

PROPOSED FUND SUMMARIES

	Proposed Revenue FY 2020-21	Proposed Expenses FY 2020-21	Difference
General Fund	2,879,475.00	2,879,475.00	0.00
Powell Bill Fund	77,675.00	77,675.00	0.00
Water Fund	855,950.00	855,950.00	0.00
Sewer Fund	691,750.00	691,750.00	0.00
Cemetery Fund	150.00	150.00	0.00

GENERAL FUND REVENUES

Account Number	Actual FY 17/18	Actual FY 18/19	Budgeted FY 19/20	Requested FY 20/21	Budget Change
10-301-00 Property Taxes-Current Year	\$1,080,596	\$1,100,551	\$1,196,167	\$1,210,709	1.22%
10-301-01 Motor Vehicle Taxes-Current Year	86,481	93,621	89,491	97,990	9.50%
10-301-04 Property Taxes-Prior Years	1,525	971	500	500	0.00%
10-301-05 Motor Vehicle Tax-Prior Year 1	0	0	500	0	-100.00%
10-301-06 Property Taxes-1st Prior Year	4,675	4,112	2,500	3,500	40.00%
10-301-07 Property Taxes-2nd Prior Year	1,563	474	750	750	0.00%
10-301-08 Motor Vehicle Tax-All Prior Years	647	61	250	250	0.00%
10-301-09 Rental Tax	875	1,056	500	500	0.00%
10-310-00 Fire District RealTax	240,664	233,997	250,542	251,400	0.34%
10-310-01 Fire District- Capital	86,943	74,854	71,099	85,802	20.68%
10-310-02 State Fire Protections	1,842	1,810	1,800	1,800	0.00%
10-310-03 Fire/EMS	0	0	0	0	#DIV/0!
10-315-00 Real Tax Reliefs/Refunds	-223	0	-250	-250	0.00%
10-316-00 Motor Vehicle Reliefs/Refunds	-176	-95	-150	-150	0.00%
10-317-00 Real Tax Interest/Penalty	5,614	6,089	5,000	5,500	10.00%
10-318-00 Motor Vehicle Interest	1,008	687	650	650	0.00%
10-319-00 Motor Vehicle License Tax	10,195	10,498	9,500	9,500	0.00%
10-325-00 Business Registration	1,185	815	500	500	0.00%
10-329-00 Interest Earned	2,436	3,859	11,500	9,500	-17.39%
10-330-00 McDonald Building Rent	2,800	3,725	4,000	3,500	-12.50%
10-331-00 Community Building Rent	2,850	4,350	3,500	3,500	0.00%
10-332-00 Historical Proceeds	1,579	1,253	500	500	0.00%
10-333-00 Appearance Committee	1,324	290	1,000	500	-50.00%
10-335-00 Miscellaneous	6,032	25,797	0	20,000	0.00%
10-337-00 Utilities Franchise Tax	178,862	198,292	190,000	190,000	0.00%
10-341-00 Beer and Wine Tax	10,140	10,396	10,000	10,000	0.00%
10-342-00 Parking Tickets	115	280	100	100	0.00%
10-343-00 Zoning Permits	13,390	4,980	5,000	7,000	40.00%
10-344-00 Solid Waste Tax	1,615	1,728	1,600	1,700	6.25%
10-345-00 Local Option Sales Taxes	589,205	650,206	620,000	600,000	-3.23%
10-347-00 ABC Net Revenue	21,028	23,048	18,000	19,000	5.56%
10-351-00 Court Costs	1,836	2,200	2,000	2,000	0.00%
10-352-00 Christmas Parade	3,308	3,713	3,500	3,500	0.00%
10-353-00 Cable TV Franchise Tax	1,814	0	2,000	0	-100.00%
10-355-00 Insurance Proceeds	15,822	19,249	0	0	0.00%
10-358-00 AT&T/Sprint Com Lease	29,147	14,573	0	0	#DIV/0!
10-359-00 Trash Collection	138,281	137,054	153,800	155,000	0.78%
10-360-00 Street Lamp Fees	2,196	2,624	2,000	2,400	20.00%
10-361-00 Cemetery Plot Sales	750	3,250	2,000	2,000	0.00%
10-362-00 American Tower Lease	26,589	27,195	28,611	58,000	102.72%
10-363-00 Police Donations	0	0	0	0	0.00%
10-364-00 Police Forfeitures	2,983	2,307	500	500	0.00%

10-365-00	Fire Department Donations	5,500	700	0	0	0.00%
10-366-00	NCDOT Mowing Agreement	2,128	0	9,079	9,000	-0.87%
10-368-00	Conference Registrations	760	0	0	0	
10-369-00	Yard Sales	90	135	150	150	0.00%
10-370-00	Fund Balance Appropriated	0	0		65,978	
10-371-02	Loan Proceeds	0	360,000	0	0	#DIV/0!
10-372-00	Cemetery Donations	0	0	0	0	
10-373-00	Buggy Building Revenue	2,000	6,022	8,511	8,511	0.00%
10-374-00	Transfer From Cemetery	0	100	50	300	0.00%
10-374-01	Transfer from W & S Fund	0	120,000			
10-375-00	Surplus Property/Equipment	29900	351.5	0	0	0.00%
10-376-00	Grant Proceeds	0	1508.12	22,185	22,185	0.00%
10-378-00	NCDOT Grant Proceeds	30,848	5,153			0.00%
10-379-00	Park Donations	0	1,011			
10-379-01	Brick Pavers Fundraiser	0	1,650			
10-380-00	FEMA Proceeds	10,214	29,229			
10-381-00	FEMA S.A.F.E.R. Grant	0	0	0	0	0.00%
10-382-00	Retiree Insurance	3,129	2,700	3,700	3,700	0.00%
10-382-01	Code Enforcement	2,600	0			
10-397-02	Admin. Charge - Fire Dist. Fund	12,000	12,000	12,000	12,000	0.00%
TOTAL REVENUES		<u>\$2,676,685</u>	<u>\$3,210,429</u>	<u>\$2,744,635</u>	<u>\$2,879,475</u>	4.91%

