

# **Recommended FY 2022-23 Annual Budget**

## **Town of Carthage**

**June 1, 2022**

**To: Carthage Board of Commissioners and Citizens of Carthage**

Enclosed is the recommended annual budget for the Town of Carthage for fiscal year 2022-23. The Board held two workshops to provide input into development of this budget. The budget seeks to implement the needed and most desired priorities of the Board. The budget contains no property tax increase and no utility or other fee increases. We have been able to balance the budget through increased property and sales taxes and the use of federal American Recovery funds and Enterprise Fund System Development Fees. A modest amount of General Fund Balance and Utility Fund Retained Earnings is also being used to balance the budget but most likely will not be used due to conservative budgeting. A four percent (4%) cost-of-living raise is planned for Town employees along with a half percent adjustment for every year in an employee's current position to help resolve compression in the Town's salary plan. The Town's annual budget is comprised primarily of the General Fund and the Water and Sewer Fund. An overview of the major changes in the budget is enclosed along with a five-year capital improvement plan.

### **General Fund**

The most significant increases in the General Fund involve new positions. In a planning workshop last fall, the Board voted to add a full-time fireman and a full-time policeman. These positions are reflected in the proposed budget. We had previously sought grant funding to cover the cost of these positions for a three-year period but were unsuccessful in obtaining grant funding. Additionally, a master's level intern was retained upon graduation as a management analyst/assistant to the manager to assist the Town Planner, the Town Clerk, Customer Service Representative, the Finance Director, and Town Manager with their duties and to do research and grant writing. Finally, the Town has employed a part-time Town Manager for the past nine years. Growth and development in Carthage have increased significantly in the past year and half and the Town now

needs a full-time manager, so increased funding has been provided for this position as well.

There are several other General Fund proposed activities and expenditure increases that are noteworthy. Probably the biggest item is the proposed sale and redevelopment of the last remaining Tyson -Jones Buggy factory building for a brewery or tap room and restaurant and possibly a distillery. Carthage was fortunate to be awarded a \$600,000 grant to assist in this renovation. The Town also received an additional \$300,000 grant for capital improvements that will be used to put a new roof on Town Hall and to renovate a storage area for new offices and a conference room. An area that has received a lot of comments from citizens and businesses is the general condition of Town roads and sidewalks and the desire for more sidewalks. To this end the Town will devote \$100,000 for road repaving and \$20,000 for sidewalk improvements in the upcoming budget using federal American Recovery Funds. The Town is tracking new development that is currently underway or is planned with the anticipation that significant new revenues will be generated from growth that will allow the Town to devote regular Town revenues towards this higher level of road repaving and sidewalk development each year.

Another area of strong feedback from citizens is the need for park improvements and walking trails. Playground equipment at Nancy Kiser Park is very old and needs to be replaced. We are working to secure grant funding to help pay for this equipment and other improvements. Additionally, the Town is looking to develop neighborhood parks in the Savannah Gardens and Needmore communities.

With the higher level of activities and complexities of issues being addressed by the Board the Town will now have legal counsel at each regular Board meeting to answer zoning, code enforcement and development questions among other topics that arise. The Town has also invested in new software and technology to improve town operations, safety of data and customer service. To this end we have switched technology support to Think Tech out of Raleigh. The Town will also look to hire a firm to totally redesign its website, so it is more user friendly.

## **Water and Sewer Fund**

The Town has so much growth that we currently have very little sewer capacity to allocate to new developments. The Town is in the process of completing the first phase of a major sewer line improvement that will greatly expand the Town's sewer capacity. This \$8.8 million dollar sewer project extends a 16-inch sewer line from NC 22 and McCaskill Road and then along McCaskill Road, then south generally along US 15-501 south of the Traffic Circle to Moore County's 30-inch sewer line should be finished in early 2023. The Town has also submitted a Phase 2 sewer project to the United States Department of Agriculture (USDA) that will extend the 16-inch sewer line from NC 22 and McCaskill Road all the way up NC 22 and then a 12 inch sewer line up US 15-501 to the Town's Pinehurst Avenue sewer lift station just off South McNeill Street. This application is under review by USDA, and we should hear in the next month or two what loan and grant terms USDA will extend to the Town. Of major concern, is what will the cost be, can we afford the project and can we find contractors. The Town absolutely needs to construct this phase 2 project but there are a lot of uncertainties at present that make planning and projections difficult. It may u be that the Town will once again look to pre-purchase the pipe to help stabilize bids.

Sufficient water for Town needs and growth is also being addressed. The Town's water plant currently produces between 300,000 to 400,000 gallons of water per day. Current and planned growth will likely double this water usage. The Town's water plant is old and inefficient, and without significant upgrades it likely can generate 600,000 gallons per day. New water filters and rehabilitation of existing filters can increase water production to one million gallons per day provided the Nicks Creek Reservoir or other water sources can supply raw water. The Town has worked with Moore County to obtain a commitment of 230,000 gallons of water now with a commitment to work with Carthage to obtain and additional 270,000 gallons per day. The Town will need to buy water capacity from the County at a cost of \$510,000 for the first 230,000 gallons and provide the interconnect between the County and Town's water systems. To this end the Town has worked with LKC Engineering to develop a \$10 million water grant application with the State of North Carolina to help fund the interconnect and expand the Town's water plant and make other needed improvements to the town's water system. Finally, the Town's new Automatic Meter Infrastructure

project (AMI) is complete and the debt service for this project is included in the budget.

### **Summary**

This budget message provides an overview of the major initiatives planned by the Town for the up coming year. For a Town this size, Carthage is very busy and has a bright future. I look forward to working with the Board and answering any questions that may arise concerning the recommended annual budget for next year.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "T B R.", followed by a horizontal line extending to the right.

Thomas B. Robinson  
Town Manager

## PROPOSED FUND SUMMARIES

	Proposed Revenue FY 2022-23	Proposed Expenses FY 2022-23	Difference
General Fund	3,443,277.00	3,443,277.00	0.00
Powell Bill Fund	93,066.00	93,066.00	0.00
Water Fund	1,214,011.00	1,214,011.00	0.00
Sewer Fund	825,100.00	825,100.00	0.00
Cemetery Fund	100.00	100.00	0.00

CHANGES IN FY 2022-23 PROPOSED BUDGET  
(changes of \$5,000 or more)

GENERAL FUND REVENUES

Property Tax increase	114,425
Fire District Tax increase	15,480
Fire District Capital	37,711
Zoning Permits	5,500
Local Option Sales Tax	230,000
Trash Collection	19,000
Fund Balance Appropriated	40,836
Net Total	462,952

# CHANGES IN FY 2022-23 PROPOSED BUDGET

(changes of \$5,000 or more)

## GENERAL FUND EXPENDITURES

All Departments with Salaries	
4% Cost of Living & Compression Adjustments	76,837
6.6% & 8.3% increase in Retirement Contributions	19,121
Administration	
Management Analyst Position (75%)	53,491
Full-time Town Manager Position (66%)	80,006
IT Contracted Services	27,000
Elections	
Contracted Services	(7,000)
Planning & Zoning	
Personnel	(31,031)
Buildings & Grounds	
Repairs to Buildings	20,000
Police	
Hiring New Police Officer	63,008
Fire	
Hiring Fire Captain	65,699
Maintenance & Repair -Auto	5,000
Non Capitalized Equipment	5,000
Streets	
Sidewalks	10,075
Capital Outlay	(11,000)
Parks and Recreation	
Park Maintenance (Kiser Park)	10,000
Cemetery	
Equipment - Cemetery	(15,700)
Net Total	370,506

