

Town of Rose Hill
Home of the World's Largest Frying Pan



TOWN BOARD OF COMMISSIONERS

TOWN OF ROSE HILL

INTRODUCED BY: Angela Smith, Town Administrator & Budget Officer

**BUDGET ORDINANCE FOR THE FISCAL YEAR BEGINNING
JULY 1, 2024**

BE IT ORDAINED by the Town Board of the Town of Rose Hill, North Carolina.

Section I A. 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:

Property Taxes	\$ 460,000
Motor Vehicles, Penalties, Interest, Prior Years' Taxes	\$ 100,626
Sales Tax	\$ 550,000
Sales, Services, and Other Revenues	<u>\$ 133,038</u>
TOTALS For General Fund	\$1,243,664

Section I B. There is hereby levied a tax at the rate of seventy-five cents (\$.75) per one hundred dollars (\$100) valuation of property listed as of January 1, 2024, for the purpose of raising revenue included in "Property Taxes" in the General Fund in Section IA of this ordinance. Current year ad valorem revenues are projected to be \$460,000, based on the tax rate multiplied by an estimated total real property valuation of \$64,000,000 multiplied by an estimated collection rate of 96.0%.

Section I C. 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 this Town:

Town Board	\$ 150
Administration	\$ 215,240
Police	\$ 523,170
Fire	\$ 62,424
Street	\$ 245,770
Recreation	\$ 152,960
Library	\$ 17,450
Community Development	<u>\$ 26,500</u>
TOTALS For General Fund	\$ 1,243,664

Section 2 A. It is estimated that the following revenues will be made available in the Water and Sewer Fund for fiscal year beginning July 1, 2024 and ending June 30, 2025.

Water Fees	\$ 495,000
Sewer Fees	\$ 460,000
Other Revenue	<u>\$ 298,191</u>
TOTAL Revenues Water/Sewer Fund	\$ 1,253,191

Section 2 B. The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of Water and Sewer Utilities for fiscal year beginning July 1, 2024 to June 30, 2025, in accordance with the chart of accounts heretofore established for the Town.

Administration	\$ 218,091
Water	\$ 611,775
Sewer & WWTP	<u>\$ 423,325</u>
TOTAL Expenditures – Water & Sewer	\$ 1,253,191

Section 3 A. It is estimated the following revenues are hereby made available in the Powell Bill Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Street Allocation	\$ 52,500
Interest	<u>\$ 500</u>
TOTAL Revenues	\$ 53,000

Section 3 B. The following amounts will be appropriated to the Powell Bill Fund 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.

Paving/Sidewalks/Re-surfacing	<u>\$ 53,000</u>
TOTAL Expenditures	\$ 53,000

Section 4 A. It is estimated the following revenues are hereby made available in the Solid Waste Fund for fiscal year beginning July 1, 2024 and ending June 30, 2025.

Refuse Collection Fees	\$ 183,600
Other Revenues	\$ <u>1,500</u>
TOTAL Revenues	\$ 185,100

Section 4 B. The following amounts will be appropriated to the Solid Waste Fund 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.

Salaries	\$ 16,375
Benefits	\$ 5,710
Contracted Collection	\$ 129,100
Operating Costs	\$ 25,000
Capital Reserve	\$ <u>8,915</u>
TOTAL Expenditures	\$ 185,100

Section 5. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. She/he may transfer amounts between line item expenditures within a department without limitations and without a report being required. These changes should not result in increases in recurring obligations such as salaries.
- b. She/he may transfer amounts up to \$5,000 between departments, including contingency appropriations, within the same fund. She/he must make an official report on such transfers at the next regular meeting of the Board.
- c. She/he may not transfer any amounts between funds, except as approval by the Board in a Budget Ordinance as amended.

Section 6. Effective July 1, 2024, the following are in effect in expenditure control:

- a. Purchase orders are required for any purchases over \$500.
- b. Formal approval (by resolution) from the Board is required for all “non-routine” expenditures exceeding \$5,000. Routine expenditures include utilities, legally required advertising, postage, fuel, and water or sewer purchase contracts.
- c. Emergency approval of purchase orders exceeding \$5,000 may be conveyed by the Town Manager in consultation with the Mayor and Mayor Pro-Tem and subsequent notification of the Board.

Section 7. Copies of this Budget Ordinance shall be furnished to the Town Clerk and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

AMENDMENTS

MOVED: Commissioner Ross Powell **SECONDED:** Commissioner Gary Boney

APPROVED ✓ **DENIED** _____ **UNANIMOUS** _____

YEA VOTES: 4

Adopted this the 11th day of June 2024.

Davy Buckner
Davy Buckner, Mayor

Attest:

Keren Parker
Keren Parker, Town Clerk

SALES TAX REVENUES

DESCRIPTION: This revenue category contains several “Articles” approved by the NC General Assembly over the years. Sales tax revenues are received by Duplin County from the State of North Carolina and then distributed on a per capita basis to its towns. Our portion, while stable, has shown minimal growth over time due to several factors with the main one being lack of population growth.

Beginning July 1, 2016, the N.C. General Assembly passed legislation that allocates a portion of Article 39, 40, and 42 local taxes to 79 counties based on statutory percentages. While this is not an additional authorized levy, the NCDOR distributes this monthly allocation under the Article 44*524 label on reports to reference G.S. 105-524, which sets out the distribution. For the 16-17 fiscal year, the first year of the reallocation, the distribution amount was \$84.8 million. This amount is adjusted in subsequent years by the change in local sales and use tax collection under Articles 39, 40, and 42.