GOVERNING BODY

The Town Board of Commissioners, composed of the Mayor and five Commissioners, serves as the governing body for the Town of Carthage. The Board has the responsibility to adopt and provide for all ordinances, rules, and regulations as necessary for the general welfare of the Town. The Board establishes policies and programs for the delivery of services to Town residents. The Board also approves the financial plan for the Town and sets the property tax rate and other fees. The Board represents the interests of all citizens of the Town and serves as the focal point of representing the entire community.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
Personnel							
10-410-02	Salaries	\$ 9,000	\$ 9,018	\$ 9,000	\$ 9,000	\$ 9,000	0.00%
05	FICA	689	673	700	700	700	0.00%
Subtotal		9,689	9,691	9,700	9,700	9,700	0.00%
Operations							
14	Travel	2,976	3,468	2,500	2,500	2,000	-20.00%
26	Advertising	-	100	750	750	600	-20.00%
33	Supplies	82	205	700	700	700	0.00%
57	Misc. Expens	1,046	1,240	1,200	1,200	1,200	0.00%
Subtotal		4,104	5,013	5,150	5,150	4,500	-12.62%
TOTAL		\$ 13,792	\$ 14,704	\$ 14,850	\$ 14,850	\$ 14,200	-4.38%

Detailed Justifications for changes:

Account Number	Description	Change Amount
14	Cost cutting measures	\$ (500)
26	Cost cutting measures	\$ (150)

Positions Paid from Governing Body:

Mayor

Mayor Pro Tem

Commissioners (4)

ADMINISTRATION

The Administration area is composed of the Town Manager, Town Clerk and Office Assistant. The Town Manager is responsible for the effective administration and operation of all municipal services of the Town. As administrative head of the Town, the Town Manager is responsible for recommending policies to the Town Board and administering the Town government in accordance with the policies approved by the Town Board. With an administrative staff of four department heads to provide assistance, he is able to analyze and evaluate programs and services, proposals and needs, coordinate projects, perform organizational planning, and schedule and monitor interdepartmental activities. The Town Clerk is responsible for taking minutes of the Town Board, certifying ordinances and other official documents of the Town, and also serves as Development Administrator and Special Events Coordinator. The Office Assistant assists with W&S billing and collections, and support work for department heads which include a variety of duties for the operation of the Town.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
Personnel							
10-420-02	Salaries	\$ 126,149	\$ 135,841	\$ 138,920	\$ 138,920	\$ 144,639	4.12%
05	FICA	9,814	10,424	10,627	10,627	11,065	4.12%
06	Insurance	16,441	17,515	17,476	17,026	17,509	0.19%
07	Retirement	6,066	6,399	7,392	7,392	8,850	19.71%
09	Retirement-401 K	4,011	4,038	4,130	4,130	4,360	5.58%
Subtotal		162,482	174,216	178,545	178,095	186,422	4.41%
Operations							
04	Audit	23,250	20,000	20,000	20,000	20,000	0.00%
11	Telephone and Postage	2,644	1,874	2,000	2,000	3,000	50.00%
14	Travel	7,328	8,062	6,000	6,000	10,000	66.67%
26	Advertising	689	602	750	2,300	750	0.00%
30	Supplies-Other	2,685	8,881	3,000	4,000	4,000	33.33%
33	Administration Supplies	5,294	6,352	5,750	10,102	5,750	0.00%
45	Contracted Services	62,167	25,253	33,550	61,804	59,000	75.86%
46	IT Contract	19,569	14,770	17,634	17,634	19,397	10.00%
53	Dues and Subscriptions	5,615	6,472	6,500	8,950	9,500	46.15%
54	Prop/Liab, Work Comp Ins.	70,919	71,827	65,000	48,271	46,000	-29.23%
65	Tax Coll. Fees-2% (Real)	21,881	22,494	23,500	23,500	25,000	6.38%
66	Tax Coll. Fees- (Veh.)	3,710	3,981	3,800	3,800	4,500	18.42%

72 Capital Outlay	-	20,075	-	6,000	
74 Non-Capitalized Equip.	1,106	621	700	700	0.00%
80 Buggy Festival	2,000	2,500	2,000	-	0.00%
90 Tax/ESC expense	-	539	1,000	379	0.00%
95 Miscellaneous	-	1,700	-	3,071	
98 Contingency/Reserve		-	9,170	12,648	
Subtotal	228,857	216,004	200,354	225,159	217,597 8.61%
TOTAL	\$391,339	\$ 390,220	\$ 378,899	\$ 403,254	\$ 404,020 6.63%

Account Number	Description	Amount
10-420-02	Increase due to D. Dutton's 2019-20 salary increase and K. Gibson's probationary increase	\$ 5,719
10-420-05	Increase due to increase in salaries	\$ 438
10-420-07	Increase due to increase in employer contribution rate	1,458
10-420-09	Increase due to increase in salaries	230
11	Increase due to potential additional mailings assoc. with developn	1,000
14	Increase due to D. Dutton attending SOG MCA course	4,000
30	Inflationary increase	1,000
45	Inflationary increase & TJCOG updating Land Use Plan	25,450
53	Inflationary increase	3,000
54	Decrease due to budget miscalculation in previous year	(19,000)
65	increase due to collection fee increase, tax base increase	1,500
66	increase due to collection fee increase, tax base increase	700
72	Increase due to computer upgrades	6000
95	Add funds for unexpected expenses like bldg rental refunds or food for meetings that do not fit any other category	1000

