



**FY 2024-25
Budget Message
May 15, 2024**

To the Honorable Mayor Jimmy Chalflinch
Honorable Members of the Town of Carthage Board of Commissioners,

Pursuant to Section 159-11 of the North Carolina General Statutes, I am honored to present for your consideration the Town of Carthage's proposed budget for Fiscal Year 2024-25. This budget focuses financial efforts on increasing personnel in response to a variety of factors such as population increase from residential development, increased commercial development, increased requests for services in Planning, Police, Fire, Administration and Public Works.

The proposed budget has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act. The proposed budget is balanced and represents continued efforts to serve the citizens of Carthage in an efficient and sustainable manner.

The Board of Commissioners held a public budget workshop session on March 9, 2024, to review programs and services as well as discuss the benefits of moving toward a "priority-driven" form of budgeting. To identify priorities, the Board completed a worksheet with 18 different programs, services or requests that had been identified by staff or requested by citizens throughout the FY 23-24 budget cycle. The Board prioritized these items, which in turn greatly helped staff focus the budget on achieving these goals in the coming year and preparing for future years.

Fiscal Year 2023-24 Highlights

New Town of Carthage Annual Report

At the March budget workshop, the Board of Commissioners were presented with the first Annual Report for the Town of Carthage. This report builds on prior State of the Town reports but expands the information into specific departments to provide greater transparency and understanding of operations within the Town of Carthage.

To develop this report, each Department Director was tasked with writing a report specific to their department that included their successes, difficulties, needs and forecasts for the coming year or years. These department reports were then compiled into one large Annual Report that is available to the public on our website, www.townofcarthage.org, in the Document Library. As the Town of Carthage grows, it is important to understand how each component affects our community's organizational function and how the Board of Commissioners comes to the budget decisions made each year as part of the budget process. I commend each department on

their hard work developing their reports and hope that the Board of Commissioners and the public find this information helpful and educational. We look forward to improving our Annual Report each year.

Economic Development

Economic development refers to the process by which our town improves the well-being of its citizens through targeted objectives or natural growth patterns. Examples of activities that comprise economic development include residential development, commercial development, tourism, increases in property values, job creation and more.

We continue to receive requests for residential subdivisions, but the number of requests has decreased compared to the last two years. Carthage has also realized some commercial development to include new small businesses opening as well as the Sheetz gas station and the Buggy Factory Brewery. The Town of Carthage has made great strides in developing targeted objectives, such as the development of a Downtown Revitalization Plan, which will improve the downtown area by increasing pedestrian and driver safety, improve the appearance of the area in general and, in turn, attract more beneficial investment in Carthage. Downtown revitalization efforts are ongoing and will continue into the next fiscal year and likely for at least the next five (5) years.

The complete revision of the Unified Development Ordinances also stands to support economic development by setting the stage for how our community wishes to structure its growth, appearance and land usage. Overall, the Town is on a good track for well-planned and continued economic development.

Infrastructure Development

The Town of Carthage continues to focus much of its efforts on planning and developing critical infrastructure such as streets, and water/sewer systems while also paying attention to ancillary infrastructure needs such as the development of parks, sidewalks, and trails.

Ahead of budget adoption, our engineer, Mark Lacy of LKC Engineering, has submitted to the Board and public a System Development Fee Analysis for consideration and possible adoption as part of the FY 2024-25 Budget Hearing. This analysis proposes an increase in system development fees for new construction projects, both residential and commercial, while also aligning with new General Statutes on how municipalities may calculate these fees. The analysis is available for public comment on our website until May 31, 2024.

FY 2024-2025 Proposed Budget Highlights

Anticipated Revenues

1. Grant Funding

Grant funding can assist towns and counties with achieving targeted objectives in a variety of areas while reducing the cost burden to the municipality. While grants are a large source of revenue for Carthage, they are considered “designated” funds and may only fund very specific activities. In addition, the availability of grant funding is not always predictable and depends largely on Federal and State budgeting activities as well as the number of organizations applying for the same funding. As such, the Town of Carthage received the following grants in FY 2023-24 to support our efforts toward these objectives.

<i>CATEGORY</i>	<i>GRANTOR</i>	<i>PURPOSE</i>	<i>AMOUNT</i>
Community Development & Historic Preservation	NC State Budget Appropriation	Purchase and rehabilitate 208 Monroe for use as Town Hall	\$1 million

Historic Preservation	National Park Service/Hart Family Fund	Establish a local historic preservation district.	\$5,000 (matching)
Infrastructure	NCDEQ	To study upcoming pilot programs to determine the most effective technology to reduce PFAS and other emerging contaminants present in finished water.	\$400,000
Infrastructure	NCDEQ	Inventory and assess Town's sewer infrastructure to develop a detailed Asset Management Plan and 20-year Capital Improvement Plan.	\$200,000
Infrastructure	NC State Budget Appropriation to NCDEQ	Dedicated funds, held by NCDEQ, to use toward water and sewer system improvements.	\$10 million
Community & Economic Development	Rural Economic Development Div. Of Dept. Of Commerce	Downtown Revitalization and Improvements	\$512,500 (w/ 5% match) <i>*Reimbursable Grant</i>
Public Safety	US Dept. Of Justice	COPS Grant to fund one police officer position for 3 years.	\$122,617 (w/ 25% match) <i>*Reimbursable Grant</i>
		TOTAL GRANT FUNDING SECURED IN FY 2023-24	\$12,240,117

2. **Property Tax Revenue** – Increase by +7.15%
3. **Motor Vehicle Tax Revenue** – Increase by +14.03%
4. **Local Option Sales Tax Revenue** – Increase by +2.27%
5. **Utilities Franchise Tax Revenue** – Increase by +9.80%
6. **Zoning Permit Fees** – Decrease by -14.29% due to decreased requests.

Anticipated Expenses

As you read through the budget, all increases and decreases to expenses are justified at the end of each category. Reasons for increases in expenses to certain lines are varied, but most of them are related to one or more of the following:

- Increased resources needed to accommodate increased personnel (i.e. uniforms, supplies, equipment, etc.)
- Inflation (national average currently reported at 3.2%)
- Maintenance and repairs to town-owned properties.
- Needing less equipment in some departments compared to the prior year.

Proposed Tax Rate for FY 2024-2025

It is proposed that the Town of Carthage tax rate remain at **50.5 cents** for every \$100 in property value to achieve the goals set by the Board of Commissioners during the budget workshop.

Budget Goals for FY 2024-25

Goal #1. Promote employee retention by ensuring competitive salaries.

One of the most important goals the Board identified during their budget workshop was ensuring that Town employees are paid as closely as possible to market rate salaries and wages. Municipalities often engage in “pay studies” to identify where their pay ranges fall when compared to other similarly sized municipalities as well as nearby municipalities and counties that may be competitors for the same pool of potential employee candidates. The last pay study conducted in Carthage was in December 2020, before the Covid pandemic and subsequent ripple effects. The residential development boom, inflation, large numbers of local government employees retiring nationwide, and increased competition with other agencies offering higher salaries or benefits to attract new employees (or retain existing ones) have all had an effect on Carthage.

