



April 24, 2023
Council Work Session Meeting

Mayor Bryan Hough
Mayor Pro-Tem Phyllis Harris
Councilman Ivory Craig
Councilman Jeff Meadows
Councilman David Moore
Councilwoman Christina Pawlish
Councilwoman Lauren Shoemaker
Marie M. Anders, City Attorney
Miles Braswell, City Manager

CITY OF MOUNT HOLLY
MOUNT HOLLY CITY COUNCIL WORK SESSION
Location: Council Chambers



April 24, 2023
6:30 P.M.

CALL TO ORDER BY THE MAYOR

INVOCATION

SET THE AGENDA

CONSENT AGENDA

1. Approval of Budget Amendment
 - Underground boring for decorative lighting
2. Approval of minutes from the April 10, 2023 Council Meeting
3. Approval of the minutes from the April 18, 2023 Special Meeting

AGENDA

1. 2023/2024 Financial Discussion and Staff Direction—*City Staff*

ADJOURN



City of Mount Holly Action Agenda Item

To: Mayor and City Council	Date: 4/6/2023
From: Jeremy Moss, Facility Maintenance	Meeting Date: 4/24/2023

Agenda Item to be considered:

Budget amendment to add funding for underground boring to supply power to decorative lighting along HWY 27.

Will this require a public hearing? ☐ YES ☐ NO

Background/Purpose of Request: _

The City purchased decorative lighting from Duke Energy. The initial quote for this project was for trenching only. An underground discovery was made during construction which makes trenching extremely difficult and dangerous. Duke Energy said because of the adverse site conditions that it would cost the City \$25,330.86 for underground boring. An appeal was made to Duke to share in the expense. Duke has agreed to perform the work for 50% of the original cost.

Fiscal Impact:

Will Item affect current budget	☒ YES	☐ NO	☐ N/A
Reviewed by Finance Director	☒ YES	☐ NO	☐ N/A
Preaudit Certification required	☐ YES	☒ NO	☐ N/A
Capital Project Ordinance required	☐ YES	☒ NO	☐ N/A
Budget Transfer required	☒ YES	☐ NO	☐ N/A
Total City Dollars:	\$ 12,665.43		
Budget Code: 10-00-4260-331			
Reviewed by City Attorney	☐ YES	☒ NO	☐ N/A

Manager/Staff Recommendation:

Staff recommends paying Duke \$12,665.43 for underground boring.

Result of City Council Decision:

Attachments:



Date Submitted: 24-Apr-23

Finance Officer:

City Manager:

Amendment to appropriate fund balance for Decorative Lighting with Duke Energy

Unassigned Fund Balance after Budget Amendment Approval: 8,906,646

% of Budget after Budget Amendment Approval: 46.106881%

CITY OF MOUNT HOLLY
MOUNT HOLLY CITY COUNCIL MEETING
MONDAY, April 10, 2023
COUNCIL CHAMBERS
7:00 PM

Call to Order

Mayor Hough called the meeting to order at 7:00 pm. The following were present:

Mayor Bryan Hough	Miles Braswell, City Manager
Mayor Pro Tem Phyllis Harris	Brian DuPont, Assistant City Manager
Councilman Ivory Craig	Brian Reagan, Police Chief
Councilman Jeff Meadows--absent	Ryan Baker, Fire Chief
Councilman David Moore--absent	Greg Beal, Planning Director
Councilwoman Christina Pawlish—absent	Tony Walker, Streets and Solid Waste Director
Councilwoman Lauren Shoemaker	Jonathan Wilson, Director of Utilities
Marie M. Anders, City Attorney	Mark Jusko, Recreation Supervisor
	Michelle Wood, Finance Director

Invocation

Reverend Mark Massey, Pastor at True Light Tabernacle, led staff and attendees in prayer.

Pledge of Allegiance

Councilman Craig led the Council, staff and attendees in the Pledge of Allegiance.

Set the Agenda

Mayor Hough advised that Councilman Moore's dad passed away late last week and he was out of town for the service and Councilman Meadows and Councilwoman Pawlish were out of town of spring break with their family. With no changes to the agenda Councilman Craig made a motion to approve the agenda as presented. Councilwoman Shoemaker seconded the motion. All Council Members present voted in favor. (Motion Carried)

CONSENT AGENDA

1. Approval of TDA Appointments (Keep on staggered April terms)
2. Approval to apply for the Fire House Subs Grant (FD)
3. Approval of a Proclamation in Honor of Telecommunicators Week, April 9th-15th
4. Approval of a Proclamation in Honor of Administrative Professionals Week, April 23rd-29th
5. Approval of a Proclamation in Honor of Municipal Clerks Week, April 30th-May 6th
6. Approval of Minutes of the March 27, 2023 Council Work Session Meeting
7. Approval of the March 27, 2023 Closed Session Minutes

Councilwoman Harris made a motion to approve the consent agenda. Councilwoman Shoemaker seconded the motion. All Council Members present voted in favor. (Motion Carried)

PRESENTATIONS

1. Swearing In of Officer Nathan Wilson

Chief Brian Reagan introduced Officer Nathan Wilson and his family. Chief Reagan advised that Officer Wilson came from a neighboring agency and Mount Holly is very fortunate to have him. Mayor Hough administered the oath of office to Officer Wilson and his wife preformed the pinning of the badge.

2. Introduction of the Employment Engagement Committee (EEC)

Ms. Rayburn advised that the Employment Engagement Committee (EEC), was a management initiative to improve communication between management and staff. Ms. Rayburn introduced Alexis Hill who in turn introduced the members of the committee.

PUBLIC HEARING

1. Public hearing to consider a rezoning request (Rezoning Case #R-23-2), made by Barbara Brown, to rezone a 1.69-acre tract, which includes 1010 South Main Street, Tax Parcel #182051 and Tax Parcel #182049 from R-12 Single Family to B-2 Neighborhood Business

Mr. Livingston advised that the Planning Department received a request to rezone the property at 1010 South Main Street from R-12 single family to B-2 Neighborhood Business. Mr. Livingston reported that the planning commission agreed unanimously to recommend approval.

At this time Councilwoman Shoemaker made a motion to enter into the Public hearing to consider a rezoning request (Rezoning Case #R-23-2), made by Barbara Brown, to rezone a 1.69-acre tract, which includes 1010 South Main Street, Tax Parcel #182051 and Tax Parcel #182049 from R-12 Single Family to B-2 Neighborhood Business. Councilman Craig seconded the motion. All Council Members present voted in favor. (Motion carried)

With no one signed up to speak, Mayor Pro Tem Harris made a motion to close the public hearing. Councilwoman Shoemaker seconded the motion. All Council Members voted in favor. (Motion carried)

Councilwoman Shoemaker made a motion to approve the rezoning request (Rezoning Case #R-23-2), made by Barbara Brown, to rezone a 1.69-acre tract, which includes 1010 South Main Street, Tax Parcel #182051 and Tax Parcel #182049 from R-12 Single Family to B-2 Neighborhood Business. Councilman Craig seconded the motion. All Council Members present voted in favor. (Motion carried)

2. Public hearing to amend Section 5.20-D-2-g (South Gateway Overlay District) of the City's Zoning Ordinance to increase the maximum allowed height of buildings found in the South Gateway Overlay; B-3 General Business district from 35 to 60 ft

Mr. Livingston advised that the following five (5) public hearings are to clean up the zoning ordinance. The planning commission voted to recommend approval of all five (5) amendments.

