

ORDINANCE NO. 24-04

INTRODUCED BY: Thomas Willis, Jr.

AN ORDINANCE OF THE TOWN OF QUEENSTOWN ADOPTING A GENERAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025 AND ESTABLISHING A REAL PROPERTY 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%), AS ADOPTED JUNE 22, 2022.

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, 2024 and ending June 30, 2025, was submitted to Commissioners of Queenstown on May 20, 2024, and introduced on May 22, 2024, 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 12, 2024; 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, 2024, and ending June 30, 2025, 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, 2024, and ending on June 30, 2025, 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, 2024, and ending on June 30, 2025, shall increase 8%, as was adopted by Ordinance 22-06 on June 22, 2022, which established the fees as follows:

Monthly Volumetric Water Charges	
<i>Effective Date:</i>	<i>July 1, 2024</i>
<i>1st 7,000 gallons</i>	<i>\$4.07</i>
<i>>7,000 gallons</i>	<i>\$4.51</i>
<i>>15,000 gallons</i>	<i>\$5.64</i>

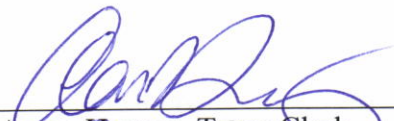
Monthly Volumetric Sewer Charges	
<i>Effective Date:</i>	<i>July 1, 2024</i>
<i>1st 7,000 gallons</i>	<i>\$10.77</i>
<i>>7,000 gallons</i>	<i>\$11.95</i>
<i>>15,000 gallons</i>	<i>\$14.95</i>

This ordinance shall become effective on the first day of July, 2024.

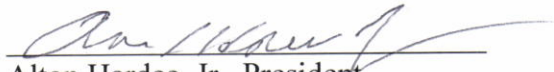
ORDAINED, APPROVED, AND PASSED by the Town Commissioners for the Town of Queenstown on this 12th day of June, 2024.

WITNESS

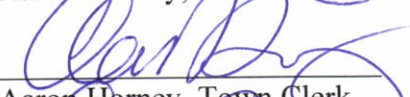
FOR THE TOWN OF QUEENSTOWN
COMMISSIONERS OF QUEENSTOWN



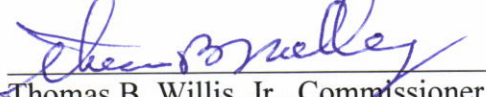
Aaron Horney, Town Clerk



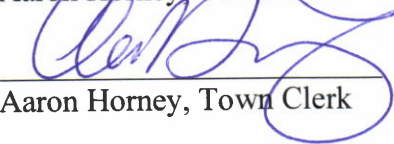
Alton Hardee, Jr., President



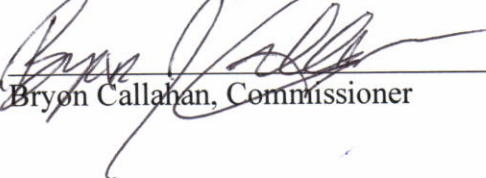
Aaron Horney, Town Clerk



Thomas B. Willis, Jr., Commissioner



Aaron Horney, Town Clerk



Bryon Callahan, Commissioner

TOWN OF QUEENSTOWN
 FY 2025 GENERAL FUND BUDGET

	FY 2025 PROPOSED	FY 2024 ADOPTED
<u>OPERATING EXPENSES:</u>		
Personnel Costs	\$ 364,466	\$ 342,746
Facilities & Equipment Costs	115,400	46,650
Program & Direct Operating Expenses	176,375	165,375
General & Administrative	109,850	98,750
Depreciation Expense	53,400	51,700
TOTAL OPERATING EXPENSES	\$ (819,491)	\$ (705,221)
<u>PROGRAM REVENUES:</u>		
Licenses & Permits	\$ 30,000	\$ 29,100
Marine Income	7,330	7,330
Total	\$ 37,330	36,430
<u>Operating Grants and Contributions</u>		
State Shared Highway Taxes	\$ 58,270	\$ 49,395
County Tax Differential	41,230	41,230
Other Income	13,670	12,170
Total	\$ 113,170	\$ 102,795

	FY 2025 PROPOSED	FY2024 ADOPTED
TOTAL PROGRAM REVENUES	\$ 150,500	\$ 139,225
(totals from previous page)		
NET PROGRAM (EXPENSE) REVENUE	\$ (668,991)	\$ (565,996)
<u>GENERAL REVENUES</u>		
Real & Personal Property Taxes		
Real Property	\$ 346,683	\$ 342,295
Personal Property	191,970	171,972
Interest on Delinquent Taxes	800	800
State Shared Taxes - Income Taxes	180,000	155,000
Interest income	5,500	5,500
TOTAL GENERAL REVENUES	\$ 724,953	\$ 675,567
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	\$ 55,962	\$ 109,571
(Net program expense + General Revenues)		
ANTICIPATED CAPITAL PROJECTS	\$ (55,962)	\$ (100,000)
Proposed: Purchase of bucket truck, street paving, infrastructure repair/replacement		
TRANSFER OF EXISTING CASH RESERVES	\$ -	\$ -
FINAL INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	\$ -	\$ 9,571