Another side effect of shifts in the employment market is what is known as “pay compression”. Pay compression is usually an unintended consequence due to outside forces, such as federal or state minimum wage increases or rapid inflation. A municipality’s internal pay structure can also contribute to pay compression. This can happen when starting salaries are set too close to the wages of existing employees. To attract good employees, a boost in compensation is sometimes offered to make an organization more enticing in a competitive job market, but the organization may not have the room to increase pay for existing employees.

In response to these concerns, the Board approved an agreement between the Town and the MAPS Group to conduct a pay study to identify if compression is occurring, how competitive our wages are and update the Personnel Policy with any new changes in labor laws or human resources trends. As of this writing the pay study is ongoing, however the proposed budget offers the following adjustments to ensure progression until the pay study is complete:

- A four percent (4%) increase in Cost-of-Living Allowance (COLA).
- Setting aside an additional three percent (3%) of the adjusted salaries for potential wage increases once the pay study is complete and recommendations considered.

Goal #2: Hire new employees in various departments to promote employee retention and support better quality of service.

Another component of employee retention, and the effective operation of a municipality overall, is ensuring that workloads are balanced, and that Carthage has enough staff to operate at a high level of service to the community. Proper staffing levels affect every member of our community whether it is quick response times for public safety or timely responses from administrative staff. For employees, proper staffing levels assists in spreading the workload more evenly so that departments do not experience reduced morale, which can contribute to an increased turnover of staff which in turn creates more workload and morale concerns for remaining employees who must bear the weight of the work that the former employee was responsible for.

However, it is important to remember that personnel is the single largest expense to any organization, governmental or private, and total compensation must be considered when authorizing new positions and forecasting future personnel costs. For example, a local government employee making \$50,000/year can actually

cost the municipality \$67,500 per year after benefits (a cost of 30-40% more than the base salary) - this is known as "total compensation".

After receiving personnel requests from each department at the budget workshop, the Board of Commissioners identified adding more personnel as a top priority for this budget. The budget team worked diligently to satisfy the personnel requests as much as possible while maintaining the current tax rate. Below are the requested positions and which positions are funded with the FY 24-25 proposed budget.

Public Works Department

- Requested two (2) new full-time positions.
- Proposed budget allows one (1) full-time Equipment Operator.

Police Department

- Requested one (1) full-time position in addition to the COPS grant position.
- The proposed budget does not include an additional full-time employee. Since the COPS grant position will be filled and funded for the next three years, this requested position was cut to balance the budget and keep future personnel costs down.
- Created an hourly rate of pay for Auxiliary Officers of \$25/hour.

Fire Department

- Requested three (3) full-time positions.
- The proposed budget allows for three (3) full-time positions, to be hired in January, and cuts two (2) part-time positions.
- Holiday pay will be allocated to part-time employees instead of holiday bonuses.

Administrative Department

- Requested one (1) part-time Administrative Assistant and one (1) full-time Planning Technician.
- The proposed budget allows for one (1) part-time Administrative Assistant at a rate of \$15.50/hour.

IMPORTANT NOTE ON PERSONNEL

It is important that the Board of Commissioners and members of the public understand that the addition of these personnel positions will have a positive impact on quality of service, timeliness of service as well as improve retention rates and work-life balance among employees. However, it is highly probable that an increase in the tax rate may occur in FY 25-26 or later to maintain these positions or add more. There are many factors that affect this potential increase, such as increases in major revenues from property taxes, sales taxes and motor vehicle taxes, but I encourage the Board and public to consider this information carefully and weigh the benefits of more effective service and the potential for an increased tax rate in the future to accommodate it.

Goal #3. Continued improvements to public buildings and spaces.

The Board identified the need for improvements in several areas pertaining to town-owned public buildings or spaces. They are:

1. Renovate the Public Works Department to provide a more functional space with additional storage, proper seating, and to promote an environment that can easily be cleaned and maintained.

2. Conduct renovation or repairs to the Community Building and the McDonald Building utilizing revenues generated by the rental of these buildings for public use.
3. Install a “gateway” sign at the corner of Old Glendon Road and Needmore Road and properly plan and execute the construction of a community park on town-owned land at 110 Old Glendon Road.

Goal #4. Begin process of developing strategic plans.

With activities and services continuing to grow in Carthage, the Board identified that the development of strategic master plans is needed to guide growth, assist in making budget decisions and provide clear direction for staff. This goal supports the Town Manager’s recommended “strategic planning model”, a process by which these individual plans come together to create a priority-driven system and promote long-term success in all areas of operations and planning to ensure that Carthage is successful for many years to come.

Conclusion

The proposed budget is not just a statement of revenues and expenditures, it is also a strategic plan. As each year’s budget goals are achieved new goals are identified and a course is charted. As with all budgets, it is important that the Board of Commissioners and the citizens of Carthage consider not just what effect this budget will have on the upcoming year, but the effect this budget will have on our community for many years to come.

While Carthage has and will continue to experience notable growth in residential development, small business development, community engagement, grant projects and more; this proposed budget will help position Carthage more effectively handle increased service needs while also investing in incremental and pragmatic improvements that benefit the public directly.