\*\*For explanations, see justification in detailed budget pages

**CHANGES IN FY 2022-23 PROPOSED BUDGET**  
(changes of \$5,000 or more)

**WATER FUND REVENUES**

Loan Proceeds	(96,000)
Net Total	(96,000)

**WATER FUND EXPENSES**

4% Cost of Living & Compression Adjustments	5,805
Management Analyst Position (12.5%)	8,900
Full-time Town Manager Position (16.5%)	21,944
Travel/Training	6,000
Maint./Repairs - Equip	10,000
Supplies - Other	19,690
Capital	(96,000)
Net Total	(23,661)

\*\*For explanations, see justification notes in detailed budget page



**CHANGES IN FY 2022-23 PROPOSED BUDGET**  
(changes of \$5,000 or more)

**SEWER FUND REVENUES**

Tap/Connection Fees	(70,000)
Net Total	(70,000)

**SEWER FUND EXPENSES**

4% Cost of Living & Compression Adjustments	4,121
Management Analyst Position (12.5%)	8,900
Full-time Town Manager Position (16.5%)	21,944
Travel/Training	6,000
Maint/Repairs - Equipment	48,500
Supplies	8,050
Moore County Sewer	(50,000)
Net Total	47,515

\*\*For explanations, see justification in detailed budget pages

## GENERAL FUND REVENUES

Account Number	Actual FY 19/20	Actual FY 20/21	Budgeted FY 21/22	Requested FY 22/23	Budget Change
10-301-00 Property Taxes-Current Year	\$1,226,821	\$1,239,372	\$1,217,717	\$1,318,354	8.26%
10-301-01 Motor Vehicle Taxes-Current Year	91,866	123,439	108,345	122,133	12.73%
10-301-04 Property Taxes-Prior Years	76	1,638	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	1,306	5,431	3,500	3,500	0.00%
10-301-07 Property Taxes-2nd Prior Year	816	1,755	750	750	0.00%
10-301-08 Motor Vehicle Tax-All Prior Years	0	0	100	100	0.00%
10-301-09 Rental Tax	500	1,707	500	500	0.00%
10-310-00 Fire District RealTax	250,542	251,400	278,498	293,978	5.56%
10-310-01 Fire District- Capital	62,040	62,040	62,040	99,751	60.78%
10-310-02 State Fire Protections	1,819	1,770	1,800	1,800	0.00%
10-310-03 Fire/EMS	0	0	0	0	0.00%
10-315-00 Real Tax Reliefs/Refunds	-2,078	-315	-250	-250	0.00%
10-316-00 Motor Vehicle Reliefs/Refunds	-90	-250	-150	-150	0.00%
10-317-00 Real Tax Interest/Penalty	4,221	4,542	5,500	5,500	0.00%
10-318-00 Motor Vehicle Interest	588	745	650	800	23.08%
10-319-00 Motor Vehicle License Tax	9,780	11,930	9,500	9,500	0.00%
10-320-00 Permits and Fees	405	0		0	
10-325-00 Business Registration	990	135	500	500	0.00%
10-329-00 Interest Earned	11,236	609	1,500	750	-50.00%
10-330-00 McDonald Building Rent	3,150	3,695	3,500	5,000	42.86%
10-331-00 Community Building Rent	4,050	4,400	3,500	5,000	42.86%
10-332-00 Historical Proceeds	345	472	500	500	0.00%
10-333-00 Appearance Committee	125	0	500	500	0.00%
10-335-00 Miscellaneous	9,990	13,184	10,000	10,000	0.00%
10-337-00 Utilities Franchise Tax	185,456	223,024	180,800	183,100	1.27%
10-341-00 Beer and Wine Tax	10,417	10,274	10,000	10,000	0.00%
10-342-00 Parking Tickets	190	10	100	100	0.00%
10-343-00 Zoning Permits	7,571	6,747	7,000	12,500	78.57%
10-344-00 Solid Waste Tax	1,820	1,854	1,700	1,925	13.24%
10-345-00 Local Option Sales Taxes	664,392	787,824	700,000	930,000	32.86%
10-347-00 ABC Net Revenue	42,063	50,085	30,000	30,000	0.00%
10-351-00 Court Costs	2,177	1,018	1,500	1,000	-33.33%
10-352-00 Christmas Parade	888	0	3,500	3,000	-14.29%
10-353-00 Cable TV Franchise Tax	0	0	0	0	0.00%
10-355-00 Insurance Proceeds	43,176	42,987	0	0	0.00%
10-358-00 AT&T/Sprint Com Lease	0	0	0	0	0.00%
10-359-00 Trash Collection	177,147	140,044	166,000	185,000	11.45%
10-360-00 Street Lamp Fees	2,455	2,836	2,400	2,700	12.50%
10-361-00 Cemetery Plot Sales	2,500	3,750	2,000	2,000	0.00%
10-362-00 American Tower Lease	38,611	50,048	48,000	50,000	4.17%
10-363-00 Police Donations	0	0	0	0	0.00%

10-364-00	Police Forfeitures	357	251	500	500	0.00%
10-361-01	Police Off Duty Employment	0	1,700			
10-365-00	Fire Department Donations	550	175	0	375	0.00%
10-366-00	NCDOT Mowing Agreement	16,523	5,356	8,488	8,500	0.14%
10-368-00	Conference Registrations	0	0	0	0	
10-369-00	Yard Sales	50	95	150	150	0.00%
10-370-00	Fund Balance Appropriated	0	0	29,030	127,586	
10-371-02	Loan Proceeds	629,149	0	48,700	0	0.00%
10-372-00	Cemetery Donations	0	0	0	0	
10-373-00	Buggy Building Revenue	945	0	0	0	#DIV/0!
10-374-00	Transfer From Cemetery	230	0	50	25	0.00%
10-374-01	Transfer from W & S Fund	0	0			
10-375-00	Surplus Property/Equipment	19042.5	24325	0	0	0.00%
10-376-00	Grant Proceeds	27871.56	19629.67	9,500	0	0.00%
10-377-00	Moore County Parking Lot Lease	0	3,800		3,800	
10-378-00	NCDOT Grant Proceeds	0	0			0.00%
10-379-00	Park Donations	200	0			
10-379-01	Brick Pavers Fundraiser	425	0			
10-380-00	FEMA Proceeds	0	0			
10-381-00	FEMA S.A.F.E.R. Grant	0	0	0	0	0.00%
10-382-00	Retiree Insurance	5,158	610	0	0	#DIV/0!
10-382-01	Code Enforcement	0	0			
10-384-00	Coronavirus Relief Funds	55,283	0			
10-397-02	Admin. Charge - Fire Dist. Fund	12,000	12,000	12,000	12,000	0.00%
TOTAL REVENUES		<u>\$3,625,144</u>	<u>\$3,116,141</u>	<u>\$2,970,418</u>	<u>\$3,443,277</u>	15.92%

