

**ORDINANCE NO. 23-03**

INTRODUCED BY: Alton Hardee, Jr., Commission President

AN ORDINANCE OF THE TOWN OF QUEENSTOWN ADOPTING A GENERAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024 AND ESTABLISHING A CONSTANT YIELD TAX RATE OF \$ .2312 PER \$100 OF ASSESSED REAL PROPERTY VALUE, A TAX RATE OF \$ .58 PER \$100 OF ALL ASSESSED COMMERCIAL OR BUSINESS PERSONAL PROPERTY, AND A TAX RATE OF \$2.00 PER \$100 OF ASSESSED PUBLIC UTILITIES; AND ALSO ADOPTING AN ENTERPRISE BUDGET FOR THE TOWN'S WATER AND SEWER OPERATIONS, WHICH INCLUDES AN INCREASE TO MONTHLY WATER AND SEWER CONSUMPTION RATES BY EIGHT PERCENT (8%).

WHEREAS, Sections 19-33 and 19-34 of the Queenstown Town Charter requires the Town to operate on an annual budget; and

WHEREAS, the budget for the fiscal year beginning on July 1, 2023 and ending June 30, 2024, was submitted to Commissioners of Queenstown on May 30, 2023, and introduced on June 6, 2023, and is attached hereto as Exhibit "A" ("General Budget"); and

WHEREAS, the Town has determined that is desirable and in the public interest, and consistent with state law, to adopt an enterprise budget for the Town's water and sewer operations, which is attached hereto as Exhibit "B" ("Water/Sewer Budget"); and

WHEREAS, Section 19-33 of the Queenstown Town Charter requires, prior to the adoption of the budget, the holding of a public hearing and the Town, having held a public hearing on the General Budget and the Water/Sewer Budget on June 21, 2023; and

NOW THEREFORE, the Commissioners of Queenstown hereby ordain as follows:

Section 1. That the Commissioners of Queenstown hereby adopt, for the fiscal year beginning July 1, 2023, and ending June 30, 2024, the General Budget attached hereto as Exhibit "A"; and the Water/Sewer Budget attached hereto as Exhibit B, which are incorporated by reference herein.

Section 2. That the tax rates for the Town of Queenstown for the fiscal year beginning July 1, 2023, and ending on June 30, 2024, shall be \$.2312 per \$100 of assessed real property value, \$.58 per \$100 of assessed value on all commercial and business personal property, and \$2.00 per \$100 of assessed value on all public utilities.

Section 3. That the water and sewer consumption rates for the Town of

Queenstown for the fiscal year beginning July 1, 2023, and ending on June 30, 2024, shall increase 8%, as was adopted by Ordinance 22-06 on June 22, 2022, which established the fees as follows:

<b>Monthly Volumetric Water Charges</b>	
<i>Effective Date:</i>	<i>July 1, 2023</i>
<i>1<sup>st</sup> 7,000 gallons</i>	<i>\$3.77</i>
<i>&gt;7,000 gallons</i>	<i>\$4.18</i>
<i>&gt;15,000 gallons</i>	<i>\$5.22</i>


<b>Monthly Volumetric Sewer Charges</b>	
<i>Effective Date:</i>	<i>July 1, 2023</i>
<i>1<sup>st</sup> 7,000 gallons</i>	<i>\$9.97</i>
<i>&gt;7,000 gallons</i>	<i>\$11.07</i>
<i>&gt;15,000 gallons</i>	<i>\$13.84</i>


This ordinance shall become effective on the first day of July, 2023.

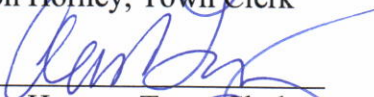
ORDAINED, APPROVED, AND PASSED by the Town Commissioners for the Town of Queenstown on this 21 day of June, 2023.

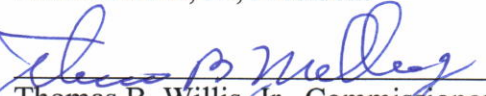
WITNESS

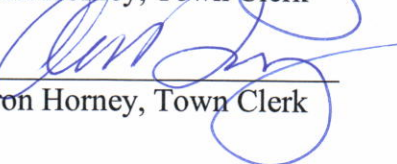
FOR THE TOWN OF QUEENSTOWN  
COMMISSIONERS OF QUEENSTOWN

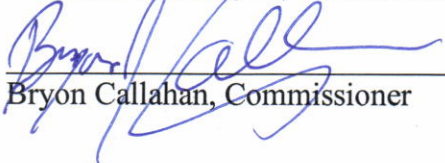
  
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Aaron Horney, Town Clerk

  
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Alton Hardee, Jr., President

  
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Aaron Horney, Town Clerk

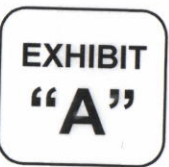
  
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Thomas B. Willis, Jr., Commissioner