Positions Paid from Administration:

100% of Part-time Town Manager

100% of Town Clerk

100% of Administrative Assistant

ELECTION

The Elections area reflects the Town of Carthage's semi-annual elections, held in odd-numbered years. Expenses are for the cost of the election, which is conducted by the Moore County Board of Elections

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
10-430-45	Contracted Services	\$ 5,729	\$ -	\$ 5,800	\$ 6,750	\$ -	
	TOTAL	\$ 5,729	\$ -	\$ 5,800	\$ 6,750	\$ -	

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-430-45	Decrease due to election every other year	\$ (5,800)

LEGAL

The Legal division provides legal advice to the Board of Commissioners, Town Manager, and Town departments. Other services include contract review, ordinance and resolution drafting, legislative drafting, real estate work, and defending and prosecuting lawsuits.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
10-470-45	Professional Services	\$ 57,500	\$ 141,164	40,000	65,000	60,000	50.00%
	TOTAL	\$ 57,500	\$ 141,164	\$ 40,000	\$ 65,000	\$ 60,000	50.00%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-470-45	Increase due to increase in work needing legal advice	\$ 20,000

PLANNING AND ZONING

The Planning and Zoning division includes areas of responsibility for administration and enforcement of town zoning, subdivision, minimum housing, and nuisance ordinances, as well as coordination of annexation procedures. Expenses are designated for preparation of plans, professional services for annexation surveying and maps, advertising for public hearings, downtown development and beautification activities and economic development.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
Personnel							
10-490-02	Salaries	21,235	22,549	39,708	39,708	39,413	-0.74%
10-490-05	FICA	1,617	1,709	3,038	3,038	3,015	-0.74%
10-490-06	Insurance			-	-	-	
10-490-07	Retirement			-	-	-	
10-490-09	401(K)			-	-	-	
Subtotal		22,852	24,259	42,746	42,746	42,429	
Operations							
14	Travel/Training	1,905	576	750	1,194	1,858	147.73%
26	Advertising	2,900	1,517	2,000	2,000	2,000	0.00%
33	Supplies	-	-	-	-	5,577	
45	Contracted Services	37,773	33,180	43,700	43,700	59,000	35.01%
55	Economic Development	2,500	2,625	2,000	2,000	2,000	0.00%
60	Code Enforcement Actions	1,687	4,630	5,000	5,518	5,000	0.00%
70	Conference Expenses	978	-				
72	Capital Outlay - Planning	-	5,740				
Subtotal		47,743	48,267	53,450	54,412	75,435	41.13%
TOTAL		\$ 70,595	\$ 72,526	\$ 96,196	\$ 97,158	\$ 117,864	22.52%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-490-02	Decrease due to 2019-20 budgeted increase for J. King but it was never implemented	(295)
5	Decrease due to decrease in salaries	(23)
14	Increase due to Needmore grant expenses	1,108
33	Adding new line item; Needmore Grant expenses	5,577
45	Increase due to Needmore Grant expenses (revenue offset) and Little River consultant	15,500

Positions Paid from Planning & Zoning:

Part-time Planner

Part-time Assistant Planner

PUBLIC BUILDINGS AND GROUNDS

The Public Buildings and Grounds area includes funding for the maintenance and repair of Town buildings, grounds and cleaning services for Town Hall, McDonald Building and Community Building.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
Operations							
10-500-13	Utilities	28,590	31,433	32,750	32,750	33,570	2.50%
14	Utilities-McDonald Bldg	2,333	2,269	2,900	2,900	2,975	2.59%
15	Miscellaneous	-	-	-	-	-	
16	Maint/Rep.-Blgs./Grounds	2,512	4,090	3,500	3,500	4,000	14.29%
31	Generator Fuel	1,157	1,858	1,500	1,500	750	-50.00%
32	Generator Fuel - PD	-	-	-	-	-	
33	Supplies	2,049	1,646	1,300	1,300	1,500	15.38%
34	Supplies-McDonald Bldg	779	1,408	2,000	2,000	2,000	0.00%
45	Contracted Services	10,193	35,697	9,500	21,500	14,500	52.63%
50	Repairs to Building	22,436	31,431	25,000	13,000	20,000	-20.00%
60	Buggy Factory Building	5,361	5,286	5,286	5,286	5,286	0.00%
74	Capital Outlay - Building	7,600	-		-		
80	Interest Expense	24,776	27,539	24,091	23,471	23,554	-2.23%
91	Municipal Bldg Loan Princ.	11,242	11,776	11,716	12,336	12,143	3.65%
92	USDA Loan Reserve			-	-	-	
94	Century Comm. Loan Princ.	4,176	4,280	4,388	4,388	4,498	2.52%
Subtotal		123,204	158,713	123,930	123,931	124,776	
Capital							
Subtotal							
TOTAL		\$ 123,204	\$ 158,713	\$ 123,930	\$ 123,931	\$ 124,776	0.68%

Detailed Justifications for changes:

Account Number	Description	Change Amount
16	Inflationary increase	500
33	Increase due to additional supplies such as weed killer ant killer and other items	200
45	Increase due to purchase of security cameras for Kiser Park	5,000
50	Decrease due to cost cutting measures	(5,000)