At this time Councilman Craig made a motion to enter into the public hearing to amend Section 5.20-D-2-g (South Gateway Overlay District) of the City's Zoning Ordinance to increase the maximum allowed height of buildings found in the South Gateway Overlay; B-3 General Business district from 35 to 60 ft. Mayor Pro Tem Harris seconded the motion. All Council Members present voted in favor. (Motion carried)

With no one signed up to speak, Councilwoman Shoemaker made a motion to close the public hearing. Councilman Craig seconded the motion. All Council Members voted in favor. (Motion carried)

Councilwoman Shoemaker made a motion to amend Section 5.20-D-2-g (South Gateway Overlay District) of the City's Zoning Ordinance to increase the maximum allowed height of buildings found in the South Gateway Overlay; B-3 General Business district from 35 to 60ft. Councilman Craig seconded the motion. All Council Members present voted in favor. (Motion carried)

3. Public hearing to amend Section 8.1-D (Off Street Parking and Loading) of the City's Zoning Ordinance to update the parking standards for Medical, dental and similar offices-that are listed in the table

Mr. Livingston advised that planning staff is proposing to amend the ordinance to update the parking standards for medical offices so the number of required spaces are based on the size of the building versus the number of doctors located at the practice.

At this time Mayor Pro Tem Harris made a motion to enter into the public hearing to amend Section 8.1-D (Off Street Parking and Loading) of the City's Zoning Ordinance to update the parking standards for Medical, dental and similar offices-that are listed in the table. Councilman Craig seconded the motion. All Council Members present voted in favor. (Motion carried)

With no one signed up to speak, Councilwoman Shoemaker made a motion to close the public hearing. Councilman Craig seconded the motion. All Council Members voted in favor. (Motion carried)

Councilwoman Shoemaker made a motion to amend Section 8.1-D (Off Street Parking and Loading) of the City's Zoning Ordinance to update the parking standards for Medical, dental and similar

offices-that are listed in the table. Councilman Craig seconded the motion. All Council Members present voted in favor. (Motion carried)

4. Public hearing to amend Section 8.2 (Parking Lot Improvement, Design and Location Requirements) to add a new section to the City's Zoning Ordinance to add requirements which would specify the minimum number of required handicapped spaces

Mr. Livingston advised that parking requirements for ADA spaces is not currently found in the zoning ordinance but is part of the State building code. This needs to be clarified in the zoning ordinance and will not affect current businesses.

At this time Councilwoman Shoemaker made a motion to enter into the public hearing to amend Section 8.2 (Parking Lot Improvement, Design and Location Requirements) to add a new section to the City's Zoning Ordinance to add requirements which would specify the minimum number of required handicapped spaces. Councilman Craig seconded the motion. All Council Members present voted in favor. (Motion carried)

With no one signed up to speak, Councilwoman Shoemaker made a motion to close the public hearing. Councilman Craig seconded the motion. All Council Members voted in favor. (Motion carried)

Mayor Pro Tem Harris made a motion to amend Section 8.2 (Parking Lot Improvement, Design and Location Requirements) to add a new section to the City's Zoning Ordinance to add requirements which would specify the minimum number of required handicapped spaces. Councilwoman Shoemaker seconded the motion. All Council Members present voted in favor. (Motion carried)

5. Public hearing to amend Section 10.4-D (Landscaping Materials) of the City's Zoning Ordinance to add a new section to the landscaping requirements which would specify the required species of shrubs that will be required

Mr. Livingston advised that this is another item that will clarify the type of shrubs that can be used for landscaping.

At this time Councilman Craig made a motion to enter into the public hearing to amend Section 10.4-D (Landscaping Materials) of the City's Zoning Ordinance to add a new section to the landscaping requirements which would specify the required species of shrubs that will be required. Mayor Pro Tem Harris seconded the motion. All Council Members present voted in favor. (Motion carried)

With no one signed up to speak, Councilwoman Shoemaker made a motion to close the public hearing. Councilman Craig seconded the motion. All Council Members voted in favor. (Motion carried)

Mayor Pro Tem Harris made a motion to amend Section 10.4-D (Landscaping Materials) of the City's Zoning Ordinance to add a new section to the landscaping requirements which would specify the required species of shrubs that will be required. Councilman Craig seconded the motion. All Council Members present voted in favor. (Motion carried)

6. Public hearing to amend Section 3.11-B (Accessory Buildings and Structures) to limit the size of accessory structures to 600 sq. ft. that can be allowed within five feet from a side or rear property line. Larger accessory structures would be required to meet district minimums

Mr. Lowe advised that the proposed amendment will limit the size of accessory buildings to 600 square feet. He advised that existing buildings will be grandfathered.

At this time Councilwoman Shoemaker made a motion to enter into the public hearing to amend Section 3.11-B (Accessory Buildings and Structures) to limit the size of accessory structures to 600 sq. ft. that can be allowed within five feet from a side or rear property line. Larger accessory structures would be required to meet district minimums. Councilman Craig seconded the motion. All Council Members present voted in favor. (Motion carried)

With no one signed up to speak, Mayor Pro Tem Harris made a motion to close the public hearing. Councilman Craig seconded the motion. All Council Members voted in favor. (Motion carried)

Councilman Craig made a motion to amend Section 3.11-B (Accessory Buildings and Structures) to limit the size of accessory structures to 600 sq. ft. that can be allowed within five feet from a side or rear property line. Larger accessory structures would be required to meet district minimums. Councilwoman Shoemaker seconded the motion. All Council Members present voted in favor. (Motion carried)

PUBLIC COMMENT – Three (3) Minute Limit

No one was signed up to speak

NEW BUSINESS

1. Consideration and Approval of the Art Work for the Eight (8) Additional Boxes using the additional Funding for the Box Wrapping Project

Mr. Lowe advise that at the last meeting the Council gave additional funding for the Box Wrapping Project. PAAC recommended approval of the proposed artwork and now seeking final approval from Council.

Councilwoman Shoemaker made a motion to approve the art work for the eight (8) additional boxes using the additional funding for the Box Wrapping Project. Councilman Craig seconded the motion. All Council Members present voted in favor. (Motion carried)

ADJOURN

With no additional items for discussion, Mayor Hough entertained a motion to adjourn. Mayor Pro Tem Harris made the motion to adjourn the April 10, 2023 Council Meeting. Councilwoman Shoemaker seconded the motion. All Council Members present voted in favor. (Motion Carried)

The meeting adjourned at 7:22pm.

City of Mount Holly
Mount Holly City Council Special Meeting

Tuesday, April 18, 2023

Grand Hall

11:30 a.m.

1. Call to Order - Mayor Bryan Hough called the meeting to order at 12:00PM
2. Invocation—County Commissioner Bob Harris gave the invocation
3. Welcome - Mayor Bryan Hough welcomed all the guests and elaborated on the hard work that has went into finalizing this project.
4. Recognition of Special Guests
 - Gaston County Economic Development Committee—Mrs. Julie Roper, Chair of the Gaston EDC commented that she was thankful for this partnership and individually recognized all the key players in this project.
 - Gaston County Board of Commissioners—Chad Brown, Chairman of the Gaston County Board of Commissioners thanked Donnie Hicks with the Gaston EDC for all his hard work. He also thanked Gold Bond for their commitment to Mount Holly and Gaston County.
 - National Gypsum--Craig Robertson, VP of Technology, Innovation and Sustainability introduced his staff that was present and thanked the local leaders for their support and dedication with the National Gypsum expansion project. He advised that National Gypsum makes up 5% of the area workforce and pays above the average wage for Gaston County. With this expansion products will be transported from the Wilmington Port via the railroad system. National Gypsum will continue with their charitable giving and looks forward to the future in Mount Holly.
5. Agreement Execution—All parties signed
6. Closing Remarks – Mayor Bryan Hough thanked everyone for coming to the great day in Mount Holly and advised that Mount Holly is looking forward to this continued partnership.
7. Adjourn—The meeting adjourned at 12:32pm.



