) 646-3700
(910) 646-3860 Fax

Member N.C. League of Municipalities

TO: The Honorable Matthew E. Wilson, Mayor
The Honorable Lake Waccamaw Board of Commissioners

FROM: Damon Kempski
Town Manager

DATE: April 27, 2022

RE: Presentation of 2022-2023 Budget

Honorable Mayor and Commissioners:

In accordance with North Carolina General Statute 159-11, we present you with the Town of Lake Waccamaw balanced budget for fiscal year 2022-2023. We have advertised our public hearing on the budget for June 14th, 2022 at 6:00 P.M. at the Lake Waccamaw Town Hall. The budget will be available for public inspection at the Town Hall from 8:30 A.M. until 12:00 P.M. and 1:00 P.M. until 4:00 P.M. Monday through Friday and on the Town's website at www.lakewaccamawnc.gov until the budget ordinance is adopted.

Town of Lake Waccamaw

ON THE SHORES OF NORTH CAROLINA'S LARGEST NATURAL LAKE

P.O. Box 145
Lake Waccamaw, North Carolina 28450
(910) 646-3700
(910) 646-3860 Fax

email: lwtownmanager@embarqmail.com

Member N.C. League of Municipalities

BUDGET MESSAGE

TO: The Honorable Matthew E. Wilson, Mayor
The Honorable Lake Waccamaw Board of Commissioners

FROM: Damon Kempski
Town Manager

DATE: April 27, 2022

RE: TOWN OF LAKE WACCAMAW
Fiscal Year 2022-2023 Budget

Overview

The Proposed Budget for fiscal year 2022-2023 is hereby presented in accordance with the North Carolina Budget and Fiscal Control Act and North Carolina General Statutes. North Carolina law states that a balanced budget is to be presented to the governing body by June 1 and adopted by June 30.

The Proposed Budget will accommodate operations pertaining to water and sewer as well as police, fire, sanitation, and recreation. The objective is to promote public wellness and safety while maintaining a low Insurance Services Office (ISO) rating in a responsible manner.

While revenues are expected to increase, capital needs continue to be a challenge. To address these needs, Water & Sewer fund balance will need to be appropriated in the amounts of $72,352.00 and $113,486.00. The General Fund is $1,327,146.00. The Water and Sewer Fund is $1,272,388.00 and the Sanitation Fund (pass through account for household refuse and recycling) is $270,768.00. Special Revenue Funds from the American Rescue Plan Act (ARPA) of $223,088.00, Golden Leaf funds of $395,000.00, Loan Proceeds for the Wells Project of

$823,430.00, and AIA funds of $142,764.00 are also appropriated by this budget. The grand total for all funds is $4,454,584.00. Our fund balance is healthy at $1,864,855.00 of which $1,665,567.00 is unrestricted.

The Fiscal Budget for 2022-2023 is based on new values due to tax re-evaluation. The current budget is proposed to maintain the tax rate at $0.20 per $100 in value.

Employee Highlights

Overall, our departments are very conscientious about their budgets. Yet at the same time, service to our residents remains a top priority regardless of funding. This has been done by creative thinking, planning of purchases and being conservative on normal operations. The Board has recommended a 5% COLA pay increase with a few employees receiving market adjustments.

Departmental Highlights

Administration: $40,000.00 has been appropriated to update of Land Use Plan. The budget also allows $10,000.00 for minor improvements of Town Hall.

Fire & Rescue: This year the department has been funded for 7 Self Contained Breath Apparatus (SCBA bottles) ($35,000.00). This budget additionally appropriates $6,500.00 for new fire hose, $4,900.00 for a Fire Enforcer, and $4,500.00 for First Responder costs.

Police: New Ballistic Vests ($4,250.00), replacement of one Radar Gun ($2,000.00), and one Radar Sign ($4,000.00) have been allocated for by this budget. The Town has one (1) vacant patrol officer position. The funding for the position has been allocated by this budget.

Water & Sewer: The proposed budget allows the Water and Sewer Department to purchase much needed equipment that will improve the quality of service. Equipment approved for departmental purchase includes a new lawn mower for the treatment plant ($15,000.00) and the choice of a Bobcat or a mini track hoe ($60,000.00). Additionally, $32,000.00 has also been funded for capital equipment for the Water & Sewer Department. Dredging of the aeration basin ($75,000.00), updating of the SCADA communications system ($40,000.00), a new return pump ($6,000.00), and new insert valves ($37,500.00) have also been allocated by this budget.

Revenues

Ad-Valorem Property Tax Collections – Tax collections were calculated based on a 98% collection rate. The Town's proposed tax rate for the coming FY 2022-2023 remains $0.20 per $100.00 in value.

Powell Bill Funds
We have budgeted $46,000.00 for Town-owned road improvements in this year's budget.

In Conclusion

The fiscal year 2022-2023 balanced budget proposal is herein provided for your review and approval. This budget was made possible through a concerted team effort working together toward a shared vision. According to N.C.G.S. Chapter 159 Article 12, the Town must hold a public hearing in regard to this budget, and it must be adopted by June 30, 2022. The public hearing is scheduled for June 14, 2022 at 6:00 p.m. in the Council Chambers at Town Hall.

Respectfully submitted,

TOWN OF LAKE WACCAMAW

Damon Kempski,
Town Manager

.