POLICE

The Police Department is responsible for protecting persons and property from criminal action and for enforcing all criminal and civil laws within the Town Limits. Programs within the department include: Patrol, Traffic Control, Criminal Investigation, Code Enforcement, Community Watch, Community Policing, and Auxiliary Police Services.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
Personnel							
10-510-02	Salaries	\$ 488,539	\$ 538,430	\$555,788	\$ 555,788	\$ 555,702	-0.02%
05	FICA	37,289	40,986	42,518	42,518	42,511	-0.02%
06	Insurance	92,500	104,794	110,500	110,500	110,638	0.13%
07	Retirement	39,951	45,174	53,820	53,820	60,238	11.92%
09	Retirement-401 K	23,577	25,413	27,790	27,790	27,785	-0.02%
Subtotal		681,857	754,797	790,417	790,417	796,874	0.82%
Operations							
11	Telephone and Postage	1,633	1,246	2,000	1,534	1,600	-20.00%
12	Printing	493	418	500	500	500	0.00%
14	School and Travel	820	2,160	1,000	2,750	2,500	150.00%
16	Maint. and Repairs	1,046	1,937	1,000	1,000	2,000	100.00%
17	Repairs Auto	7,136	27,297	7,000	16,992	7,000	0.00%
20	Lease Payment Principal	38,004	33,055	42,741	89,964	74,791	74.99%
21	Lease Payment Interest	6,901	12,037	2,351	-	15,172	545.32%
26	Advertising	-	-	500	500	500	0.00%
31	Motor Fuel	20,779	29,134	25,500	25,205	25,500	0.00%
32	Office Supplies	1,370	1,790	1,500	2,250	1,500	0.00%
33	Admin. Supplies	3,213	3,725	3,500	4,250	3,500	0.00%
34	Health Examination	1,650	600	2,000	1,535	2,000	0.00%
36	Uniforms	16,446	5,611	7,500	3,200	8,000	6.67%
45	Contracted Services	23,591	25,310	27,500	27,500	28,500	3.64%
53	Dues and Subscriptions	410	445	500	500	500	0.00%
75	Radios	1,824	3,440	4,000	1,000	4,000	0.00%
76	Weapons	6,436	3,011	4,000	3,835	4,000	0.00%
77	Crime Investigation	798	767	2,500	54,000	2,500	0.00%
78	Laptop/Modem	1,118	-	2,000	2,931	2,000	0.00%
85	Computer Equipment	4,371	-				
99	State Assistance	2,865	-	500	500	500	

Subtotal	140,902	151,983	138,092	239,946	186,562	
Capital						
72 Capital Outlay	-	38,774	-	101,024	-	0.00%
Subtotal	-	38,774	-	101,024	-	
TOTAL	\$ 822,759	\$ 945,553	\$ 928,509	\$ 1,131,387	\$ 983,436	5.92%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-510-07	Increase due to increase in employer contribution rate	6,418
11	Decrease due to cost cutting measures	(400)
20	Increase due to new police fleet	32,050
21	Increase due to new police fleet	12,821

Positions Paid from Police Dept:

100% of Police Chief
100% of Asst. Police Chief
100% of Administrative Assistant
100% of Criminal Investigator
100% of Patrol Shift Supervisor (2)
100% of Patrol Officers (6)

FINANCE

The Finance Department is responsible for administering the Town's financial policies and procedures, for maintaining the Town's sound financial condition, and consulting with Town officials and management regarding the ongoing administration of the Town's financial activities. The Finance area is composed of one full-time position, the Finance Officer, who is responsible for the activities listed above, and for payroll, accounts payable functions, insurance and personnel as well as providing assistance for the annual Town audit.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
Personnel							
10-520-02	Salaries	\$ 54,834	\$ 55,916	\$ 57,021	\$ 57,021	\$ 58,709	2.96%
05	FICA	4,193	4,276	4,362	4,362	4,491	2.96%
06	Insurance	8,198	8,165	8,789	8,789	8,805	0.18%
07	Retirement	4,111	4,321	5,103	5,103	5,959	16.77%
09	Retirement-401 K	2,708	2,762	2,851	2,851	2,935	2.96%
Subtotal		74,044	75,440	78,126	78,126	80,899	
Operations							
14	Travel	1,884	1,868	1,500	6,000	1,500	0.00%
53	Dues & Subscriptions	50	50	5,600	750	5,600	
60	Trans. to W & S	-	-	-	-	-	0.00%
Subtotal		1,934	1,918	7,100	6,750	7,100	
TOTAL		\$ 75,978	\$ 77,358	\$ 85,226	\$ 84,876	\$ 87,999	3.25%

Account Number	Description	Change Amount
10-520-02	Increase due to receiving Finance Officer Certification	1688
10-520-07	Increase due to increase in employee contribution rate	856

Positions Paid from Finance:

100% of Finance Officer

FIRE

The Fire Department is responsible for protecting persons and property from fire damage, and for responding to fire calls within the Town Limits and the Carthage Fire District, including an area approximately five miles outside of the Town Limits. There are three full-time and ten part-time paid employees.