TOWN OF QUEENSTOWN
 FY 2025 GENERAL FUND SUBSIDIARY SCHEDULES

OPERATING EXPENSES:

Personnel Costs:

	FY 2025 PROPOSED	FY 2024 ADOPTED
70110 Salaries - Administrative	\$ 154,740	\$ 150,538
70115 Payroll Taxes - All Employees	18,740	17,546
70125 Medical & Life Insurance - Administrative	15,335	14,440
70126 Medical & Life Insurance - Admin Fees	3,510	2,853
70135 Pension Expense - Administrative	18,172	16,720
70140 Pension Exp Ammoratized - Administrative	6,725	6,725
70155 Pension Administration Fee	900	875
70205 Meetings & Travel	7,500	7,500
70210 Salaries - Public Works	90,220	79,660
70320 Medical & Life Insurance - PW	29,860	28,355
70420 Pension Expense - PW	10,484	8,754
70460 Pension Exp Ammoratized - PW	7,880	7,880
70500 Unemployment Comp.	400	900
Total Personnel Costs	\$ 364,466	\$ 342,746

Facilities & Equipment Costs:

71310 Office Equipment Rentals	\$ 1,800	\$ 1,800
71320 Office Equipment Repairs	250	250
71330 Utilities - Municipal Office	3,800	3,800
71335 Insurance - Property & Liab.	14,500	14,000
71340 Repairs & Maint - Mun. Office	20,000	1,800
71220 Repairs & Maint - Court House	2,000	2,500
71510 Gas/Oil - Vehicles & Equipment	7,000	7,000
71520 Repairs & Maint - Vehicles	2,400	1,500
71530 Repairs & Maint - Equipment	4,500	5,000
71540 Operating Equipment	1,500	1,500
71400 Park - Operating Expenses	1,500	1,500
70130 Dock Repairs	500	500
71110 Dock Electric	850	700
71120 Dock Garbage Collection	4,800	4,800
72553 Water/Sewer Line R&M	50,000	-
Total Facilities & Equipment	\$ 115,400	\$ 46,650

	FY 2025 PROPOSED	FY 2024 ADOPTED
<u>Program & Direct Operating Expenses</u>		
72220 Queenstown Vol. Fire Co.	\$ 14,000	\$ 14,000
72200 Community Policing	5,000	5,000
72410 Waste Collection	65,000	62,000
72420 Recycling Collection	13,500	12,000
72170 Mosquito Control	4,725	4,725
72430 Landfill Fees	2,000	1,500
72360 Street Repair	1,000	1,000
72310 Curb & Concrete Work	5,000	2,000
72340 Stormwater Ditch Maint.	10,000	7,500
72150 Tree Maint.	5,000	4,000
72110 Grass Mowing	-	-
72130 Operating Supplies - General	9,500	9,500
72350 Street Lighting	22,000	23,000
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	11,000
73370 Holiday Dec/Celebrations	4,000	3,500
73380 Town Yard Sale Costs	150	150
Total Program & Direct Operating Expenses	\$ 176,375	\$ 165,375
<u>General & Administrative</u>		
73100 Advertising/Legal Notices	\$ 1,500	\$ 1,500
73110 Dues & Subscriptions	4,000	2,950
73130 Election Costs	1,000	1,000
73150 Misc. Office Help	-	-
73155 Cleaning Services	5,200	5,500
73160 Office Supplies	2,500	2,000
73165 IT/Web Services	5,500	2,500
73170 Other Administrative Exp.	4,500	5,000
73180 Other Municipal Expense	10,000	10,000
73190 Postage	4,700	4,700
73200 Telephone - General	7,750	8,500
73250 Internet - Office	2,400	2,400
73320 Planning Commission	500	500
73410 Shorescan	2,000	2,000
73510 Accounting/Audit Fees - Gen.	13,500	9,600

	FY 2025 PROPOSED	FY 2024 ADOPTED
73550 Legal Counsel	25,000	20,000
73570 MDIA Inspection Fees	3,000	3,000
73575 Code Enforcement	4,800	2,600
73580 Other Planning Exp - Planner	12,000	15,000
Total General & Administrative	\$ 109,850	\$ 98,750
<u>Depreciation Expense</u>		
74100 General/Buildings	\$ 18,400	\$ 18,400
74300 Highways & Streets	17,000	17,000
74500 Parks & Recreation/Dock	18,000	16,300
Total Depreciation Expense	\$ 53,400	\$ 51,700
<u>PROGRAM REVENUES:</u>		
<u>Licenses & Permits</u>		
40120 TV Franchise Fees	\$ 6,000	\$ 5,100
40310 Building Permits	3,500	3,500
40330 Traders Licenses	20,000	20,000
40500 Other	500	500
Total Licenses & Permits	\$ 30,000	\$ 29,100
<u>Marine Income</u>		
40900 Slip Rent	\$ 6,630	\$ 6,630
40910 Ramp permit fees	700	700
Total Marine Income	\$ 7,330	\$ 7,330
<u>Highway Taxes</u>		
40210 Highway User Taxes	\$ 58,270	\$ 49,395