Town of Lake Waccamaw

ON THE SHORES OF NORTH CAROLINA'S LARGEST NATURAL LAKE

P.O. Box 145
Lake Waccamaw, North Carolina 28450
(910) 646-3700
(910) 646-3860 Fax

Member N.C. League of Municipalities

Section 1:

BE IT ORDAINED by the Board of Commissioners of the Town of Lake Waccamaw, North Carolina, meeting in a regular session on the 14th day of June 2022 that:

The following amounts are hereby appropriated for the operations of the Town of Lake Waccamaw for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

A. General Fund Expenditures

1. General Fund - Governing Body	$ 11,112.00
2. General Fund - Administrative Services	$ 370,329.00
3. Police Department	$ 370,615.00
4. Fire & Rescue Department	$ 345,726.00
5. Recreation Department	$ 17,050.00
6. Fogging Department	$ 5,850.00
7. Street Department	$ 103,650.00
8. Inspections Department	$ 102,813.00
EXPENDITURES - GENERAL FUND	**$1,327,146.00**

B. Water & Sewer Fund - Expenditures

1. Water Department	$ 457,852.00
2. Sewer Department	$ 814,536.00
EXPENDITURES - WATER AND SEWER	**$ 1,272,388.00**

C. Sanitation Fund - Expenditures **$ 270,768.00**

D. Special Revenue Expenditures

1. ARPA Expenditures	$ 223,088.00
2. Lift Station Expenditures	$ 395,000.00
3. Wells Project Expenditures	$ 823,430.00
4. AIA Expenditures	$ 142,764.00
EXPENDITURES – SPECIAL REVENUE FUNDS	**$ 1,584,282.00**
TOTAL EXPENDITURES - ALL FUNDS	**$ 4,454,584.00**

Section 2:

That the following amounts are estimated as revenues that will be available during the fiscal year beginning July 1, 2022 and ending June 30, 2023.

A. General Fund Revenues

Description	Amount
Tax Revenue 2020	$ 500.00
Tax Revenue 2021	$ 3,000.00
Tax Revenue 2022	$ 531,883.00
2021 Vehicle Taxes	$ 5,000.00
2022 Vehicle Taxes	$ 22,000.00
Penalties	$ 500.00
City Tags	$ 20.00
Privilege Licenses	$ 90.00
Interest Income	$ 9,000.00
Golf Cart Inspections	$ 600.00
Misc. Income	$ 9,000.00
ABC Store Distribution	$ 24,000.00
Wine Tax	$ 6,900.00
Powell Bill	$ 46,000.00
Solid Waste Disposal Tax	$ 1,200.00
1% Sales Tax (Art. 39)	$ 140,000.00
½% Sales Tax (Art. 40, 42, 44)	$ 307,000.00
Officers Fees	$ 110.00
Columbus County Fire Allocation	$ 10,543.00
E. Columbus Fire Tax	$ 13,500.00
Zoning/Planning Permits	$ 8,000.00
Sales Tax Refund	$ 7,000.00
Franchise Tax	$ 90,000.00
Building and Sign Permit Fees	$ 40,000.00
Activity Sponsorships	$ 1,000.00
Fire/Rescue Donations	$ 10,000.00
Flags on Flemington Donations	$ 500.00
Revenue from Tank Rental	$ 39,800.00
TOTAL REVENUES - GENERAL FUND	**$1,327,146.00**

B. Enterprise Fund Revenue

Water Department Revenues	
Returned Check Fee	$ 300.00
Misc. Revenues	$ 50.00
Sales Tax Refund	$ 2,000.00
Water Revenue	$ 372,000.00
Tap On & Construction	$ 10,800.00
Disconnect Fees - Water	$ 100.00
Reconnections	$ 250.00
Fund Balance Appropriated	$ 72,352.00
TOTAL REVENUES - WATER	**$ 457,852.00**

	Sewer Department Revenues	
	Returned Check Fee	$ 300.00
	Misc. Revenues	$ 1,000.00
	Sales Tax Refund	$ 3,500.00
	Sewer Revenue	$ 684,000.00
	Tap On & Construction	$ 11,700.00
	Grinder Maintenance	$ 500.00
	Reconnections	$ 50.00
	Fund Balance Appropriated	$ 113,486.00
	TOTAL REVENUES - SEWER	**$ 814,536.00**
	TOTAL REVENUES - WATER & SEWER FUND	**$ 1,272,388.00**
C.	**Sanitation Department Revenues**	
	Sanitation Fees	**$ 270,768.00**
	TOTAL REVENUES - SANITATION	**$ 270,768.00**
D.	**Special Revenues**	
	ARPA Funds	$ 223,088.00
	Golden Leaf	$ 395,000.00
	Wells Loan Proceeds	$ 823,430.00
	AIA Grant	$ 142,764.00
	TOTAL REVENUES – SPECIAL REVENUE FUNDS	**$ 1,584,282.00**
	TOTAL REVENUES - ALL FUNDS	**$ 4,454,584.00**

Section 3: Taxation
That $0.20 on each $100 valuation of taxable property, as listed for taxes on January 1, 2022, is hereby levied in the General Fund for the purpose of raising revenue for the current year property tax, and that the General Fund Revenue is based on a 98% collection rate.

Section 4: The Budget Officer shall be authorized to reallocate departmental appropriations among the various objects of expenditures, as he believes necessary.

Section 5:

A. The transfer of monies, except as noted in Section 4, shall be accomplished by Town Board authorization only.
B. The utilization of any contingency appropriation shall be accomplished only with Town Board authorization.
C. No salary increases, beyond those set forth in the Budget document as attached, may be made without Town Board approval.

Section 6: Various fees shall be charged by the Town for services. Below are the approved fee schedules for the Town of Lake Waccamaw for Fiscal Year 2022-2023. These fees are reviewed annually.

Water and Sewer Fees and Rates
Effective July 1, 2022

SERVICE	COSTS
¾" Water Tap (In Town) Water Tap (out of Town)	$1,600 $1,650
1" and above Water Tap (In Town) (Out of Town)	*Actual Cost to Town *Actual Cost to Town
**Sewer Tap (In Town) (Out of Town)	$1,950 $2,000
Reconnect Fee (Normal Business Hours)	$25
Reconnect Fee (After Hours/Weekends)	$50
Water& Sewer Line Extensions	Actual Costs to Town
Deposits Water & Sewer (In-Town) (Out of Town)	$50 $60
Returned Bad Checks	$35
Install ¾" Water Meter Only *Any other size meter will be actual cost to town	$200
Irrigation Meter	$600
Swimming Pool Fill (Once per year)	Bill for Water Only