This Article 44*524 revenue is distributed between a county and municipalities according to the county’s selected method of distribution. The law requires a county to use these revenues for economic development, public education, and community college purposes.

HISTORY: Since Revenues are distributed based on population, the growth in this source will be based on the Town’s increasing its residential growth. Rose Hill’s population has a slight increase over the last few years.

OUTLOOK: The upcoming budget projection- \$550,000 is based on actual collections for the first nine (9) months during FY 23-24 (\$439,000). The FY 24-25 budget does not forecast a slowdown in Local Economic activity; there was an increase in sales tax revenue FY 23/24 even with the currently high inflationary rates; however I am still remaining slightly conservative.

SOURCE	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 AMENDED BUDGET	SUBMITTED FY 24-25 BUDGET
ALL ARTICLES	561,955.98	525,000.00	525,000.00	550,000.00
TOTAL SALES TAX REVENUE	561,955.98	525,000.00	525,000.00	550,000.00

GENERAL FUND SALES, SERVICES AND OTHER REVENUES

DESCRIPTION: This category contains many smaller revenue sources, the largest of which is Electricity Sales Tax (\$55,000).

HISTORY: This revenue category has been relatively flat.

OUTLOOK: This category does not anticipate future growth.

SOURCE	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 AMENDED BUDGET	SUBMITTED FY 24--25 BUDGET
LOCAL VIDEO PROGRAMMING REVENUES	4,135.58	4,500.00	4,500.00	4,000.00
GOLF CART LICENSES	1,050.00	1,100.00	1,100.00	1,050.00
POLICE DEPARTMENT COURT COSTS/MISC.	434.50	1,500.00	1,500.00	500.00
BEER AND WINE TAX	6,193.25	6,500.00	6,500.00	6,100.00
ELECTRICITY SALES TAX	68,702.26	55,000.00	55,000.00	55,000.00
TELECOMMUNICATIONS SALES TAX	6,407.86	7,500.00	7,500.00	7,000.00
RECREATION: ALL SOURCES	36,981.44	21,600.00	21,600.00	25,100.00
POLICE DEPARTMENT GRANT	23,149.84	25,000.00	25,000.00	0.00
SALES TAX REFUNDS	2,805.98	5,000.00	5,000.00	7,000.00
MOTOR TAX REFUND	0.00	2,600.00	2,600.00	2,200.00
INVESTMENT EARNINGS	38,901.03	14,000.00	14,000.00	22,000.00
PROPERTY LEASE	1,987.50	1,988.00	1,988.00	1,988.00
NATURAL GAS	380.70	80.00	80.00	100.00
MISC. REVENUE	3,819.33	1,000.00	1,000.00	1,000.00
SALE PROPERTY/ FIXED ASSETS	17,553.90	5,000.00	5,000.00	0.00
INSURANCE PROCEEDS	2,594.49	0.00	0.00	0.00
TOTAL REVENUES	215,097.66	152,368.00	152,368.00	133,038.00

GENERAL FUND, FUND BALANCE APPROPRIATED

DESCRIPTION: This category represents the “savings” in the general fund which, for budgeting purposes, are always reported to the board and citizens as “undesignated/unreserved”. This is the operating cash to which the Town has access to pay bills during months when cash flow may be low. The state-mandated amount of fund balance to have is at least eight percent (8%); the Town is in excess of that percentage.

HISTORY: Due to the Board decision to loan the fire department \$400,000 to assist in the construction of a new fire department, the funds were taken from fund balance (to be repaid in full once construction is complete and the loan is closed). The funds were paid back in January of 2024 with interest of \$14,000. We project the fund balance will be 1,450,263 at the start of FY 24-25.

OUTLOOK: Our goal – To not use savings to balance against recurring operating costs – is achieved in FY 24-25 submitted budget. Our goal is to use fund balance for capital purchases only in any fiscal year.