Respectfully submitted,



Emily D. Yopp, Town Manager

GENERAL FUND REVENUES

Account Number	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	Requested FY 24/25	Budget Change
10-301-00 Property Taxes-Current Year	\$1,245,318	\$1,286,813	\$1,951,241	\$2,090,791	7.15%
10-301-01 Motor Vehicle Taxes-Current Year	129,989	162,573	135,917	154,985	14.03%
10-301-04 Property Taxes-Prior Years	819	1,791	500	500	0.00%
10-301-05 Motor Vehicle Tax-Prior Year 1	0	0	0	0	0.00%
10-301-06 Property Taxes-1st Prior Year	3,191	5,597	3,500	3,500	0.00%
10-301-07 Property Taxes-2nd Prior Year	1,342	1,086	750	750	0.00%
10-301-08 Motor Vehicle Tax-All Prior Years	0	0	100	0	-100.00%
10-301-09 Rental Tax	1,707	1,896	500	1,000	100.00%
10-310-00 Fire District RealTax	278,498	293,978	293,958	281,055	-4.39%
10-310-01 Fire District- Capital	62,040	62,040	112,040	62,040	-44.63%
10-310-02 State Fire Protections	1,719	1,701	1,700	1,700	0.00%
10-310-03 Fire/EMS	0	0	0	0	0.00%
10-315-00 Real Tax Reliefs/Refunds	-227	-904	-250	-500	100.00%
10-316-00 Motor Vehicle Reliefs/Refunds	-94	-1,500	-150	-1,000	566.67%
10-317-00 Real Tax Interest/Penalty	4,312	5,550	5,000	5,000	0.00%
10-318-00 Motor Vehicle Interest	1,380	1,396	1,000	1,000	0.00%
10-319-00 Motor Vehicle License Tax	11,710	13,555	11,000	11,000	0.00%
10-320-00 Permits and Fees	0	4,415	0	500	
10-325-00 Business Registration	870	425	500	750	50.00%
10-329-00 Interest Earned	1,242	26,250	10,000	48,000	380.00%
10-330-00 McDonald Building Rent	5,340	5,700	5,000	5,000	0.00%
10-331-00 Community Building Rent	5,850	5,900	5,000	5,000	0.00%
10-332-00 Historical Proceeds	540	1,090	500	500	0.00%
10-333-00 Appearance Committee	205	-407	500	500	0.00%
10-335-00 Miscellaneous	135,387	24,687	10,000	20,000	0.00%
10-337-00 Utilities Franchise Tax	185,560	189,519	178,500	196,000	9.80%
10-341-00 Beer and Wine Tax	11,069	12,831	11,800	11,400	-3.39%
10-342-00 Parking Tickets	15	10	100	50	-50.00%
10-343-00 Zoning Permits	28,001	28,469	35,000	30,000	-14.29%
10-344-00 Solid Waste Tax	2,081	2,304	2,348	2,314	-1.45%
10-345-00 Local Option Sales Taxes	986,808	1,086,733	1,100,000	1,125,000	2.27%
10-347-00 ABC Net Revenue	38,522	54,909	30,000	37,500	25.00%
10-351-00 Court Costs	1,112	1,387	1,000	1,000	0.00%
10-352-00 Christmas Parade	2,788	2,050	3,000	2,000	-33.33%
10-355-00 Insurance Proceeds	0	0	0	0	0.00%
10-359-00 Trash Collection	155,426	177,874	195,500	222,600	13.86%
10-360-00 Street Lamp Fees	2,547	3,061	2,700	2,700	0.00%
10-361-00 Cemetery Plot Sales	750	6,250	2,000	2,000	0.00%
10-362-00 American Tower Lease	45,765	51,382	52,000	54,000	3.85%
10-363-00 Police Donations	0	0	0	0	0.00%
10-364-00 Police Forfeitures	200	192	500	500	0.00%
10-364-01 Police Off Duty Employment	350	8,760	0	0	0.00%
10-365-00 Fire Department Donations	875	450	250	350	0.00%
10-366-00 NCDOT Mowing Agreement	7,678	8,338	9,300	9,300	0.00%

10-367-00	Fall Fesitvall	0	3,064	0	1,500		
10-369-00	Yard Sales	110	85	150	150	0.00%	
10-370-00	Fund Balance Appropriated	0	0	0	271,984		
10-371-02	Loan Proceeds	34,410	34,410	174,680	256,800	0.00%	
10-372-00	Cemetery Donations	0	0	0	0		
10-373-00	Buggy Building Revenue	0	107,550	0	0	0.00%	
10-374-00	Transfer From Cemetery	0	0	300	1,500	0.00%	
10-374-01	Transfer from W & S Fund	0	0	0	0		
10-375-00	Surplus Property/Equipment	2160	11333.28	0	0	0.00%	
10-376-00	Grant Proceeds	7904.14	7904.14	0	50,129	0.00%	
10-377-00	Moore County Parking Lot Lease	3,857	3,915	3,800	4,000		
10-378-00	NCDOT Grant Proceeds	0	0	0	0	0.00%	
10-379-00	Park Donations	0	0	75000	25000		
10-379-01	Brick Pavers Fundraiser	0	10	0	0		
10-380-00	FEMA Proceeds	0	0	0	0		
10-381-00	FEMA S.A.F.E.R. Grant	0	0	0	0	0.00%	
10-382-01	Code Enforcement	0	0	0	0		
10-397-02	Admin. Charge - Fire Dist. Fund	12,000	0	12,000	12,000	0.00%	
TOTAL REVENUES			<u>\$3,421,127</u>	<u>\$3,706,423</u>	<u>\$4,438,235</u>	<u>\$5,011,847</u>	12.92%

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 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
Personnel							
10-410-02	Salaries	\$ 17,408	\$ 17,458	\$ 22,600	\$ 22,600	\$ 22,600	0.00%
05	FICA	1,332	1,336	1,576	1,576	1,576	0.00%
	Subtotal	18,740	18,793	24,176	24,176	24,176	0.00%
Operations							
14	Travel	829	701	2,000	2,000	2,000	0.00%
26	Advertising	585	197	600	600	600	0.00%
33	Supplies	106	57	700	700	700	0.00%
57	Misc. Expens	435	1,245	1,200	1,200	1,200	0.00%
	Subtotal	1,955	2,200	4,500	4,500	4,500	0.00%
	TOTAL	\$ 20,695	\$ 20,994	\$ 28,676	\$ 28,676	\$ 28,676	0.00%

Detailed Justifications for changes:

Account Number	Description	Change Amount
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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 the 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 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/4	Requested FY 24/25	% Change
Personnel							
10-420-02	Salaries	\$ 135,295	\$ 216,909	\$ 211,006	\$ 211,006	\$ 233,334	10.58%
	05 FICA	9,947	16,712	16,142	16,142	17,850	10.58%
	06 Insurance	3,516	21,205	22,218	22,218	20,170	-9.22%
	07 Retirement	8,586	25,394	27,114	27,114	29,478	8.72%
	09 Retirement-401 K	3,059	9,069	10,550	10,550	10,837	2.72%
	Subtotal	160,403	289,290	287,030	287,030	311,668	8.58%
Operations							
	04 Audit	20,000	-	40,000	40,000	63,000	57.50%
	11 Telephone and Postage	2,540	1,873	3,000	3,000	3,000	0.00%
	14 Travel	1,168	10,764	7,500	7,500	7,500	0.00%
	17 Vehicle Maintenance	59	29	2,000	2,000	2,000	
	26 Advertising	1,325	6,561	1,000	1,000	5,000	400.00%
	30 Supplies-Other	2,350	3,044	3,000	3,000	3,500	16.67%
	33 Administration Supplies	5,124	5,996	5,750	5,750	6,500	13.04%
	45 Contracted Services	38,680	49,021	70,000	70,000	195,000	178.57%
	46 IT Contract	67,591	79,864	82,000	82,000	82,000	0.00%
	53 Dues and Subscriptions	8,724	14,330	11,975	11,975	11,975	0.00%
	54 Prop/Liab, Work Comp Ins.	49,038	55,679	47,250	47,250	63,500	34.39%
	65 Tax Coll. Fees-2% (Real)	22,021	26,285	40,000	40,000	45,000	12.50%

66 Tax Coll. Fees- (Veh.)	4,926	6,243	5,500	5,500	5,500	0.00%
72 Capital Outlay	-	-	-	-	-	
74 Non-Capitalized Equip.	614	447	700	700	700	0.00%
80 Buggy Festival	2,000	-	2,000	2,000	2,000	0.00%
91 Fall Festival		952				
90 Tax/ESC expense	2,110	1,605	1,000	1,000	1,000	0.00%
95 Miscellaneous	2,862	35	1,000	1,000	5,000	
98 Contingency/Reserve	-	-	19,070	19,070	-	
Subtotal	231,132	262,729	342,745	342,745	502,175	46.52%
TOTAL	\$ 391,535	\$ 552,019	\$ 629,775	\$ 629,775	\$ 813,843	29.23%