**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 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
<b>Personnel</b>							
10-410-02	Salaries	\$ 7,700	\$ 7,800	\$ 9,000	\$ 22,600	\$ 22,600	151.11%
05	FICA	589	597	700	1,741	1,576	125.13%
	<b>Subtotal</b>	<b>8,289</b>	<b>8,397</b>	<b>9,700</b>	<b>24,341</b>	<b>24,176</b>	<b>149.24%</b>
<b>Operations</b>							
14	Travel	536	215	2,000	2,000	2,000	0.00%
26	Advertising	1,018	290	600	600	600	0.00%
33	Supplies	574	377	700	700	700	0.00%
57	Misc. Expens	1,177	728	1,200	1,200	1,200	0.00%
	<b>Subtotal</b>	<b>3,306</b>	<b>1,609</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0.00%</b>
	<b>TOTAL</b>	<b>\$ 11,595</b>	<b>\$ 10,006</b>	<b>\$ 14,200</b>	<b>\$ 28,841</b>	<b>\$ 28,676</b>	<b>101.94%</b>

**Detailed Justifications for changes:**

Account Number	Description	Change Amount
10-410-02	Salaries	Increased Board Stipends \$ 13,600
10-410-05	FICA	Increase in Board Stipend \$ 876

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 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
<b>Personnel</b>							
10-420-02	Salaries	\$ 143,459	\$ 159,160	\$ 99,466	\$ 99,466	\$ 160,086	60.95%
05	FICA	10,316	12,100	7,609	7,609	12,247	60.95%
06	Insurance	16,162	17,706	10,992	10,992	16,424	49.41%
07	Retirement	7,101	9,995	6,829	6,829	19,370	183.64%
09	Retirement-401 K	3,925	4,602	3,009	3,009	8,004	166.06%
Subtotal		180,963	203,562	127,905	127,905	216,131	68.98%
<b>Operations</b>							
04	Audit	20,000	20,000	20,000	20,000	20,000	0.00%
11	Telephone and Postage	3,122	1,974	3,000	3,000	3,000	0.00%
14	Travel	4,545	2,911	7,500	7,500	7,500	0.00%
17	Vehicle Maintenance		-	2,000	2,000	2,000	
26	Advertising	2,334	3,520	750	750	750	0.00%
30	Supplies-Other	4,058	2,396	3,000	3,000	3,000	0.00%
33	Administration Supplies	9,779	5,264	5,750	5,750	5,750	0.00%
45	Contracted Services	59,441	60,813	46,100	46,100	46,100	0.00%
46	IT Contract	15,040	17,502	32,000	59,000	59,000	84.38%
53	Dues and Subscriptions	9,138	8,573	9,500	9,500	9,500	0.00%
54	Prop/Liab, Work Comp Ins.	47,958	45,890	47,250	47,250	47,250	0.00%
65	Tax Coll. Fees-2% (Real)	24,661	25,042	27,000	27,000	30,000	11.11%

66 Tax Coll. Fees- (Veh.)	3,923	4,807	5,000	5,000	5,500	10.00%
72 Capital Outlay	-	-	-	-	-	
74 Non-Capitalized Equip.	751	65	700	700	700	0.00%
80 Buggy Festival	-	-	2,000	2,000	2,000	0.00%
90 Tax/ESC expense	289	-	1,000	1,000	1,000	0.00%
95 Miscellaneous	3,070	1,382	1,000	1,000	1,000	
98 Contingency/Reserve	-	-	-	27,000	-	
<b>Subtotal</b>	<b>208,109</b>	<b>200,139</b>	<b>213,550</b>	<b>267,550</b>	<b>244,050</b>	<b>14.28%</b>
<b>TOTAL</b>	<b>\$389,072</b>	<b>\$ 403,702</b>	<b>\$ 341,455</b>	<b>\$ 395,455</b>	<b>\$ 460,181</b>	<b>34.77%</b>

Account Number	Description	Amount
10-420-02	Increase due to hiring full time Manager & 4% COLA & compression adjustments	\$ 60,620
10-420-05	Increase due to increased salaries	\$ 4,638
10-420-06	Increase due to hiring full time Manager & 3% COLA	\$ 5,432
10-420-07	Increase due to increase in salaries & increase in retirement rate	12,541
10-420-09	Increase due to increased salaries	4,995
46	Increase due to new IT Company and services	27,000
54	Increase due to increase in Workers' Comp salaries	1,250
65	increase due to collection fee increase, tax base increase	3,000
66	increase due to collection fee increase, tax base increase	500

**Positions Paid from Administration:**

- 66% of Full-time Town Manager
- 100% of Town Clerk
- 25% of Customer Service Specialist
- 75% of Management Analyst

**ELECTION**

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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

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**Budget Highlights**

Account Number	Description	Actual FY 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
10-430-45	Contracted Services	\$ 6,734	\$ -	\$ 7,000	\$ 7,000	\$ -	
	<b>TOTAL</b>	<b>\$ 6,734</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ -</b>	

**Detailed Justifications for changes:**

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

**LEGAL**

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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.

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**Budget Highlights**

Account Number	Description	Actual FY 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
10-470-45	Professional Services	\$ 67,844	\$ 91,256	85,000	85,000	74,000	-12.94%
	<b>TOTAL</b>	<b>\$ 67,844</b>	<b>\$ 91,256</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ 74,000</b>	<b>-12.94%</b>

**Detailed Justifications for changes:**

Account Number	Description	Change Amount
10-470-45	Decrease due to not needing as much consultation on Little River Project	\$ (11,000)



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 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
<b>Personnel</b>							
10-490-02	Salaries	21,967	29,485	59,908	59,908	34,254	-42.82%
10-490-05	FICA	1,659	2,225	4,583	4,583	2,620	-42.82%
10-490-06	Insurance			8,823	8,823	8,723	
10-490-07	Retirement			6,368	6,368	4,145	
10-490-09	401(K)			2,805	2,805	1,713	
Subtotal		23,626	31,710	82,486	82,486	51,455	
<b>Operations</b>							
14	Travel/Training	750	-	750	750	750	0.00%
26	Advertising	1,492	2,347	2,500	2,500	2,500	0.00%
33	Supplies	-	6,636	250	250	250	
45	Contracted Services	37,140	50,767	45,000	45,000	45,000	0.00%
55	Economic Development	-	-	2,000	2,000	-	-100.00%
60	Code Enforcement Actions	528	49,012	5,000	5,000	5,000	0.00%
70	Conference Expenses	-	-				
72	Capital Outlay - Planning	-	-				
Subtotal		39,910	108,761	55,500	55,500	53,500	-3.60%
<b>TOTAL</b>		<b>\$ 63,536</b>	<b>\$ 140,471</b>	<b>\$ 137,986</b>	<b>\$ 137,986</b>	<b>\$ 104,955</b>	<b>-23.94%</b>

**Detailed Justifications for changes:**

Account Number	Description	Change Amount
10-490-02	Decrease due to decreasing hours for Planner	(25,654)
5	Decrease due to decreasing hours for Planner	(1,963)
7	Decrease due to decreasing hours for Planner	(2,223)
9	Decrease due to decreasing hours for Planner	(1,092)
55	Decrease due to not using budget in previous 3 years	(2,000)