SOURCE	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 AMENDED BUDGET	SUBMITTED FY 24-25 BUDGET
Fund Balance Appropriated	400,260.00	0.00	60,867.00	0.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	As of 4/16/2024	
				FY 23/24 Actual	FY 24/25 Recommended Budget
10-3110-0000 AD VALOREM TX 2000 & PRIOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0001 AD VALOREM TAXES 2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0002 AD VALOREM TAXES 2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0003 AD VALOREM TAXES 2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0004 AD VALOREM TAXES 2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0005 AD VALOREM TAXES 2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0006 AD VALOREM TAXES 2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0007 AD VALOREM TAXES 2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0008 AD VALORME TAXES 2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0009 AD VALOREM TAXES 2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0010 AD VALOREM TAXES 2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0011 AD VALOREM TAXES 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0012 AD VALOREM TAXES 2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0013 AD VALOREM TAXES 2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0014 AD VALOREM TAXES 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0015 AD VALOREM TAXES 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-0019 AD VALOREM TAXES 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-2016 AD VALOREM TAXES 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-2017 AD VALOREM TAXES 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-2018 AD VALOREM TAXES 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-2019 AD VALOREM TAXES 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3110-2020 AD VALOREM TAXES 2020	\$0.00	\$0.00	\$0.00	(\$552.51)	\$0.00
10-3110-2021 AD VALOREM TAXES 2021	\$4,046.49	\$500.00	\$500.00	\$3,434.79	\$976.00
10-3110-2022 AD VALOREM TAXES 2022	\$444,489.50	\$2,000.00	\$2,000.00	\$7,167.94	\$2,500.00
10-3110-2023-AD VALOREM TAXES 2023	\$0.00	\$439,000.00	\$439,000.00	\$447,713.04	\$3,000.00
10-3110-2024-AD VALOREM TAXES 2024	\$0.00	\$0.00	\$0.00	\$0.00	\$460,000.00
10-3111-0000 MOTOR VEH TAX 2000 & PRIOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0001 MOTER VEH TAXES 2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0002 MOTOR VEH TAXES 2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0003 MOTOR VEH TAXES 2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0004 MOTOR VEH TAXES 2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0005 MOTOR VEH TAXES 2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0006 MOTOR VEH TAXES 2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0007 MOTOR VEH TAXES 2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0008 MOTOR VEH TAXES 2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-0009 MOTOR VEH TAXES 2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2010 MOTOR VEH TAXES 2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2011 MOTOR VEH TAXES 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2012 MOTOR VEH TAXES 2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2013 MOTOR VEH TAXES 2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2014 MOTOR VEH TAXES 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2015 MOTOR VEH TAXES 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-3111-2016 MOTOR VEHICLE TAXES 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	As of 4/16/2024	
				FY 23/24 Actual	FY 24/25 Recommended Budget
10-3839-0000 MISC REVENUE	\$3,819.33	\$1,000.00	\$1,000.00	\$10,214.02	\$1,000.00
10-3849-0000 REFUND MOTOR FUEL TAX	\$3,942.56	\$2,600.00	\$0.00	\$0.00	\$0.00
10-3991-0000 FUND BALANCE APPROPRIATED	\$0.00	\$0.00	\$60,867.01	\$60,867.01	\$0.00
Revenues	\$1,367,550.41	\$1,212,918.00	\$1,273,785.01	\$1,676,908.09	\$1,243,664.00

MAYOR AND TOWN BOARD

GOVERNING BODY:

DESCRIPTION: The five (5) member Board is the official policy-making body for the Town of Rose Hill. The Mayor, presiding officer of the Board's Meetings, serves as the official and ceremonial leader of the Town, but only votes in case of ties. All official actions by the Board are made at public meetings, normally held on the first Tuesday of each month. Each meeting has an agenda and citizens are allowed to make public comments. The Board also conducts special meetings, and work sessions on the Town's budget and other issues of special interest. In November 2023, Rose Hill voters re-elected three Board Members (Mr. Gary Boney, Mr. Billy Wilson and Mr. Calvin Miller) with terms to expire in 2027. Due to Mayor Sue Bowden's resignation in 2023, the Board appointed Mr. Davy Buckner to fill her unexpired term. The next election will be held in November of 2025.

FY 23-24 HIGHLIGHTS: The Board:1) Approved applying for a Golden Leaf Grant for storm water management; STRAP Grant for storm water management; Safety Grant for new signs in public works; and a Lead Line Replacement Grant.; 2) held budget work sessions, evaluated, and adopted FY 23--24 Town Budget.

FY 23-24 GOALS: The Board will: 1) Continue Community appearance and Economic Development efforts, 2) Be supportive of parks and recreation long-range improvements.

FUNDING LEVELS:

FY 2022-23 Actual	Budget 2023-24 Adopted	Budget 2023-24 Amended		Submitted Budget 2024-25
1,200.00	1,200.00	1,200.00	SALARIES	0.00
138.56	200.00	200.00	BENEFITS	150.00
1,338.56	1,400.00	1,400.00	TOTAL	150.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	As of 4/16/2024	FY 24/25 Recommended Budget
				FY 23/24 Actual	
10-4100-0014 MAYOR AND TOWN BRD EXPENSE	\$1,200.00	\$1,200.00	\$1,200.00	\$100.00	\$0.00
10-4100-0500 PAYROLL TAX EXPENSE	\$91.80	\$100.00	\$100.00	\$7.65	\$0.00
10-4100-0750 UNEMPLOYMENT INS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4100-5400 INSURANCE/WORK COMP	\$46.76	\$100.00	\$100.00	\$51.00	\$150.00
4100 TOWN BOARD	\$1,338.56	\$1,400.00	\$1,400.00	\$158.65	\$150.00

GENERAL FUND ADMINISTRATION:

DESCRIPTION: This cost center budgets the Town Administrator (TA) (50%) and (50%) Town Clerk. The TA provides overall leadership in the administration of all Town programs, policies, and operations. The TA assists the Board by providing recommendations and background materials on programs, trends, and issues of concern of the Board, Departments and citizens. The TA serves as the Town’s Finance Officer, Budget Officer, Purchasing Agent, Economic Developer, and Planning & Zoning Administrator. The “Administration Staff” are responsible for general accounting, accounts payable, accounts receivable, issues receipts and disbursements, fixed assets accounting, payroll, cash management, finance reporting, grants record keeping, water and sewer billing, tax collections, budgetary compliance, internal control, the annual independent audit, special projects, and new personnel and benefits orientation, plus all duties associated with preparing agendas, keeping minutes, and maintaining public records associated with the Town Clerk.

FY 23-24 HIGHLIGHTS: Administration: 1) prepared FY 23-24 budget; 2.) administered Federal & State grants: NCDEQ (\$50,000), AIA (\$150,000), and ARPA Grant funds 3.) completed the FY 22-23 Audit on time with no issues and was officially removed from the LGC Unit Assistance List; 4) handled estimated 25 zoning permit requests (approving 23) ; 5) continued code enforcement program; and 6.) prepared technical specifications, bid out, and awarded street re-surfacing contract for FY 23-24.