WATER AND SEWER RATES

WITHIN TOWN LIMITS	
Water (0 - 5000 Gallons)	$28.50
Water (5,001 - 7,000 Gallons)	$34.50
Water (7,001 - 9,000 Gallons)	$40.50
Water (9,001 Gallons and Over)	$43.50
Water (per 1,000 Gallons over 9,001)	$3.00
Sewer (0 - 4000 Gallons)	$52.10
Sewer (5,001 - 7,000 Gallons)	$65.30
Sewer (7,001 - 9,000 Gallons)	$78.50
Sewer (9,001 Gallons and Over)	$85.10
Sewer (per 1,000 Gallons over 9,001)	$6.60
Bulk Water Sales to Contractors	$250/day and $10/1,000 Gallons

WATER AND SEWER RATES CONTINUED

OUTSIDE OF TOWN LIMITS	
Water (0 - 5000 Gallons)	$42.25
Water (5,001 - 7,000 Gallons)	$51.75
Water (7,001 - 9,000 Gallons)	$61.25
Water (9,001 Gallons and Over)	$66.00
Water (per 1,000 Gallons over 9,001)	$4.75
Sewer (0 - 4000 Gallons)	$57.00
Sewer (5,001 - 7,000 Gallons)	$69.50
Sewer (7,001 - 9,000 Gallons)	$82.00
Sewer (9,001 Gallons and Over)	$88.25
Sewer (per 1,000 Gallons over 9,001)	$7.25
Bulk Water Sales to Contractors	$250/day and $10/1,000 Gallons

*Costs will be determined by the average hourly salary of the maintenance crew along with the costs of pipe, meter boxes, and any other supplies necessary to make the tap. Equipment charges will be based on the current FEMA schedule of equipment rates.

SOLID WASTE FEES
Effective July 1, 2022

Company	Service	Unit Cost			
Smith's Trucking	Yard Waste – Residential ONLY	$7.65			
Waste Industries	Curbside – Residential	$7.12	Commercial	$13.65	
	Curbside – Recycling	$5.49			
	Dumpster Rates	1 x Wk	2 x Wk	3 x Wk	4 x Wk
	2 CY	$38.60			
	4 CY	$77.14			
	6 CY	$115.65			
	8 CY	$154.20	$306.88		

***Residential Polycart on Utility Bill reflects Yard Waste and Curbside Residential Fees TOTALING $14.77

PLANNING DEPARTMENT FEE SCHEDULE

APPLICATION REQUEST	FEE
SUBDIVISION REVIEWS	
Preliminary Site Plan Review (Minor – 4 lots or less)	$250 plus $10 per lot
(Major – 5 lots and above)	$350 plus $10 per lot
Final Site Plan Review (Minor – 4 lots or less)	$150 plus $10 per lot
(Major – 5 lots and above)	$250 plus $10 per lot
Consulting Fees (Engineer, Attorney, etc)	**Actual Cost to Town**
Exemption Plats	$50
Recombination/Exempt Plats	$50
Zoning Permit Residential	$75
Zoning Permit Commercial	$100
Rezoning Request	$350 plus map amendment fee
Sign Permit	$50
Home Occupation Permit	$75
Conditional/Special Use Permit	$350
Demonstrations/ Parade Permit	$75
Board of Adjustment Applications/Requests	
Appeal to Board of Adjustment	$350
Variance Application/Request	$350
Text Change Application/Request	$350
Re-Advertisement for Any Ordinance	$150
Landscaping by Town	$90/hour
Bad Check Fees	$50
ORDINANCE FEES	
Subdivision Ordinance	$25
Zoning Ordinance	$35
All other Ordinances	$25

BUILDING INSPECTION FEES

BUILDING PERMITS DO NOT INCLUDE ELECTRICAL, PLUMBING, MECHANICAL, INSULATION OR OTHER PERMITS THAT MAY BE REQUIRED	
APPLICATION PROCESSING FEE	
All Permit Types	$25
RESIDENTIAL BUILDING PERMIT	
Single Family Dwelling	$0.32 per ft² heated
Duplex	$0.40 per ft² heated
Townhouse	$0.32 per ft² heated
Modular Home	$0.32 per ft² heated
Home Addition	$0.32 per ft² heated
Accessory Building	$0.32 per ft² heated
All Unheated Area	$0.24 per ft²
Minimum Building Permit	$100
Finish Bonus Room	$150
Deck (open)	$100
Deck (covered)	$150
Porch (open)	$100
Porch (covered)	$150
Garage Enclosure	$150
Remodel (Includes REHA, Moved Home, Re-Roof, and ANY Home Improvement)	$150
Swimming Pool	$125
Piers	$150
Other	$100
COMMERCIAL/ INDUSTRIAL BUILDING PERMITS	
New Construction	$0.45 per ft²
Minimum	$200
Remodel (Office Area)	$200
Apartments	$0.40 per ft²
Modular (Office – Classroom)	$0.40 per ft²
Cell Tower ($0- $50,000)	$500
($50,001 and Up)	Add $4 per $1,000
Plan Review	$100
Other	$100
INSULATION PERMIT	
Up to 1,000 ft²	$75
Above 1,000 ft²	Add $0.05 per ft² over 1,000
MOVING HOME	
COPY OF LICENSE & INSPECTIONS REQUIRED PRIOR TO MOVING	
In County Inspection	$50
Outside County Inspection	$150
Moving Permit	$200