Account Number	Description	Amount
10-420-02	Increase due to 4% COLA and pay plan adjustment and adding PT Admin Asst.	\$ 22,328
10-420-04	increase due to multiple audits and single audits	\$ 23,000
10-420-05	Increase due to increased salaries	\$ 1,708
10-420-06	Decrease due to reallocating position salary distribution	\$ (2,408)
10-420-07	Increase due to increase in salaries & increase in employer contribution rate	2,363
10-420-09	Increase due to increased salaries	287
26	Increase due to advertising for new positions	4,000
33	Increase due to inflationary increases	750
45	Increase due to request for design proposals for Savannah Garden Pocket Park & Needmore Park	125,000
54	Increase due to more equipment & people insured	16,250
65	increase due to higher valuations and growth	5,000
95	increase due to unexpected expenses during the year	4,000

- Positions Paid from Administration:**
- 100% of Full-time Town Manager
 - 100% of Town Clerk
 - 100% of Management Analyst
 - 100% of Part-time 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 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
10-430-45	Contracted Services	\$ 6,306	\$ -	\$ 7,000	\$ 7,000	\$ -	
	TOTAL	\$ 6,306	\$ -	\$ 7,000	\$ 7,000	\$ -	

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-430-45	Decrease due to election every other year	\$ (7,000)

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 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
10-470-45	Professional Services	\$ 52,714	\$ 61,543	74,000	74,000	74,000	0.00%
	TOTAL	\$ 52,714	\$ 61,543	\$ 74,000	\$ 74,000	\$ 74,000	0.00%

Detailed Justifications for changes:

Account Number	Description	Change Amount
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PLANNING & 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 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
Personnel							
10-490-02	Salaries	42,609	42,914	70,113	70,113	75,281	7.37%
10-490-05	FICA	3,260	3,283	5,364	5,364	5,759	7.37%
10-490-06	Insurance	10,474	7,368	8,927	8,927	9,179	
10-490-07	Retirement	2,751	3,648	9,009	9,009	10,238	
10-490-09	401(K)	1,223	1,507	3,506	3,506	3,764	
Subtotal		60,316	58,720	96,918	96,918	104,221	
Operations							
14	Travel/Training	479	147	2,500	2,500	3,500	40.00%
26	Advertising	1,871	1,783	2,500	2,500	2,500	0.00%
33	Supplies	221	26	250	250	1,000	
45	Contracted Services	39,532	35,507	80,000	80,000	110,000	37.50%
55	Economic Development	-	-	-	-	-	
60	Code Enforcement Actions	-	43	5,000	5,000	5,000	0.00%
70	Conference Expenses	-	-	-	-	-	
72	Capital Outlay - Planning	-	-	-	-	-	
Subtotal		42,103	37,506	90,250	90,250	122,000	35.18%
TOTAL		\$ 102,420	\$ 96,226	\$ 187,168	\$ 187,168	\$ 226,221	20.87%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-490-02	Increase due to 4% COLA and pay plan adjustment	5,169
7	Increase due to increase in employee contribution rate	1,229
14	Increase due to additional training	1,000
33	Increase due to Litter Pickup Program	750
45	Increase due to UDO updates, lease printer/scanner and creation of strategic master plans	30,000

Positions Paid from Planning & Zoning:

100% Full time 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 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
10-500-02	Salary	-	-	-	-	-	
10-500-05	FICA	-	-	-	-	-	
Subtotal		-	-	-	-	-	
Operations							
10-500-13	Utilities	29,438	31,582	35,500	35,500	35,500	0.00%
14	Utilities-McDonald Bldg	2,271	3,254	3,000	3,000	3,500	16.67%
15	Miscellaneous	-	-	-	-	-	
16	Maint/Rep.-Bldgs./Grounds	4,054	4,099	8,700	8,700	8,700	0.00%
31	Generator Fuel	758	1,318	750	750	750	0.00%
32	Generator Fuel - PD	-	-	-	-	-	
33	Supplies	1,696	4,358	8,650	8,650	8,650	0.00%
34	Supplies-McDonald Bldg	880	58	2,000	2,000	2,000	0.00%
45	Contracted Services	15,763	28,413	18,500	18,500	28,500	54.05%
50	Repairs to Building	14,745	36,210	90,000	90,000	90,000	0.00%
51	Repairs to PD	-	-	-	-	-	0.00%
52	Repairs to FD	-	-	-	-	-	0.00%
60	Buggy Factory Building	-	-	-	-	-	
74	Capital Outlay - Building	-	-	-	-	-	
80	Interest Expense	22,801	13,391	21,383	21,383	20,830	-2.59%
91	Municipal Bldg Loan Princ.	12,784	22,078	14,086	14,086	14,639	3.93%
92	USDA Loan Reserve	-	-	-	-	-	
94	Century Comm. Loan Princ.	4,610	-	-	-	-	
Subtotal		109,799	144,761	202,569	202,569	213,069	
Capital							

Subtotal

TOTAL	<u>\$ 109,799</u>	<u>\$ 144,761</u>	<u>\$ 202,569</u>	<u>\$ 202,569</u>	<u>\$ 213,069</u>	5.18%
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Detailed Justifications for changes:

Account Number	Description	Change Amount
45	Increase due to upgrades to rental buildings	10,000
50	Maintain budget amount for renovation of Public Works Office/Breakroom repairs and Food Pantry roof	0

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 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
Personnel							
10-520-02	Salaries	\$ 63,936	\$ 82,873	\$ 124,555	\$ 124,555	\$ 133,499	7.18%
05	FICA	4,891	6,340	9,528	9,528	10,213	7.18%
06	Insurance	9,557	8,833	18,130	18,130	18,634	2.78%
07	Retirement	7,199	9,989	16,005	16,005	18,156	13.44%
09	Retirement-401 K	3,197	3,954	6,228	6,228	6,675	7.18%
Subtotal		88,780	111,989	174,447	174,447	187,177	
Operations							
14	Travel	-	-	2,500	2,500	2,500	0.00%
53	Dues & Subscriptions	50	-	100	100	200	0.00%
60	Trans. to W & S	-	-	-	-	-	0.00%
Subtotal		50	-	2,600	2,600	2,700	
TOTAL		\$ 88,830	\$ 111,989	\$ 177,047	\$ 177,047	\$ 189,877	7.25%

Account Number	Description	Change Amount
10-520-02	Increase due to 4% COLA and pay plan adjustment	8,944
10-520-05	Increase due to increase in salaries	684
10-520-06	Increase due to increased premium	504
10-520-07	Increase due to increase in employee contribution rate	2,151
10-520-09	Increase due to increased salary	447
10-520-53	Increase due to increase in dues	100

Positions Paid from Finance:
100% of Finance Officer
100% of Accounting Specialist