FY 24-25 GOALS: Administration plans to: 1) manage FY 24-25 Budget, keeping it always balanced; 2) complete the FY 23-24 audit on time without exceptions; 3) work on every aspect of economic development (housing, infrastructure, planning, etc.) in order to increase the Town’s tax base; 4.) implement code enforcement, carrying through on FY 23-24 initiatives; and 5.) implement fifth year street re-surfacing program; and 6.) search for additional grants in order to help the Town.

FUNDING LEVELS:

FY 2022-23 Actual	Budget 2023-24 Adopted	Budget 2023-24 Amended		Submitted Budget 2024-25
87,841.78	86,540.00	86,040.00	SALARIES	64,625.00
22,429.04	29,075.00	29,075.00	BENEFITS	24,100.00
493,704.18	85,850.00	131,070.00	OPERATING	126,515.00
		5,715.87	CAPITAL OUTLAY	
603,275.00	201,465.00	251,900.87	TOTAL	215,240.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	As of 4/16/2024	
				FY 23/24 Actual	FY 24/25 Recommended Budget
10-4200-0210 TOWN ADMIN FIN OFFICER	\$15,884.56	\$37,500.00	\$37,500.00	\$28,750.05	\$40,125.00
10-4200-0211 PT TOWN ADMIN/FINANCE OFFICER	\$5,510.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-0212 TOWN CLERK	\$22,370.58	\$21,450.00	\$21,450.00	\$16,461.26	\$23,500.00
10-4200-0213 INTERIM TOWN ADMIN/FINANCE OFF	\$9,450.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-0214 DEPUTY TOWN CLERK/TAX COLL	\$24,195.24	\$24,900.00	\$24,900.00	\$15,371.23	\$0.00
10-4200-0215 CUSTOMER SERVICE REP	\$7,666.79	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-0250 OVERTIME COMPENSATION	\$779.72	\$1,000.00	\$1,000.00	\$489.56	\$1,000.00
10-4200-0251 SALARIES BONUS	\$1,284.89	\$1,690.00	\$1,690.00	\$1,675.87	\$1,300.00
10-4200-0500 PAYROLL TAX EXPENSE	\$6,002.93	\$6,700.00	\$6,700.00	\$4,653.59	\$5,100.00
10-4200-0600 HEALTH INSURANCE	\$8,966.04	\$11,225.00	\$11,225.00	\$9,192.44	\$8,700.00
10-4200-0700 RETIREMENT	\$7,460.07	\$11,150.00	\$11,150.00	\$7,902.63	\$9,000.00
10-4200-0750 UNEMPLOYMENT RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-1000 EMPLOYEE TRAINING	\$0.00	\$900.00	\$900.00	\$354.40	\$2,500.00
10-4200-1100 TELEPHONE AND POSTAGE	\$4,629.31	\$4,600.00	\$4,600.00	\$3,960.08	\$5,200.00
10-4200-1300 ADMINISTRATIVE UTILITIES	\$6,780.61	\$9,200.00	\$9,200.00	\$8,281.90	\$8,500.00
10-4200-1400 TRAVEL	\$3,535.65	\$3,000.00	\$1,440.00	\$73.88	\$500.00
10-4200-1600 REPAIRS MAINT/ EQUIP OFFICE	\$0.00	\$500.00	\$500.00	\$316.50	\$500.00
10-4200-1800 PROF FEES ATTORNEY	\$5,130.00	\$6,500.00	\$6,500.00	\$5,350.80	\$6,500.00
10-4200-1900 ELECTION EXPENSE	\$0.00	\$1,000.00	\$2,220.00	\$2,213.32	\$2,700.00
10-4200-2600 ADVERTISING	\$1,122.50	\$2,000.00	\$1,400.00	\$734.00	\$1,500.00
10-4200-3200 OFFICE SUPPLIES	\$808.47	\$1,500.00	\$1,500.00	\$1,112.67	\$1,500.00
10-4200-3210 PRINTING	\$839.60	\$1,000.00	\$1,000.00	\$42.80	\$1,000.00
10-4200-3300 DEPARTMNETAL SUPPLIES	\$1,072.65	\$2,000.00	\$2,000.00	\$1,346.75	\$2,500.00
10-4200-3350 DEPARTMENTAL EQUIPMENT	\$178.48	\$1,500.00	\$1,500.00	\$1,360.70	\$2,500.00
10-4200-3352 CAPITAL OUTLAY-COMPUTERS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,900.00
10-4200-3400 PROF FEES (AUDIT & PLAN)	\$4,312.50	\$6,500.00	\$6,925.00	\$6,925.00	\$9,000.00
10-4200-3410 PROF FEES MISC	\$0.00	\$0.00	\$32,370.00	\$2,755.00	\$29,615.00
10-4200-3480 LEGAL FEES- FORECLOSURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-3510 ADMIN/ MAINT REPAIRS BLDG GRND	\$1,694.41	\$900.00	\$15,250.00	\$15,628.35	\$2,000.00
10-4200-3511 MISC REPAIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-4500 CONTRACTED SERVICES	\$20,490.24	\$21,500.00	\$21,500.00	\$17,406.57	\$25,000.00
10-4200-4513 DUPLIN COUNTY-MOTOR VEHICLE COLLECTIC	\$3,821.84	\$4,000.00	\$4,000.00	\$2,437.33	\$4,000.00
10-4200-4514 DUPLIN COUNTY DISCOUNT	\$4,928.23	\$5,000.00	\$5,135.00	\$5,134.45	\$5,200.00
10-4200-4515 FIRST BANK COPIER LOAN	\$4,780.00	\$2,400.00	\$2,400.00	\$1,844.65	\$1,300.00
10-4200-4516 INTEREST EXPENSE	\$259.71	\$150.00	\$150.00	\$48.40	\$100.00
10-4200-4800 PURCHASES FOR RESALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-5300 DUES AND SUBSCRIPTIONS	\$4,916.58	\$5,000.00	\$4,380.00	\$4,262.76	\$4,900.00
10-4200-5400 INSURANCE	\$6,328.86	\$6,500.00	\$5,500.00	\$5,472.35	\$6,600.00
10-4200-5500 CAPITAL OUTLAY AC UNIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-5505 CAPITAL OUTLAY COPIER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-5600 LOAN TO FIRE DEPT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-4200-7500 MISC EXPENSE	\$0.00	\$200.00	\$200.00	\$128.36	\$500.00
10-4200-7502 CAPITAL OUTLAY-LIGHTING UPGRADE	\$0.00	\$0.00	\$5,715.87	\$5,715.87	\$0.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	As of 4/16/2024 FY 23/24 Actual	FY 24/25 Recommended Budget
4200 ADMINISTRATION-GENERAL	\$185,200.46	\$201,465.00	\$251,900.87	\$177,403.52	\$215,240.00