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
Personnel							
0-530-02	Salaries	\$ 265,117	\$ 311,758	\$ 270,165	\$ 270,165	\$ 271,307	0.42%
05	Fica	20,491	23,730	20,668	20,668	20,755	0.42%
06	Insurance	24,494	24,394	26,268	26,268	26,290	0.08%
07	Retirement	14,305	14,463	19,005	19,005	21,669	14.02%
08	Retirement-Volunteer	2,440	4,781	7,500	7,500	7,500	0.00%
09	Retirement-401(k)	7,173	7,374	7,385	7,385	7,442	0.77%
10	Insurance-Volunteers	6,780	858	5,800	1,000	5,800	0.00%
Subtotal		340,801	387,358	356,790	351,990	360,762	1.11%
Operations							
11	Telephone and Postage	1,015	839	1,150	1,150	800	-30.43%
13	Utilities	3,861	3,918	4,500	4,500	4,500	0.00%
14	Travel and Training	1,139	2,223	3,500	2,500	2,500	-28.57%
15	Maint. and Repairs-Bldg.	2,026	2,947	5,000	4,300	5,000	0.00%
16	Maint. and Repairs-Eqpt.	9,499	6,743	6,500	5,500	6,500	0.00%
17	Maint. and Repairs-Auto	80,757	39,819	36,500	57,200	45,000	23.29%
19	Immuniz./Health exam	9,139	9,651	9,900	8,050	9,900	0.00%
20	Lease payment (Principal)	30,819	31,288	61,747	61,747	55,624	-9.92%
21	Debt Service Interest	8,125	7,507	9,177	9,177	6,417	-30.08%
31	Motor Fuel	12,057	12,269	12,000	12,000	12,000	0.00%
32	Office Supplies	636	1,064	1,500	1,500	1,250	-16.67%
33	Supplies	8,017	8,058	8,500	7,500	7,500	-11.76%
34	Medical Supplies	2,469	2,388	5,500	3,700	4,700	-14.55%
35	Uniforms	4,289	4,051	4,500	4,500	8,000	77.78%
45	Contracted Services	2,645	3,538	3,000	3,000	3,000	0.00%
53	Dues and Subscriptions	1,800	333	880	880	880	0.00%
58	Fees and Inspections	99	878	500	500	500	0.00%
60	Pay Per Call	3,480	-	-	-	-	
70	Administrative Charge	12,000	12,000	12,000	12,000	12,000	0.00%
74	Non-Capitalized Equipmer	36,747	24,263	36,000	28,000	28,000	-22.22%
75	Communications	3,949	2,593	4,000	4,000	4,000	0.00%
99	On-Behalf Payments	-	-	4,000	4,000	4,000	0.00%
Subtotal		234,568	176,368	230,354	235,704	222,071	-3.60%
Capital							
72	Capital Purchases	-	583,394	-	-	-	
Subtotal		-	583,394	-	-	-	

TOTAL	\$ 575,369	\$ 1,147,120	\$ 587,144	\$ 587,694	\$ 582,833	-0.73%
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Detailed Justifications for Requested Budget Changes:

10-530-02 Salaries	1142	Increase due to R. Allgood received degree
10-530-07 Retirement	\$2,664	Increase due to increase in contribution rate, salaries
14 Travel and Training	(\$1,000)	Decrease due to cost cutting measures
17 Maint. & Repair - Auto	\$8,500	Increase due to increased service needs for trucks
20 Lease Payment (Principal)	(\$6,123)	Decrease due to paying off Explorer QRV
21 Debt Service Interest	(\$2,760)	Decrease due to paying off Explorer QRV
33 Supplies	(1,000)	Decrease due to cost cutting measures
34 Medical Supplies	(800)	Decrease due to cost cutting measures
74 Non-Capitalized Equipmer	(8,000)	Decrease due to cost cutting measures

Positions Paid from Fire Dept.

100% Fire Chief
 100% of 2 Full Time Firefighters
 100% 10 Part-time Firefighters

STREETS

The Street division of the Public Works Department provides the following services: street maintenance sidewalk maintenance, street lighting, street sweeping, and drainage activities. Within this section, funding is provided for street lighting, maintenance and repair of street vehicles and equipment.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
Personnel							
10-560-02	Salaries	164,070	133,392	\$ 133,349	\$133,349	\$ 128,634	-3.54%
05	FICA	12,583	10,282	10,201	10,201	9,841	-3.54%
06	Insurance	33,611	24,357	26,235	26,235	26,259	0.09%
07	Retirement	12,012	10,013	11,442	11,442	13,056	14.10%
09	Retirement-401 K	7,934	6,230	6,392	6,392	6,432	0.61%
Subtotal		230,209	184,273	187,620	187,620	184,222	
13	Utilities	61,193	66,118	75,000	75,000	82,500	10.00%
14	Utilities-Signs	1,248	929	2,000	2,000	2,000	0.00%
16	Maint. and Repairs-Eqpt.	6,744	6,873	7,000	7,000	7,000	0.00%
17	Maint. And Repairs-Auto	6,108	9,615	6,000	6,000	6,000	0.00%
20	Street Material	3,459	5,021	6,000	6,000	6,000	0.00%
31	Motor fuel	7,375	8,220	8,000	8,000	8,000	0.00%
33	Supplies	4,180	11,580	13,000	14,129	13,000	0.00%
36	Uniforms	3,735	2,794	5,000	5,000	5,000	0.00%
40	Sidewalks	-	-	-	73,946	-	0.00%
45	Contracted Service	6,061	20,896	20,000	20,000	20,000	0.00%
50	Street Sweeping	1,100	416	-	-	-	0.00%
74	Capital Outlay	-	-	-	-	-	
75	Radio	-	-	-	-	-	
76	Safety Compliance	3,089	3,325	3,500	4,000	3,500	0.00%
80	Interest Expense					916	
91	Debt Service Principal					12,784	
Subtotal		104,293	135,786	145,500	221,075	166,700	

Capital

Subtotal

TOTAL	\$ 334,501	\$ 320,060	\$ 333,120	\$ 408,695	\$ 350,922	5.34%
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Detailed Justifications for changes:

Account Number	Description	Change Amount
10-560-02	Decrease due to removing Part-time mowing position	\$ (4,715)
10-560-07	Increase due to increase in contribution rates	1,614
10-560-13	Increase due to expected Duke Energy rate increase	7,500
10-560-80	Adding new line item; John Deere Tractor Payment	916
10-560-91	Adding new line item; John Deere Tractor Payment	12784

Positions Paid from Streets:

- 50% Public Services Director
- 50% Asst. Public Services Director
- 50% Public Services Technician
- 50% Equipment Operator
- 50% Public Services Technician
- 50% Public Services Technician