  
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Aaron Horney, Town Clerk

  
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Bryon Callahan, Commissioner

TOWN OF QUEENSTOWN  
FY 2024 GENERAL FUND BUDGET

	FY 2024 PROPOSED	FY 2023 ADOPTED
<b><u>OPERATING EXPENSES:</u></b>		
Personnel Costs	\$ 342,746	\$ 351,262
Facilities & Equipment Costs	46,650	45,950
Program & Direct Operating Expenses	165,375	153,300
General & Administrative	98,750	91,800
Interest/Principal Expense	-	-
Depreciation Expense	51,700	50,455
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ (705,221)</b>	<b>\$ (692,767)</b>
<b><u>LESS: SPECIFIC ACTIVITY OR PROGRAM REVENUES:</u></b>		
Licenses & Permits	\$ 29,100	\$ 27,300
Marine Income	7,330	7,630
<b>Total</b>	<b>36,430</b>	<b>\$ 34,930</b>
<b><u>Operating Grants and Contributions</u></b>		
State Shared Highway Taxes	\$ 49,395	\$ 40,674
County Tax Differential	41,230	82,460
Other Income	12,170	11,570
<b>Total</b>	<b>\$ 102,795</b>	<b>\$ 134,704</b>



**TOWN OF QUEENSTOWN  
FY 2024 General Fund Budget**

	<b>FY 2024 PROPOSED</b>	<b>FY2023 ADOPTED</b>
<b>TOTAL PROGRAM REVENUES</b> (totals from previous page)	\$ 139,225	\$ 169,634
<b>NET PROGRAM (EXPENSE) REVENUE</b>	\$ (565,996)	\$ (523,133)
 <b><u>GENERAL REVENUES</u></b>		
Real & Personal Property Taxes		
Taxes -		
Real Property	\$ 342,295	\$ 325,965
Personal Property	171,972	85,000
Interest on Delinquent Taxes	800	800
 State Shared Taxes -		
Income Taxes	155,000	115,000
 Interest income	5,500	5,500
<b>TOTAL GENERAL REVENUES</b>	<b>\$ 675,567</b>	<b>\$ 532,265</b>

**TOWN OF QUEENSTOWN  
FY 2024 General Fund Budget**

	<b>FY 2024 PROPOSED</b>	<b>FY2023 ADOPTED</b>
<b>INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</b> (Net program expense + General Revenues)	<b>\$ 109,571</b>	<b>\$ 9,132</b>
<b>ANTICIPATED CAPITAL PROJECTS</b> Purchase of bucket truck and/or dump truck	<b><u>\$ 100,000</u></b>	
<b>TRANSFER OF EXISTING CASH RESERVES</b>		
<b>FINAL INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</b>	<b>\$ 9,571</b>	<b>\$ 9,132</b>

TOWN OF QUEENSTOWN  
 FY 2024 GENERAL FUND SUBSIDIARY SCHEDULES

**OPERATING EXPENSES:**

**Personnel Costs:**

	FY 2024 PROPOSED	FY2023 ADOPTED
70110 Salaries - Administrative	\$ 150,538	\$ 146,532
70115 Payroll Taxes - All Employees	17,546	17,137
70125 Medical & Life Insurance - Administrative	14,440	35,926
70126 Medical & Life Insurance - Admin Fees	2,853	
70135 Pension Expense - Administrative	16,720	15,715
70140 Pension Exp Ammoratized - Administrative	6,725	6,725
70155 Pension Administration Fee	875	575
70205 Meetings & Travel	7,500	7,500
70210 Salaries - Public Works	79,660	77,476
70320 Medical & Life Insurance - PW	28,355	26,686
70420 Pension Expense - PW	8,754	8,235
70460 Pension Exp Ammoratized - PW	7,880	7,880
70500 Unemployment Comp.	900	875
<b>Total Personnel Costs</b>	<b>\$ 342,746</b>	<b>\$ 351,262</b>

**Facilities & Equipment Costs:**

71310 Office Equipment Rentals	\$ 1,800	\$ 1,800
71320 Office Equipment Repairs	250	250
71330 Utilities - Municipal Office	3,800	4,800
71335 Insurance - Property & Liab.	14,000	13,000
71340 Repairs & Maint - Mun. Office	1,800	1,800
71220 Repairs & Maint - Court House	2,500	2,500
71510 Gas/Oil - Vehicles & Equipment	7,000	7,000
71520 Repairs & Maint - Vehicles	1,500	1,500
71530 Repairs & Maint - Equipment	5,000	6,000
71540 Operating Equipment	1,500	-
71400 Park - Operating Expenses	1,500	1,500
70130 Dock Repairs	500	500
71110 Dock Electric	700	700
71120 Dock Garbage Collection	4,800	4,600
<b>Total Facilities &amp; Equipment</b>	<b>\$ 46,650</b>	<b>\$ 45,950</b>