Footing & Foundation *(Electrical, Mechanical, Plumbing, and Insulation Fees apply for work to the moved home per the applicable fee schedule)*	$150
MOBILE HOME SET-UP	
All Single, Double, & Triple Wide	$150
Footing Permit *(Electrical, Mechanical, and Plumbing Fees Apply)*	$75
ELECTRICAL PERMITS	
New Construction (Up to 200 AMP)	$150
(Above 200 AMP)	Add $0.25 per AMP
Temporary Service Pole (180 Days)	$60
Service Pole (100 AMP Max)	$100
(Pumps, Electrical Fences, Gates, Etc)	Add $0.25 per AMP
Temporary Power Certificate (Commercial Only)	$100
A/C Wiring	$50
Fire Alarm System	$100
Hood Suppression System	$100
Service Change (Up to 200 AMP/ *No Remodel)	$100
(Above 200 AMP)	Add $0.25 per AMP
Reconnection	$75
REMODEL (RESIDENTIAL)	
Additional Outlets (Up to 20 – 120 Volt)	$60
(Above 20 – 120 Volt)	Add $0.50 per Outlet
(Any 240 Volt)	Add $3 per Outlet
REMODEL (COMMERCIAL)	
Additional Outlets (Up to 20 – 120 Volt)	$60
(Above 20 – 120 Volt)	Add $0.50 per Outlet
(Any 240 Volt)	Add $5 per Outlet
(Up to 20 – 277 Volt)	$100
(Above 20 – 277 Volt)	Add $5 per Outlet
(Up to 15 – 480 Volt)	$125
(Above 15 – 480 Volt)	Add $5 per Outlet
*Outlets include wiring for motors, fans, lights, receptacles, and machinery.	
Mobile Home (Single, Double, & Triple Wide)	$100
Modular (Residential & Commercial)	$100
Sign	$150
Swimming Pool	$125
Pier	$150
PLUMBING PERMITS	
New Construction (Up to 10 Fixtures)	$130
(Above 10 Fixtures)	Add $5 per Fixture
Additions/ Remodel (Up to 5 Fixtures)	$75
(Above 5 Fixtures)	Add $5 per Fixture
Sewer Line Replacement	$50
Water Line (County)	$50

Mobile Home (Single Wide)	$75
Mobile Home (Double & Triple Wide)	$75
Modular	$75
Gas Piping (One Appliance)	$50
(Additional Appliances)	Add $5 per Appliance
Other (Exhaust Fans / Intake Fans)	$75
FIXTURE CHANGE / NO CHANGE IN DRAIN LINE LOCATION	
Trapped Fixture (One Fixture)	$50
(Additional Fixtures)	Add $5 per Fixture
Yard Sprinkler System (Up to 15 Heads)	$75
(Additional Heads)	Add $5 per Head
Hot Water Heater	$50
Relocation of Water Heater	$50
FIRE SPRINKLER SYSTEM	
Fire Sprinklers (Up to 10,000 ft²)	$300
(Above 10,000 ft²)	Add $0.03 per ft²
MECHANICAL PERMITS	
New Installation Per Unit/Per Ton	$30
Unit Change Out/ Per Ton	$30
Heating Systems- 1 Chiller Systems	
(For all Furnaces, Boilers, Conversion Burners, Heat Exchangers, Hot Water Heating Systems, Commercial Hot Water Heaters and Chillers)	
Fee Based on Each Unit	
Up to 100,000 BTU	$75
100,001 – 250,000 BTU	$100
250,001 – 450,000 BTU	$125
450,001 – 650,000 BTU	$150
650,001 – 1,500,000 BTU	$225
Commerical Kitchen Hoods	$100 Each
Gas Commerical Stoves BTU Rate Above Applies	
Gas Piping for 1 Unit	$50
Additional Units	Add $5 per Unit
Other	$50
MISCELLANEOUS PERMITS	
ABC Inspection	$150
Tent Permit (Owner must provide copy of Fire Marshall Report before use)	$75
Therapeutic Home Inspection/ New	$150
Day Care/ New	$150
Demolition Permit	$75
OUTDOOR ADVERTISEMENT SIGN	
Up to 32 ft²	$150
Over 32 ft²	Add $0.50 per ft²
SMALL BUSINESS SIGN	
Up to 16 ft²	$75
Over 16 ft²	Add $0.50 per ft²

SUBDIVISION SIGN	
Up to 16 ft²	$75.00
Over 16 ft²	Add $0.50 per ft²
****ALL LIGHTED SIGNS REQUIRE AN ELECTRICAL PERMIT****	
PENALTIES	
WORK BEGINNING WITHOUT PROPER PERMITS WILL RESULT IN DOUBLE PERMIT FEES	
Reinspection Fees	$50.00

Section 7: This Ordinance and the Budget document shall be the basis of the financial plan for the Town of Lake Waccamaw during the 2022-2023 Fiscal Year. The Budget Officer shall administer the Budget, and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section shall establish records, which are in consonance with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

Section 8: Copies of this Ordinance shall be furnished to the Finance Officer of the Town of Lake Waccamaw to be kept on file for directing the disbursement of funds.

Adopted this 14th day of June, 2022.

LAKE WACCAMAW BOARD OF COMMISSIONERS

ATTEST:

Matthew E. Wilson, Mayor

Meredith Parker, Town Clerk

Budget Summary
FY 2022-2023

General Fund Revenue

TOTAL REVENUES GENERAL FUND	**$1,327,146.00**

General Fund Expenditures

1. General Fund - Governing Body	$ 11,112.00
2. General Fund - Administrative Services	$ 370,329.00
3. Police Department	$ 370,615.00
4. Fire & Rescue Department	$ 345,726.00
5. Recreation Department	$ 17,050.00
6. Fogging Department	$ 5,850.00
7. Street Department	$ 103,650.00
8. Inspections Department	$ 102,813.00
EXPENDITURES - GENERAL FUND	**$1,327,146.00**

General Fund Budget Highlights

Police	
Ballistic Vests	$4,250.00
Radar Gun	$2,000.00
Radar Sign	$4,000.00
Total	$10,250.00

Fire & Rescue	
SCBA Bottles	$35,000.00
Fire Hose	$6,500.00
Fire Enforcer	$4,900.00
First Responder	$4,500.00
Total	$50,900.00

Water & Sewer Fund Revenue

1. Water Department	$ 457,852.00
2. Sewer Department	$ 814,536.00
TOTAL REVENUES WATER & SEWER	**$1,272,388.00**

Water & Sewer Expenditures

1. Water Department	$ 457,852.00
2. Sewer Department	$ 814,536.00
EXPENDITURES - WATER AND SEWER	**$ 1,272,388.00**

Water & Sewer Fund Highlights

Water & Sewer	
Capital - Itron	$32,000.00
Equipment	$60,000.00
Dredging	$75,000.00
Insert Valves	$37,500.00
Lawn Mower	$15,000.00
SCADA Communications Update	$40,000.00
Return Pump	$6,000.00
Total	$265,500.00