City of Mount Holly Action Agenda Item

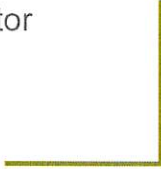
To: Mayor and City Council	Date: April 21, 2023
From: Michelle Wood	Meeting Date: April 24, 2023
Agenda Item to be considered: 2023-2024 Budget Discussion	
Will this require a public hearing? ☐ YES ☒ NO	
Background/Purpose of Request:	
Discussion for the City Council to determine the tax rate for Fiscal Year 2023-2024	
Fiscal Impact:	
Will Item affect current budget	☐ YES ☒ NO ☐ N/A
Reviewed by Finance Director	☒ YES ☐ NO ☐ N/A
Preaudit Certification required	☐ YES ☒ NO ☐ N/A
Capital Project Ordinance required	☐ YES ☒ NO ☐ N/A
Budget Transfer required	☐ YES ☒ NO ☐ N/A
Total City Dollars:	
Budget Code:	
Reviewed by City Attorney	☐ YES ☒ NO ☐ N/A
Manager/Staff Recommendation:	
Result of City Council Decision: _____	
Attachments: Presentation and Supplemental Information	



City of Mount Holly 2023-2024 Budget Discussion



Michelle Wood - Finance Director



April 24, 2023



Budgeting- Typical Process

- All Departments line item requests are submitted by the end of March
- Finance, City Manager, and Assistant City Manager reviews requests and makes needed adjustments - April
- Finance meets with Departments to discuss any changes - April
- Proposed Budget is submitted to the Council at the 1st Council meeting in May
- Budget presentation/discussion – May Work Session
- Budget adopted at the 1st Council meeting in June



2023-2024 Budget Process

- Department submittals were due March 31, 2023
 - 3 categories – Essential Operations, Non-Essential Operations, Capital
- Finance, City Manager, and Assistant City Manager review and compile information for the City Council – April
- Council Budget Workshop – April 24, 2023
 - Goal – Establish an anticipated tax rate
- Proposed Budget submitted to the Council – May 8, 2023
- Budget Presentation/discussion – May 22, 2023
- Public Hearing and Budget adoption – June 12, 2023



Preliminary Proposed Budget Totals- Revenues

Fund	Current Amended Budget 2022-2023 Total	Estimated YE Revenue Projections 2022-2023 Total	Projected 2023-2024 Total
General	\$19,197,390	\$19,342,212	\$20,276,988 (at 40.5 cents & 95% collection rate)
Enterprise	\$13,721,720	\$13,922,215	\$21,081,367



- General Fund Original Budget - \$17,153,827
- Enterprise Fund Original Budget - \$13,721,720

Revenue Projections - 2023-2024 –General Fund



Descriptions	Amended Budget 2022-2023	2023-2024 Manager Recommendation	% Increase/Decrease over Amended 2022-2023 Budget
PROPERTY TAX-CURRENT	\$9,082,691.00	\$10,767,666	18.55%
PROPERTY TAX-PRIOR	\$30,000.00	\$30,000.00	0.00%
PROPERTY TAX-PENALTIES & INT	\$15,000.00	\$15,000.00	0.00%
MOTOR VEHICLE TAX-CURRENT	\$775,000.00	\$1,051,542.00	35.68%
SALES AND USE TAX	\$4,033,036.00	\$4,195,000.00	4.02%
OCCUPANCY TAX	\$160,000.00	\$170,000.00	6.25%
MOTOR VEHICLE LICENSE TAGS	\$140,000.00	\$140,000.00	0.00%
NC BEVERAGE TAX	\$70,000.00	\$70,000.00	0.00%
SOLID WASTE DISPOSAL TAX DIST	\$15,000.00	\$15,000.00	0.00%
UTILITY FRANCHISE TAX - ELECTRIC	\$800,000.00	\$800,000.00	0.00%
UTILITY FRANCHISE TAX - NAT GAS	\$50,000.00	\$48,000.00	-4.00%
UTILITY FRANCHISE TAX - TELECOMM	\$58,000.00	\$52,200.00	-10.00%
UTILITY FRANCHISE TAX - VIDEO	\$114,000.00	\$110,580.00	-3.00%
ZONING PERMITS	\$90,000.00	\$90,000.00	0.00%
DRIVEWAY CUT PERMIT	\$6,600.00	\$3,500.00	-46.97%
TIPPING FEES	\$500,000.00	\$550,000.00	10.00%
DEVELOPER ROLLOUT FEE	\$30,000.00	\$20,000.00	-33.33%
RECYCLE FEES	\$350,000.00	\$400,000.00	14.29%
SOLID WASTE FEES	\$10,000.00	\$8,000.00	-20.00%
RECREATION REVENUE	\$110,000.00	\$126,000.00	14.55%
INTEREST - MAIN OPERATING	\$2,000.00	\$500.00	-75.00%
INTEREST EARNED-INVESTMENTS	\$120,000.00	\$1,000,000.00	733.33%
INTEREST EARNED-POLICE	\$500.00	\$1,500.00	200.00%
CONTRIBUTIONS	\$1,000.00	\$1,000.00	0.00%
RENTS-DEPOSITS L&E	\$0.00	\$35,000.00	0.00%
MUNICIPAL RENTAL - LEASES	\$85,000.00	\$85,000.00	0.00%
PROPERTY DISPOSAL	\$20,000.00	\$0.00	-100.00%
MUNICIPAL RENTALS- GRAND HALL	\$50,000.00	\$25,000.00	-50.00%
MUNICIPAL RENTAL - MASSEY	\$20,000.00	\$20,000.00	0.00%
MISC REVENUE	\$75,000.00	\$45,000.00	-40.00%
ABC REVENUE	\$275,000.00	\$350,000.00	27.27%
FUND BALANCE APPROPRIATED	\$2,022,163.00	\$0.00	-100.00%
MISC REVENUE-POLICE	\$75,000.00	\$51,500.00	-31.33%
(10) - GENERAL FUND	\$19,217,390.00	\$20,276,988.00	4.97%

4% increase (state projected 6.3%)

Flat (state projected 2.1%)

Flat (state projected 2.0%)

Flat (state projected 1.0%)

4% decrease (state projected -3.8%)

10% decrease (state projected -9.4%)

3% decrease (state projected -2.9%)

Revenue Projections - 2023-2024 –Enterprise Fund



Description	2022-2023 Amended Budget	2023-2024 Manager Recommendation	% Increase/Decrease over Amended 2022- 2023 Budget
WATER SALES	\$2,962,158.00	\$3,021,401.00	2.00%
WATER BASE CHARGE	\$1,000,000.00	\$1,020,000.00	2.00%
WATERLINE REPLACEMENT	\$400,000.00	\$408,000.00	2.00%
STORM WATER REVENUE	\$400,000.00	\$408,000.00	2.00%
CONVENIENCE FEE	\$60,505.00	\$61,715.00	2.00%
SEWER CHARGES	\$3,456,644.00	\$3,525,777.00	2.00%
SEWER BASE CHARGE	\$1,032,712.00	\$1,053,366.00	2.00%
SEWERLINE REPLACEMENT	\$490,492.00	\$500,301.00	2.00%
WATER & SEWER TAP FEES	\$177,294.00	\$177,294.00	0.00%
LATE FEES	\$259,236.00	\$260,000.00	0.29%
TANK RENTAL	\$112,000.00	\$112,000.00	0.00%
MISC REVENUE - WATER	\$75,000.00	\$75,000.00	0.00%
MISC REVENUE - SEWER	\$500.00	\$500.00	0.00%
TRANSFER FROM CAPITAL RESERVE	\$1,760,000.00	\$3,000,000	70.45%
FUND BALANCE APPROPRIATED	\$1,535,179.00	\$7,458,013	385.81%
(62) - WATER AND SEWER FUND	\$13,721,720.00	\$21,081,367	53.64%