POLICE:

DESCRIPTION: The Rose Hill Police Department is responsible for the safety and protection of its citizens and property. The Department has five positions: one (1) Police Chief (Michael Tyndall), one (1) Captain (Jason Debose), and three (3) Sworn Patrol Officers. The department is fully staffed as of this date.

FY 23-24 HIGHLIGHTS: The Department:

- 1.) Due to turnover and recruitment difficulties, Rose Hill P.D. operated with 3 to 4 officers for much of the fiscal year.
- 2.) To improve recruitment competitiveness, the Town Board increased each full-time position’s existing annual salary by \$5,000 in FY 21-22 yet continued to have recruitment difficulties. In February of 2024, the Board approved a 7% increase to patrol officers to help retain and recruit additional officers.

FY 24-25 GOALS:

- 1.) To continue a proactive police department.
- 2.) To interact with the community and build better community policing relationships.
- 3.) To continue departmental education to better serve the Town of Rose Hill.

FUNDING LEVELS:

FY 2022-23 Actual	Budget 2023-24 Adopted	Budget 2023-24 Amended		Submitted Budget 2024-25
232,355.22	279,965.00	288,965.00	SALARIES	290,750.00
95,516.95	120,350.00	125,000.00	BENEFITS	144,950.00
74,288.52	109,325.00	95,675.00	OPERATING	87,470.00
0.00	0.00	0.00	CAPITAL OUTLAY	0.00
402,160.69	509,640.00	509,640.00	TOTAL	523,170.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	As of 4/16/2024	
				FY 23/24 Actual	FY 24/25 Recommended Budget
10-5100-0212 SALARY CHIEF	\$66,790.88	\$68,800.00	\$68,800.00	\$52,919.00	\$73,650.00
10-5100-0213 SALARY CAPTAIN	\$53,432.86	\$55,050.00	\$55,050.00	\$42,335.20	\$59,000.00
10-5100-0215 SALARY OFFICER-LA	\$34,064.98	\$42,400.00	\$45,400.00	\$17,224.20	\$45,400.00
10-5100-0216 SALARY PART-TIME OFFICERS	\$9,447.90	\$10,000.00	\$10,000.00	\$3,250.60	\$8,000.00
10-5100-0217 PD RETIREMENT PAY	\$9,361.30	\$9,365.00	\$9,365.00	\$7,201.00	\$9,400.00
10-5100-0218 POLICE OFFICER-AC	\$13,873.40	\$42,400.00	\$45,400.00	\$3,518.74	\$45,400.00
10-5100-0219 POLICE OFFICER-BW	\$40,109.04	\$42,400.00	\$45,400.00	\$33,542.25	\$45,400.00
10-5100-0250 SALARIES OVERTIME	\$211.95	\$4,500.00	\$4,500.00	\$1,965.66	\$4,500.00
10-5100-0251 SALARIES BONUS	\$5,062.91	\$5,050.00	\$5,050.00	\$4,131.41	\$5,400.00
10-5100-0252 POLICE DPT HOLIDAY PAY	\$9,482.30	\$13,000.00	\$14,050.00	\$8,615.23	\$12,600.00
10-5100-0500 POLICE DEPT PAYROLL TAX	\$18,120.99	\$22,000.00	\$23,800.00	\$13,031.39	\$23,900.00
10-5100-0600 POLICE DEPT HEALTH INS	\$28,592.50	\$34,000.00	\$34,000.00	\$25,164.80	\$44,850.00
10-5100-0700 POLICE DEPT RETIREMENT	\$28,422.89	\$37,650.00	\$39,000.00	\$22,357.60	\$43,500.00
10-5100-0720 POLICE 401K MATCH	\$10,898.27	\$13,700.00	\$14,150.00	\$7,853.77	\$14,700.00
10-5100-0800 POLICE DEPT PHYSICAL TEST	\$0.00	\$400.00	\$400.00	\$300.00	\$400.00
10-5100-1000 POLICE DEPT TRAINING	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
10-5100-1100 POLICE DEPT PHONE & POSTAGE	\$7,409.72	\$7,000.00	\$7,000.00	\$5,712.11	\$7,000.00
10-5100-1400 POLICE DEPT TRAVEL EXPENSE	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00
10-5100-1600 POLICE DEPT MAINT/ RPE/ EQ	\$0.00	\$500.00	\$500.00	\$67.41	\$500.00
10-5100-1601 SOUTHERN SOFTWARE	\$4,567.00	\$4,600.00	\$4,600.00	\$4,567.00	\$4,700.00
10-5100-1602 SINGLITARY RADAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5100-1603 PC REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
10-5100-1604 FIRE EXTINGUISHERS-SERVICE	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00
10-5100-2600 POLICE DEPT-ADVERTISING	\$332.30	\$500.00	\$500.00	\$0.00	\$450.00
10-5100-3100 AUTO SUP FUEL,OIL, TIRES	\$16,761.41	\$18,475.00	\$18,475.00	\$14,143.25	\$16,970.00
10-5100-3200 POLICE DEPT OFFICE SUPPLIES	\$67.21	\$300.00	\$300.00	\$81.44	\$300.00
10-5100-3210 POLICE DEPT PRINTING	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00
10-5100-3300 POLICE DEPT SUPPLIES	\$31.34	\$1,700.00	\$1,700.00	\$141.67	\$1,500.00
10-5100-3350 DEPARTMENTAL EQUIPMENT	\$495.32	\$2,800.00	\$2,800.00	\$21.07	\$2,800.00
10-5100-3512 POL DEPT MAINT/REP AUTO	\$13,000.09	\$9,000.00	\$9,000.00	\$3,137.82	\$9,000.00
10-5100-3600 POLICE DEPT UNIFORMS	\$933.02	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00
10-5100-4500 POL DEPT CONTRACTED SERV	\$13,494.49	\$17,000.00	\$17,000.00	\$13,746.46	\$17,600.00
10-5100-5300 POL DEPT DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5100-5400 POLICE DEPT INSURANCE	\$17,196.62	\$17,000.00	\$17,000.00	\$14,419.38	\$17,500.00
10-5100-5600 PD GRANT SUPPLIES	\$0.00	\$25,000.00	\$11,350.00	\$0.00	\$0.00
10-5100-5700 POLICE DEPT MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
10-5100-5701 SPECIAL INVESTIGATION FUNDS	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00
10-5100-7400 CAPITAL OUTLAY-PATROL CAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5100-7402 CAPITAL OUTLAY-COMPUTERS	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
5100 POLICE DEPARTMENT	\$402,160.69	\$509,640.00	\$509,640.00	\$299,448.46	\$523,170.00

