

ORDINANCE
Town of Wadesboro Budget
FY2024-25
9-6-3-24

The Wadesboro City Council ordains that the following budget ordinance is hereby adopted:

Section 1. General Fund:

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Current & Prior Year Property Taxes	\$ 2,017,877
Other Taxes & Licenses	285,500
Restricted Intergovernmental	348,000
Unrestricted Intergovernmental	2,321,500
Licenses, Permits and Fees	14,300
Sales & Services	485,720
Miscellaneous Other	21,700
Investment Earnings	22,000
Sale of Capital Assets	10,000
Transfers	0
Fund Balance Appropriation	554,662
TOTAL	\$ 6,081,259

The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for the Town of Wadesboro:

Administration	\$ 1,099,460
Police	2,195,288
Fire	1,166,191
Garage	117,805
Street	589,624
Powell Bill	205,618
Sanitation	582,083
Parks	125,190
TOTAL	\$ 6,081,259

Section 2. Water and Sewer Fund:

It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Water Charges	\$ 1,239,428
Sewer Charges	1,799,900
Other Operating	115,000
Miscellaneous Other	2,000
Investment Earnings	500
Sale of capital assets	2,500
Transfers	0
Fund Balance Appropriation	0
TOTAL	\$ 3,159,328

The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for the Town of Wadesboro:

Water Operations	\$ 1,491,950
Sewer Operations	1,242,361
Capital Outlay	358,975
Debt/Lease Payments	66,042
TOTAL	\$ 3,159,328

Section 3. Tax Rates:

That there is hereby levied the following rates of tax on each one hundred dollars (\$100.00) valuation of taxable property as listed for taxes as of January 1, 2024, for the purpose of raising the revenue from current year's property tax to finance the foregoing appropriations:

General Fund

Total rate per \$100 of valuation of taxable property: \$ 0.556

Such rates of tax are based on an estimated total assessed valuation of property for purposes of taxation of \$368,477,000 and an estimated rate of collection of ninety-one-point fifty-two percent (91.52%).

Wadesboro Fire District

Total rate per \$100 of valuation of taxable property: \$ 0.096

Such rates of tax are based on an estimated total assessed valuation of property for purposes of taxation of \$324,382,000 and an estimated rate of collection of ninety-one-point fifty-two percent (91.52%).

Section 4. Fees and Charges:

There is hereby maintained a Fees and Charges Schedule for the purpose of raising the revenue listed in the General Fund and Water and Sewer Fund, Sections 1 and 2 of this ordinance with said Schedules attached hereto. The Budget Officer is authorized to adjust the water and sewer monthly and consumption rates in accordance with adjustments by Anson County to its municipal water and wastewater charges and to provide a report to Council at its next regular meeting.

Section 5. Transfers:

The Budget Officer is authorized to transfer amounts between objects of expenditures within a department without limitation or a report to Council. Additionally, the Budget Officer is authorized to transfer amounts between departments with a report to the Council at its next regular meeting.

Section 5. Distribution and Effective Dates:

Copies of this ordinance shall be furnished to the Town Clerk, Finance Officer and Budget Officer to be kept on file by them for their direction in the disbursement of Town funds. This ordinance shall become effective July 1, 2024.

The foregoing ordinance having been submitted to a vote, received the following vote and duly adopted this the 3rd day of June, 2024.

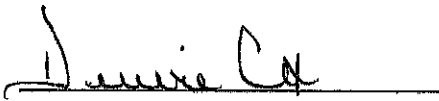
Ayes: 5

Noes: _____

Absent: _____

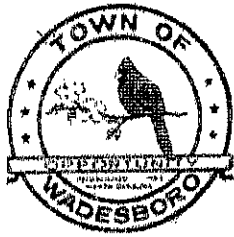


Fred Davis, Mayor



Debbie Cox, Town Clerk





**Schedule of Fees and Charges
Town of Wadesboro
FY2024-25**

Fee Name	FY2023-24	FY2024-25
Rezoning Request	\$300.00	\$300.00
Zoning Permits ¹	\$100.00	\$100.00
Utility Service Deposit	\$125.00	\$125.00
Delinquent Utility Deposit ²	\$250.00	\$250.00
Trash Only Deposit	\$50.00	\$50.00
Late Fee ³	\$15.00	\$15.00
Returned Check Fee	\$25.00	\$25.00
Reconnect Fee	\$50.00	\$50.00
Unauthorized Water Service Turn-On ⁴	\$200.00	\$200.00
Golf Cart Permit	\$20.00	\$20.00
Resident Park Shelter Rental	\$25 fee + \$25 deposit	\$25 fee + \$25 deposit
Non-Resident Park Shelter Rental	\$50 fee + \$50 deposit	\$50 fee + \$50 deposit
Dump Trailer Fee	\$75/load + landfill charges above \$25	\$75/load + landfill charges above \$25
Sanitation Fee	\$15.75/month	\$20.75/month
Sanitation Fee – Optional Non-residential	\$31.50/month	\$41.50/month
Sanitation Fee – Housing Authority	\$2,296.82	\$2,296.82
Sanitation Fee – Al. Lyon GA 7 HOUSES	\$110.25/month	\$145.25/month
Additional Trash Can Per Ordinance	Wholesale cost to Town at time of purchase	Wholesale cost to Town at time of purchase
Peddlers Fee	\$10/day	\$10/day
Itinerant Merchant	\$100.00	\$100.00
Special Event Permit	\$50.00	\$50.00
Pushcart Vendor	\$5.00	\$5.00
Food Truck	\$5.00	\$5.00
Police Report Charge	\$4.00	\$4.00

Any fee not listed specifically herein is officially set at the rate designated by the most recent Town Council decision on that matter.

¹Unless otherwise specified herein.

²Cutoff 2 or more times in previous 2 years OR previous outstanding balance more that 45 days old from final account closeout

³Applies to public enterprise utility and/or solid waste collection services

⁴Where water is turned back on without authorization following disconnection due to non-payment.