SANITATION

The Sanitation division of the Public Works Department is responsible for the collection of household garbage and yard waste, in order to keep the Town clean and free of garbage and trash. Household garbage collection is performed through a private contract, while yard waste collection is performed by the Town.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 19/20	% Change
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Personnel

Subtotal	-	-	-	-	-	-	
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Operations

11 Telephone	296	-	-	-	-	-	0.00%
33 Supplies	782	957	1,000	1,000	1,000	1,000	0.00%
45 Contracted Services	110,146	108,505	117,000	117,000	120,750	120,750	3.21%

TOTAL	\$ 111,224	\$ 109,462	\$ 118,000	\$ 118,000	\$ 121,750	\$ 121,750	3.18%
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Detailed Justifications for changes:

Account Number	Description	Change Amount
45	Increase due to Republic's 2.97% rate increase and	3750

CEMETERY

The Cemetery division of the Public Works Department is responsible for the maintenance of Cross Hill Cemetery, mowing and upkeep of cemetery grounds.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
Operations							
10-640-33	Supplies	1,616	1,383	2,000	2,000	2,000	0.00%
45	Contracted Services	-	-	1,000	1,000	1,000	0.00%
74	Equipment	-	-	-	-	-	
TOTAL		\$ 1,616	\$ 1,383	\$ 3,000	\$ 3,000	\$ 3,000	0.00%

Detailed Justifications for changes:

Account Number	Description	Change Amount
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PARKS AND RECREATION

The Parks and Recreation area provides for the maintenance and operation of two Town parks, Nancy Kiser Park and Caviness Park, as well as funding for Town special events.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
Operations							
10-650-58	Christmas Parade	4,950	4,812	6,100	4,825	4,800	-21.31%
	59 Christmas Lights/Decorations	674	11,264	2,000	2,000	1,000	-50.00%
	72 Brick Pavers Fundraiser				775	500	
	73 Park Utilities	3,229	3,811	4,500	4,500	4,500	0.00%
	74 Park Equipment	1,049	771	2,000	2,000	2,500	25.00%
	76 Park Maintenance	1,538	3,166	3,000	3,000	3,000	0.00%
TOTAL		\$ 11,440	\$ 23,823	\$ 17,600	\$ 17,100	\$ 16,300	-7.39%

Detailed Justifications for changes:

Account Number	Description	Change Amount
	58 Decrease due to cost cutting measures	-1,300
	59 Decrease due to cost cutting measures	-1,000
	72 Increase due to adding new line item	500
	74 Increase due to a need put down play ground mulch	500

HISTORIC PRESERVATION

The Historic Preservation area includes funding for historic preservation programs and activities, including the Carthage Historical Museum.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
							0
10-680-04	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
11	Tel/Internet/Postage	1,369	1,375	1,320	1,320	1,320	0.00%
16	Maint./Repairs-Bldg	-	-	180	180	180	0.00%
74	Museum	703	1,597	4,526	4,526	4,915	8.59%
75	Buggy Bldg Restoration	-	-	2,703	2,703	2,703	0.00%
	TOTAL	\$ 2,072	\$ 2,972	\$ 8,729	\$ 8,729	\$ 9,118	4.46%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-680-74	Net balance carries over and Town's annual contribution and fund raising	389

APPEARANCE COMMITTEE

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
10-690-33	Supplies	\$ 2,544	\$ 1,093	\$ 3,632	\$ 3,632	\$ 3,257	-10.32%
TOTAL		\$ 2,544	\$ 1,093	\$ 3,632	\$ 3,632	\$ 3,257	-10.32%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-690-33	Decrease due to net amount carried over, annual Town contribution and fundraising	-375

POWELL BILL REVENUES

Account Number	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	Budget Change
15-301-00 Powell Bill State Funds	\$ 77,798	\$ 78,131	\$76,152	\$76,152	\$76,875	0.95%
15-329-00 Interest Income	157	436	1,200	1,200	800	-33.33%
15.335-00 Miscellaneous	-	762		-		
15-350-00 Transf. From Gen. Fund	-	-		-		
15-377-00 Fund Balance Appropriation	-	-		16,616		
TOTAL REVENUES	\$ 77,955	\$ 79,329	\$77,352	\$93,968	\$77,675	0.42%

POWELL BILL

The Powell Bill area accounts for the Town's annual State Powell Bill allocation, and includes funding for street resurfacing and repair, traffic control signs, and equipment purchases. One half of employee salary and benefits is charged to the Powell Bill.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
Personnel							
15-570-02	Salaries	\$ 19,210	\$ 20,050	\$ 20,451	\$ 20,451	\$ 20,456	0.02%
05	FICA	1,466	1,537	1,564	1,564	1,565	0.05%
06	Insurance	4,074	4,057	4,371	4,371	4,374	0.07%
07	Retirement	1,437	1,553	1,830	1,830	2,076	13.43%
09	Retirement-401 K	958	979	1,023	1,023	1,023	0.02%
Subtotal		27,145	28,177	29,238	29,238	29,493	
Operations							
04	Professional Services	-	-	-	-	-	0.00%
16	Street Maintenance	2,515	3,102	5,822	5,822	5,822	0.00%
33	Traffic Control	650	-	4,638	4,438	4,706	1.47%
36	Uniforms	470	493	500	500	500	0.00%
40	Sidewalks	1,500	1,375	12,000	12,200	12,000	0.00%
45	Contracted Serv.-Paving	-	-	-	16,616	-	0.00%
46	Asphalt repair	2,870	35,323	13,000	13,000	13,000	0.00%
54	Insurance	1,019	1,080	1,200	1,200	1,200	
73	Drainage/Curb and Gutter	4,800	64	10,954	10,953	10,954	0.00%
Subtotal		13,824	41,436	48,114	64,729	48,182	
Capital							
Subtotal							
TOTAL		\$ 40,968	\$ 69,613	\$ 77,352	\$ 93,967	\$ 77,675	0.42%