FIRE:

DESCRIPTION: The Rose Hill Firemen, Incorporated has 36 unpaid volunteers serving the Town and the Rosemary Fire District (5 miles surrounding the Town).

FY 23-24 HIGHLIGHTS: The Fire Department: 1) has answered over 200 calls; and 2) began construction of a new fire department to be located at 109 S. Sycamore Street with an anticipated completion date of November 2023. The USDA loan was closed in January of 2024 however, the building interior is incomplete as of this date. The department chose to complete the interior without loan funds to keep their debt service payment affordable. This debt service payment will be paid by the unincorporated county fire tax revenue (\$0.0070/\$100) approved by voters in 2020.

FY 24-25 GOALS: The Fire Department will be relocated to the new fire station. A Fire Station contract, established in FY 21-22, establishes a continuing relationship between the Rose Hill Firemen, Inc. and the Town of Rose Hill. This contract includes a 2% increase for FY 24-25.

FUNDING LEVELS:

FY 2022-23 Actual	Budget 2023-24 Adopted	Budget 2023-24 Amended		Submitted Budget 2024-25
60,000.00	61,200.00	61,200.00	CONTRACT	62,424.00
60,000.00	61,200.00	61,200.00	TOTAL	62,424.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	As of 4/16/2024	
				FY 23/24 Actual	FY 24/25 Recommended Budget
10-5300-6000 CONTRIBUTION	\$60,000.00	\$61,200.00	\$61,200.00	\$61,200.00	\$62,424.00
5300 FIRE DEPARTMENT	\$60,000.00	\$61,200.00	\$61,200.00	\$61,200.00	\$62,424.00

STREET:

DESCRIPTION: The Department pays for the power costs (\$30,000) for 196 streetlights; mows 25 acres every week in season; maintains and repairs streets and sidewalks and storm drainage facilities; does street sweeping; repairs potholes; clean storm drains; cuts and sprays street curbing twice a year; mows weekly at the Library, Town Hall, Railroad Tracks, Streets, Sewer plant, Public Work shop, Wells etc. (25 acres around Town); side mount ditches as needed; mow outfall lines; clean out ditches as needed (mostly done in the fall); inspect and clean around arial sewer lines.

In support of the Park and Recreation Department, Street also: Dump trash cans; maintained driveways; add mulch to playground area annually; maintains buildings and fences.