**Program & Direct Operating Expenses**

72220 Queenstown Vol. Fire Co.	\$	14,000	\$	14,000
72200 Community Policing		5,000		-
72410 Waste Collection		62,000		59,000
72420 Recycling Collection		12,000		12,000
72170 Mosquito Control		4,725		3,150
72430 Landfill Fees		1,500		2,000
72360 Street Repair		1,000		1,000
72310 Curb & Concrete Work		2,000		2,500
72340 Stormwater Ditch Maint.		7,500		6,000
72150 Tree Maint.		4,000		6,000
72110 Grass Mowing		-		-
72130 Operating Supplies - General		9,500		9,000
72350 Street Lighting		23,000		23,500
72160 Misc. General Labor		500		500
72165 Project Management		1,000		1,000
72330 Snow Removal		1,000		1,000
72180 Other General Operating Exp.		2,000		2,000
73350 Community Programs		11,000		7,000
73370 Holiday Dec/Celebrations		3,500		3,500
73380 Town Yard Sale Costs		150		150
<b>Total Program &amp; Direct Operating Expenses</b>	<b>\$</b>	<b>165,375</b>	<b>\$</b>	<b>153,300</b>

**General & Administrative**

73100 Advertising/Legal Notices	\$	1,500	\$	1,200
73110 Dues & Subscriptions		2,950		2,700
73130 Election Costs		1,000		1,200
73150 Misc. Office Help		-		-
73155 Cleaning Services		5,500		5,500
73160 Office Supplies		2,000		2,000
73165 IT/Web Services		2,500		1,500
73170 Other Administrative Exp.		5,000		2,600
73180 Other Municipal Expense		10,000		9,000
73190 Postage		4,700		4,000
73200 Telephone - General		8,500		8,500
73250 Internet - Office		2,400		2,300
73320 Planning Commission		500		500
73410 Shorescan		2,000		2,000
73510 Accounting/Audit Fees - Gen.		9,600		6,500
73550 Legal Counsel		20,000		22,000
73570 MDIA Inspection Fees		3,000		2,800

73575 Code Enforcement  
73580 Other Planning Exp - Planner

2,600  
15,000

2,500  
15,000

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**Total General & Administrative**

\$ 98,750

\$ 91,800

**Interest/Principal Expense**

73420 Interest Expense  
73430 Principal Expense

\$ -  
0

\$ -  
0

**Total Interest/Principal Expense**

\$ -

0

**Depreciation Expense**

74100 General/Buildings  
74300 Highways & Streets  
74500 Parks & Recreation/Dock

\$ 18,400  
17,000  
16,300

\$ 17,955  
16,735  
15,765

**Total Depreciation Expense**

\$ 51,700

\$ 50,455

**PROGRAM REVENUES:**

**Licenses & Permits**

40120 TV Franchise Fees  
40310 Building Permits  
40330 Traders Licenses  
40500 Other

\$ 5,100  
3,500  
20,000  
500

\$ 5,000  
3,300  
18,500  
500

**Total Licenses & Permits**

\$ 29,100

\$ 27,300

**Marine Income**

40900 Slip Rent  
40910 Ramp permit fees

\$ 6,630  
700

\$ 6,630  
1,000

**Total Marine Income**

\$ 7,330

\$ 7,630

**Highway Taxes**

40210 Highway User Taxes

\$ 49,395

\$ 40,674



**County Tax Differential**

40150 County Tax Differential - General	<b>\$ 41,230</b>	<b>\$ 82,460</b>
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**Other Income**

40552 Critical Areas	\$ 1,000	\$ 1,000
40700 Bank Shares	370	370
40711 Community Programs Donations	6,000	5,400
40725 Office Rentals	4,800	4,800

<b>Total Other Income</b>	<b>\$ 12,170</b>	<b>\$ 11,570</b>
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**GENERAL REVENUES**

## Real Property

40100 Real Property Tax	<b>\$ 342,295</b> {.2312}	<b>\$ 325,965</b> {.2217}
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## Personal Property

40000 Personal/Corporation Prop Tax	\$ 104,000	<b>\$ 85,000</b>
40050 Public Utility Prop Tax	<u>67,972</u> (New tax - \$2.00 per \$100)	

<b>\$ 171,972</b>	
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## Interest on Delinquent Taxes

40175 Interest	<b>\$ 800</b>	<b>\$ 800</b>
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## State Shared Taxes

40200 Local Income Tax	<b>\$ 155,000</b>	<b>\$ 115,000</b>
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## Interest Income

40750 Interest Income - General	<b>\$ 5,500</b>	<b>\$ 5,500</b>
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