• Year Five of Five Year Water and Sewer Rate Study – No Fee Increase FY 23-24

Preliminary Proposed FY 23-24 Budget Totals- Expenditures

Fund	Essential Operations	Non-Essential Operations	Capital	Grand Total
General	\$15,643,843	\$1,229,784	\$ 3,403,361	\$20,276,988
Enterprise	\$ 8,408,203	\$1,417,122	\$11,256,042	\$21,081,367

General Fund

- Essential Only = 24.622 cents on the tax rate
- Non Essential = 4.783 cents on the tax rate
- Capital = 11.095 cents on the tax rate
- 40.5 cents tax rate would fund all Essential, Non-Essential, and Capital

Enterprise Fund

- Essential, Non-Essential, and Capital is funded by Enterprise Fees/Unrestricted Net Position



Capital- General Fund 2023-2024 Requests

Department	Total	
Patrol Vehicle Computers		\$ 56,000
Primary Domain Control		\$ 22,000
IT Disaster Recovery		\$ 5,000
JPS Battery		\$ 10,000
CAD Server - PD		\$ 20,200
Camera Wifi Upgrades		\$ 67,500
Admin IT	\$ 180,700	
5) New Patrol Vehicles - 4310		\$ 200,000
5 In-Car Video Systems - 4310		\$ 23,682
5) Mobile Vehicle Radios - 4310		\$ 27,141
Equipment for 5 Patrol Vehicles - 4310		\$ 44,000
11) Radio Console - 4310		\$ 7,875
3) Handheld 800mhz Radios - 4310		\$ 15,163
Speed Monitoring Pole - 4310		\$ 5,270
HVAC Command Staff offices		\$ 26,500
Glock 45 Replacement Plan		\$ 16,000
Police Dept	\$ 366,631	
Land Acquisition (Catawba Heights)		\$ 400,000
Ladder Truck Equipment		\$ 180,000
Used Fire Truck		\$ 150,000
Fire Engine		\$ 1,000,000
Fire Dept	\$ 1,730,000	
Maintenance Truck F-250		\$ 67,000
Fence and backstop repair		\$ 13,000
Wood chipper		\$ 19,000
Glendale Property Phase I		\$ 400,000
Parks/Rec	\$ 499,000	
Knuckle Room Truck		\$ 218,000
Streets/SW	\$ 218,000	
Replace 2 HVAC units Killian FD		\$ 38,000
Painting exterior of Building S Main FD		\$ 9,500
Painting exterior of Building Killian FD		\$ 16,000
Crack seal/ sealcoat and re-striping Municipal Complex		\$ 8,500
Overhead market street lights on N Main St		\$ 18,500
Replace 1-40 ton unit (#5 RTU) Municipal Complex		\$ 40,500
Replace 1 split system in basement Municipal Complex		\$ 17,000
Replace HVAC Building Controls Municipal Complex		\$ 10,850
Maintenance	\$ 159,850	
Inflation (CPI)	\$249,180	
Grand Total	\$3,403,361	



Capital- Enterprise Fund 2023-2024 Requests



Security Cameras - 625 Legion Rd		\$ 15,000
Roof Design - WTP&Intake		\$ 40,000
Creek seal/sealcoat and re-striping Muni Comp		\$ 8,500
Reel 40ton #5 RTU HVAC Muni Comp		\$ 40,900
Reel HVAC Bldg controls Muni Comp		\$ 10,650
U/I Admin Maint	\$ 115,050	
Rebuild Finish Water Pump #1		\$ 135,000
Rebuild Finish Water Pump #2		\$ 135,000
Filler Valve Actuator Upgrades		\$ 231,592
Electrical Upgrades		\$ 100,000
Lab Charge Analyzer		\$ 24,000
WTP	\$ 625,992	
MI Study and Rehab		\$ 260,000
Aerial Structural		\$ 150,000
Sewer Lining Program		\$ 400,000
Hawthorne/Central Replace Sewer		\$ 100,000
Rebuild Dutchman's Creek Lift Station		\$ 40,000
Backup Replacement Pump Storewater L/S		\$ 50,000
Rebuild Dutchman's Creek Lift Station		\$ 18,000
Lead and Copper Mandatory Hand Digs		\$ 50,000
Water Distribution Sys Upgrades Huitt St		\$ 520,000
Replace Trailer for Hauling Equipment		\$ 12,000
Replace Truck 204 - Chevrolet 2500		\$ 45,000
Fld Svcs	\$1,645,000	
Downtown Water Distribution		\$ 700,000
Lower Dutchman's Creek Parallel Sewer Line		\$ 3,700,000
South Gateway Connector Waterline		\$ 500,000
Taylor's Creek Parallel Sewer Line		\$ 100,000
Riverband Water Tank		\$ 3,800,000
Utility Director Vehicle		\$ 40,000
Site Inspector Vehicle		\$ 30,000
U/I Admin	\$8,870,000	
Grand Total		\$11,256,042

Preliminary FY 23-24 Budget Totals- Non-Essential Operations- General Fund



Department	Non-Essential Operations
Council	\$77,900
Administration	\$429,522
Administration – IT	\$9,850
Administration – Maintenance	\$25,640
Police	\$57,447
Fire	\$36,200
Planning & Zoning	\$123,225
Parks	\$470,000
Total	\$1,229,784

Preliminary FY 23-24 Budget Totals- Non-Essential Operations- Enterprise Fund

Department	Non-Essential Operations
Stormwater	\$37,000
Utility Administration	\$1,181,272
Water	\$92,150
Sewer	\$76,200
Field Services	\$20,200
Utility Administration- IT	\$6,800
Utility Administration- Maintenance	\$3,500
Total	\$1,417,122



Non-Essential Items

- Food and Provision - Meetings
- Community Relations
- Travel and Training
- Salary Study/Employee Increases/New Employees
- Consulting
- Educational Programs
- Athletic Programs
- Uniforms for Recreation
- Field and Parks Maintenance (outside of normal routine)
- Special Events – Mount Holly Nights, Springfest, etc.
- Christmas Parade



Reappraisal

- Current Property Valuation Rate - \$2,811,273,445

YR	UNIT_NAME	PROP_USE	Tot FMV	%GT
2023	MOUNT HOLLY CITY	RES	\$2,328,418,501	82.82%
2023	MOUNT HOLLY CITY	COM	\$251,138,080	8.93%
2023	MOUNT HOLLY CITY	EXEMPT	\$148,782,826	5.29%
2023	MOUNT HOLLY CITY	IND	\$82,925,750	2.95%
2023	MOUNT HOLLY CITY	OTHER	\$8,288	0.00%
Total			\$2,811,273,445	100.00%

- Real Property : \$2,811,273,445
- Personal Property : \$146,127,468
- Public Service : \$122,340,171
- Motor Vehicles : \$259,856,696
- 10% appeal deduction : \$-281,127,345
- Total assessed valuation : \$3,058,470,435



Revenue Neutral- LGC Spreadsheet

Neutral Property Tax Increase (Decrease) - Use for budget year 2023-2024

What is it used for?

The Neutral Property Tax Rate Increase worksheet is designed to show the tax rate that would produce the same tax levy as the prior year, adjusted for annual growth in the tax base. The adjustments column is mostly for the use of municipalities. This calculation should only be done in the year of revaluation, per G.S. 159-11(a).