FY 23-24 HIGHLIGHTS: 1) The street paving project was bid out and awarded to Legion Asphalt. The project was complete in March of 2024. The streets included by priority are E. Center St (N. Hall to Herring), First St. (Hwy 117 to RR), Fourth Street (Hwy 117 to RR), S. Bay St. (E. Church to Main), N. Bay St. (E. Main to Center), E. Main St. (Hwy 117 to Newton), E. Main St (Hwy 117 to Walnut), N.E. RR St. (E. Main to Ridge), W. Main and Pine (Intersection at 200 Blk of Main) **FY 24-25 GOALS:** Because of the Board’s Commitment to re-surfacing streets on an annual basis, \$89,000 has been allocated under “maintenance repairs streets” to complete the multi-year paving project. The \$1,000 under capital outlay is for Christmas decorations.

FUNDING LEVELS:

FY 2022-23 Actual	Budget 2023-24 Adopted	Budget 2023-24 Amended		Submitted Budget 2024-25
43,517.82	45,725.00	45,825.00	SALARIES	49,050.00
18,497.20	65,750.00	65,750.00	BENEFITS	21,300.00
148,755.82	114,805.00	114,305.00	OPERATING	174,420.00
0.00	1,000.00	1,000.00	CAPITAL OUTLAY	1,000.00
210,770.84	227,280.00	226,880.00	TOTAL	245,770.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	As of 4/16/2024				
	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	FY 23/24 Actual	FY 24/25 Recommended Budget
10-5600-0221 PUBLIC UTILITIES DIRECTOR	\$13,966.42	\$15,000.00	\$15,000.00	\$11,538.60	\$16,050.00
10-5600-0224 MAINTENANCE WORKER 1-TO	\$28,478.92	\$29,825.00	\$29,825.00	\$22,602.55	\$32,000.00
10-5600-0250 SALARIES OVER TIME	\$0.00	\$0.00	\$0.00	\$5.38	\$0.00
10-5600-0251 SALARIES BONUS	\$1,072.48	\$900.00	\$1,000.00	\$995.98	\$1,000.00
10-5600-0500 PAYROLL TAX EXPENSE	\$3,329.02	\$3,500.00	\$3,500.00	\$2,688.54	\$3,800.00
10-5600-0600 HEALTH INS	\$9,990.00	\$10,500.00	\$10,500.00	\$8,525.00	\$10,875.00
10-5600-0700 RETIREMENT	\$5,178.18	\$5,925.00	\$5,925.00	\$4,418.44	\$6,750.00
10-5600-0800 EMP DRUG / ALCOHOL SCREENING	\$0.00	\$130.00	\$130.00	\$0.00	\$105.00
10-5600-1000 TRAINING	\$0.00	\$400.00	\$400.00	\$0.00	\$400.00
10-5600-1100 ST DEPT PHONE & POSTAGE	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00
10-5600-1300 UTILITIES	\$26,125.47	\$27,000.00	\$39,000.00	\$31,645.64	\$40,000.00
10-5600-1400 TRAVEL	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00
10-5600-1600 MAINT REPAIR EQUIPMENT	\$635.02	\$1,000.00	\$1,000.00	\$928.26	\$1,500.00
10-5600-3100 AUTO FUEL OIL & TIRES	\$8,455.66	\$9,500.00	\$9,500.00	\$5,349.38	\$9,400.00
10-5600-3300 DEPT SUPPLIES & MATERIAL	\$4,987.77	\$4,000.00	\$4,000.00	\$2,817.95	\$4,000.00
10-5600-3350 DEPARTMENTAL EQUIPMENT	\$1,827.97	\$1,000.00	\$4,000.00	\$2,624.24	\$4,000.00
10-5600-3500 LAUNDRY AND CLEANING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-3510 MAINT AND REPAIR BLDG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-3514 MAINT REPAIRS TRKS	\$3,060.10	\$4,000.00	\$4,000.00	\$30.48	\$4,010.00
10-5600-3515 MAINT REPAIRS STREETS	\$95,000.00	\$100,000.00	\$88,000.00	\$9,818.48	\$100,000.00
10-5600-3600 UNIFORMS	\$1,154.13	\$2,400.00	\$2,400.00	\$976.31	\$2,400.00
10-5600-4300 EQUIPMENT RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-4500 CONTRACTED SERVICES	\$2,700.00	\$3,400.00	\$2,900.00	\$0.00	\$3,180.00
10-5600-4502 MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-5400 INSURANCE	\$4,809.70	\$7,500.00	\$4,500.00	\$3,788.58	\$5,000.00
10-5600-5700 MISC EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-5800 STREET BEAUTIFICATION EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-7400 CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-7402 CAPITAL OUTLAY XMAS DECOR	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
10-5600-7406 CAPITAL OUTLAY JETTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-5600-7407 CAPITAL OUTLAY MOWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5600 STREET DEPARTMENT	\$210,770.84	\$227,280.00	\$226,880.00	\$108,753.81	\$245,770.00

RECREATION:

DESCRIPTION: Headed by long time Recreation Director (Lois Mobley Robinson), this department offers co-ed T-ball, coach pitch boy’s and girl’s 9-10 baseball and softball, 11-12 baseball and softball, and 12-14 Dixie Youth boys. Kids play within the Rose Hill-Magnolia School District. The emphasis on our Recreation Department is that all kids participate “in recreation”, regardless of individual skill levels.

FY 23-24 HIGHLIGHTS: 1) House of Raeford has provided, as a donation, much needed upgrades to the ballpark including fields, lighting, electrical, fencing and a new sprinkler system for the fields in FY 22-23. Upgrades were continued in FY 23-24. Smithfield Foods pledged to donate \$30,000 over the next six (6) years, with the first \$5,000 received in FY 22-23 for a new swing set and \$5,000 in FY 23-24 which was used for a new score board. A part-time employee was hired in April of 2022 to help with maintenance of the park during off season as well as maintain the fields during ball season. A contractor has continued the mowing of the grounds, relieving the public works department to focus on other tasks.