Schedule of Fees and Charges
Town of Wadesboro
FY2024-25

Water Connection and Tap Fees		
Meter Size	Inside	Outside
¾"	\$1,500	\$1,600
1"	\$1,550	\$1,700
1 ½"	\$1,500 + cost of materials	\$1,550 + cost of materials
2"	Cost of materials + 10%	Cost of materials + 10%
Over 2"	\$3,500	\$3,500

Sewer Connection and Tap Fees		
Meter Size	Inside	Outside
4"	\$1,500 + cost of materials	\$1,550 + cost of materials
6"	\$1,600 + cost of materials	\$1,650 + cost of materials
Over 6"	\$5,000	\$5,000

No adjustments to the volume charges are recommended at the Council's budget adoption meeting. The Budget Ordinance authorizes the Budget Officer to adjust the water and sewer monthly and consumption rates in accordance with adjustments by Anson County to its municipal water and wastewater charges and to provide a report to Council at its next regular meeting.

Additionally, the loss of Wade Manufacturing as a substantial water and sewer customer will likely necessitate a review of the implications of the revenue loss on the town's cost of service.

Water Treatment and Distribution Volume Charges		
Residential & Commercial - Inside		
0-2,000 gallons/month	\$19.9234	
2,001 – 900,000 gallons/month	\$6.83/1,000 gallons	
> Greater than 900,001 gallons/month	\$4.40/1,000 gallons	
Residential & Commercial - Outside		
0-2,000 gallons/month	\$26.9000	
2,001 – 50,000 gallons/month	\$8.52/1,000 gallons	
> Greater than 50,001 gallons/month	\$4.42/1,000 gallons	
Industrial - Inside		
All gallons/month	\$4.40/1,000 gallons	
Industrial - Outside		
All gallons/month	\$4.42/1,000 gallons	



Schedule of Fees and Charges
Town of Wadesboro
FY2024-25

Wastewater Treatment and Collection Volume Charges			
Meter Size	Residential & Commercial – Inside		
¾"	0-3,000 gallons/month	\$37.85660	
	> Greater than 3,001 gallons/month	\$7.62/1,000 gallons	
1"	0-6,000 gallons/month	\$60.71180	
	> Greater than 6,001 gallons/month	\$7.62/1,000 gallons	
1½"	0-30,000 gallons/month	\$243.52100	
	> Greater than 30,001 gallons/month	\$7.62/1,000 gallons	
2"	0-60,000 gallons/month	\$472.04120	
	> Greater than 60,001 gallons/month	\$7.62/1,000 gallons	
Meter Size	Residential & Commercial - Outside		
¾"	0-4,000 gallons/month	\$45.47500	
	> Greater than 4,001 gallons/month	\$7.62/1,000 gallons	
1"	0-8,000 gallons/month	\$75.94860	
	> Greater than 8,001 gallons/month	\$7.62/1,000 gallons	
1½"	0-40,000 gallons/month	\$319.69460	
	> Greater than 40,001 gallons/month	\$7.62/1,000 gallons	
2"	0-95,000 gallons/month	\$738.65310	
	> Greater than 95,001 gallons/month	\$7.62/1,000 gallons	
Meter Size	Housing Authority & Other Accounts		
3"	0-209,000 gallons/month	\$1,607.02230	
	> Greater than 209,001 gallons/month	\$7.62/1,000 gallons	
	Wade Manufacturing		
	0-4,800,000 gallons/month	\$36,578.1854	
	> Greater than 4,800,001 gallons/month	\$7.62/1,000 gallons	

GENERAL FUND

<i>Revenues</i>	Initial	Revised	Adjustment
Current & Prior Year Property Taxes	2,017,877	2,017,877	-
Other Taxes & Licenses	285,500	285,500	-
Restricted Intergovernmental	348,000	348,000	-
Unrestricted Intergovernmental	2,321,500	2,321,500	-
Licenses, Permits and Fees	14,300	14,300	-
Sales & Services	485,720	485,720	-
Miscellaneous Other	21,700	21,700	-
Investment Earnings	22,000	22,000	-
Sale of Capital Assets	10,000	10,000	-
Transfers	-	-	-
Fund Balance Appropriation	441,884	554,662	112,778
	<u>5,968,481</u>	<u>6,081,259</u>	<u>112,778</u>

<i>Expenditures</i>	Initial	Revised	Adjustment	
Administration	1,094,237	1,099,460	5,223	recurring cost of new time & attendance software; addresses audit and LGC compliance matter
Police	2,195,810	2,195,288	(522)	net change; scheduling software and longevity calculation error
Fire	1,058,114	1,166,191	108,077	authorized firefighter position excluded (\$68,184), fire overtime (\$37,893) and scheduling software (\$2,000)
Garage	117,805	117,805	-	
Street	589,624	589,624	-	
Powell Bill	205,618	205,618	-	
Sanitation	582,083	582,083	-	
Parks	125,190	125,190	-	
	<u>5,968,481</u>	<u>6,081,259</u>	<u>112,778</u>	



Town of Wadesboro, North Carolina 28170

FRED DAVIS
MAYOR

STEVEN L. HARRELL
INTERIM TOWN MANAGER

TOWN COUNCIL

GARRETT SNUGGS JO ANN BENNETT LAWRENCE PARSONS J.F. HARWARD CHIPPER LONG

Budget Message for Recommended FY2024 – 2025 Annual Budget

Honorable Mayor Davis and Town Councilmembers
Town of Wadesboro, North Carolina

The recommended FY2024-2025 Annual Budget for the Town of Wadesboro, North Carolina has been prepared in accordance with the N. C. Local Government Budget and Fiscal Control Act and General Statute 159-11. The recommended Budget identifies revenue and expenditure estimates for FY2024 – 2025 with the goal to maintain a continuum of quality services to the citizens of Wadesboro. The recommended Budget is inclusive of all financial obligations, while all municipal services remain funded. Revenues are conservatively projected and expenditures realistically projected.