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 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
Personnel							
10-510-02	Salaries	\$ 536,761	\$ 631,635	\$ 718,942	\$ 718,942	\$ 831,132	15.60%
05	FICA	41,062	48,320	54,999	54,999	63,582	15.60%
06	Insurance	107,365	92,092	117,032	117,032	129,775	10.89%
07	Retirement	63,833	81,280	100,939	100,939	120,657	19.53%
09	Retirement-401 K	25,569	23,429	35,947	35,947	40,112	11.59%
Subtotal		774,591	876,757	1,027,859	1,027,859	1,185,257	15.31%
Operations							
11	Telephone and Postage	1,624	1,058	2,000	2,000	2,000	0.00%
12	Printing	486	462	1,000	1,000	1,000	0.00%
14	School and Travel	1,607	526	2,500	2,500	3,500	40.00%
16	Maint. and Repairs	1,763	1,895	3,000	3,000	3,000	0.00%
17	Repairs Auto	17,999	10,690	7,000	7,000	11,000	57.14%
20	Lease Payment Principal	79,540	84,593	84,593	84,593	84,593	0.00%
21	Lease Payment Interest	10,422	5,370	5,371	5,371	5,371	0.00%
26	Advertising	-	-	1,000	1,000	1,000	0.00%
31	Motor Fuel	39,242	29,942	32,000	32,000	42,000	31.25%
32	Office Supplies	799	1,675	1,500	1,500	2,500	66.67%
33	Admin. Supplies	3,373	4,347	4,500	4,500	5,500	22.22%
34	Health Examination	1,125	2,866	3,000	3,000	3,000	0.00%
36	Uniforms	7,782	10,219	12,500	12,500	12,500	0.00%
45	Contracted Services	26,850	31,537	38,550	38,550	38,550	0.00%
53	Dues and Subscriptions	815	190	800	800	800	0.00%
75	Radios	3,694	1,931	25,000	25,000	30,000	20.00%
76	Weapons	5,986	3,288	7,000	7,000	7,000	0.00%
77	Crime Investigation	2,370	1,426	3,000	3,000	3,000	0.00%
78	Laptop/Modem	-	-	-	-	-	
84	Safety Equipment	-	-	41,283	41,283	41,283	
85	Computer Equipment	-	1,228	-	-	-	
99	State Assistance	-	-	500	500	500	

Subtotal	205,478	193,245	276,096	276,096	298,096	
Capital						
72 Capital Outlay	6,318	-	-	-	166,589	0.00%
Subtotal	6,318	-	-	-	166,589	
TOTAL	<u>\$ 986,387</u>	<u>\$ 1,070,002</u>	<u>\$ 1,303,956</u>	<u>\$ 1,303,956</u>	<u>\$ 1,649,943</u>	26.53%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-510-02	Increase due to 4% COLA, pay plan adjustment, 1 COPS position	112,190
10-510-05	increase due to increased salaries	8,583
10-510-06	Increase due to adding new position	12,743
10-510-07	Increase due to increase in employer contribution rate	19,718
10-510-09	Increase due to increase in salaries	4,165
14	Increase due to officers using Career Development Plan	1,000
17	Increase due to aging vehicles	4,000
31	Increase due to gas price increase and additional positions	10,000
32	Increase due to inflation	1,000
33	Increase due to inflation	1,000
75	Increase due to radio flashing and replacement	5,000
72	Increase due to Fleet purchase	166,589

Positions Paid from Police Dept:

- 100% of Police Chief
- 100% of Asst. Police Chief
- 100% of Administrative Assistant
- 100% of Criminal Investigator (2)
- 100% of Patrol Shift Supervisor (2)
- 100% of Patrol Officers (7)

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 four full-time and ten part-time paid employees.

Account Number	Description	Actual 21/22	Actual 22/23	Original		Requested FY 24/25	% Change
				Budget FY 23/24	Budget FY 23/24		
Personnel							
10-530-02	Salaries	\$ 298,526	\$ 415,904	\$ 447,567	\$ 447,567	\$ 519,471	16.07%
05	Fica	22,736	31,817	34,239	34,239	39,740	16.07%
06	Insurance	26,276	35,152	36,067	36,067	64,772	79.59%
07	Retirement	17,708	33,092	42,369	42,369	42,595	0.54%
08	Retirement-Volunteer	12,175	3,850	7,500	7,500	7,500	0.00%
09	Retirement-401(k)	8,016	12,936	12,238	12,238	16,373	33.79%
10	Insurance-Volunteers	2,451	2,000	5,800	5,800	5,800	0.00%
	Subtotal	387,888	534,751	585,779	585,779	696,250	18.86%
Operations							
11	Telephone and Postage	1,033	532	1,100	1,100	1,100	0.00%
13	Utilities	4,900	5,454	7,500	7,500	7,500	0.00%
14	Travel and Training	1,291	3,481	2,500	2,500	2,500	0.00%
15	Maint. and Repairs-Bldg.	25,585	5,013	105,000	105,000	75,000	-28.57%
16	Maint. and Repairs-Eqpt.	4,213	9,048	6,500	6,500	10,000	53.85%
17	Maint. and Repairs-Auto	51,158	55,644	50,000	50,000	55,000	10.00%
19	Immuniz./Health exam	10,157	7,404	6,500	6,500	6,500	0.00%
20	Lease payment (Principal)	55,623	57,275	58,153	58,153	59,067	1.57%
21	Debt Service Interest	6,417	4,765	3,887	3,887	2,974	-23.49%
31	Motor Fuel	8,367	17,727	14,000	14,000	18,000	28.57%
32	Office Supplies	611	866	1,500	1,500	1,500	0.00%
33	Supplies	4,947	6,905	7,500	7,500	10,000	33.33%
34	Medical Supplies	5,109	3,077	4,700	4,700	5,500	17.02%
35	Uniforms	8,364	3,669	8,000	8,000	10,000	25.00%
45	Contracted Services	3,082	7,391	8,500	8,500	10,500	23.53%
53	Dues and Subscriptions	1,632	932	4,500	4,500	5,000	11.11%
58	Fees and Inspections	515	630	550	550	550	0.00%
70	Administrative Charge	12,000	-	12,000	12,000	12,000	0.00%
74	Non-Capitalized Equipment	25,190	30,698	109,550	109,550	50,000	-54.36%
75	Communications	2,924	4,010	42,000	42,000	14,000	-66.67%
99	On-Behalf Payments	2,000	-	-	-	-	-
	Subtotal	235,118	224,520	453,940	453,940	356,691	-21.42%
Capital							
72	Capital Purchases	-	-	34,680	34,680	25,000	
	Subtotal	-	-	34,680	34,680	25,000	
	TOTAL	\$ 623,007	\$ 759,270	\$ 1,074,399	\$ 1,074,399	\$ 1,077,941	0.33%

Detailed Justifications for Requested Budget Changes:

10-530-02	Increase due to increasing 4% COLA, pay plan adjustment adding 3 new positions in Jan., holiday pay for PT FF	\$	71,904
10-530-05	Increase due to increase in salaries	\$	5,501
10-530-06	Increase due to increase in salaries	\$	28,705
10-530-07	Increase due to increase in contribution rate	\$	227
10-530-09	Increase due to increase in salaries	\$	4,135
15	Decrease due to building bedrooms/ less than bay doors	\$	(30,000)
16	Increase due to aging equipment and inflationary costs	\$	3,500
17	Increase due to aging vehicles and inflationary costs	\$	5,000
31	Increase due to increased cost of fuel	\$	4,000
33	increase due to inflationary costs	\$	2,500
34	increase due to inflationary costs	\$	800
35	Increase due to adding 3 new positions	\$	2,000
45	Increase due to 3 new ipads	\$	2,000
74	Decrease due to needing less new equipment than previous year		(59,550)
72	Decrease due to needing less new equipment than previous year		(9,680)
75	Decrease due to Radios being funded by county		(28,000)

Positions Paid from Fire Dept.