Detailed Justifications for changes:

Account Number	Description	Change Amount
15-570-07	Increase due to increase in employer contribution rate	246.00
15-570-33	Decrease due to cost cutting measures	(945.00)
15-570-73	Decrease due to cost cutting measures	(246)

Positions Paid from Powell Bill

50% Public Services Technician

WATER REVENUES

Account Number	Actual FY 17/18	Actual FY 18/19	Current Budget FY 19/20	Requested FY 20/21	Budget Change
30-329-00 Interest Earned	\$ 294	\$ 1,298	\$ 6,900	\$ 3,450	-50.00%
30-371-00 Water Rent	880,732	720,510	730,000	750,000	2.74%
30-373-00 Water Tap/Connect Fees	58,300	7,100	5,000	5,000	0.00%
30-375-00 Water Reconnection Fee	10,529	11,019	10,000	10,000	0.00%
30-376-00 Water Grant Funds		39,150	75,000	75,000	
30-377-00 Water System Development Fees		-	8,000	12,000	
30-378-00 Transfer from Capital Reserve	-	19,000			
30-379-00 Transfer from Project Fund	-	171,473			
30-380-00 Phone Reimbursement	652	390	500	500	0.00%
30-382-00 Insurance Proceeds			14,755	-	
30-389-00 Water Misc	312	3,810	-	-	
30-390-00 Water Fund Balance Approp.			109,465		
TOTAL REVENUES	\$ 950,819	\$ 973,749	\$ 959,620	\$ 855,950	-10.80%

WATER OPERATION

The Water Operation area is responsible for the operation and maintenance of the Town Water Plant, water supply, as well as construction and maintenance of water distribution lines. The operation of the Water Treatment plant and meter reading is contracted to a private entity. Half of one employees' salary one fourth of two employees' salary and 30% of two employees' salary are charged to Water Operations

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
Personnel							
30-810-02	Salaries	40,964	66,179	66,203	66,203	66,125	-0.12%
05	FICA	3,109	5,027	5,065	5,065	5,059	-0.12%
06	Insurance	7,138	12,982	13,967	13,967	14,002	0.25%
07	Retirement	3,777	5,024	5,925	5,925	6,712	13.27%
09	Retirement-401 K	1,277	1,642	3,310	3,310	3,306	-0.12%
Subtotal		56,266	90,855	94,471	94,471	95,203	0.78%
Operations							
30-810-11	Telephone and Postage	6,075	5,687	5,700	5,700	5,700	0.00%
13	Utilities	59,303	61,973	70,000	70,000	77,000	10.00%
14	Travel/Training	3,003	631	3,000	3,000	1,500	-50.00%
15	Maint./Repairs-Bldgs.	16,798	280	2,000	1,475	1,000	-50.00%
16	Maint./Repairs-Equip.	6,923	151,863	95,000	109,755	65,000	-31.58%
17	Maint./Repairs-Auto	6,170	5,596	6,500	6,500	6,500	0.00%
25	Purchased Water	-	-	-	525	-	-
26	Advertising	-	-	-	-	-	-
31	Motor Fuel	3,941	4,601	5,000	5,000	5,000	0.00%
33	Water Supplies-Plant	640	-	51,000	51,000	-	-
34	Supplies-Other	38,921	20,182	30,000	60,000	33,000	10.00%
35	Chemicals	-	-	-	-	-	-
36	Uniforms	778	1,524	1,050	1,050	1,300	23.81%
40	811 One Call	274	191	1,000	1,000	500	-50.00%
45	Contracted Services	355,701	417,510	444,575	444,575	444,575	0.00%
46	Utility Cut/Asphalt Repair	-	-	5,500	54,000	5,500	0.00%
50	Legal Expenses	-	32,700	-	-	-	-

54 NCLM Insurance	8,886	8,296	11,000	21,900	24,500	122.73%
58 Fees and Permits	1,970	2,275	2,500	2,500	2,500	0.00%
79 Bad Debt Expense	-	-	3,000	3,000	3,000	0.00%
80 Interest Expense	28,242	35,303	38,257	38,257	33,520	-12.38%
91 Debt Service Principal	37,712	37,982	34,413	34,413	31,000	-9.92%
92 Depreciation	-	-	-	-	-	0.00%
93 USDA Debt Reserve			-	-	-	
97 Transfer to General Fund		120,000				
98 Contingency/Reserve					19,652	
99 Transfer to Capital Res.	-	-	-	-	-	
Subtotal	575,336	906,595	809,495	913,650	760,747	-6.02%
Capital						
Subtotal						
TOTAL	\$ 631,602	\$ 997,449	\$ 903,965	\$ 1,008,120	\$ 855,950	-5.31%

Detailed Justifications for changes:

Account Number	Description	Change
30-810-07	Increase due to increase in contribution rate	787
30-810-13	Increase due to expected Duke Energy rate increase	7,000
30-810-16	Decrease due to cost cutting measures	(30,000)
30-810-33	Decrease due to not needing to purchase filters for Water Plant	(51,000)
30-810-34	Increase due to inflation and trade tariffs	3,000
30-810-54	Increase due to budget miscalculation in previous year	13,500

Positions Paid from Water Ops:

25% of Director of Public Services
25% of Asst. Director of Public Services
50% Public Services Technician
30% Public Services Technician
30% of Equipment Operator