Summary

General Fund	\$5,968,481
Water/Sewer Fund	\$3,159,328
Total:	\$9,127,809

The recommended Budget focuses on ensuring provision of Wadesboro's core governmental services for FY2024-2025. Given the current Town's revenue constraints, the budget does not include COLA or pay adjustments for personnel and holds to only the needed addition of a Finance Officer in the Town's Finance Operations. Additionally, current revenue constraints prevent any capital outlay for equipment in the General Fund.

The recommended Budget does include an increase in Town's sanitation fees to supplement the current \$230,000 shortfall in covering the Town's sanitation services. Said increases are reflected in the attached Schedule of Fees and Charges of the Town of Wadesboro.

Allocation costs for administration in the Town General Fund is 60% to General Fund and 40% to Water/Sewer Fund.

Budget highlights of each of four (4) funds follows:

GENERAL FUND

General Fund Revenues

For the recommended budget, staff has figured a continued current low collection rate of 91.52% on property taxes. Typically, collection rate for property taxes should be 96%+. At a collection rate of 91.52%, the Town is missing out on an estimated \$140,000+ in revenue. Anson County collects the property taxes for the Town and an upcoming interlocal governmental agreement between the governments hopes to improve this collection rate in the future. But, for conservative budgeting purposes, we are continuing with property tax collection rate being at the current 91.52% rate.

Using the collection rate above, and keeping the current tax of \$0.556 per \$100 valuation, we expect to collect \$1,875,000 in real property and vehicle taxes in FY24-25, which is the number we have used in this recommended Budget.

With an overall revenue of \$5,526,597 counting property taxes, intergovernmental revenues (includes local option sales taxes), and a proposed expenditure budget of \$5,968,481, \$441,884 is budgeted from the fund balance.

FY2023-2024 revenues are projected at \$7,580,034 of which \$1,507,469 is attributable to the receipt of one-time ARPA revenues. Excluding the ARPA revenues, General Fund revenues are projected at \$6,072,565. FY2023-2024 expenditures are projected at

\$6,581,905 thus exceeding recurring revenues by \$508,349. This structural imbalance unfortunately continues in the FY2024-2025 budget with the appropriation of \$441,884 in fund balance mentioned in the previous paragraph. Given that each 1 cent on the tax rate generates \$34,000, the level of fund balance appropriation is staggering. The Council, with the support of a full-time new town manager and finance officer, will need to embark on a comprehensive analysis of town services and the required level of financial support in order to correct this operating deficit before the commencement of the FY2025-2026 budget. Frankly, given the size of the operating deficit, the task before the Council and the Wadesboro community will be a difficult journey with no simple, easy solutions. The solutions will likely involve both significant adjustments to municipal service levels and increases in revenue, to include the tax rate. Council should begin this effort immediately once it has employed its new town manager and finance officer.

General Fund Expenditures

The Budget reflects operational costs kept at levels to provide core services.

General Fund FY 24/25 Capital

As noted, due to revenue constraints, the budget does include any capital outlay for equipment.

ENTERPRISE FUND

Water & Sewer Fund

The Budget reflects operation costs needed to provide core services.

Water & Sewer Fund FY 24/25 Capital

Water Department reflects an equipment capital outlay of \$209,000 for purchase of automated water meters as the Town continues its completion of replacing water meters with meters that can be remotely read. Of note, the use of automated water meters is the current standard in the industry of water distribution systems.

Sewer Department reflects an equipment capital outlay of \$149,975 for refurbishing the Town's sewer jet machine and for attachments to the Town's new skid steer (loader).

Capital Project Funds

Reported here, for informational purposes only, is the authorized amounts for each Capital Project Fund and do not require any action or reauthorization:

Wadesboro Park Project	\$ 349,596
Downtown Revitalization Project	\$ 94,340
Wadesboro Greenway Project	\$ 105,000
Radio Upgrade Capital Project	\$ 296,000
Fire Training Facility Capital Project	\$ 225,000
ARPA Capital Project	\$1,681,130**
Fire Engine Purchase Project	\$ 685,000
Splash Pad Project	\$ 615,000
Uptown Wadesboro Water/Lennox Drive Sewer Project	\$1,986,733
Sewer Rehabilitation Project	\$1,000,000
USDA Water Line Replacement Project	\$1,601,055
USDA Sewer – Burns St. Pump Station Project	\$3,110,000
Wadesboro Industrial Park Infrastructure Project	\$2,026,925
Collection System Improvements Project	\$9,556,500
Wastewater Pump Station Replacements Project	\$5,239,000
Water System Asset Inventory Assessment (AIA) Project	\$ 200,000


**as Town Council recalls, ARPA funds, by Capital Project Ordinance amendment on 3/11/2024, have been moved to the General Fund as Revenue Replacement

PUBLIC HEARING

This recommended FY2024-2025 Budget for the Town of Wadesboro was submitted to Town Council on April 24, 2024. A draft copy is available for public inspection at Town of Wadesboro website and at Town Hall. In accordance with N.C.G.S. § 159-12(b) a public hearing on the recommended Budget will be held at the May 6, 2024, Regular Meeting of the Town Council at 5:00 pm. Any person wishing to make comments can do so at that time.

The adoption of final approved FY2024 – 2025 Budget Ordinance is scheduled for the June 3, 2020 Regular Meeting of the Town Council, at 5:00 pm.