Instructions

- 1 First, gather all property valuation amounts; these can be found in past audit reports on the analysis of current tax levy page. The worksheet accommodates for up to seven prior years. Some units may need to enter less because of their revaluation cycle. We provide templates for four, six, and eight year cycles.
- 2 Once information is gathered begin to enter in assessed valuation amounts in the yellow cells.
- 3 Continue to the next column to enter in any amounts of annexation or deannexation in the yellow cells. This column is expected to apply only to municipalities.
- 4 Next, enter in the tax rate for your specified city in the yellow cell at the bottom part of the page.
- 5 The computer calculates all other cells. Look at the bottom of the worksheet to find property tax increase (decrease) and calculated percentage increase (decrease) compared to average.
- 6 For each separate tax levied by the municipality, a separate revenue-neutral property tax must be computed and included in the budget ordinance message.
- 7 If a municipality is located in more than one county and one of the counties has a revaluation, then the municipality must calculate the revenue neutral tax rate.



Revenue Neutral

Revaluations as of:
January 1, 2023 and 2019

Fiscal year	Assessed Valuation as of June 30	Annexation (Deannexation)	Total Adjusted for Annexation or Deannexation	Valuation Increase (Decrease)	Percentage change
2023-24	3,058,470,435		23-24 22-23 3,058,470,435 2,057,847,260		
2022-23	2,057,847,260		22-23 2,057,847,260	104,150,613	5.33%
2021-22	1,953,696,647		21-22 1,953,696,647	134,015,822	7.41%
2020-21	1,818,880,825		20-21 1,818,880,825	151,842,474	9.11%
2019-20	1,667,038,351		19-20 1,667,038,351		
					7.28% Average growth % Doesn't include revaluation increase (decrease)
Last year prior to revaluation 2022-23	2,057,847,260			Tax rate Estimated tax levy 0.4859 9,980,559	
First year of revaluation 2023-24	3,058,470,435			Tax rate to produce equivalent levy 0.3263 9,980,559	
					Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth
Increase (decrease) tax rate for average growth rate 2023-24	3,058,470,435			0.3501 10,707,526	
					Increase (Decrease) in Tax Levy Average Percentage Increase (Decrease)
					726,967 7.28%



- Staff confirmed calculation with the LGC, UNC SOG, and First Tryon – all were in agreement

*Surrounding Cities Tax Rates

District	Current Rate	Proposed FY 23-24 Rate	Percentage Decrease
Gaston County	.81	.61	24.69%
Belmont	.495	.445	10.10%
Bessemer City	.45	.40	11.11%
Cherryville	.52	mid to upper .40's	5.77% (.49cents)
Cramerton	.475	.475	0%
Dallas	.42	.40	4.76%
Gastonia	.52	.47	9.62%
High Shoals	.38	?	
Kings Mountain	.43	.43	0% (90% Cleveland Co. and reval was 2021)
Lowell	.49	.49	0%
McAdenville	.39	.39	0%
Ranlo	.50	.45	10.00%
Stanley	.54	.54	0%
Mount Holly	.485	.405	16.49%

- Average proposed decrease excluding Gaston County and Mount Holly is 4.28%



* Information provided by other Municipalities

Fund Balances

- Fund Balance Budgeted vs Actual FY 2022-2023
 - \$2,022,163- Budgeted Appropriated Fund Balance
 - \$0.00 – Projected Year End Revenues will cover Projected Year End Expenditures
 - Revenues are coming in stronger than originally budgeted with no need to utilize the budgeted Fund Balance
- Fund Balance Projected Year-End June 30, 2023
 - \$407,943 – Projected Increase
 - \$23,809,903 – Projected Unassigned Fund Balance Total
 - Designated/Restricted - \$9,127,710
 - Projected Unassigned- \$14,682,193 (76.400557%)
 - Internal Policy - \$4,804,348 (25%)
 - Available for Appropriation - \$9,877,845



Fund Balance Justification

- Staff has been fiscally responsible in expenditures over the years
- Capital was kept to a minimum
- Favorable economic conditions of Revenue from the State (outside of property tax)

Recap – Cents on the tax rate

	Tax Rate in Cents
Essential Only	24.622
Non-Essential	4.783
Capital	11.095
Total to Fund Essential, Non-Essential, and Capital	40.5

Things to consider

- Future Annexations – May fail our cost benefit analysis
- Private Development/Re-Development – Must have had the final Certificate of Occupancy be completed by December 2022 to expect Tax Revenue for FY 2023-2024
- Next revaluation – Four years
- Uncertainty of State Revenues -- Tax Rate is the only thing the City can control
- City Projects not currently included on the Capital Improvement Plan
- Inflation



Questions/Discussion



Supplemental Information

Title	Location	2023-24	2024-25	2025-26	2026-27	2027-28	Total
(General Fund) Admin Maintenance							
Replace 2 HVAC units	Fire - Killian Ave	38,000					38,000
Kitchen remodel	Fire - Killian Ave		35,000				35,000
Painting exterior of Building	Fire - S Main ST	9,900					9,900
Painting exterior of Building	Fire - Killian Ave	16,000					16,000
Painting 2nd Floor and Police Dept. Office	2nd Floor PD Office		30,000				30,000
Crack seal/ sealcoat and re-striping	Municipal Complex	8,500					8,500
Replace 2-35ton units supporting Grand Hall	Municipal Complex			90,000			90,000
Replace 2 - 20 ton units supporting PD and Council	Municipal Complex				65,000		65,000
Maintenance truck replacment F250 Truck	Admin Maintenance		44,000				44,000
Exterior perimeter wall / façade replacement	Arts on The Greenway Bldg			120,000			120,000
Replace 1 HVAC unit	Tuck Park Gym				17,500		17,500
Roof Replacement	Fire - S Main St				26,000		26,000
Maintenance truck replacment F150 Truck	Admin Maintenance				30,000		30,000
Overhead market street lights on N Main St	N Main Street	18,900					18,900
Replace 1- 40 ton HVAC unit (# 5 RTU)	Municipal Complex	40,900					40,900
Replace 1 split system HVAC in basement area	Municipal Complex	17,000					17,000
Skid Loader replacement	Various Locations					85,000	85,000
Crack seal/ sealcoat and re-striping	Fire - Killian Ave		9,800				9,800
Replace HVAC Building Controls	Municipal Complex	10,650					10,650
(General Fund) Admin IT							
Patrol Vehicle Computers	Police	56,000					56,000
Primary Domain Controller	MC & Killian	22,000					22,000
IT Disaster Recovery	Various Locations	5,000					5,000
UPS Battery	Police	10,000					10,000
CAD Server	Police	20,200					20,200
Camera Wifi Upgrades	Various Locations	67,500					67,500
CAD Upgrades	Fire		75,000				75,000
AV Council Chambers	MC		100,000				100,000
(General Fund) Police							
Patrol Vehicle Replacements (5)	Police	200,000	200,000	200,000	200,000	200,000	1,000,000
Car Cameras	Police	24,682	24,682	24,682	24,682	24,682	123,410
Mobile Car Radios	Police	27,141	27,141	27,141	27,141	27,141	135,705
Patrol Car equipment	Police	44,000	44,000	44,000	44,000	44,000	220,000
Radio System Console	Police	7,875	7,875	7,875	7,875	7,875	39,375
Handheld Radios	Police	15,163	15,163	15,163	15,163	15,163	75,815
Speed Monitoring Pole	Police	5,270					5,270
HVAC - command staff offices	Police	26,500					26,500
Glock replace plan	Police	16,000					16,000
(General Fund) Fire							
Ladder Truck	Fire		195,217	195,217	195,217	195,217	780,868
Fire Engine	Fire	1,000,000	140,000	140,000	140,000	140,000	1,560,000
Land Acquisition (Catawba Heights)	Catawba Heights	400,000					400,000
Ladder Truck Equipment	Fire	180,000	180,000				360,000
Used Fire Truck	Fire	150,000					150,000
Fire Rescue Boat	Fire		145,000				145,000
Breathing Air Compressor	Fire		80,000				80,000
Fire Engine	Fire			1,000,000			1,000,000
Command Staff Vehicle	Fire			67,500			67,500
Left Bay Renovation	Catawba Heights		40,000				40,000
Brush Truck	Fire				90,000		90,000
Command Staff Vehicle	Fire				70,000		70,000
(General Fund) Streets/Solid Waste							
Knuckle-Boom Truck	Public Works	218,000					218,000
Rear Loader Garbage Truck	Public Works		250,000				250,000
Scag Zero Turn Mower	Public Works		10,000				10,000
Mack Automated Trash Truck	Public Works			340,000			340,000
Street Sweeper	Public Works				150,000		150,000
(General Fund) Parks							
CSX Crossing Study	CSX Crossing			15,000			15,000
Maintenance Truck F-250	Parks	67,000					67,000
Tuckasee Community Center Parking Lot Sealcoat	Tuckasee Community Center		22,000				22,000
Security Camera's	Various Locations			20,000			20,000
Scag Zero Turn Mower	Parks			12,000			12,000
Skid Loader	Parks			80,000			80,000
Fence and backstop repair	Tuck Park	13,000					13,000
Wood chipper	Parks	19,000					19,000
Glendale Property Phase I	Hunter Ransom Park	400,000					400,000
General Fund	Inflation	249,180					
General Fund Total		3,403,361	1,479,661	2,203,361	907,361	543,861	8,288,425