**Positions Paid from Planning & Zoning:**

Part 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 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
10-500-02	Salary			11,856	-	-	-100.00%
10-500-05	FICA			907	-	-	-100.00%
Subtotal		-	-	12,763	-	-	-100.00%
<b>Operations</b>							
10-500-13	Utilities	34,648	31,111	35,500	35,500	35,500	0.00%
14	Utilities-McDonald Bldg	2,560	2,582	3,000	3,000	3,000	0.00%
15	Miscellaneous	-	-	-	-	-	
16	Maint/Rep.-Blgs./Grounds	33,445	4,165	4,000	4,000	8,700	117.50%
31	Generator Fuel	-	-	750	750	750	0.00%
32	Generator Fuel - PD	-	-	-	-	-	
33	Supplies	1,295	1,597	1,500	1,500	5,250	250.00%
34	Supplies-McDonald Bldg	683	435	2,000	2,000	2,000	0.00%
45	Contracted Services	13,061	15,552	1,737	14,500	14,500	734.77%
50	Repairs to Building	692	15,935	20,000	20,000	40,000	100.00%
51	Repairs to PD	-	-	-	-	-	0.00%
52	Repairs to FD	-	-	-	-	-	0.00%
60	Buggy Factory Building	5,286	5,286	-	-	-	#DIV/0!
74	Capital Outlay - Building	-	-	-	-	-	
80	Interest Expense	23,471	22,775	22,801	22,801	22,078	-3.17%
91	Municipal Bldg Loan Princ.	12,336	12,922	12,784	12,784	13,391	4.75%
92	USDA Loan Reserve	-	-	-	-	-	
94	Century Comm. Loan Princ.	4,388	4,497	4,610	4,610	-	-100.00%
Subtotal		131,864	116,857	108,682	121,445	145,169	

**Capital**

Subtotal

TOTAL \$ 131,864 \$ 116,857 \$ 121,445 \$ 121,445 \$ 145,169 19.54%

**Detailed Justifications for changes:**

Account Number	Description	Change Amount
16	Increase due to need to paint half of Public Works Bldg	4,700
33	Increase due to need to replace aging tools	3,750
50	Increase due to needed bldg repairs and replacing porch at the Museum	20,000
94	Decrease due to Century Committee obligations paid off	(4,610)

**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 19/20	Actual FY 20/21	Original Budget FY 20/21	Current Budget FY 20/21	Requested FY 22/23	% Change
<b>Personnel</b>							
10-520-02	Salaries	\$ 58,082	\$ 61,073	\$ 63,965	\$ 63,965	\$ 69,776	9.08%
05	FICA	4,405	4,645	4,893	4,893	5,338	9.08%
06	Insurance	8,790	8,796	8,852	8,852	8,863	0.12%
07	Retirement	5,154	6,163	7,260	7,260	8,443	16.29%
09	Retirement-401 K	2,827	3,003	3,198	3,198	3,489	9.08%
Subtotal		79,257	83,679	88,169	88,169	95,908	
<b>Operations</b>							
14	Travel	5,267	50	-	-	-	
53	Dues & Subscriptions	50	50	100	100	100	
60	Trans. to W & S	-	-	-	-	-	0.00%
Subtotal		5,317	100	100	100	100	
TOTAL		\$ 84,574	\$ 83,779	\$ 88,269	\$ 88,269	\$ 96,008	8.77%

Account Number	Description	Change Amount
10-520-02	Increase due to 4% COLA & Compression adjustment	5,811
10-520-05	Increase due to increased salaries	445
10-520-07	Increase due to increase in employee contribution rate	1,183
10-520-09	Increase due to increased salary	291

**Positions Paid from Finance:**  
100% of Finance Officer

## 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 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
<b>Personnel</b>							
10-510-02	Salaries	\$ 548,584	\$ 515,333	\$ 580,938	\$ 580,938	\$ 677,484	16.62%
05	FICA	41,684	39,319	44,442	44,442	51,828	16.62%
06	Insurance	108,539	97,475	105,528	105,528	114,262	8.28%
07	Retirement	52,581	55,461	69,685	69,685	87,948	26.21%
09	Retirement-401 K	26,013	24,680	29,047	29,047	33,874	16.62%
Subtotal		777,401	732,268	829,639	829,639	965,395	16.36%
<b>Operations</b>							
11	Telephone and Postage	1,345	1,262	1,600	1,600	2,000	25.00%
12	Printing	204	208	500	500	500	0.00%
14	School and Travel	1,715	96	2,500	2,500	2,500	0.00%
16	Maint. and Repairs	39,961	1,947	2,000	2,000	2,000	0.00%
17	Repairs Auto	24,096	12,311	7,000	16,353	7,000	0.00%
20	Lease Payment Principal	89,962	74,791	79,540	79,540	84,593	6.35%
21	Lease Payment Interest	-	15,172	10,423	10,423	5,371	-48.47%
26	Advertising	500	-	500	500	500	0.00%
31	Motor Fuel	24,449	22,516	25,500	25,500	32,000	25.49%
32	Office Supplies	1,915	946	1,500	1,500	1,500	0.00%
33	Admin. Supplies	4,129	3,385	3,500	3,500	3,500	0.00%
34	Health Examination	625	925	2,000	2,000	2,000	0.00%
36	Uniforms	3,745	8,173	8,000	8,000	10,000	25.00%
45	Contracted Services	29,752	28,652	28,500	28,500	30,000	5.26%
53	Dues and Subscriptions	290	518	500	500	500	0.00%
75	Radios	240	-	4,000	4,000	4,000	0.00%
76	Weapons	1,202	3,264	6,000	8,160	7,000	16.67%
77	Crime Investigation	1,054	1,138	2,500	2,500	2,500	0.00%
78	Laptop/Modem	2,870	625	-	-	-	#DIV/0!

84 Safety Equipment	-	4,335				
85 Computer Equipment	-	-				
99 State Assistance	-	-	500	500	500	
<b>Subtotal</b>	<b>228,055</b>	<b>180,263</b>	<b>186,563</b>	<b>198,076</b>	<b>197,964</b>	
<b>Capital</b>						
72 Capital Outlay	602,023	-	-	-	-	0.00%
<b>Subtotal</b>	<b>602,023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL</b>	<b>\$ 1,607,479</b>	<b>\$ 912,530</b>	<b>\$ 1,016,202</b>	<b>\$ 1,027,715</b>	<b>\$ 1,163,359</b>	<b>14.48%</b>

**Detailed Justifications for changes:**

Account Number	Description	Change Amount
10-510-02	Increase due to proposed 4% COLA & Compression adjustments and addition of position	96,546
10-510-05	increase due to increased salaries	7,386
10-510-06	Increase due to adding new position	8,734
10-510-07	Increase due to increase in employer contribution rate	18,263
10-510-09	Increase due to increase in salaries	4,827
31	Increase due to increase in fuel prices	6,500
36	Increase due to	2,000
76	Increase due to	1,000