Respectfully Submitted,



Steven L. Harrell

Interim Town Manager

General Fund Revenues

Acct Num	Account Description	FY23 Actual	FY24 Budget	FY24 Year End Estimate	FY25 Adopted Budget
10-122-00	RETURNED CHECKS	(615)	(500)	(986)	
10-290-00	INTEREST ON MM INVESTMENTS NC CAS	(81,418)	(60,000)	(113,066)	
10-301-12	Tax Budget Year 2012	(1,838)		(1,438)	(1,438)
10-301-13	TAX BUDGET YEAR 2013	(2,118)		(1,564)	(1,564)
10-301-14	TAX BUDGET YEAR 2014	(2,034)		(1,040)	(1,040)
10-301-15	TAXES BUDGET YEAR 2015	(3,303)		(2,133)	(2,133)
10-301-16	TAXES BUDGET YEAR 2016	(4,679)		(3,739)	(3,739)
10-301-17	TAXES BUDGET YEAR 2017	(4,983)		(5,653)	(5,653)
10-301-18	TAXES BUDGET YEAR 2018	(5,140)		(6,008)	(6,008)
10-301-19	TAXES BUDGET YEAR 2019	(16,343)		(4,912)	(4,912)
10-301-20	REFUNDS ON TAXES			8,120	8,120
10-301-30	INTEREST ON TAXES	(35,726)	(40,000)	(38,408)	(38,408)
10-301-31	TAX BUDGET YEAR 2020	(18,691)		(18,350)	(18,350)
10-301-32	TAX BUDGET YEAR 2021	(49,871)		(20,660)	(20,660)
10-301-33	TAX BUDGET YEAR 2022			(47,091)	(47,091)
10-301-34	TAX BUDGET YEAR 2023	(1,869,336)	(1,910,000)	(1,870,000)	(1,875,000)
10-301-90	TAXES OTHER PRIOR YEARS		(150,000)	-	
10-306-00	GOLF CART PERMIT	(300)	(250)	(150)	(300)
10-309-00	PAYMENT IN LIEU OF TAXES	(19,824)	(20,500)	(19,500)	(19,500)
10-310-00	MISCREV-POLICE	(8,880)	(20,000)	(10,000)	(10,000)
10-311-00	MISC REV-FIRE	(1,300)	(19,500)	(10,000)	(10,000)
10-320-00	SOLID WASTE DIS TAX	(4,002)	(4,000)	(3,000)	(4,000)
10-325-00	REGULATORY PERMIT	(450)	(400)	(100)	(500)
10-329-00	INTEREST ON INVESTMENTS	(14,328)	(6,000)	(22,886)	(22,000)
10-330-00	FIRE INSPECTION FEE	(7,075)	(8,500)	(7,000)	(7,500)
10-334-00	EMPLOYEE SERVICE CHARGE	(148)	(150)	(100)	(100)
10-335-00	MISC. REV	(18,855)	(5,000)	(750)	(1,000)
10-337-00	FRANCHISE TAX	(279,061)	(270,000)	(283,061)	(287,000)
10-337-02	EXCISE TAX NATURAL GAS	(23,803)	(21,000)	(25,000)	(28,000)
10-338-00	TELECOMMUNICATIONS TAX	(20,268)	(20,000)	(21,000)	(22,000)
10-341-00	BEVERAGE TAX DISTRIBUTION	(22,499)	(20,000)	(24,000)	(25,000)
10-342-00	Fireman-Onbehalf Pymts	(17,355)	(20,000)	(20,000)	(20,000)
10-343-00	POWELL BILL	(173,797)	(175,000)	(192,653)	(192,000)
10-343-01	TRANSPORTATION GRANT	(248,006)	(200,000)	(549,337)	-
10-344-00	VIDEO PROGRAM DIST	(23,164)	(20,036)	(21,000)	(21,000)
10-345-00	LOCAL OPTION SALES TAX 1%	(442,661)	(440,000)	(459,126)	(475,000)
10-345-01	LOCAL OP. SALES TAX 1/2%	(618,843)	(630,000)	(636,342)	(658,000)
10-345-02	ART.44,LOCAL OPT TAX	(679,784)	(685,000)	(705,699)	(730,000)
10-347-00	ABC REVENUE	(30,500)	(100,000)	(56,000)	(56,000)
10-347-01	ABC REVENUE - law enforcement	(6,000)		(7,000)	(7,000)
10-351-00	ARREST FEES	(621)	(750)	(1,000)	(500)
10-353-00	CODE & ORDIN VIOLA			(100)	
10-359-00	REFUSE COLLECTION REVENUE	(366,506)	(370,000)	(366,000)	(482,220)
10-359-01	CUSTOMER ADDITIONAL TRASHCAN	(1,322)	(1,500)	(1,000)	(1,500)
10-369-01	REZONING & VARIANCE FEES	(7,110)	(6,500)	(6,500)	(6,500)
10-369-03	FALL FESTIVAL REVENUES	(300)		(100)	(100)
10-385-00	Transfer from Cap Prog Fund (ARPA)	(2,340)	(1,507,470)	(1,507,469)	
10-397-02	Community Grants-Fire	(7,500)			
10-397-03	FIRE DISTRICT TAX	(283,674)	(290,000)	(285,000)	(285,000)
10-397-07	CONTROL SUB. TAX DISTB.	(302)	(5,000)	-	
10-397-10	RESOURCE OFFICER REIMB.	(123,627)	(125,000)	(113,732)	(123,000)

General Fund Revenues

Acct Num	Account Description	FY23 Actual	FY24 Budget	FY24 Year End Estimate	FY25 Adopted Budget
10-397-15	OSFM-FIRE GRANT	(35,000)		-	
10-397-19	BULLET PROOF VEST PARTNERSHIP	(3,772)	(2,500)	(2,000)	(2,000)
10-399-00	FUND BALANCE APPROPRIATION		(419,756)		(554,662)
10-399-10	SALE OF SURPLUS PROPERTY	(55,477)	(250,000)	(94,000)	(10,000)
10-399-30	TRAILER FEE REVENUE	(2,925)	(2,750)	(2,500)	(2,000)
10-601-00	OTHER FINANCING SOURCE - LEASE FINA	(193,628)			-
		<u>(5,841,100)</u>	<u>(7,827,062)</u>	<u>(7,580,034)</u>	<u>(6,081,259)</u>