SEWER REVENUES

Account Number	Actual FY 17/18	Actual FY 18/19	Current Budget FY 19/20	Requested FY 20/21	Budget Change
31-329-01 Interest Earned	\$ 191	\$ 837	\$ 3,500	\$ 1,750	-50.00%
31-371-01 Sewer Rent	693,280	614,376	610,000	630,000	3.28%
31-373-01 Sewer Tap/Connect Fees	-	1,500	2,000	2,000	0.00%
31-377-01 Sewer System Development Fees	-	-	16,500	20,000	21.21%
31-378-00 Transfer from Captial Reserve	-	19,000			
31-381-01 Loan Proceeds	73,218	-			
31-382-01 Insurance Proceeds	31,476	-			
31-379-00 Transfer from Capital Projects				38,000	
31-389-01 Sewer Misc	12	31,074	-	-	
31-390-01 Sewer Fund Balance Approp.			127,821	-	
TOTAL REVENUES	\$ 798,178	\$ 666,787	\$ 759,821	\$ 691,750	-8.96%

SEWER OPERATION

The Sewer Operation area is responsible for the operation and maintenance of all Town wastewater distribution lines and pump stations, the Town lagoon and for insuring that State regulations are met and the public health protected from wastewater spills. One fourth of two employees' salary and 20% of two employees' salary is charged to Sewer Operations

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
Personnel							
31-811-02	Salaries	\$ 27,360	\$ 43,063	\$ 41,652	\$ 41,652	\$ 42,054	0.97%
05	FICA	1,938	3,205	3,186	3,186	3,217	0.97%
06	Insurance	4,092	7,317	7,907	7,907	7,894	-0.17%
07	Retirement	3,214	3,073	3,728	3,728	4,269	14.50%
09	Retirement-401 K	1,178	1,507	2,083	2,083	2,103	0.97%
Subtotal		37,783	58,166	58,556	58,556	59,536	1.67%
Operations							
13	Utilities	56,388	97,603	80,000	80,000	85,000	6.25%
14	School and Travel	150	269	1,000	1,000	500	-50.00%
16	Maint./Repairs-Equip.	52,520	75,156	80,000	80,000	45,000	-43.75%
17	Maint./Repairs-Auto	-	-	-	-	-	
30	Generator fuel	-	718	5,000	4,575	2,000	-60.00%
31	Motor fuel	3,365	4,197	4,500	4,500	4,000	-11.11%
32	Sewer Tools & Equip.	-	-				
33	Sewer Supplies	13,232	7,007	9,000	9,000	9,000	0.00%
35	Chemicals	9,935	6,233	6,500	6,500	5,000	-23.08%
36	Uniforms and Cleaning	415	776	200	625	750	275.00%
40	811 One Call	108	141	500	500	500	0.00%
45	Contracted Services	9,874	14,706	12,000	71,400	50,000	316.67%
50	Legal Expenses	-	32,700				
54	NCLM Insurance	8,886	8,296	10,500	21,050	23,463	
73	Moore County Sewer	204,925	436,589	310,000	310,000	310,000	0.00%
80	Interest Expense	42,418	43,870	41,797	41,797	40,764	-2.47%
91	Debt Service Principal	65,865	68,723	70,318	70,318	56,237	-20.02%
92	USDA Debt Reserve	-	-				
98	Contingency/Reserve	-	-	-	-	-	
99	Transfer to Capital Res.			-	-	-	
Subtotal		468,081	796,986	631,315	701,265	632,214	0.14%

Capital

Subtotal

TOTAL	\$ 505,864	\$ 855,151	\$ 689,871	\$ 759,821	\$ 691,750	0.27%
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Detailed Justifications for changes:

Account Number	Description	Change Amount
31-811-02	Increase due to increase in some longevity payments	402
07	Increase due to increase in contribution rate	541
13	Increase due to expected rate increases	5,000
14	Decrease due to employees not needing as much training	-500
16	Decrease due to cost cutting measures	-35,000
30	Decrease due to cost cutting measures; did not use full budget	-3,000
31	Decrease due to cost cutting measures	-500
35	Decrease due to cost cutting measures	-1,500
36	Increase due to more people paid from account & rate increase	550
45	Increase due to anticipated engineering costs associated with new sewer project	38,000
54	Increase due to budget miscalculation in previous year	13,000

Positions Paid from Sewer Ops:

25% of Director of Public Services
25% of Asst. Director of Public Services
20% Public Services Technician
20% of Equipment Operator

CEMETERY FUND REVENUES

Account Number	Actual FY 17/18	Actual FY 18/19	Budgeted FY 19/20	Requested FY 20/21	Budget Change
70-330-10 Donations-Equipment	\$ -	\$ -	\$ -	\$ -	
70-330-11 Donations-Restricted	-	-	-	-	
70-330-15 Other Revenues	-	-	-	-	
70-330-29 Interest Income	65	230	230	150	-34.78%
70-370-00 Fund Balance Appropriation	-	-	-	-	
TOTAL REVENUES	<u>\$ 65</u>	<u>\$ 230</u>	<u>\$ 230</u>	<u>\$ 150</u>	-34.78%

CEMETERY INTEREST

The Cemetery Interest section accounts for donations to and the accumulation of interest within the Cemetery Fund.

Budget Highlights

Account Number	Description	Actual FY 17/18	Actual FY 18/19	Original Budget FY 19/20	Current Budget FY 19/20	Requested FY 20/21	% Change
70-660-01	Cemetery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
	09 Transfer to General Fund	-	-	230	230	150	-34.78%
	TOTAL	\$ -	\$ -	\$ 230	\$ 230	\$ 150	

Detailed Justification for Changes:

Account Number	Description	Amount
70-660-09	Decrease due to lower interest rates	-80