**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 (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 FY 19/20	Actual FY 20/21	Original Budget FY 21/22	Budget FY 21/22	Requested FY 22/23	% Change
<b>Personnel</b>							
10-530-02	Salaries	\$ 301,096	\$ 298,526	\$ 293,160	\$ 293,160	\$ 378,958	29.27%
05	Fica	23,284	22,736	22,427	22,427	28,990	29.27%
06	Insurance	26,258	26,276	26,414	26,414	33,178	25.60%
07	Retirement	16,717	17,708	26,630	26,630	34,808	30.71%
08	Retirement-Volunteer	4,731	12,175	7,500	7,500	7,500	0.00%
09	Retirement-401(k)	7,617	8,016	8,450	8,450	11,575	36.98%
10	Insurance-Volunteers	-	2,451	5,800	5,800	5,800	0.00%
Subtotal		379,701	387,888	390,382	390,382	500,810	28.29%
<b>Operations</b>							
11	Telephone and Postage	865	1,033	800	800	1,100	37.50%
13	Utilities	5,037	4,900	4,800	4,800	7,500	56.25%
14	Travel and Training	2,470	1,291	2,500	2,500	2,500	0.00%
15	Maint. and Repairs-Bldg.	2,548	25,585	5,000	5,000	5,000	0.00%
16	Maint. and Repairs-Eqpt.	5,932	4,213	6,500	6,500	6,500	0.00%
17	Maint. and Repairs-Auto	59,955	51,158	45,000	45,000	50,000	11.11%
19	Immuniz./Health exam	8,033	10,157	10,100	10,100	6,500	-35.64%
20	Lease payment (Principal)	54,846	55,623	56,433	56,433	57,275	1.49%
21	Debt Service Interest	7,194	6,417	5,608	5,608	4,765	-15.03%
31	Motor Fuel	10,975	8,367	12,000	12,000	14,000	16.67%
32	Office Supplies	643	611	1,500	1,500	1,500	0.00%
33	Supplies	6,977	4,947	7,500	7,500	7,500	0.00%
34	Medical Supplies	2,075	5,109	4,700	4,700	4,700	0.00%
35	Uniforms	4,568	8,364	8,000	8,000	8,000	0.00%
45	Contracted Services	3,379	3,082	3,000	3,000	5,000	66.67%
53	Dues and Subscriptions	635	1,632	1,500	1,500	4,500	200.00%
58	Fees and Inspections	305	515	550	550	550	0.00%
70	Administrative Charge	12,000	12,000	12,000	12,000	12,000	0.00%
74	Non-Capitalized Equipmer	24,027	25,190	35,000	35,000	40,000	14.29%
75	Communications	1,931	2,924	4,000	4,000	4,500	12.50%
99	On-Behalf Payments	-	2,000	-	-	-	#DIV/0!
Subtotal		214,393	235,118	226,490	226,490	243,390	7.46%
<b>Capital</b>							
72	Capital Purchases	-	-	-	-	-	

Subtotal

TOTAL \$ 594,094 \$ 623,007 \$ 616,872 \$ 616,872 \$ 744,200 20.64%

**Detailed Justifications for Requested Budget Changes:**

10-530-02 Increase due to adding a position and proposed 4% COLA and compression adjustments	85798
10-530-05 Increase due to increase in salaries	\$ 6,563
10-530-06 Increase due to adding a position	\$ 6,764
10-530-07 Increase due to increase in contribution rate and adding position	\$ 8,178
10-530-09 Increase due to increase in salaries	\$ 3,125
11 Increase due to being overbudget for FY 21-22	\$ 300
13 Increase due to being overbudget for FY 21-22	\$ 2,700
17 Increase due to increase in preventative maintenance	\$ 5,000
19 Decrease due to cost cutting; didn't use full budget in FY 21-22	\$ (3,600)
31 Increase due to increase in fuel costs	2,000
45 Increase due to purchasing new Ipads and monthly cell service	2,000
53 Increase due to increased costs of memberships & dues	3,000
74 Increase due to need to replace air packs & SCBA bottles	5,000
75 Increase due to being overbudget for FY 21-22	500

**Positions Paid from Fire Dept.**

100% Fire Chief

100% of 3 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 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
<b>Personnel</b>							
10-560-02	Salaries	123,317	132,927	\$ 150,910	\$150,910	\$ 156,811	3.91%
05	FICA	9,006	10,090	11,545	11,545	11,996	3.91%
06	Insurance	24,025	26,584	30,710	30,710	30,691	-0.06%
07	Retirement	10,331	13,388	17,128	17,128	18,974	10.78%
09	Retirement-401 K	5,440	6,514	7,546	7,546	7,841	3.91%
<b>Subtotal</b>		<b>172,119</b>	<b>189,502</b>	<b>217,839</b>	<b>217,839</b>	<b>226,313</b>	
13	Utilities	72,280	65,878	72,500	72,500	72,500	0.00%
14	Utilities-Signs	1,692	1,512	2,000	2,000	2,000	0.00%
16	Maint. and Repairs-Eqpt.	(440)	3,291	6,000	6,000	6,000	0.00%
17	Maint. And Repairs-Auto	5,492	5,838	6,000	6,000	6,000	0.00%
20	Street Material	4,418	1,877	5,000	5,000	5,000	0.00%
31	Motor fuel	7,030	7,964	8,000	8,000	12,500	56.25%
33	Supplies	9,743	3,733	10,000	10,000	10,000	0.00%
36	Uniforms	2,388	2,453	5,250	5,250	5,250	0.00%
40	Sidewalks	66,538	32,500	-	-	10,075	0.00%
45	Contracted Service	13,915	20,533	20,000	20,000	20,000	0.00%
50	Street Sweeping	-	-	-	-	-	0.00%
74	Capital Outlay	41,796	-	33,000	33,000	22,000	
75	Radio	-	-	-	-	-	
76	Safety Compliance	2,006	2,001	3,500	3,500	3,500	0.00%
80	Interest Expense		915	618	618	312	
91	Debt Service Principal		12,783	13,082	13,082	13,387	
<b>Subtotal</b>		<b>226,858</b>	<b>161,278</b>	<b>184,950</b>	<b>184,950</b>	<b>188,524</b>	

**Capital**

Subtotal

TOTAL \$ 398,978 \$ 350,780 \$ 402,789 \$ 402,789 \$ 414,837 2.99%

**Detailed Justifications for changes:**

Account Number	Description	Change Amount
10-560-02	Increase due to 4% COLA, compression adjustments and salary redistributions	\$ 5,901
10-560-07	Increase due to increase in contribution rates and increase salaries	1,846
10-560-31	Increase due to increase in fuel prices	4,500
10-560-40	Increase due to adding funds for sidewalk repair/replacement	10,075
10-560-74	Need hydraulic blade and snow plow for dump truck (equipment costs less than last year's)	(11,000)

**Positions Paid from Streets:**

- 50% Public Services Director
- 50% Asst. Public Services Director
- 50% 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 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
<b>Personnel</b>							
	Subtotal	-	-	-	-	-	
<b>Operations</b>							
	11 Telephone	-	-	-	-	-	0.00%
	33 Supplies	360	400	1,000	1,000	1,000	0.00%
	45 Contracted Services	117,895	124,495	134,000	134,000	160,875	20.06%
	<b>TOTAL</b>	<b>\$ 118,255</b>	<b>\$ 124,896</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 161,875</b>	<b>19.91%</b>

**Detailed Justifications for changes:**

Account Number	Description	Change Amount
45	Increase due to 4.1% rate increase and expected increase in number of trash cans used and recycle pick-ups	26,875

**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 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
<b>Operations</b>							
10-640-33	Supplies	985	1,205	2,000	2,000	2,000	0.00%
45	Contracted Services	-	1,000	1,000	1,000	1,000	0.00%
74	Equipment	-	-	15,700	15,700	-	
	<b>TOTAL</b>	<b>\$ 985</b>	<b>\$ 2,205</b>	<b>\$ 18,700</b>	<b>\$ 18,700</b>	<b>\$ 3,000</b>	<b>-83.96%</b>

**Detailed Justifications for changes:**

Account Number	Description	Change Amount
10-640-74	Decrease due to not purchasing equipment	(15,700)