Title	Location	2023-24	2024-25	2025-26	2026-27	2027-28	Total
(Enterprise Fund) Admin Maintenance							
Security Cameras at 625 Legion RD	Laydown Yard	15,000					15,000
Roof Design fee both Water Plant and Water Intake	Various Locations	40,000					40,000
Roof replacement	Water Treatment Plant		85,000				85,000
Roof replacement	Water Intake Building		20,000				20,000
Crack seal/ sealcoat and re-striping	Municipal Complex	8,500					8,500
Replace 1- 40 ton HVAC unit (# 5 RTU)	Municipal Complex	40,900					40,900
Replace HVAC Building Controls	Municipal Complex	10,650					10,650
(Enterprise Fund) Utilities Admin							
Downtown Water Distribution	Main St,Hill Street and Hawthorne	700,000	3,000,000				3,700,000
Downtown Water Distribution	Downtown		300,000				300,000
Collections System Master Planning	Various Locations				60,000		60,000
Small Waterline Projects	Various Locations		50,000	50,000	50,000		150,000
Small Sewer Line Design Projects	Various Locations		150,000	150,000	150,000		450,000
WWTP Decommissioning	Waste Water Treatment Plant		200,000	5,600,000	5,000,000		10,800,000
Lower Dutchman's Creek Parallel Gravity Sewer Line	Lower Dutchman's Creek	3,700,000	2,000,000				5,700,000
Broome Street Waterline Extension	Broome Street		680,000				680,000
South Gateway Connector Waterline	South Gateway	500,000	580,000				1,080,000
Taylor's Creek Parallel Sewer	Taylor's Creek	100,000	1,000,000				1,100,000
Legion Road Site Phase II	Legion Road			250,000			250,000
Riverbend Water Tank		3,800,000					3,800,000
Utility Director Vehicle		40,000					40,000
Site Inspector Vehicle		30,000					30,000
(Enterprise Fund) Field Services							
Infiltration & Inflow Study and Rehabilitation	Various Locations	260,000	100,000	100,000	100,000		560,000
Aerial Structural	Various Locations	150,000	250,000				400,000
Sewer Lining Program	Various Locations	400,000	400,000	200,000	200,000		1,200,000
Hawthorne/Central Replacement Sewer		100,000					100,000
Rebuild Dutchmans Creek liftstation pump		40,000					40,000
Back up replacement pump - Stonewater Liftstation I		50,000					50,000
Sewer Flow Meter at Dutchman's Creek Lift Station		18,000					18,000
Replace two water pump motors at Stanley Booster Station			40,000				40,000
Rebuild two pumps at Stanley Booster Station			40,000				40,000
Lead and Copper Mandatory Hand Digs		50,000					50,000
Water Distribution System Upgrades for Huitt St. Water Tank		520,000					520,000
Replace Trailer for Hauling Equipment		12,000					12,000
Replace Truck 204 with Chevrolet 2500		45,000					45,000
(Enterprise Fund) Water							
Rebuild Finish Water Pump #1	Water Treatment Plant	\$135,000					135,000
Rebuild Finish Water Pump #2	Water Treatment Plant	\$135,000					135,000
Filter Valve Actuator Upgrades	Water Treatment Plant	\$231,992					231,992
Electrical Upgrades	Water Treatment Plant	\$100,000					100,000
Lab Charge Analyzer 5.0	Water Treatment Plant	\$24,000					24,000
Upgrade North Tank Pump 1	Water Treatment Plant			\$200,000			200,000
Upgrade North Tank Pump 2	Water Treatment Plant			\$200,000			200,000
Control Room Renovation	Water Treatment Plant		\$10,000			\$10,000	20,000
Upgrade Flocc & Flash Mixers	Water Treatment Plant			\$50,000			50,000
Fluoride Room Renovation	Water Treatment Plant		\$50,000				50,000
Filter Media Rebuild	Water Treatment Plant				\$50,000		50,000
Cleaning/Inspection of Clearwell & Wetwell	Water Treatment Plant			\$100,000	\$100,000		200,000
Chemical Room Renovation	Water Treatment Plant					\$50,000	50,000
Chemical Injection Upgrade	Water Treatment Plant					\$50,000	50,000
Enterprise Fund Total		11,256,042	8,955,000	6,900,000	5,710,000	110,000	32,931,042



Department:	COUNCIL		
Non-Essential Operations		Cost	G/L Account Number
Lobbying Consultant		\$12,500.00	10-00-4110-199
UNIFORMS-Shirts with logo		\$900.00	10-00-4110-212
FOOD AND PROVISION- 24 Dinners for board meetings-\$7200 Special Meetings\$ \$500 /Council Retreat-\$1000 /Council Christmas Dinner -\$2500/ Misc Snacks & Water-\$800/City Summit Meals \$1200 (\$300 @ 1x qtrly)/Special Dinners/Recognitions(ex: Special Celebrations) \$2500 Misc Meeting Decor \$300		\$16,000.00	10-00-4110-220
TRAVEL & TRAINING: <u>Council member</u> League Conferences \$4000 <u>Council member</u> National League of Cities Conference \$4000/ <u>Council member continuing Ed</u> / Professional Development \$500		\$8,500.00	10-00-4110-395
TREE CITY		\$7,500.00	10-00-4110-360
COMMUNITY REL-BEAUTIFICATION		\$12,500.00	10-00-4110-610
COMMUNITY REL-PAGEANT-MISS MOUNT HOLLY		\$1,500.00	10-00-4110-618
COMMUNITY REL-NON PROFIT CONTRIBUTIONS-MH POLICE FOUNDATION AND MH COMMUNITY DEVELOPMENT		\$18,500.00	10-00-4110-621
Total:		\$77,900.00	