100% Fire Chief
100% of 3 Full Time Fire Captains
100% for 8, 50% for 2 Part-time Firefighters
50% 3 Firefighter/Drivers

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 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
Personnel							
10-560-02	Salaries	\$ 149,231	\$156,250	\$ 163,448	\$163,448	\$ 184,129	12.65%
05	FICA	11,447	11,953	12,504	12,504	14,086	12.65%
06	Insurance	31,380	25,907	31,450	31,450	36,899	17.33%
07	Retirement	16,849	18,457	21,003	21,003	25,042	19.23%
09	Retirement-401 K	7,171	7,058	8,172	8,172	9,206	12.65%
Subtotal		216,079	219,626	236,577	236,577	269,361	
13	Utilities	60,686	67,716	72,500	72,500	82,000	13.10%
14	Utilities-Signs	1,402	1,899	2,000	2,000	2,000	0.00%
16	Maint. and Repairs-Eqpt.	(2,410)	(229)	6,000	6,000	6,000	0.00%
17	Maint. And Repairs-Auto	6,889	15,811	6,000	6,000	6,000	0.00%
20	Street Material	446	980	5,000	5,000	5,000	0.00%
31	Motor fuel	14,107	13,188	12,500	12,500	12,500	0.00%
33	Supplies	4,214	8,276	10,000	10,000	10,000	0.00%
36	Uniforms	2,998	3,358	5,250	5,250	5,250	0.00%
40	Sidewalks	-	-	10,075	10,075	10,075	0.00%
45	Contracted Service	15,615	31,494	34,400	34,400	34,400	0.00%
50	Street Sweeping	-	-	-	-	-	0.00%
74	Capital Outlay	31,618	7,307	22,000	22,000	22,000	
75	Radio	-	-	-	-	-	
76	Safety Compliance	2,043	1,618	3,500	3,500	3,500	0.00%
80	Interest Expense	617	1,569	812	812	812	
91	Debt Service Principal	13,081	19,888	6,682	6,682	6,682	
Subtotal		151,308	172,875	196,719	196,719	206,219	

Capital

Subtotal

TOTAL \$ 367,387 \$ 392,502 \$ 433,296 \$ 433,296 \$ 475,581 9.76%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-560-02	Increase due to 4% COLA, pay plan adjustments and 1 new position to hire in Jan.	\$ 20,681
10-560-05	Increase due to increase in contribution rates and increase	\$ 1,582
10-560-06	Increase due to increased premium	\$ 5,449
10-560-07	Increase due to increase in contribution rates and increase salaries	4,039
10-560-09	Increase due to increase in contribution rates and increase	1,034
10-560-13	Increase due to increase in street lights and rate increase	9,500

Positions Paid from Streets:

- 50% Public Services Director
- 50% Supervisor (2)
- 25% Equipment Operator
- 50% Public Services Technician (4)

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 21/22	Actual 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
Personnel							
	Subtotal	-	-	-	-	-	
Operations							
	11 Telephone	-	29	-	-	-	0.00%
	33 Supplies	1,000	361	1,000	1,000	1,000	0.00%
	45 Contracted Services	134,000	147,489	165,000	165,000	211,032	27.90%
	TOTAL	\$ 135,000	\$ 147,879	\$ 166,000	\$ 166,000	\$ 212,032	27.73%

Detailed Justifications for changes:

Account Number	Description	Change Amount
45	Increase due to Republic's rate increase and expected increase in number of trash cans used and recycle pick-ups	46,032

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 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
Operations							
10-640-33	Supplies	376	24	2,000	2,000	2,000	0.00%
45	Contracted Services	2,800	4,500	1,000	1,000	1,000	0.00%
74	Equipment	11,837	-	-	-	-	
	TOTAL	\$ 15,012	\$ 4,524	\$ 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 three Town parks, Nancy Kiser Park, Caviness Park, and Needmore Park as well as funding for Town special events.

Budget Highlights

Account Number	Description	Actual FY 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
Operations							
10-650-58	Christmas Parade	4,472	2,250	4,800	4,800	4,800	0.00%
59	Christmas Lights/Decorations	-	1,621	1,000	1,000	1,000	0.00%
72	Brick Pavers Fundraiser	-	-	500	500	500	
73	Park Utilities	3,987	3,927	4,500	4,500	4,500	0.00%
74	Park Equipment	30	1,759	111,000	111,000	11,000	-90.09%
76	Park Maintenance	980	-	11,500	11,500	5,000	-56.52%
TOTAL		\$ 9,468	\$ 9,558	\$ 133,300	\$ 133,300	\$ 26,800	-79.89%

Detailed Justifications for changes:

Account Number	Description	Change Amount
74	Decrease due to new park equipment not needed this year	-100,000
76	Decrease due to overestimating previous year	-6,500

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 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
							0
10-680-04	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
11	Tel/Internet/Postage	1,462	2,155	2,500	2,500	3,000	20.00%
16	Maint./Repairs-Bldg	-	-	180	180	180	0.00%
74	Museum	1,029	973	6,841	6,841	8,096	18.35%
75	Buggy Bldg Restoration	-	-	2,703	2,703	2,703	0.00%
76	Williamson Donation Pr	-	-	1,000	1,000	1,000	0.00%
	TOTAL	\$ 2,491	\$ 3,129	\$ 13,224	\$ 13,224	\$ 14,979	13.27%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-680-11	Increase due to increase in internet costs	500
10-680-74	Net balance carries over; increase Town's annual contribution to \$1500 and proposed fund raising	1255

APPEARANCE COMMITTEE

Budget Highlights

Account Number	Description	Actual FY 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
10-690-33	Supplies	\$ 1,535	\$ 1,097	\$ 4,825	\$ 4,825	\$ 5,885	21.97%
						0	
TOTAL		\$ 1,535	\$ 1,097	\$ 4,825	\$ 4,825	\$ 5,885	21.97%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-690-33	Increase due to net amount carried over, annual Town contribution of \$800 and proposed fundraising	1,060