Sanitation Fund Revenue	
TOTAL REVENUES SANITATION FUND	**$ 270,768.00**
Sanitation Fund Expenditures	
TOTAL SANITATION FUND EXPENDITURES	**$ 270,768.00**
American Rescue Act Plan Revenues	
TOTAL REVENUES APRA FUNDS	**$ 223,088.00**
American Rescue Act Plan Expenditures	
TOTAL ARPA EXPENDITURES	**$ 223,088.00**
Lift Station Project Revenues	
TOTAL GOLDEN LEAF FUNDS	**$ 395,000.00**
Lift Station Project Expenditures	
TOTAL LIFT STATION EXPENDITURES	**$ 395,000.00**
Wells Project 3 & 4 Revenues	
TOTAL WELLS PROJECT REVENUES	**$ 823,430.00**
Wells Project 3 & 4 Expenditures	
TOTAL WELLS PROJECT EXPENDITURES	**$ 823,430.00**
AIA Grant Revenues	
TOTAL AIA GRANT REVENUES	**$ 142,764.00**
AIA Grant Expenditures	
TOTAL AIA GRANT EXPENDITURES	**$ 142,764.00**

Budget Highlights

1. All full-time employees received a 5% COLA increase with some additional employees receiving a market adjustment of $3500.00. All increases will be granted after probationary periods are exhausted.

TOWN OF LAKE WACCAMAW
REVENUE BUDGET REPORT - EXTENDED

ORIGINAL

ACCOUNT NUMBER/DESCRIPTION		ESTIMATED BUDGET	RECOMMENDED BUDGET
10 GENERAL FUND			
10 GENERAL FUND			
10-3010-2020	TAX REVEVUE 2020	500	500
10-3010-2021	2021 TAX REVENUE	3,000	3,000
10-3010-2022	TAX REVENUE 2022	531,883	531,883
10-3020-2021	2021 VEHICLE TAX	5,000	5,000
10-3020-2022	2022 VEHICLE TAX	22,000	22,000
10-3170-0000	PENALTIES	500	500
10-3190-0000	CITY TAGS	20	20
10-3250-0000	PRIVILEGE LICENSES	90	90
10-3290-0000	INTEREST INCOME	9,000	9,000
10-3300-0000	GOLF CART INSPECTIONS	600	600
10-3350-0000	MISCELLANEOUS INCOME	9,000	9,000
10-3400-0000	ABC STORE DISTRIBUTION	24,000	24,000
10-3410-0000	WINE TAX	6,900	6,900
10-3430-0000	POWELL BILL	46,000	46,000
10-3440-0000	SOLID WASTE DISPOSAL TAX	1,200	1,200
10-3450-0000	1% SALES TAX (Art. 39)	140,000	140,000
10-3451-0000	1/2% SALES TAX (Art. 40 & 42)	307,000	307,000
10-3510-0000	OFFICER'S FEES	110	110
10-3520-0000	COLUMBUS CO. FIRE ALLOCATI	10,543	10,543
10-3530-0000	E. COLUMBUS FIRE TAX	13,500	13,500
10-3550-0000	ZONING/PLANNING PERMITS	8,000	8,000
10-3670-0000	SALES TAX REFUND	7,000	7,000
10-3672-0000	FRANCHISE TAX	90,000	90,000
10-3720-0000	BUILDING & SIGN PERMIT FEES	40,000	40,000
10-3742-0000	ACTIVITY SPONSORSHIPS	1,000	1,000
10-3743-0000	FIRE/RESCUE DONATIONS	10,000	10,000
10-3744-0000	FLAGS ON FLEMINGTON DONAT	500	500
10-3755-0000	REVENUE FROM TANK RENTAL	39,800	39,800
10 GENERAL FUND		1,327,146	1,327,146
10 GENERAL FUND		1,327,146	1,327,146
20 WATER FUND			
20 WATER FUND			
20-3340-0000	RETURNED CHECK FEE	300	300
20-3350-0000	MISCELLANEOUS REVENUES	50	50
20-3670-0000	SALES TAX REFUND	2,000	2,000
20-3710-0000	WATER REVENUE	372,000	372,000

ACCOUNT NUMBER/DESCRIPTION		ESTIMATED BUDGET	RECOMMENDED BUDGET
20-3730-0000	TAP ON & CONSTRUCTION	10,800	10,800
20-3785-0000	DISCONNECT FEES-WATER	100	100
20-3790-0000	RECONNECTIONS	250	250
20-3990-0000	FUND BALANCE APPR.	72,352	72,352
20 WATER FUND		457,852	457,852
20 WATER FUND		457,852	457,852
21 SEWER FUND			
21 SEWER FUND			
21-3340-0000	RETURNED CHECK FEE	300	300
21-3350-0000	MISCELLANEOUS REVENUES	1,000	1,000
21-3670-0000	SALES TAX REFUND	3,500	3,500
21-3710-0000	SEWER REVENUE	684,000	684,000
21-3730-0000	TAP ON & CONSTRUCTION	11,700	11,700
21-3740-0000	GRINDER MAINT.	500	500
21-3790-0000	RECONNECTIONS	50	50
21-3990-0000	FUND BALANCE APPR	113,486	113,486
21 SEWER FUND		814,536	814,536
21 SEWER FUND		814,536	814,536
22 SANITATION			
22 SANITATION			
22-3710-0000	SANITATION REVENUE	201,000	201,000
22-3830-0000	YARD DEBRIS FEES	69,768	69,768
22 SANITATION		270,768	270,768
22 SANITATION		270,768	270,768
31 AMERICAN RESCUE PLAN ACT			
31 AMERICAN RESCUE PLAN ACT			
31-3745-0000	ARPA FUNDS	223,088	223,088
31 AMERICAN RESCUE PLAN ACT		223,088	223,088
31 AMERICAN RESCUE PLAN ACT		223,088	223,088
32 LIFT STATION PROJECT - GO			
32 LIFT STATION PROJECT - GO			
32-3810-0000	GOLDEN LEAF	395,000	395,000
32 LIFT STATION PROJECT - GO		395,000	395,000
32 LIFT STATION PROJECT - GO		395,000	395,000
33 WELLS PROJECT 3 & 4			
33 WELLS PROJECT 3 & 4			
33-3810-0000	WELLS LOAN PROCEEDS	823,430	823,430