Department:	Administration		
	Non-Essential Operations	Cost	G/L Account Number
	Annual shredding \$2500	\$2,500.00	10-00-4120-199
	Admin staff 11 employees and Assistant City Manager logo shirts	\$2,300.00	10-00-4120-212
	City Summit \$800, Employee Appreciation Lunch \$3,000, lunch meetings \$250	\$4,050.00	10-00-4120-220
	office furniture/equip	\$2,000.00	10-00-4120-298
	bereavement flowers \$750, new employee orientation \$1000, lapel pins/retirement \$500,	\$2,250.00	10-00-4120-299
	OMPO conf HR \$650, HR online trng \$500, PHR HR Coord \$1000, Diversity trng HR \$1600, GFOA conf \$2500, ACM \$2500	\$6,250.00	10-00-4120-395
	HR elective trng \$1500, Staff Retreat \$5000, Employee Apprec \$3000, Anti-Harassment trng \$6000, Leadership DISC trng \$6500,	\$22,000.00	10-00-4120-396
	YMCA \$6000, GBA table sponsor \$600,	\$6,600.00	10-00-4120-491
	For the Love of Technology \$8000, Marketing \$7500	\$15,500.00	10-00-4120-497
	Salary Study	\$141,888.00	10-00-4120-121
	COLA 3%	\$146,145.00	10-00-4120-121
	Merit 5% - Half Year	\$78,039.00	10-00-4120-121
	Total:	\$429,522.00	



Department:	General Fund IT		
	Non-Essential Operations	Cost	G/L Account Number
	Computer Replacement(Kale)	\$1,500	10-00-4210-298
	Camera Communications	\$1,200.00	10-00-4210-298
	MC Ubiquiti Switch	\$1,100.00	10-00-4210-298
	Receipt Printer	\$250.00	10-00-4210-298
	Intern Laptops	\$2,000.00	10-00-4210-298
	Travel/Training - Google Workspace/CISCO CCNA	\$1,700.00	10-00-4210-395
	Adobe Pro (7)	\$2,100.00	10-00-4210-491
Total:		\$9,850.00	



Department: Admin Maintenance			
Non-Essential Operations		Cost	G/L Account Number
Two picnic tables for Municipal Complex		\$3,000.00	10-00-4260-298
New Lights in Tuck Gym and Tuck bathrooms		\$4,940.00	10-00-4260-351
Powered Garaged door operators at Tuck Park Storage / Shop		\$4,900.00	10-00-4260-298
Cubicle dividers for possible interns in Admin area		\$2,500.00	10-00-4260-298
Replacement refrigerator for Council kitchen		\$2,100.00	10-00-4260-298
Front lawn grading and drainage work to eliminate ponding at North Fire Station #35 Lucia Riverbend HWY		\$2,800.00	10-00-4260-351
Replacement rugs in Grand Hall		\$3,600.00	10-00-4260-351
Disposal replacement at Killian Ave		\$300.00	10-00-4260-351
New door and wall to create a storage area at Tuck Gym		\$1,500.00	10-00-4260-351
Total:		\$25,640.00	



Department: Police Department

Non-Essential Operations

Cost

G/L Account Number

Tuition Reimbursement - 5 officers	\$ 7,500.00	395
SRO School Programs - Programs of various safety aspects conducted throughout the school year by School Resource Officers.	\$ 3,025.00	620
Tango Tango	\$ 3,402.00	199
Southern Software	\$ 8,850.00	199
Two Golden Eagle Radars	\$ 3,200.00	298
Two Shredders	\$ 3,690.00	298
Barcode Scanner	\$ 4,100.00	298
Funds for Educational Reimbursement Program	\$ 7,500.00	395
Mount Holly Rotary Dues	\$ 805.00	491
Springfest Supplies	\$ 1,500.00	620
Halloween Program	\$ 400.00	620
Community Services Supplies	\$ 3,000.00	620
Christmas Program at Woodlawn	\$ 600.00	620
Christmas Program for Meals on Wheels	\$ 150.00	620
National Night Out	\$ 1,500.00	620
Toys for Tots (Shop with a Cop)	\$ 200.00	620
Police Memorial	\$ 5,000.00	620
SRO School Program	\$ 3,025.00	620

\$ 57,447.00



Department:	FIRE		
	Non-Essential Operations	Cost	G/L Account Number
	Additional uniform badges	\$4,200.00	10-10-4340-212
	Purchase of three portable Motorola 6000xe radios	\$21,000.00	10-10-4340-298
	4 Defibrillators (AED's)	\$11,000.00	10-10-4340-298

Total: \$36,200.00



Department: Planning			
Non-Essential Operations		Cost	G/L Account Number
Working with Bizzell Designs on updating five boulevard signs at the entrances into the City (\$32,000), and we were planning on working with Raftelis to conduct an assessment on our CBA process (\$25,000).		\$57,000.00	10-40-4910-194
I have taken out Min. Housing-Demolition of homes-at \$10,000 per-\$40,000.00, and \$3,000 for, Planning Commission training (\$2,000) & miscellaneous expense (\$1,000). This line currently was budgeted at \$40,500 for the current fiscal year. We have only spent \$17,363.76 but we also had two homes that the City was going to demolish that the owners did. Saving the City about \$20,000. Our ask will be substantially higher than the request made for FY 22/23, but I would like to protect this as much as possible, because it will allow us to address code issues fully in the new fiscal year.		\$43,000.00	10-40-4910-199
I would suggest taking this fund down by \$500.00 as providing \$500.00 would allow employees to purchase a pair of work shoes for the upcoming year.		\$500.00	10-40-4910-212
Reduced training for employees.		\$2,225.00	10-40-4910-395
I took out the planned Public Art Advisory Commission retreat.		\$500.00	10-40-4910-499
Since economic development is not under the Planning Department any longer, this \$20,000 could be potentially removed or provided to another section of the City. I was basically leaving this as a place holder, if the City needed to respond to an unplanned funding requests, like matching funds, sponsorships, marketing materials, etc.		\$20,000.00	10-40-4910-602
Total:		\$123,225.00	



Department:	Parks & Recreation		
Non-Essential Operations		Cost	G/L Account Number
Glendale property archaeological survey study- (Professional services)		\$75,000.00	10.81.6130.194
Athletics referees and scorekeepers- (Contract services) Bid fee for NC DYB state tournament		\$58,000.00	10.81.6130.199
This includes uniforms for youth sports, and staff shirts. (Trophies and Uniforms)		\$64,000.00	10.81.6130.297
This includes grills, picnic tables, trash cans, signage, and kiosks. (FF&E)		\$19,000.00	10.81.6130.298
Athletic Supplies and special event supplies- (Department supplies)		\$14,000.00	10.81.6130.299
Ballfield screenage, mulch, baseball & soccer field maintenance, fencing, mountain bike trails, general parks maintenance		\$70,000.00	10.81.6130.351
Banners/flyers for athletics, and special events (Advertising) Programs, souvenirs and information for NC DYB tournament		\$11,000.00	10.81.6130.370
This is the fee for taking credit card payments for athletics, special events (Processing Fee)		\$5,000.00	10.81.6130.382
This includes registration, lodging, and meals for parks & recreation trainings, and career development training (Travel &		\$4,000.00	10.81.6130.395
This covers refunds from rental and athletic registrations (municipal rentals refunds)		\$4,000.00	10.81.6130.487
This covers dues for NCRPA, NRPA, and NCFE. (Dues & Subscriptions)		\$1,000.00	10.81.6130.491
This covers Parks & Recreation Commission appreciation and other miscellaneous expenses		\$3,000.00	10.81.6130.499
This covers floats, bands, and supplies for the Christmas Parade		\$12,000.00	10.81.6130.616
This covers all special events besides the Christmas Parade. Mount Holly Nights, Yule Love Mount Holly, Springfest		\$125,000.00	10.81.6130.620
This covers donations from sponsorships.		\$5,000.00	10.81.6130.650
Total:		\$470,000.00	