**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 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
<b>Operations</b>							
10-650-58	Christmas Parade	2,200	-	4,800	4,800	4,800	0.00%
59	Christmas Lights/Decorations	463	1,055	1,000	1,000	1,000	0.00%
72	Brick Pavers Fundraiser	771	-	500	500	500	
73	Park Utilities	5,065	6,679	4,500	4,500	4,500	0.00%
74	Park Equipment	1,453	103	1,000	1,000	11,000	1000.00%
76	Park Maintenance	1,789	5,498	10,000	10,000	11,500	15.00%
<b>TOTAL</b>		<b>\$ 11,741</b>	<b>\$ 13,335</b>	<b>\$ 21,800</b>	<b>\$ 21,800</b>	<b>\$ 33,300</b>	<b>52.75%</b>

**Detailed Justifications for changes:**

Account Number	Description	Change Amount
74	Increase due to need for new park equipment at Nancy Kiser Park	10,000
74	Increase due to???	1,500

**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 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
							0
10-680-04	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
11	Tel/Internet/Postage	1,322	1,392	1,525	1,525	1,525	0.00%
16	Maint./Repairs-Bldg	-	-	180	180	180	0.00%
74	Museum	911	1,041	5,474	5,474	5,474	0.00%
75	Buggy Bldg Restoration	-	-	2,703	2,703	2,703	0.00%
	<b>TOTAL</b>	<b>\$ 2,234</b>	<b>\$ 2,433</b>	<b>\$ 9,882</b>	<b>\$ 9,882</b>	<b>\$ 9,882</b>	<b>0.00%</b>

**Detailed Justifications for changes:**

Account Number	Description	Change Amount
10-680-74	Net balance carries over and Town's annual \$800 contribution and proposed fund raising	559



**APPEARANCE COMMITTEE**

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**Budget Highlights**

Account Number	Description	Actual FY 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 21/22	% Change
10-690-33	Supplies	\$ 2,176	\$ 733	\$ 3,835	\$ 3,835	\$ 3,835	0.00% 0
<b>TOTAL</b>		<b>\$ 2,176</b>	<b>\$ 733</b>	<b>\$ 3,835</b>	<b>\$ 3,835</b>	<b>\$ 3,835</b>	<b>0.00%</b>

**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	578

**POWELL BILL REVENUES**

Account Number	Actual FY 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	Budget Change
15-301-00 Powell Bill State Funds	\$ 77,763	\$ 73,728	\$71,263	\$71,263	\$92,991	30.49%
15-329-00 Interest Income	1,103	47	50	50	75	50.00%
15.335-00 Miscellaneous	-	-				
15-350-00 Transf. From Gen. Fund	-	-				
15-377-00 Fund Balance Appropriation	-	-	142,000	142,000	0	
<b>TOTAL REVENUES</b>	<b>\$ 78,867</b>	<b>\$ 73,775</b>	<b>\$213,313</b>	<b>\$213,313</b>	<b>\$93,066</b>	<b>-56.37%</b>

**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 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
<b>Personnel</b>							
15-570-02	Salaries	\$ 20,876	\$ 20,584	\$ 21,059	\$ 21,059	\$ 17,452	-17.13%
05	FICA	1,585	1,568	1,611	1,611	1,335	-17.13%
06	Insurance	4,365	4,368	4,388	4,388	4,366	-0.49%
07	Retirement	1,854	2,081	2,390	2,390	2,112	-11.65%
09	Retirement-401 K	994	1,000	1,053	1,053	873	-17.13%
Subtotal		29,674	29,601	30,501	30,501	26,138	
<b>Operations</b>							
04	Professional Services	-	-	-	-	-	0.00%
16	Street Maintenance	200	-	4,579	4,579	4,579	0.00%
33	Traffic Control	1,600	184	3,463	3,463	3,463	0.00%
36	Uniforms	390	402	500	500	500	0.00%
40	Sidewalks	12,180	6,850	11,007	11,007	24,167	119.56%
45	Contracted Serv.-Paving	16,616	-	142,000	142,000	12,956	0.00%
46	Asphalt repair	7,490	11,650	11,756	11,756	11,756	0.00%
54	Insurance	700	633	750	750	750	0.00%
73	Drainage/Curb and Gutter	6,750	5,252	8,757	8,757	8,757	0.00%
Subtotal		45,925	24,971	182,812	182,812	66,928	
<b>Capital</b>							
Subtotal							
<b>TOTAL</b>		<b>\$ 75,599</b>	<b>\$ 54,572</b>	<b>#####</b>	<b>\$ 213,313</b>	<b>\$ 93,066</b>	<b>-56.37%</b>

**Detailed Justifications for changes:**

Account Number	Description	Change Amount
15-570-02	Salary & benefits decreased due to new hire at lower salary	(3,607)
40	Increase due to need for more sidewalk repair/replacement	13,160
15-570-45	Decrease due to not using fund balance	(129,044)

**Positions Paid from Powell Bill**

50% Public Services Technician

**WATER REVENUES**

Account Number	Actual FY 19/20	Actual FY 20/21	Current Budget FY 21/22	Requested FY 22/23	Budget Change
30-329-00 Interest Earned	\$ 4,211	\$ 297	\$ 500	\$ 150	-70.00%
30-371-00 Water Rent	873,445	914,558	850,000	850,000	0.00%
30-373-00 Water Tap/Connect Fees	11,800	21,650	70,000	70,000	0.00%
30-375-00 Water Reconnection Fee	6,743	11,513	10,000	10,000	0.00%
30-376-00 Water Grant Funds	-	26,241	-	-	
30-377-00 Water System Development Fees	8,422	32,080	140,000	140,000	0.00%
30-378-00 Transfer from Capital Reserve	-	-			
30-379-00 Transfer from Project Fund	94,312	-			
30-380-00 Phone Reimbursement	269	314	500	500	0.00%
30-381-00 Loan Proceeds			176,000	80,000	
30-382-00 Insurance Proceeds	15,060	2,691	-	-	
30-389-00 Water Misc	-	-	-	-	
30-390-00 Water Fund Balance Approp.				63,361	
<b>TOTAL REVENUES</b>	<b>\$ 1,014,261</b>	<b>\$ 1,009,345</b>	<b>\$ 1,247,000</b>	<b>\$ 1,214,011</b>	<b>-2.65%</b>

## 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. 50% of one employees' salary 25% of two employees' salary, 30% of two employees' salary, 37.5% of Customer Service Specialist salary and 16.5% of the Town Manager's salary is charged to Water Operations.

### Budget Highlights

Account Number	Description	Actual FY 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
<b>Personnel</b>							
30-810-02	Salaries	61,835	67,484	100,647	100,647	119,559	18.79%
05	FICA	4,568	5,122	7,700	7,700	9,146	18.79%
06	Insurance	12,334	14,158	19,506	19,506	23,448	20.21%
07	Retirement	5,697	6,796	10,305	10,305	14,467	40.38%
09	Retirement-401 K	2,690	3,314	4,540	4,540	5,978	31.68%
Subtotal		87,124	96,875	142,698	142,698	172,598	20.95%
<b>Operations</b>							
30-810-11	Telephone and Postage	5,842	6,446	6,000	6,000	6,000	0.00%
13	Utilities	71,257	64,157	70,000	70,000	70,000	0.00%
14	Travel/Training	300	856	1,500	1,500	7,500	400.00%
15	Maint./Repairs-Bldgs.	1,200	-	1,000	1,000	1,000	0.00%
16	Maint./Repairs-Equip.	78,850	59,676	65,000	65,000	75,000	15.38%
17	Maint./Repairs-Auto	5,686	6,193	5,000	5,000	5,000	0.00%
25	Purchased Water	523	-	-	-	-	-
26	Advertising	-	-	-	-	-	-
31	Motor Fuel	3,409	4,652	5,000	5,000	5,000	0.00%
33	Water Supplies-Plant	-	-	80,000	80,000	80,000	-
34	Supplies-Other	46,931	31,153	35,310	35,310	55,000	55.76%
35	Chemicals	-	-	-	-	-	-
36	Uniforms	1,189	1,357	1,450	1,450	1,450	0.00%
40	811 One Call	255	195	500	500	500	0.00%
45	Contracted Services	451,639	392,698	500,575	500,575	500,575	0.00%
46	Utility Cut/Asphalt Repair	100	5,500	5,500	5,500	5,500	0.00%
50	Legal Expenses	-	-	-	-	-	-