General Fund Expenditures

420 - Administration

Acct Num	Account Description	FY23 Actual	FY24 Budget	FY24 Year End Estimate	FY25 Adopted Budget
10-420-01	FEES PAID-ELEC. OFFICALS	33,910	36,668	34,310	37,294
10-420-02	SALARIES AND WAGES	254,768	272,413	275,000	395,431
10-420-03	SERVICE CHARGE #3115	29		50	50
10-420-04	PROFESSIONAL SERVICES	87,228	60,000	78,430	78,430
10-420-05	FICA EXPENSE	21,951	23,461	23,622	33,103
10-420-06	GROUP INSURANCE	185,490	203,790	187,652	229,547
10-420-07	RETIREMENT	41,972	48,796	44,465	67,111
10-420-09	LIFE INSURANCE	1,013	891	956	1,367
10-420-10	UNEMPLOYMENT RESERVE PYMT		1,000	1,000	1,000
10-420-11	TELEPHONE & POSTAGE	8,109	8,000	13,192	13,192
10-420-12	WEBSITE EXPENSE	41	750	700	750
10-420-13	UTILITIES	14,264	10,000	11,268	11,268
10-420-14	TRAVEL AND TRAINING	8,083	10,000	16,500	16,500
10-420-15	MAINT. & REPAIR BUILDING	3,353	2,500	2,440	2,500
10-420-16	MAINT. & REPAIR EQUIPMENT	5,740	3,500	4,775	4,775
10-420-20	WORKPLACE SAFETY COMPLIANCE	442	750	700	750
10-420-21	EQUIPMENT RENTAL		500		500
10-420-22	REIMB OF COSTS - WAT & SEW			(150,000)	(150,000)
10-420-26	ADVERTISING	3,738	4,000	2,730	4,000
10-420-28	ELECTION EXPENSE		3,500	4,934	4,934
10-420-33	SUPPLIES AND MATERIALS	12,609	13,000	14,253	14,253
10-420-34	CELEBRATION EXPENSE	8,857	5,000	8,966	8,966
10-420-36	CONTRACTED SERVICES	138,843	140,000	161,407	166,630
10-420-48	DUES AND SUBSCRIPTIONS	11,546	12,500	15,707	15,707
10-420-50	SETTLEMENT EXPENSE	22,797			-
10-420-54	INSURANCE AND BONDS	14,836	10,000	26,402	26,402
10-420-56	INTEREST ON BILLS/CC	134			-
10-420-57	LATE FEES ON BILLS/CC	198			-
10-420-64	REPLACEMENT REVENUE EXPENSES		1,007,470		
10-420-95	TRANSFER TO CAPITAL PROJ	100,000	200,000	100,000	115,000
		<u>979,950</u>	<u>2,078,490</u>	<u>879,459</u>	<u>1,099,460</u>

General Fund Expenditures

490 Incentive Grant

Acct Num	Account Description	FY23 Actual	FY24 Budget	FY24 Year End Estimate	FY25 Adopted Budget
10-490-60	Incentive Grant(s)		24,000		-
		-	24,000	-	-

General Fund Expenditures

510 Police

Acct Num	Account Description	FY23 Actual	FY24 Budget	FY24 Year End Estimate	FY25 Adopted Budget
10-510-02	SALARIES AND WAGES	1,171,384	1,105,772	1,191,089	1,085,952
10-510-05	FICA EXPENSE	87,785	84,591	89,227	83,075
10-510-06	GROUP INSURANCE	214,528	224,028	220,744	232,562
10-510-07	RETIREMENT	200,262	208,498	220,187	214,828
10-510-09	LIFE INSURANCE	3,886	3,435	3,877	3,815
10-510-11	TELEPHONE AND POSTAGE	21,154	20,000	23,245	23,245
10-510-13	UTILITIES	8,072	8,000	8,707	8,707
10-510-14	TRAVEL AND TRAINING	11,358	12,500	5,000	12,500
10-510-15	MAINT. & REPAIR BLDGS.	4,108	5,000	2,577	5,000
10-510-16	MAINT. & REPAIR EQUIP.	20,967	15,000	16,451	16,451
10-510-17	MAINT. & REPAIR VEHICLES	20,009	15,000	20,090	20,090
10-510-20	WORKPLACE SAFETY COMPLIANCE	650	2,000	700	2,000
10-510-30	GASOLINE & OIL	67,799	40,000	62,330	62,330
10-510-31	TIRES	3,602	5,000	8,000	8,000
10-510-33	SUPPLIES AND MATERIALS	8,548	15,000	10,034	13,000
10-510-36	UNIFORMS	18,067	20,000	25,912	25,912
10-510-45	CONTRACTED SERVICES	21,614	65,000	133,000	135,000
10-510-50	DEBT PRINCIPAL DUE		100,000		-
10-510-53	DUES AND SUBSCRIPTIONS	4,398	250	5,322	5,322
10-510-54	INSURANCE & BONDS	103,738	110,000	76,835	80,000
10-510-55	Loan Pymt Suntrust	5,529			-
10-510-57	MISC. EXPENSE	8,596	5,000	2,675	5,000
10-510-58	LATE FEE	226			-
10-510-72	CAPITAL OUTLAY		28,000	3,000	-
10-510-72a	CAPITAL OUTLAY - LEASES ISSUED	147,919			-
10-510-74	CAPITAL OUTLAY-EQUIPMENT	38,245	80,000	42,415	-
10-510-80	CAPITAL OUTLAY- LEASED VEHICLES			152,499	152,499
10-510-85	LEASE PRINCIPAL PAYMENT- POLICE	117,132			-
10-510-86	LEASE INTEREST PAYMENTS- POLICE	36,221			-
		<u>2,345,797</u>	<u>2,172,075</u>	<u>2,323,915</u>	<u>2,195,288</u>