Department: Utilities Stormwater

Non-Essential Operations

Cost G/L Account Number

Central Stormwater Feature (Bidding Assistance from Design Engineer)

\$5,000.00 62-91-4730-194

Surveying

\$15,000.00 62-91-4730-194

Design Assistance

\$15,000.00 62-91-4730-194

Uniforms

\$300.00 62-91-4730-212

M/R Vehicles (Currently operating but if need to be required a budget amendment would be requested)

\$500.00 62-91-4730-353

Travel & Training

\$500.00 62-91-4730-395

Funding for City Events

\$700.00 62-91-4730-499

Total: \$37,000.00



Department:	Utilities Administration		
	Non-Essential Operations	Cost	G/L Account Number
	Water & Sewer Engineering Consulting (Willis Engineers) On-Call Services	\$50,000.00	62-91-7110-194
	Water & Sewer Rate Study	\$65,000.00	62-91-7110-194
	Surveying	\$15,000.00	62-91-7110-194
	AutoCAD/Drafting Services	\$15,000.00	62-91-7110-194
	Central Sewer Main Replacement Design	\$100,000.00	62-91-7110-194
	WWTP Decommissioning Design	\$200,000.00	62-91-7110-194
	Taylor's Creek Sewer Main Design (Needed if City moves forward and approves Holly Springs Development)	\$250,000.00	62-91-7110-194
	Other Design Service Assistance (Engineering, all city projects)	\$100,000.00	62-91-7110-194
	Uniforms for 7 Employees	\$4,000.00	62-91-7110-194
	Furniture & Fixtures for 7 Offices	\$3,000.00	62-91-7110-298
	Maintenance & Repair for 4 Vehicles	\$2,000.00	62-91-7110-194
	RFP/RFQ Advertising	\$800.00	62-91-7110-370
	Department Yearly Lunch/Training	\$3,000.00	62-91-7110-395
	Jonathan Conference/Training	\$2,000.00	62-91-7110-395
	Robby Conference/Training	\$2,000.00	62-91-7110-395
	Other Staff Training	\$3,000.00	62-91-7110-395
	City Events	\$400.00	62-91-7110-499
	Salary Study	\$141,888.00	62-91-7110-121
	COLA 3%	\$146,145.00	62-91-7110-121
	Merit 5% - Half Year	\$78,039.00	62-91-7110-121
	Total:	\$1,181,272.00	



Department:	Utilities Water		
	Non-Essential Operations	Cost	G/L Account Number
Misc.		\$1,000.00	62-91-7130-194
Uniforms (Budget in essential \$1,500, requesting an additional \$2,000)		\$2,000.00	62-91-7130-212
Furniture for offices		\$1,000.00	62-91-7130-298
Pump & General Maintenance (Allows for preventative maintenance versus waiting until items are broken)		\$70,000.00	62-91-7130-352
Lab Spectrophotomer Upgrade		\$10,000.00	62-91-7130-352
M/R Vehicles (Currently operating but if need to be repaired a budget amendment would be requested)		\$1,000.00	62-91-7130-353
Advertising		\$500.00	62-91-7130-370
Travel & Training (Higher level of certifications for employees)		\$4,650.00	62-91-7130-395
Equipment Rental (Budget amendment would be requested if necessary)		\$1,000.00	62-91-7130-439
Funding for City Events		\$1,000.00	62-91-7130-499
Total:		\$92,150.00	



Department: Utilities Sewer			
Non-Essential Operations		Cost	G/L Account Number
Uniforms		\$1,000.00	62-91-7140-212
Office Furniture		\$2,000.00	62-91-7140-298
Furniture for offices		\$1,000.00	62-91-7130-298
Grounds Maintenance (Gravel for internal drives)		\$2,000.00	62-91-7140-351
Emergency Repairs for Equipment (Budget amendment would be requested if necessary)		\$60,000.00	62-91-7140-352
M/R Vehicles (Currently operating but if need to be repaired a budget amendment would be requested)		\$1,000.00	62-91-7140-353
Travel & Training (Higher level of certifications for employees)		\$3,200.00	62-91-7140-395
Equipment Rental (Budget amendment would be requested if necessary)		\$5,000.00	62-91-7140-439
Funding for City Events		\$1,000.00	62-91-7130-499
Total:		\$76,200.00	



Department:		Utilities Field Services		
		Non-Essential Operations	Cost	G/L Account Number
		Equipment Rental/Lease (If needed would request a budget amendment but this is needed in emergency situations	\$20,000.00	62-91-7900-439
		City Events	\$200.00	62-91-7900-499

Total: \$20,200.00



Enterprise IT

Non-Essential Operations	Cost	G/L Account Number
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Computer Replacement(Field Srv ORC)	\$3,000	62-91-7910-298
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Camera Communications	\$300.00	62-91-7910-298
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WTP speakers and monitors	\$1,550.00	62-91-7910-298
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Project Manager Tablet	\$700.00	62-91-7910-298
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Receipt Printer	\$250.00	62-91-7910-298
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Project Manager Software	\$1,000.00	62-91-7910-491
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Total:	\$6,800.00	
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Department: Enterprise Maintenance
Non-Essential Operations

	Cost	G/L Account Number
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Cabinet and counter top replacement at Water Treatment Plant - Mountain Island Rd	\$3,500.00	62-91-7960-351
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Total: \$3,500.00

Tax Rates and Property Tax Tables

4-27-2023

Table 1: Current County and City Tax Rates with Property Tax Amounts

Type of Property	Average Tax Value	\$0.81		\$0.485	
		Current County	Current City	Property Tax Total	
Residential	\$ 250,000	\$ 2,025	\$ 1,213	\$ 3,238	
Commercial	\$ 1,500,000	\$ 12,150	\$ 7,275	\$ 19,425	
Industrial	\$ 5,000,000	\$ 40,500	\$ 24,250	\$ 64,750	

Table 2: Proposed County and Current City Tax Rates with Property Tax Amounts

Type of Property	Average Tax Value	\$0.61		\$0.485	
		Proposed County	Current City	Property Tax Total	
Residential	\$ 250,000	\$ 1,525	\$ 1,213	\$ 2,738	
Commercial	\$ 1,500,000	\$ 9,150	\$ 7,275	\$ 16,425	
Industrial	\$ 5,000,000	\$ 30,500	\$ 24,250	\$ 54,750	

Table 3: Proposed County and City Tax Rates with Property Tax Amounts

Type of Property	Average Tax Value	\$0.61		\$0.405	
		Proposed County	Proposed City	Property Tax Total	
Residential	\$ 250,000	\$ 1,525	\$ 1,013	\$ 2,538	
Commercial	\$ 1,500,000	\$ 9,150	\$ 6,075	\$ 15,225	
Industrial	\$ 5,000,000	\$ 30,500	\$ 20,250	\$ 50,750	

Table 4: Property Tax Savings and Percent Change between Table 1 and Table 3

Type of Property	County Tax Savings	City Tax Savings	Total Savings	% Change (City)	% Change (Total)
Residential	\$ 500	\$ 200	\$ 700	-16.49%	-22%
Commercial	\$ 3,000	\$ 1,200	\$ 4,200	-16.49%	-22%
Industrial	\$ 10,000	\$ 4,000	\$ 14,000	-16.49%	-22%