54 NCLM Insurance	26,876	23,934	25,250	25,250	25,250	0.00%
58 Fees and Permits	2,311	2,312	2,500	2,500	2,500	0.00%
79 Bad Debt Expense	-	-	3,000	3,000	3,000	0.00%
80 Interest Expense	34,459	33,520	49,274	49,274	47,775	-3.04%
91 Debt Service Principal	38,269	31,000	69,504	69,504	70,363	1.24%
92 Depreciation	-	-	-	-	-	0.00%
93 USDA Debt Reserve	-	-	-	-	-	
95 Misc		8,636				
96 Transfer to Sewer		375,000				
97 Transfer to General Fund	-	-				
98 Contingency/Reserve			1,939	1,939		
99 Transfer to Capital Res.	-	-	-	-	-	
<b>Subtotal</b>	<b>769,097</b>	<b>1,047,284</b>	<b>928,302</b>	<b>928,302</b>	<b>961,412</b>	<b>3.57%</b>
<b>Capital</b>						
74			176,000	176,000	80,000	
<b>Subtotal</b>			<b>176,000</b>	<b>176,000</b>	<b>80,000</b>	
<b>TOTAL</b>	<b>\$ 856,221</b>	<b>\$ 1,144,158</b>	<b>\$ 1,247,000</b>	<b>\$ 1,247,000</b>	<b>\$ 1,214,011</b>	<b>-2.65%</b>

**Detailed Justifications for changes:**

Account Number	Description	Change
30-810-02	Increase due to 4% COLA and salary redistributions and compression adjustments	18,912
30-810-05	Increase due to increased salaries	1,446
30-810-06	Increase due to salary redistributions	3,942
30-810-07	Increase due to increase in contribution rate and salary redistributions	4,162
30-810-09	Increase due to increased salaries	1,438
30-810-14	Increase due to need for CDL Class	6,000
30-810-16	Increase due to need to replace aging tools	10,000
30-810-34	Increase due to inflation and supply costs, growth	19,690
30-810-74	Increase due to need for 2 truck replacements	(96,000)

**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  
25% Public Services Technician  
37.5% Customer Service Specialist  
16.5% Town Manager  
12.5% of Management Analyst



**SEWER REVENUES**

Account Number	Actual FY 19/20	Actual FY 20/21	Current Budget FY 21/22	Requested FY 22/23	Budget Change
31-329-00 Interest Earned	\$ 2,405	\$ 92	\$ 300	\$ 100	-66.67%
31-371-00 Sewer Rent	684,467	758,543	685,000	685,000	0.00%
31-373-00 Sewer Tap/Connect Fees	4,369	3,000	90,000	20,000	-77.78%
31-376-00 Transfer From Water	-	375,000			
31-377-00 Sewer System Development Fees	22,596	42,616	120,000	120,000	0.00%
31-378-00 Transfer from Captial Reserve	-	-			
31-381-00 Loan Proceeds					
31-382-00 Insurance Proceeds	-	-			
31-379-00 Transfer from Capital Projects	51,586	-	-	-	
31-389-00 Sewer Misc	16,346	14,400	-	-	
31-390-00 Sewer Fund Balance Approp.					
<b>TOTAL REVENUES</b>	<b>\$ 781,769</b>	<b>\$ 1,193,652</b>	<b>\$ 895,300</b>	<b>\$ 825,100</b>	<b>-7.84%</b>

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, 20% of two employees' salary , 37.5% of Customer Service Specialist's salary and 16.5% of Town Manager's salary charged to Sewer Operations

Account Number	Description	Actual FY 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
<b>Personnel</b>							
31-811-02	Salaries	\$ 41,014	\$ 44,861	\$ 75,744	\$ 75,744	\$ 92,897	22.65%
05	FICA	2,928	3,399	5,794	5,794	7,107	22.65%
06	Insurance	7,326	8,058	13,386	13,386	17,321	29.40%
07	Retirement	3,877	4,511	7,479	7,479	11,241	50.30%
09	Retirement-401 K	1,896	2,199	3,295	3,295	4,645	40.99%
	Subtotal	57,042	63,029	105,698	105,698	133,210	26.03%
<b>Operations</b>							
13	Utilities	84,793	82,795	90,000	90,000	90,000	0.00%
14	School and Travel	160	409	500	500	6,500	1200.00%
16	Maint./Repairs-Equip.	36,533	28,304	53,000	53,000	101,500	91.51%
17	Maint./Repairs-Auto	-	-	-	-	-	
30	Generator fuel	1,595	-	2,000	2,000	2,000	0.00%
31	Motor fuel	3,409	3,796	4,000	4,000	7,000	75.00%
32	Sewer Tools & Equip.	-	-	-	-	-	
33	Sewer Supplies	4,608	8,460	10,700	10,700	18,750	75.23%
35	Chemicals	2,982	2,204	5,000	5,000	5,000	0.00%
36	Uniforms and Cleaning	669	794	925	925	1,000	8.11%
40	811 One Call	128	195	500	500	500	0.00%
45	Contracted Services	108,746	353,746	50,000	50,000	50,000	0.00%
50	Legal Expenses	-	-	-	-	-	
54	NCLM Insurance	16,126	23,300	24,500	24,500	24,500	
73	Moore County Sewer	292,200	368,864	350,000	350,000	300,000	-14.29%
80	Interest Expense	41,525	40,766	39,465	39,465	38,455	-2.56%
91	Debt Service Principal	70,046	56,588	39,081	39,081	40,387	3.34%
92	USDA Debt Reserve	-	-	-	-	-	
95	Misc	-	3,384	1,000	1,000	1,000	
98	Contingency/Reserve	-	-	118,931	118,931	5,299	
99	Transfer to Capital Res.	-	-	-	-	-	

Subtotal	663,519	973,604	789,602	789,602	691,891	-12.37%
<b>Capital</b>	36,707	82,058				
Subtotal	36,707	82,058	-	-	-	
<b>TOTAL</b>	<u>\$ 757,268</u>	<u>\$ 1,118,690</u>	<u>\$ 895,300</u>	<u>\$ 895,300</u>	<u>\$ 825,100</u>	-7.84%

**Detailed Justifications for changes:**

Account Number	Description	Change Amount
31-811-02	Increase due to redistribution of Manger, Customer Service Specialist & Mgmnt Analyst salaries and 4% COLA	17,153
31-811-05	Increase due to increased salaries	1,313
31-811-06	Increase due to increased salaries	3,935
07	Increase due to increase in contribution rate and salary redistributions	3,762
09	Increase due to increase in salaries	1,350
14	Increase due to need for CDL Class	6,000
16	Increase due to Gen PM Program and I & I repairs	48,500
31	Increase due to increase in fuel prices	3,000
33	Increase due to increase in material costs	8,050
36	Increase due to more people paid from account & rate increase	175
73	Decrease due to mitigation of I & I	-50,000