ACCOUNT NUMBER/DESCRIPTION	ESTIMATED BUDGET	RECOMMENDED BUDGET
33 WELLS PROJECT 3 & 4	823,430	823,430
33 WELLS PROJECT 3 & 4	823,430	823,430
34 AIA GRANT		
34 AIA GRANT		
34-3810-0000 AIA GRANT	142,764	142,764
34 AIA GRANT	142,764	142,764
34 AIA GRANT	142,764	142,764
	4,454,584	4,454,584

ACCOUNT NUMBER/DESCRIPTION		REQUESTED BUDGET	RECOMMENDED BUDGET
10 GENERAL FUND			
4100			
10-4100-0010	BOARD FEES	8,000	8,000
10-4100-0050	FICA	612	612
10-4100-0140	BOARD TRAINING	2,500	2,500
4100		11,112	11,112
4200 ADMINISTRATION			
10-4200-0020	SALARIES AND WAGES	114,136	114,136
10-4200-0030	RETIREMENT	13,810	13,810
10-4200-0032	HOLIDAY BONUS	355	355
10-4200-0040	AUDIT FEES	16,250	16,250
10-4200-0041	LEGAL EXPENSE	20,000	20,000
10-4200-0050	FICA	8,731	8,731
10-4200-0060	GROUP INSURANCE	18,216	18,216
10-4200-0070	CONTRACT SERVICES	9,000	9,000
10-4200-0080	LONGEVITY	110	110
10-4200-0090	MISCELLANEOUS EXPENSE	7,000	7,000
10-4200-0110	TELEPHONE	4,800	4,800
10-4200-0120	POSTAGE	1,500	1,500
10-4200-0130	UTILITIES	5,000	5,000
10-4200-0140	TRAVEL & EDUCATION	9,000	9,000
10-4200-0145	BANK SERVICE CHARGES	3,000	3,000
10-4200-0150	BANK DISCREPANCIES	10	10
10-4200-0160	MAINTENANCE AND UPKEEP	6,000	6,000
10-4200-0170	MAINT & REPAIR BLDG & GROU	5,000	5,000
10-4200-0260	ADVERTISING	1,250	1,250
10-4200-0270	SPONSORSHIP	250	250
10-4200-0300	MITIGATION PLAN	500	500
10-4200-0320	SUPPLIES & PRINTING	7,500	7,500
10-4200-0370	UNPAID SALES TAX	500	500
10-4200-0425	SURVEYING	500	500
10-4200-0480	CITY TAGS	750	750
10-4200-0530	DUES & SUBSCRIPTIONS	4,100	4,100
10-4200-0540	INSURANCE	7,500	7,500
10-4200-0550	UNEMPLOYMENT PD BY TOWN	750	750
10-4200-0710	COMPUTER AND SOFTWARE	26,000	26,000
10-4200-0720	COPIER LEASE	3,000	3,000
10-4200-0730	CONTRACT SERVICES - LAND U!	40,000	40,000

ACCOUNT NUMBER/DESCRIPTION		REQUESTED BUDGET	RECOMMENDED BUDGET
10-4200-0740	CAPITAL IMPROVEMENTS - BUI	12,000	12,000
10-4200-0850	CHRISTMAS ACTIVITIES	6,000	6,000
10-4200-0870	SAFETY TRAINING & EQUIPMEN	100	100
10-4200-0895	FEE FOR CABLE TV FRANCHISE	108	108
10-4200-0999	TRANSFER TO FUND BALANCE	17,102	17,102
10-4200-3744	FLAGS ON FLEMINGTON	500	500
4200 ADMINISTRATION		370,329	370,329
5100 POLICE			
10-5100-0020	SALARIES & WAGES	211,696	211,696
10-5100-0030	RETIREMENT	27,732	27,732
10-5100-0032	HOLIDAY BONUS	807	807
10-5100-0050	FICA	16,195	16,195
10-5100-0060	GROUP INSURANCE	41,400	41,400
10-5100-0070	401(K) RETIREMENT	10,585	10,585
10-5100-0080	LONGEVITY	2,700	2,700
10-5100-0090	MISCELLANEOUS EXPENSE	1,000	1,000
10-5100-0110	TELEPHONE	8,700	8,700
10-5100-0120	POSTAGE	50	50
10-5100-0130	UTILITIES	2,700	2,700
10-5100-0140	TRAVEL & EDUCATION	1,000	1,000
10-5100-0150	MAINTENANCE AND UPKEEP	3,000	3,000
10-5100-0160	MAINT & REPAIR-EQUIPMENT	500	500
10-5100-0170	MAINT. & REPAIR AUTO	5,000	5,000
10-5100-0310	GAS & OIL	7,000	7,000
10-5100-0320	SUPPLIES & PRINTING	1,000	1,000
10-5100-0330	SUPPLIES & MATERIALS	1,000	1,000
10-5100-0360	UNIFORMS	1,500	1,500
10-5100-0520	CONSULTING SERVICES	350	350
10-5100-0530	DUES & SUBSCRIPTIONS	100	100
10-5100-0540	INSURANCE	12,300	12,300
10-5100-0550	DRUG FUND	250	250
10-5100-0560	COMPUTER EQUIPMENT/SOFTW	2,300	2,300
10-5100-0730	CAPITAL OUTLAY- BALLISTIC V	4,250	4,250
10-5100-0740	CAPITAL OUTLAY - RADAR SIGN	4,000	4,000
10-5100-0750	CAPITAL OUTLAY - RADAR GUN	2,000	2,000
10-5100-0870	SAFETY EQUIPMENT/TRAINING	1,500	1,500
5100 POLICE		370,615	370,615