POWELL BILL REVENUES

Account Number	Actual FY 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	Budget Change
15-301-00 Powell Bill State Funds	\$94,031	\$93,932	\$94,812	\$94,812	\$106,257	12.07%
15-329-00 Interest Income	114	2,574	1,700	1,700	5,000	194.12%
15.335-00 Miscellaneous		8				
15-350-00 Transf. From Gen. Fund						
15-377-00 Fund Balance Appropriation	0	0	0	0	0	
TOTAL REVENUES	\$94,145	\$96,513	\$96,512	\$96,512	\$111,257	15.28%

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 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change	
Personnel								
15-570-02	Salaries	\$ 22,119	\$ 2,694	\$ 17,452	\$ 17,452	\$ 18,831	7.90%	\$ 1,379
05	FICA	1,692	206	1,335	1,335	1,441	7.90%	\$ 105
06	Insurance	4,377	(366)	4,366	4,366	4,597	5.28%	\$ 231
07	Retirement	2,492	326	2,112	2,112	2,561	21.27%	\$ 449
09	Retirement-401 K	938	16	873	873	942	7.90%	\$ 69
Subtotal		31,618	2,876	26,138	26,138	28,370		
Operations								
04	Professional Services	-	-	-	-	-	0.00%	
16	Street Maintenance	-	324	4,579	4,579	7,449	62.68%	\$ 2,870
33	Traffic Control	-	-	3,463	3,463	5,166	49.18%	\$ 1,703
36	Uniforms	398	182	500	500	2,203	340.60%	\$ 1,703
40	Sidewalks	4,385	-	24,167	24,167	27,038	11.88%	\$ 2,871
45	Contracted Serv.-Paving	147,203	28,153	12,956	12,956	14,659	0.00%	\$ 1,703
46	Asphalt repair	-	-	11,756	11,756	13,459	14.49%	\$ 1,703
54	Insurance	599	90	750	750	2,453	227.07%	\$ 1,703
73	Drainage/Curb and Gutter	-	-	8,757	8,757	10,460	19.45%	\$ 1,703
Subtotal		152,586	28,749	66,928	66,928	82,887		
Capital								
Subtotal								
TOTAL		#####	\$ 31,625	\$ 93,066	\$ 93,066	\$ 111,257	19.55%	\$ 18,192

Detailed Justifications for changes:

Account Number	Description	Change Amount
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15-570-02 Increase due to 4% COLA and pay plan adjustment	1,379
16 Increase due to need for morestreet patching	2,870
33 Increase due to equal distribution of increased revenue	1,703
36 Increase due to uniform rate increase	1,703
40 Increase due to need for more sidewalk repair/replacement	1,703
45 Increase due to equal distribution of increased revenue	1,703
46 Increase due to equal distribution of increased revenue	1,703
54 Increase due to equal distribution of increased revenue	1,703
73 Increase due to equal distribution of increased revenue	1,703

Positions Paid from Powell Bill

50% Public Services Technician

WATER REVENUES

Account Number	Actual FY 21/22	Actual FY 22/23	Current Budget FY 23/24	Requested FY 24/25	Budget Change
30-329-00 Interest Earned	\$ 449	\$ 9,435	\$ 6,500	\$ 16,800	158.46%
30-371-00 Water Rent	740,249	905,454	950,000	1,010,000	6.32%
30-372-00 Meter Set Fees	64,600	35,500	15,000	35,000	
30-373-00 Water Tap/Connect Fees	18,150	57,984	35,000	10,000	-71.43%
30-375-00 Water Reconnection Fee	9,912	15,356	12,000	15,000	25.00%
30-376-00 Water Grant Funds	14,050	-	-	-	
30-377-00 Water System Development Fees	165,643	119,925	85,000	100,000	17.65%
30-378-00 Transfer from Capital Reserve					
30-379-00 Transfer from Project Fund					
30-380-00 Phone Reimbursement	948	181	500	500	0.00%
30-381-00 Loan Proceeds	-	-	130,000	143,000	
30-382-00 Insurance Proceeds	-	-	-	-	
30-385-00 Surplus Equipment		5,600			
30-389-00 Water Misc	16,672	19,690	-	-	
30-390-00 Water Fund Balance Approp.			43,926	151,388	
TOTAL REVENUES	\$ 1,030,672	\$ 1,169,125	\$ 1,277,926	\$ 1,481,688	15.94%

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. 25% of 3 employees' salary 25% of Director's salary, 30% of two employees' salary, 50% of Customer Service Specialist salary, and 50% of Equipment Operator's salary is charged to Water Operations.

Budget Highlights

Account Number	Description	Actual FY 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
Personnel							
30-810-02	Salaries	91,656	104,890	103,546	103,546	121,978	17.80%
05	FICA	7,301	8,024	7,921	7,921	9,331	17.80%
06	Insurance	20,761	17,931	19,986	19,986	24,001	20.09%
07	Retirement	9,806	12,642	13,306	13,306	16,589	24.68%
09	Retirement-401 K	4,441	4,764	5,177	5,177	6,099	17.80%
Subtotal		133,965	148,250	149,936	149,936	177,999	18.72%
Operations							
30-810-11	Telephone and Postage	6,090	5,435	6,000	6,000	8,000	33.33%
13	Utilities	57,789	80,700	70,000	70,000	88,000	25.71%
14	Travel/Training	1,309	1,464	7,500	7,500	7,500	0.00%
15	Maint./Repairs-Bldgs.	229	60	5,000	5,000	5,000	0.00%
16	Maint./Repairs-Equip.	33,212	49,282	80,000	80,000	80,000	0.00%
17	Maint./Repairs-Auto	4,743	4,861	5,000	5,000	5,000	0.00%
25	Purchased Water						
26	Advertising						
31	Motor Fuel	6,833	6,862	5,000	5,000	5,500	10.00%
33	Water Supplies-Plant	-	158	80,000	80,000	80,000	
34	Supplies-Other	99,206	54,864	56,500	56,500	56,500	0.00%
35	Chemicals	-	-	-	-	-	
36	Uniforms	1,608	1,915	1,450	1,450	2,500	72.41%
40	811 One Call	176	260	500	500	600	20.00%
45	Contracted Services	402,503	476,117	526,653	526,653	555,000	5.38%
46	Utility Cut/Asphalt Repair	2,690	3,529	5,500	5,500	5,500	0.00%
50	Legal Expenses						
54	NCLM Insurance	26,987	32,391	25,250	25,250	40,250	59.41%
58	Fees and Permits	2,214	2,241	2,500	2,500	2,500	0.00%
80	Interest Expense	49,894	47,775	47,775	47,775	45,597	-4.56%

91 Debt Service Principal	68,504	70,363	70,363	70,363	73,242	4.09%
92 Depreciation	-	-	-	-	-	0.00%
93 USDA Debt Reserve	-	-	-	-	-	
95 Misc		1,919				
96 Transfer to Sewer						
97 Transfer to General Fund						
98 Contingency/Reserve	-	-				
99 Transfer to Capital Res.	-	14	-	-	100,000	
Subtotal	763,989	840,207	994,990	994,990	1,160,689	16.65%
Capital						
74	-	-	130,000	130,000	143,000	
Subtotal	-	-	130,000	130,000	143,000	
TOTAL	\$ 897,953	\$ 988,457	\$ 1,274,926	\$ 1,274,926	\$ 1,481,688	16.22%