General Fund Expenditures

530 Fire

Acct Num	Account Description	FY23 Actual	FY24 Budget	FY24 Year End Estimate	FY25 Adopted Budget
10-530-02	SALARIES	411,181	507,106	470,839	543,517
10-530-05	FICA EXPENSE	30,011	38,794	35,564	41,579
10-530-06	GROUP INSURANCE	62,424	74,676	72,305	81,396
10-530-07	RETIREMENT	50,074	68,296	65,502	83,507
10-530-09	LIFE INSURANCE	1,102	1,258	1,254	1,426
10-530-11	TELEPHONE AND POSTAGE	11,211	9,870	11,130	11,130
10-530-13	UTILITIES	8,563	10,000	11,803	11,803
10-530-14	TRAVEL AND TRAINING	7,530	12,000	7,800	12,000
10-530-15	MAINT. REPAIR BUILDINGS	13,008	13,000	7,400	13,000
10-530-16	MAINT. AND REPAIR-EQUIP.	19,908	20,000	16,834	20,000
10-530-17	MAINT. & REPAIR VEHICLES	31,661	15,000	25,309	20,000
10-530-18	MAIN-SUPPLIES-GRANT	43,247	10,000		-
10-530-20	WORKPLACE SAFETY COMPLIANCE	4,638	5,000	10,000	22,500
10-530-30	GASOLINE OIL	21,489	12,000	16,486	16,486
10-530-31	TIRES	6,556	11,729	6,000	11,729
10-530-33	SUPPLIES AND MATERIALS	16,973	21,000	17,304	16,000
10-530-34	FIRE PREVENTION			-	5,000
10-530-35	UNIFORMS	9,426	13,000	12,376	13,000
10-530-36	CONTRACTED SERVICES	9,271	12,000	18,401	20,401
10-530-37	Onbehalf Pymts-Fireman	17,355	20,000	20,000	20,000
10-530-48	DUES & SUBSCRIPTIONS	4,180	4,500	6,000	6,000
10-530-49	DEBT PRINCIPAL DUE	103,750	127,000	113,500	113,500
10-530-50	DEBT INTEREST DUE	24,328	24,500	22,702	21,023
10-530-53	MISC. EXPENSE	179		-	-
10-530-54	INSURANCE AND BONDS	33,709	31,359	34,329	34,329
10-530-72a	CAPITAL OUTLAY - LEASES ISSUED	83,159			-
10-530-74	CAPITAL OUTLAY-EQUIPMENT	43,952	57,500	63,811	-
10-530-80	CAPITAL OUTLAY- LEASED VEHICLES			26,865	26,865
10-530-85	LEASE PRINCIPAL PAYMENTS	10,159			-
10-530-86	LEASE INTEREST PAYMENTS - FIRE	1,112			-
		<u>1,080,153</u>	<u>1,119,588</u>	<u>1,093,516</u>	<u>1,166,191</u>

General Fund Expenditures

490 Incentive Grant

Acct Num	Account Description	FY23 Actual	FY24 Budget	FY24 Year End Estimate	FY25 Adopted Budget
10-555-02	SALARIES AND WAGES	49,994	51,503	51,678	51,707
10-555-05	FICA EXPENSE	3,710	3,940	3,885	3,956
10-555-06	GROUP INSURANCE	10,404	10,668	10,668	11,628
10-555-07	RETIREMENT	8,262	9,229	9,155	9,649
10-555-09	LIFE INSURANCE	180	174	185	184
10-555-11	TELEPHONE AND POSTAGE	1,844	2,000	1,674	2,000
10-555-13	UTILITIES	6,530	7,500	7,585	7,585
10-555-15	MAINT. & REPAIR BUILDING	2,739	2,500	2,476	2,500
10-555-16	MAIN&REP EQUIP	253	1,000	1,729	1,729
10-555-17	MAINT. & REPAIR-VEHICLE	5,974	1,500	2,500	2,500
10-555-20	WORKPLACE SAFETY COMPLIANCE	775	1,100	700	1,100
10-555-30	GASOLINE AND OIL	3,334	1,500	2,330	2,330
10-555-31	TIRES		800		1,500
10-555-33	SUPPLIES AND MATERIALS	11,366	12,500	11,875	12,500
10-555-35	CONTRACTED SERVICES	304	2,000	445	2,000
10-555-36	UNIFORMS	100	1,250	150	1,250
10-555-54	INSURANCE AND BONDS	3,334	3,500	3,687	3,687
10-555-74	CAPITAL OUTLAY-EQUIPMENT	18,585	75,000	45,967	-
		<u>127,688</u>	<u>187,665</u>	<u>156,689</u>	<u>117,805</u>

General Fund Expenditures

560 Street

Acct Num	Account Description	FY23 Actual	FY24 Budget	FY24 Year End Estimate	FY25 Adopted Budget
10-560-02	SALARIES AND WAGES	211,241	234,368	201,015	233,531
10-560-05	FICA EXPENSE	15,667	17,929	15,106	17,865
10-560-06	GROUP INSURANCE	52,754	64,008	53,340	69,769
10-560-07	RETIREMENT	34,049	41,999	35,842	43,577
10-560-09	LIFE INSURANCE	733	814	730	860
10-560-11	TELEPHONE AND POSTAGE	480	525	480	525
10-560-13	UTILITIES	95,485	115,000	127,293	127,293
10-560-14	TRAVEL AND TRAINING		500		500
10-560-15	MAINT. & REPAIR SIDEWALKS	5,969	3,500	6,324	6,324
10-560-16	MAINT. & REPAIR EQUIPMENT	6,832	7,500	5,951	7,500
10-560-17	MAINT. & REPAIR-VEHICLES	8,264	10,000	7,105	10,000
10-560-20	WORKPLACE SAFETY COMPLIANCE	1,401	1,000	700	1,000
10-560-30	GASOLINE AND OIL	15,824	10,000	11,555	11,555
10-560-31	TIRES		3,500	3,000	3,500
10-560-33	SUPPLIES AND MATERIALS	17,950	16,000	14,210	16,000
10-560-36	UNIFORMS	5,212	5,500	7,992	7,992
10-560-45	CONTRACTED SERVICES	30,360	5,000	14,500	14,500
10-560-52	RIGHT-OF-WAY COST	2,298	2,500	-	-
10-560-54	INSURANCE AND BONDS	14,187	15,000	16,735	16,735
10-560-74	CAPITAL OUTLAY-EQUIPMENT	14,837	152,000	112,000	-
10-560-82	811 LOCATE	530	600	547	600
		<u>534,072</u>	<u>707,243</u>	<u>634,423</u>	<u>589,624</u>