ACCOUNT NUMBER/DESCRIPTION		REQUESTED BUDGET	RECOMMENDED BUDGET
5300 FIRE DEPT.			
10-5300-0020	SALARIES & WAGES	136,068	136,068
10-5300-0030	RETIREMENT	14,044	14,044
10-5300-0032	HOLIDAY BONUS	484	484
10-5300-0050	FICA	10,409	10,409
10-5300-0060	GROUP INSURANCE	24,840	24,840
10-5300-0070	RETIREMENT DUES	1,400	1,400
10-5300-0090	MISCELLANEOUS EXPENSE	500	500
10-5300-0101	TRAINING-FIRE DEPT.	400	400
10-5300-0110	TELEPHONE	6,200	6,200
10-5300-0120	POSTAGE	130	130
10-5300-0130	UTILITIES	8,500	8,500
10-5300-0140	TRAVEL & EDUCATION	750	750
10-5300-0160	MAINT & REPAIR-EQUIPMENT	20,000	20,000
10-5300-0165	MAINTENANCE-BUILDING	2,250	2,250
10-5300-0260	ADVERTISING	100	100
10-5300-0310	GAS & OIL	7,000	7,000
10-5300-0330	SUPPLIES & MATERIALS	4,000	4,000
10-5300-0360	UNIFORMS	2,250	2,250
10-5300-0540	INSURANCE	28,500	28,500
10-5300-0550	FEES, PERMITS, DUES, INSPECTI	1,500	1,500
10-5300-0560	COMPUTER SOFTWARE	4,000	4,000
10-5300-0690	GRANT MATCH	1,000	1,000
10-5300-0720	CAPITAL OUTLAY-TURNOUT GE	7,800	7,800
10-5300-0725	SCBA BOTTLES	35,000	35,000
10-5300-0730	SCBA TESTING	7,200	7,200
10-5300-0735	GRANT APPLICATION	1,000	1,000
10-5300-0800	CAPITAL OUTLAY - FIRE HOSE	6,500	6,500
10-5300-0810	CAPITAL OUTLAY - FIRE ENFOR	4,900	4,900
10-5300-0820	CAPITAL OUTLAY - FIRST RESPC	4,500	4,500
10-5300-0850	CHRISTMAS ACTIVITIES	2,500	2,500
10-5300-0870	SAFETY EQUIPMENT	2,000	2,000
5300 FIRE DEPT.		345,726	345,726
5400			
10-5400-0130	RECREATION DEPT. UTILITIES	9,500	9,500
10-5400-0170	MAINT & REPAIR - EQUIPMENT	350	350
10-5400-0330	SUPPLIES & MATERIALS	5,500	5,500
10-5400-0540	INSURANCE	1,700	1,700

ACCOUNT NUMBER/DESCRIPTION		REQUESTED BUDGET	RECOMMENDED BUDGET
5400		17,050	17,050
5500			
10-5500-0140	TRAVEL & EDUCATION	250	250
10-5500-0160	MAINT & REPAIR-EQUIPMENT	1,000	1,000
10-5500-0310	GAS & OIL	400	400
10-5500-0340	CHEMICALS & SUPPLIES	3,500	3,500
10-5500-0540	INSURANCE	700	700
5500		5,850	5,850
5600 STREETS			
10-5600-0135	STREET LIGHTS	35,000	35,000
10-5600-0140	TRAVEL AND EDUCATION	350	350
10-5600-0160	MAINT & REPAIR-EQUIPMENT	6,800	6,800
10-5600-0180	PROFESSIONAL SERVICES-SURV	500	500
10-5600-0190	STREET SIGNS	1,000	1,000
10-5600-0310	GAS & OIL	5,000	5,000
10-5600-0330	SUPPLIES & MATERIALS	3,500	3,500
10-5600-0540	INSURANCE	5,000	5,000
10-5600-0550	SAFETY TRAINING/EQUIPMENT	500	500
10-5600-0720	MAINT, REPRS & STREETS-POWI	46,000	46,000
5600 STREETS		103,650	103,650
5700 INSPECTIONS			
10-5700-0020	SALARIES AND WAGES	48,077	48,077
10-5700-0030	RETIREMENT	5,817	5,817
10-5700-0032	HOLIDAY BONUS	161	161
10-5700-0050	FICA	3,678	3,678
10-5700-0060	GROUP INSURANCE	8,280	8,280
10-5700-0070	CONTRACT SERVICES	400	400
10-5700-0100	PLANNING/ZONING SUPP EQ.	3,000	3,000
10-5700-0110	TELEPHONE	4,200	4,200
10-5700-0120	POSTAGE	100	100
10-5700-0130	UTILITIES	1,600	1,600
10-5700-0140	TRAVEL & EDUCATION	2,800	2,800
10-5700-0160	MAINTENANCE & UPKEEP	2,100	2,100
10-5700-0170	MAINT & REPAIR AUTO	1,100	1,100
10-5700-0260	ADVERTISING	400	400
10-5700-0310	GAS & OIL	1,000	1,000
10-5700-0320	SUPPLIES & PRINTING	500	500