Detailed Justifications for changes:

Account Number	Description	Change
30-810-02	Increase due to 4% COLA, Pay Plan Adjustments & 1 New Position to be hired in Jan.	18,432
30-810-05	Increase due to increased salaries	1,410
30-810-06	Increase due to additional positions	4,015
30-810-07	Increase due to Employer Contribution Rate increase & additional position	3,283
30-810-09	Increase due to increased salaries	922
30-810-11	Increase due to increased number of bills & newsletters	2,000
30-810-13	Increase due to Duke Energy rate increases	18,000
30-810-31	Increase due to rising gas prices	500
30-810-36	Increase due to additional positions	1,050
30-810-45	Increase due to online backflow reporting/ Veolia increase	28,347
54	Increase due to increase in insurance rates	15,000
30-810-74	Increase due to replacing dump truck	13,000
30-810-99	Increase due to budgeting for transferring SDF to CRF	100,000

Positions Paid from Water Ops:

- 25% of Director of Public Services
- 30% of Supervisor (2)
- 25% Public Services Technician (3)
- 50% of Equipment Operator
- 50% Customer Service Specialist

SEWER REVENUES

Account Number	Actual FY 21/22	Actual FY 22/23	Current Budget FY 23/24	Requested FY 24/25	Budget Change
31-329-00 Interest Earned	\$ 189	\$ 2,938	\$ 1,750	\$ 4,800	174.29%
31-371-00 Sewer Rent	599,262	728,865	785,000	810,000	3.18%
31-373-00 Sewer Tap/Connect Fees	10,000	9,000	15,000	5,000	-66.67%
31-376-00 Transfer From Water					
31-377-00 Sewer System Development Fees	342,987	168,548	120,000	150,000	25.00%
31-378-00 Transfer from Captial Reserve					
31-381-00 Loan Proceeds					
31-382-00 Insurance Proceeds					
31-379-00 Transfer from Capital Projects	-		-	-	
31-389-00 Sewer Misc	17,644	4,002	-	-	
31-390-00 Sewer Fund Balance Approp.			16,616	159,500	
TOTAL REVENUES	\$ 970,082	\$ 913,353	\$ 938,366	\$ 1,129,300	20.35%

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. 25% of Director's salary, 20% of two employees' salary , 50% of Customer Service Specialist's salary and 25% of 3 employees' salary charged to Sewer Operations

Account Number	Description	Actual FY 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
Personnel							
31-811-02	Salaries	\$ 66,816	\$ 74,170	\$ 72,921	\$ 72,921	\$ 88,213	20.97%
05	FICA	5,401	5,674	5,578	5,578	6,748	20.97%
06	Insurance	14,065	11,813	13,706	13,706	17,544	28.01%
07	Retirement	7,008	8,939	9,370	9,370	11,997	28.03%
09	Retirement-401 K	3,212	3,361	3,646	3,646	4,411	20.97%
	Subtotal	96,502	103,957	105,221	105,221	128,913	22.52%
Operations							
13	Utilities	60,557	73,635	90,000	90,000	80,000	-11.11%
14	School and Travel	150	3,460	6,500	6,500	6,500	0.00%
16	Maint./Repairs-Equip.	39,904	102,072	101,500	101,500	101,500	0.00%
17	Maint./Repairs-Auto	-	-	-	-	-	
30	Generator fuel	1,517	5,481	2,000	2,000	2,000	0.00%
31	Motor fuel	6,195	6,862	7,000	7,000	7,000	0.00%
32	Sewer Tools & Equip.	-	-	17,000	17,000	-	
33	Sewer Supplies	16,846	19,352	20,250	20,250	20,250	0.00%
35	Chemicals	-	559	5,000	5,000	7,500	50.00%
36	Uniforms and Cleaning	995	1,230	1,000	1,000	1,800	80.00%
40	811 One Call	163	192	500	500	600	20.00%
45	Contracted Services	25,111	62,007	54,000	54,000	54,000	0.00%
50	Legal Expenses						
54	NCLM Insurance	23,984	26,198	24,500	24,500	32,000	
73	Moore County Sewer	230,615	277,848	325,000	325,000	350,000	7.69%
80	Interest Expense	77,381	38,451	82,895	82,895	81,237	-2.00%
91	Debt Service Principal	38,081	40,395	95,000	95,000	96,000	1.05%
92	USDA Debt Reserve						
95	Misc	15,482	1,993	1,000	1,000	10,000	
98	Contingency/Reserve	-	-	-	-	-	
99	Transfer to Capital Res	-	-	-	-	150,000	
	Subtotal	536,979	659,735	833,145	833,145	1,000,387	20.07%

Capital

Subtotal - - - - -

TOTAL \$ 633,482 \$ 763,692 \$ 938,366 \$ 938,366 \$ 1,129,300 20.35%

Detailed Justifications for changes:

Account Number	Description	Change Amount
31-811-02	Increase due to 4% COLA, Pay Plan Adjustments & additional 1 new position to be hire in Jan.	15,292
31-811-05	Increase due to increase in salaries	1,170
31-811-06	Increase due to 1 new hire & slight rate increase	3,839
07	Increase due to new position & employee contribution rate increase	2,627
09	Increase due to increase in salaries	765
13	Decrease due to over estimating in previous year	-10,000
32	Decrease due to not needing new tools this year	-17,000
35	Increase due to inflationary costs	2,500
36	Increase due to adding 1 new position	800
54	Increase due underestimating in previous year	7,500
73	Increase due to increase in county rate	25,000
95	Increase due to unexpected expenses incurring	10,000
99	Increase due to budgeting for transferring SDF to CRF	150,000

Positions Paid from Sewer Ops:

- 25% of Director of Public Services
- 20% of Supervisor (2)
- 25% Public Services Technician (3)
- 50% Customer Service Specialist

CEMETERY FUND REVENUES

Account Number	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	Requested FY 24/25	Budget Change
70-330-10 Donations-Equipment			\$ -	\$ -	
70-330-11 Donations-Restricted			-	-	
70-330-15 Other Revenues	-	-	-	-	
70-330-29 Interest Income	30	776	550	1,500	172.73%
70-370-00 Fund Balance Appropriation			-	-	
TOTAL REVENUES	\$ 30	\$ 776	\$ 550	\$ 1,500	172.73%

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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 21/22	Actual FY 22/23	Original Budget FY 23/24	Current Budget FY 23/24	Requested FY 24/25	% Change
70-660-01	Cemetery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
	09 Transfer to General Fund	30	-	550	550	1,500	172.73%
	TOTAL	\$ 30	\$ -	\$ 550	\$ 550	\$ 1,500	

Detailed Justification for Changes:

Account Number	Description	Amount
	9 Increase due to increased interest revenue	950
		0