General Fund Expenditures

570 Powell Bill

Acct Num	Account Description	FY23 Actual	FY24 Budget	FY24 Year End Estimate	FY25 Adopted Budget
10-570-04	MAP PREPARATION		500		500
10-570-15	MAINT. & REPAIR STREETS	5,050	25,000	27,000	27,000
10-570-42	MAINT. & REPAIR SIDEWALKS		3,500	-	3,500
10-570-75	STREET RESURFACING		170,000	174,618	174,618
10-570-91	CONTRIBUTION TO BRIDGE	668,755	230,784	321,028	-
		<u>673,805</u>	<u>429,784</u>	<u>522,647</u>	<u>205,618</u>

General Fund Expenditures

580 Sanitation

Acct Num	Account Description	FY23 Actual	FY24 Budget	FY24 Year End Estimate	FY25 Adopted Budget
10-580-02	SALARIES AND WAGES	244,819	258,885	229,398	259,200
10-580-05	FICA EXPENSE	17,909	19,805	17,152	19,829
10-580-06	GROUP INSURANCE	62,255	64,008	64,008	69,769
10-580-07	RETIREMENT	40,572	46,392	40,887	48,367
10-580-09	LIFE INSURANCE	934	879	883	942
10-580-11	TELEPHONE AND POSTAGE	879	900	829	900
10-580-14	TRAVEL AND TRAINING	341	300	300	300
10-580-15	MAINT. & REPAIR BUIDLING	4,749	4,000	3,308	4,000
10-580-16	MAIN&REP EQUIP	12,797	15,000	25,307	16,000
10-580-17	MAINT. & REPAIR VEHICLES	16,512	17,000	20,174	20,174
10-580-20	WORKPLACE SAFETY COMPLIANCE	1,453	1,000	700	1,000
10-580-30	GASOLINE AND OIL	42,750	33,000	33,728	33,728
10-580-31	TIRES	3,473	4,000	3,300	4,000
10-580-33	SUPPLIES AND MATERIALS	4,403	5,000	5,660	5,660
10-580-36	UNIFORMS	5,966	5,500	8,221	5,500
10-580-45	CONTRACTED SERVICES-WASTE	2,070	2,500	3,000	3,000
10-580-49	LEASE PYMT/GARBAGE/GRAPPLING TRUCK	45,000	45,000	45,000	15,000
10-580-54	INSURANCE AND BONDS	26,664	27,500	19,428	27,500
10-580-60	HOUSE DEMOLATION		25,000	20,000	25,000
10-580-72	CAPITAL OUTLAY - LEASES ISSUED	87,408			-
10-580-74	CAPITAL OUTLAY-EQUIP.		403,000	293,474	-
10-580-80	CAPITAL OUTLAY- LEASED VEHICLES			16,758	16,758
10-580-85	LEASE PRINCIPAL PAYMENT- SANITATION	2,166			-
10-580-86	LEASE INTEREST PAYMENTS - SANITATION	102			-
10-580-91	PAYMENT-COUNTY LANDFILL	4,429	4,500	5,456	5,456
		<u>627,649</u>	<u>983,169</u>	<u>856,970</u>	<u>582,082</u>

General Fund Expenditures

620 Parks

Acct Num	Account Description	FY23 Actual	FY24 Budget	FY24 Year End Estimate	FY25 Adopted Budget
10-620-02	SALARIES AND WAGES	50,733	50,451	51,076	57,632
10-620-05	FICA EXPENSE	3,759	3,860	3,864	4,409
10-620-06	GROUP INSURANCE	9,549	10,668	10,668	23,256
10-620-07	RETIREMENT	6,693	7,194	8,080	10,754
10-620-09	LIFE INSURANCE	142	125	130	218
10-620-11	TELEPHONE AND POSTAGE	662	750	597	750
10-620-13	UTILITIES	6,520	5,500	8,994	8,994
10-620-15	MAINT. & REPAIR BUILDING	1,988	3,000	2,345	3,000
10-620-16	MAINT. & REPAIR EQUIPMENT	154	1,000	318	1,000
10-620-17	MAIN. & REPAIR VEHICLES	1,199	1,000	662	1,000
10-620-20	WORKPLACE SAFETY COMPLIANCE	513	500	500	500
10-620-30	GASOLINE & OIL	3,689	2,500	2,856	2,856
10-620-33	SUPPLIES	7,521	5,000	4,721	5,000
10-620-36	CONTRACTED SERVICES	4,200	2,500	154	2,500
10-620-54	INSURANCE AND BONDS	772	1,000	3,321	3,321
10-620-74	CAPITAL OUTLAY-EQUIPMENT	106,375	30,000	15,000	-
		<u>204,469</u>	<u>125,048</u>	<u>113,287</u>	<u>125,190</u>

FY 25 Enterprise Fund Revenues

Full Account	2023/2024		2023/2024 Year End Estimate	2024/2025
	2023/2024 Actual	Annual Current Budget		Recommended Budget Report
30-300-03 SERVICE CHARGE #1772	29	0	30	0
30-334-00 CASH DRAWER Overage/SHORTAGE	43	(100)	(50)	0
30-335-00 Misc Revenue	(2,332)	(1,000)	(3,000)	(2,000)
30-337-00 WMD MM INTEREST INCOME	(455)	(300)	(500)	(500)
30-347-00 NC DENR	(52,950)	0	(7,750)	0
30-349-00 PLANNING GRANT	0	0	(92,500)	0
30-371-01 WATER REVENUE	(1,184,688)	(1,250,000)	(1,224,173)	(1,239,428)
30-371-02 SEWER REVENUE	(1,699,393)	(1,750,000)	(1,784,644)	(1,799,900)
30-372-00 W/S LATE PENALTY	(74,300)	(75,000)	(70,000)	(70,000)
30-373-00 TAPS & CONNECTION FEES	(40,637)	(40,000)	(60,000)	(45,000)
30-399-10 SALE OF SURPLUS PROPERTY	(1,975)	(25,000)	(26,414)	(2,500)
30-600-00 CAPITAL CONTRIBUTIONS	617,137	(289,845)	0	0
30-600-01 OTHER FINANCING SOURCE - LEASE FIN	(154,348)		0	0
Grand Total	(2,593,868)	(3,431,245)	(3,269,001)	(3,159,328)