ACCOUNT NUMBER/DESCRIPTION		REQUESTED BUDGET	RECOMMENDED BUDGET
10-5700-0360	UNIFORMS	800	800
10-5700-0435	PLANNING BOARD CONTRACT	9,000	9,000
10-5700-0530	DUES & SUBSCRIPTIONS	300	300
10-5700-0540	INSURANCE	2,200	2,200
10-5700-0710	COMPUTER & SOFTWARE	5,900	5,900
10-5700-0720	COPIER LEASE	1,000	1,000
10-5700-1000	PLANNING BOARD MEMBERS	400	400
5700 INSPECTIONS		102,813	102,813
10 GENERAL FUND		1,327,146	1,327,146
20 WATER FUND			
6000 WATER & SEWER			
20-6000-0020	SALARIES & WAGES	135,333	135,333
20-6000-0030	RETIREMENT	16,375	16,375
20-6000-0032	HOLIDAY BONUS	501	501
20-6000-0050	FICA	10,353	10,353
20-6000-0060	GROUP INSURANCE	25,668	25,668
20-6000-0080	LONGEVITY	1,700	1,700
20-6000-0110	TELEPHONE	1,500	1,500
20-6000-0120	POSTAGE & BILLING	2,600	2,600
20-6000-0130	UTILITIES	14,000	14,000
20-6000-0140	TRAVEL & EDUCATION	700	700
20-6000-0160	MAINT & REPAIR EQUIPMENT	11,000	11,000
20-6000-0180	LAB FEES	6,500	6,500
20-6000-0200	CHEMICALS	9,000	9,000
20-6000-0240	UTILITY MGMT/WATER TOWER	10,000	10,000
20-6000-0310	GAS & OIL	3,000	3,000
20-6000-0330	SUPPLIES & MATERIALS	14,000	14,000
20-6000-0340	UNIFORMS	3,500	3,500
20-6000-0350	COMPUTER AND PRINTER	2,500	2,500
20-6000-0360	COMPUTER SERVICE	9,500	9,500
20-6000-0370	UNPAID SALES TAX	100	100
20-6000-0540	INSURANCE	10,000	10,000
20-6000-0550	FEES & PERMITS & DUES	2,000	2,000
20-6000-0640	SAFETY TRAINING/EQUIPMENT	1,000	1,000
20-6000-0710	CAPITAL OUTLAY	22,000	22,000
20-6000-0730	CAPITAL OUTLAY - EQUIPMENT	60,000	60,000
20-6000-0960	LOAN PAYMENT - DRINKING W/	85,022	85,022

ACCOUNT NUMBER/DESCRIPTION		REQUESTED BUDGET	RECOMMENDED BUDGET
6000 WATER & SEWER		457,852	457,852
20 WATER FUND		457,852	457,852
21 SEWER FUND			
6000 WATER & SEWER			
21-6000-0020	SALARIES & WAGES	195,137	195,137
21-6000-0030	RETIREMENT	23,612	23,612
21-6000-0032	HOLIDAY BONUS	759	759
21-6000-0050	FICA	14,928	14,928
21-6000-0060	GROUP INSURANCE	38,916	38,916
21-6000-0080	LONGEVITY	2,106	2,106
21-6000-0110	TELEPHONE	3,600	3,600
21-6000-0120	POSTAGE & BILLING	2,600	2,600
21-6000-0130	UTILITIES	46,000	46,000
21-6000-0140	TRAVEL & EDUCATION	1,200	1,200
21-6000-0160	MAINT & REPAIR EQUIPMENT	40,000	40,000
21-6000-0180	LAB FEES	13,500	13,500
21-6000-0200	CHEMICALS	25,000	25,000
21-6000-0210	SLUDGE REMOVAL	40,000	40,000
21-6000-0310	GAS & OIL	4,500	4,500
21-6000-0330	SUPPLIES & MATERIALS	20,000	20,000
21-6000-0340	UNIFORMS	5,100	5,100
21-6000-0350	COMPUTER AND PRINTER	2,000	2,000
21-6000-0360	COMPUTER SERVICE	7,000	7,000
21-6000-0370	UNPAID SALES TAX	500	500
21-6000-0450	AIA GRANT MATCH	20,361	20,361
21-6000-0540	INSURANCE	12,500	12,500
21-6000-0550	FEES & PERMITS & DUES	4,000	4,000
21-6000-0630	LOAN PMT (BC)ESRLC010047 SA	15,000	15,000
21-6000-0640	SAFETY TRAINING/EQUIPMENT	1,200	1,200
21-6000-0710	CAPITAL OUTLAY	10,000	10,000
21-6000-0810	PRINCIPAL PMT CS370833-02 PH	59,000	59,000
21-6000-0820	INTEREST PMT CS370833-02 PHA	7,700	7,700
21-6000-0900	CAPITAL OUTLAY - DREDGING	75,000	75,000
21-6000-0910	CAPITAL OUTLAY - INSERT VAL	37,500	37,500
21-6000-0920	CAPITAL OUTLAY - WWTP LAW	15,000	15,000
21-6000-0930	CAPITAL OUTLAY - RETURN PU	6,000	6,000
21-6000-0940	CAPITAL OUTLAY - SCADA	40,000	40,000

ACCOUNT NUMBER/DESCRIPTION	REQUESTED BUDGET	RECOMMENDED BUDGET
21-6000-0960 LOAN PAYMENT CS370833-01 PH	24,818	24,818
6000 WATER & SEWER	814,536	814,536
21 SEWER FUND	814,536	814,536
22 SANITATION		
6000 WATER & SEWER		
22-6000-0040 SANITATION CONTRACT-WI	201,000	201,000
22-6000-0060 YARD DEBRIS CONTRACT	69,768	69,768
6000 WATER & SEWER	270,768	270,768
22 SANITATION	270,768	270,768
31 AMERICAN RESCUE PLAN ACT		
6000 WATER & SEWER		
31-6000-0090 MISCELLANEOUS	223,088	223,088
6000 WATER & SEWER	223,088	223,088
31 AMERICAN RESCUE PLAN ACT	223,088	223,088
32 LIFT STATION PROJECT - GO		
6000 WATER & SEWER		
32-6000-6400 LIFT STATION PROJECT EXPENS	395,000	395,000
6000 WATER & SEWER	395,000	395,000
32 LIFT STATION PROJECT - GO	395,000	395,000
33 WELLS PROJECT 3 & 4		
6000 WATER & SEWER		
33-6000-9400 WELLS PROJECT EXPENSES	823,430	823,430
6000 WATER & SEWER	823,430	823,430
33 WELLS PROJECT 3 & 4	823,430	823,430
34 AIA GRANT		
6000 WATER & SEWER		
34-6000-9400 AIA EXPENDITURES	142,764	142,764
6000 WATER & SEWER	142,764	142,764
34 AIA GRANT	142,764	142,764
	4,454,583	4,454,583