**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
- 25% Public Services Technician
- 37.5% Customer Service Specialist
- 16.7% Town Manager
- 12.5% of Management Analyst

**CEMETERY FUND REVENUES**

Account Number	Actual FY 19/20	Actual FY 20/21	Budgeted FY 21/22	Requested FY 22/22	Budget Change
70-330-10 Donations-Equipment	\$ -	\$ -		\$ -	
70-330-11 Donations-Restricted	-	-		-	
70-330-15 Other Revenues	-	-	-	-	
70-330-29 Interest Income	413	7	100	100	0.00%
70-370-00 Fund Balance Appropriation	-	-		-	
<b>TOTAL REVENUES</b>	<b>\$ 413</b>	<b>\$ 7</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>0.00%</b>

**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 19/20	Actual FY 20/21	Original Budget FY 21/22	Current Budget FY 21/22	Requested FY 22/23	% Change
70-660-01	Cemetery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
	09 Transfer to General Fund	230	-	100	100	100	0.00%
	<b>TOTAL</b>	<b>\$ 230</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>	

**Detailed Justification for Changes:**

Account Number	Description	Amount
		0

**Town of Carthage  
Capital Improvement Budget Plan**

**GENERAL FUND**

DEPT	PROJECT	TOTAL ESTIMATED COST TODAY	FUNDING SOURCE	TOTAL COST FY 2022-23 (INCL. INFLATION FACTOR)	TOTAL COST FY 2023-24 (INCL. INFLATION FACTOR)	TOTAL COST FY 2024-25 (INCL. INFLATION FACTOR)	TOTAL COST FY 2025-26 (INCL. INFLATION FACTOR)	TOTAL COST FY 2026-27 (INCL. INFLATION FACTOR)	TOTAL
		3,500,000					3,864,283		3,864,283
Admin	New Admin Building	100,000	SCIF	104,040					104,040
Admin	Town Hall Renovation	165,000	F	175,099					175,099
PD	Replace Police Vehicles	85,000	F	88,434					88,434
FD	Replace 1994 Ford Brush Truck	350,000	F			378,851			378,851
FD	Tanker Truck	220,000	SCIF	228,888					228,888
BLDG/GR	Replace Town Hall Roof	142,000	ARF & GF/PB	147,737	150,692	153,705	156,779	159,915	608,913
STREETS	Increase Paving Budget	60,000	F	63,672					63,672
BLDG/GR	Wood Chipper	80,000	F	84,897					84,897
STREETS	Little Dump Truck/Plow	85,000	F	88,434					88,434
STREETS	Replace Limb Truck	32,500	ARF	33,813					33,813
STREETS	Needmore Sidewalk	15,000	OB	15,606	15,918	16,236	16,561	16,892	64,322
POWELL	Sidewalk Repair & Replacement			706,952	490,278	548,793	4,037,623	176,807	5,783,646

FUNDING SOURCES	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-2027	TOTAL
OPERATING BUDGET	15,606	15,918	16,236	16,561	16,892	64,321
FUND BALANCE				156,779	159,915	156,779
CAPITAL RESERVE						0
INSTALLMENT FINANCING	176,868	323,668	378,851			879,388
DEBT						
GRANTS	514,478	150,692	153,705	3,864,283		3,864,283
FUNDRAISING						818,875
	706,952	490,278	548,793	4,037,623	176,807	5,783,646

Key of Funding Source
American Recover Fund - ARF
General Fund Revenue - GFR
Operating Budget - OB
Capital Reserve - CR
Installment Financing - IF
Debt - D
Grants - G
Fundraising - F
System Development Fees - SDF
State Capital Infrastructure Fund - SCIF
Loans - L

Town of Carthage  
Capital Improvement Budget Plan

**WATER & SEWER FUND**

DEPT	PROJECT	TOTAL ESTIMATED COST TODAY	FUNDING SOURCE	TOTAL COST FY 2022-23 (INCL. INFLATION FACTOR)	TOTAL COST FY 2023-24 (INCL. INFLATION FACTOR)	TOTAL COST FY 2024-25 (INCL. INFLATION FACTOR)	TOTAL COST FY 2025-26 (INCL. INFLATION FACTOR)	TOTAL COST FY 2026-27 (INCL. INFLATION FACTOR)	TOTAL
WATER	Replace WTP Filters	80,000	SDF	80,000					80,000
WATER	Upgrade Water Plant	2,000,000	G	2,122,416					2,122,416
WATER	4 Door Truck	54,000	F	57,305					57,305
SEWER	Rehab Manholes & Sewer Main	60,000	SDF	62,424	64,946	66,245			257,287
WATER	3/4 Ton Truck	50,000	F	54,122					54,122
WATER	Raw Water Pump Upgrade	300,000	SDF	318,362					318,362
SEWER	3/4 Ton Truck	50,000	F	55,204					55,204
SEWER	Lagoon Lift Station Upgrade	2,000,000	G & L	2,122,416					2,122,416
SEWER	Jet Truck	500,000	F	541,216					541,216
SEWER	Clark Street Lift Station	600,000	SDF	649,459					649,459
SEWER	NC 22/Cox Force Main	11,500,000	G	11,964,600					11,964,600
WATER	1/2 Ton Truck	41,500	F	43,177					43,177
SEWER	Brooklyn Sewer	140,000	FB	148,569					148,569
SEWER	Generator Preventative Mainte	7,500	OB	7,959	8,118	8,281			32,161
WATER	Replaces Dump Truck	134,500	F	142,732					142,732
		<b>17,517,500</b>		<b>12,158,004</b>	<b>4,983,433</b>	<b>1,317,861</b>	<b>129,729</b>		<b>18,589,027</b>

FUNDING SOURCES	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	TOTAL
OPERATING BUDGET	7,803	7,959	8,118	8,281	32,161
FUND BALANCE		148,569			148,569
CAPITAL RESERVE					0
INSTALLMENT FINANCING	43,177	200,038	595,338	55,204	893,756
DEBT		4,244,832			4,244,832
GRANTS	11,964,600				11,964,600
SYSTEM DEVELOPMENT FEES	142,424	382,035	714,405	66,245	1,305,109
	<b>12,158,004</b>	<b>4,983,433</b>	<b>1,317,861</b>	<b>129,730</b>	<b>18,589,028</b>

Key of Funding Source
American Recover Fund - ARF
General Fund Revenue - GFR
Operating Budget - OB
Capital Reserve - CR
Installment Financing - IF
Debt - D
Grants - G
Fundraising- F
System Development Fees - SDF
State Capital Infrastructure Fund - SCIF
Loans - L

**Town of Carthage**  
**Capital Improvement Budget Plan**

2% INFLATION FACTOR

**CEMETERY FUND**

DEPT	PROJECT	TOTAL COST FY 2021-22 (INCL. INFLATION FACTOR)	TOTAL COST FY 2022-23 (INCL. INFLATION FACTOR)	TOTAL COST FY 2023-24 (INCL. INFLATION FACTOR)	TOTAL COST FY 2024-25 (INCL. INFLATION FACTOR)	TOTAL COST FY 2025-26 (INCL. INFLATION FACTOR)	TOTAL
		0					0
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FUNDING SOURCES	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	TOTAL
OPERATING BUDGET						0
FUND BALANCE		0				0
CAPITAL RESERVE						0
INSTALLMENT FINANCING						0
DEBT						0
GRANTS						0
		0	0	0	0	0