FY 25 Enterprise Fund Expenditures

Full Account	2023/2024			2024/2025
	2023/2024 Actual	Annual Current Budget	2023/2024 Year End Estimate	Recommended Budget Report
810 WATER DEPARTMENT				
30-810-02 SALARIES AND WAGES	337,440	390,454	397,368	363,262
30-810-04 PROFESSIONAL SERVICES	701	0	100,000	20,000
30-810-05 FICA EXPENSE	23,935	29,891	29,822	27,790
30-810-06 GROUP INSURANCE	75,435	85,344	88,284	81,397
30-810-07 RETIREMENT	54,739	70,018	70,808	67,785
30-810-09 LIFE INSURANCE	1,229	1,458	1,476	1,314
30-810-11 TELEPHONE AND POSTAGE	13,864	15,000	13,732	15,000
30-810-13 UTILITIES	5,951	6,500	6,196	6,500
30-810-14 TRAVEL AND TRAINING	275	750	700	750
30-810-15 MAINT. & REPAIR BUILDING	3,625	3,000	1,963	3,000
30-810-16 MAINT. & REPAIR EQUIPMENT	5,445	7,500	7,946	7,946
30-810-17 MAINT. & REPAIR-VEHICLES	2,937	3,000	3,998	3,998
30-810-20 WORKPLACE SAFETY COMPLIANCE	1,025	1,000	700	1,000
30-810-26 ADVERTISING	1,886	1,000	0	1,000
30-810-30 GASOLINE AND OIL	16,582	12,000	15,000	15,000
30-810-31 TIRES	4,339	3,000	1,700	3,000
30-810-32 OFFICE SUPPLIES	6,939	5,500	5,800	5,800
30-810-33 SUPPLIES AND MATERIALS	77,520	70,000	80,000	80,000
30-810-34 CHEMICALS & WATER QUALITY	8,867	10,000	8,635	10,000
30-810-36 UNIFORMS	3,863	4,000	5,711	5,711
30-810-45 CONTRACTED SERVICES	120,063	30,000	75,000	75,000
30-810-48 WATER PURCHASES	453,814	421,549	462,891	462,891
30-810-49 METER BOXES	9,536	20,000	25,000	25,000
30-810-52 DEBT PRINCIPAL-UPTOWN WATER LINES	14,448	35,000	12,000	12,000
30-810-53 DEBT INTEREST-UPTOWN WATER LINES	8,915	5,000	14,748	14,493
30-810-54 INSURANCE AND BONDS	27,514	28,000	27,024	28,000
30-810-57 MISC. EXPENSE	15			
30-810-59 DEPRECIATION-WATER	128,573	100,000	0	0
30-810-63 INDIRECT COSTS - GENERAL FUND		0	150,000	150,000
30-810-73 CAPITAL OUTLAY - LEASES ISSUED	161,686	0	0	0
30-810-74 CAPITAL OUTLAY-EQUIPMENT	151,353	392,000	222,285	209,000
30-810-81 CAPITAL OUTLAY- LEASED VEHICLES		0	28,745	28,745
30-810-93 FEES FOR CHECK MACHINE	26,349	25,000	30,806	30,806
Total 810 WATER DEPARTMENT	1,748,852	1,776,964	1,888,338	1,756,188

FY 25 Enterprise Fund Expenditures

Full Account	2023/2024		2024/2025	
	2023/2024	Annual Current	2023/2024 Year	Recommended
	Actual	Budget	End Estimate	Budget Report
811 SEWER DEPARTMENT				
30-811-02 SALARIES AND WAGES	117,651	133,856	116,146	126,304
30-811-04 PROFESSIONAL SERVICES	308	1,000	10,000	10,000
30-811-05 FICA EXPENSE	8,415	10,240	8,761	9,662
30-811-06 GROUP INSURANCE	26,877	32,004	22,621	34,884
30-811-07 RETIREMENT	19,000	23,987	20,043	23,568
30-811-09 LIFE INSURANCE	409	444	378	450
30-811-11 TELEPHONE AND POSTAGE	480	500	1,818	1,818
30-811-13 UTILITIES	16,845	16,000	19,612	19,612
30-811-14 TRAVEL AND TRAINING	1,224	1,500	1,000	1,500
30-811-15 MAIN. & REPAIR BLDG	8,646	7,000	5,000	7,000
30-811-16 MAIN. & REPAIR EQUIP.	32,436	30,000	34,490	34,490
30-811-17 MAIN. & REPAIR VEHICLES	4,567	5,500	4,634	5,500
30-811-20 WORKPLACE SAFETY COMPLIANCE	1,124	1,500	700	1,500
30-811-21 EQUIPMENT RENTAL		2,500	0	2,500
30-811-26 ADVERTISING	592	750	592	750
30-811-30 GASOLINE & OIL	14,662	15,000	11,741	15,000
30-811-31 TIRES	2,351	2,500	1,700	2,500
30-811-33 SUPPLIES & MATERIALS	34,139	25,000	50,947	50,947
30-811-34 CHEMICALS		3,000	0	3,000
30-811-36 UNIFORMS	1,666	2,500	1,753	2,500
30-811-42 CONTRACTED SERVICES	823,253	850,000	840,000	850,000
30-811-51 BAD DEBT EXPENSE	-	7,500	0	0
30-811-54 INSURANCE & BONDS	17,225	18,000	9,276	18,000
30-811-57 MISC. EXPENSE	13,244	15,000	16,989	16,989
30-811-59 DEPRECIATION-SEWER		150,000	0	0
30-811-74 CAPITAL OUTLAY-EQUIP.	152,191	300,000	230,000	149,975
30-811-75 CIVITAN PARK SEWER LINE	3,393	0	3,887	3,887
30-811-80 CAPITAL OUTLAY- LEASED VEHICLES	399	0	10,804	10,804
30-811-60 AMORTIZATION EXPENSE - SEWER				
30-811-86 INTEREST EXPENSE - LEASES				
Total 811 SEWER DEPARTMENT	1,301,097	1,655,281	1,422,792	1,403,141
Grand Total	3,049,949	3,431,245	3,311,131	3,159,328