From JULY-NOVEMBER, the program may support flag football teams, (7-8 ages) tackle team, (9-10 ages) tackle team, and (11-12 ages) tackle team. With an average of 15 kids per team, approximately 100 kids may participate.

FY 24-25 GOALS: Recreation will continue to fund and operate softball, baseball, flag, and tackle football programs at similar levels for last year. As with any year, the need to recruit more volunteers to run programs remains a goal.

FUNDING LEVELS:

FY 2022-23 Actual	Budget 2023-24 Adopted	Budget 2023-24 Amended		Submitted Budget 2024-25
43,992.75	43,610.00	43,610.00	SALARIES	46,410.00
3,365.45	3,400.00	3,400.00	BENEFITS	3,700.00
84,846.80	94,473.00	89,673.00	OPERATING	97,850.00
4,884.55	28,300.00	33,100.00	CAPITAL OUTLAY	5,000.00
137,089.55	169,783.00	169,783.00	TOTAL	152,960.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	As of 4/16/2024				
	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	FY 23/24 Actual	FY 24/25 Recommended Budget
10-6200-0222 DIRECTOR FOR ATHELETICS-PT-LM	\$12,758.94	\$12,760.00	\$12,760.00	\$4,252.98	\$13,100.00
10-6200-0223 RECREATION WORKER 1-PT-FH	\$6,168.56	\$6,200.00	\$6,200.00	\$1,542.14	\$6,300.00
10-6200-0224 RECREATION WORKER 2-PT-GM	\$5,397.00	\$5,400.00	\$5,400.00	\$771.00	\$5,510.00
10-6200-0225 RECREATION WORKER 3-PT-BW	\$15,405.00	\$12,500.00	\$12,500.00	\$8,010.00	\$13,500.00
10-6200-0230 RECREATION WORKERS 1-PT	\$4,263.25	\$6,750.00	\$6,750.00	\$1,473.00	\$8,000.00
10-6200-0500 PAYROLL TAX EXPENSE	\$3,365.45	\$3,400.00	\$3,400.00	\$1,227.79	\$3,700.00
10-6200-0750 UNEMPLOYEMNT INS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-1100 RECREATION TEL & POSTAGE	\$1,011.45	\$800.00	\$800.00	\$815.81	\$800.00
10-6200-1300 RECREATION UTILITIES	\$3,298.40	\$6,000.00	\$6,000.00	\$3,766.44	\$6,000.00
10-6200-1400 RECREATION TRAVEL	\$0.00	\$500.00	\$500.00	\$284.50	\$500.00
10-6200-1600 MAINT/REPAIRS/EQ	\$380.98	\$3,000.00	\$3,000.00	\$14.98	\$3,000.00
10-6200-1810 RECREATION-LEAGUE FEES	\$130.00	\$700.00	\$700.00	\$149.62	\$700.00
10-6200-2200 RECREATION-CONCESSIONS	\$10,217.48	\$9,000.00	\$12,000.00	\$2,248.64	\$13,000.00
10-6200-3100 FUEL/TIRES	\$0.00	\$500.00	\$500.00	\$94.79	\$500.00
10-6200-3200 OFFICE SUPPLIES	\$325.92	\$500.00	\$500.00	\$192.25	\$500.00
10-6200-3210 PRINTING	\$324.48	\$400.00	\$400.00	\$0.00	\$400.00
10-6200-3300 REC. DEPARTMENTAL SUPPLIES	\$1,865.68	\$1,500.00	\$1,500.00	\$1,110.45	\$1,500.00
10-6200-3350 DEPARTMENTAL EQUIPMENT	\$79.00	\$700.00	\$700.00	\$21.37	\$700.00
10-6200-3352 CONCESSION EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-3353 TOWER EQUIUP	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00
10-6200-3354 FIELD EQUIP	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$2,000.00
10-6200-3355 SPORTS EQUIP	\$2,719.85	\$5,800.00	\$5,800.00	\$929.01	\$5,800.00
10-6200-3510 REC. REP/MAINT/BLDG/GRNDS	\$17,011.30	\$5,000.00	\$5,000.00	\$3,020.71	\$8,000.00
10-6200-3511 REPAIR TOWER	\$112.11	\$6,000.00	\$1,200.00	\$0.00	\$2,000.00
10-6200-3512 REG UP KEEP, CHEMICALS, TEC.	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00
10-6200-3514 REPAIRS/MAINTENANCE VEHICLES	\$0.00	\$500.00	\$500.00	\$144.45	\$500.00
10-6200-3600 RECREATION-UNIFORMS	\$9,085.95	\$10,000.00	\$10,000.00	\$6,303.76	\$10,000.00
10-6200-3700 DUPLIN CO. ALL STARS-UNIFORMS	\$4,840.27	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
10-6200-4500 REC. CONTRACTED SERVICES	\$24,876.06	\$28,923.00	\$28,923.00	\$16,583.80	\$29,000.00
10-6200-4900 GOVERNMENT FEES	\$75.00	\$150.00	\$150.00	\$75.00	\$150.00
10-6200-5400 RECREATION-INSURANCE	\$5,827.58	\$8,000.00	\$5,000.00	\$4,643.58	\$8,000.00
10-6200-5450 UNEMPLOYMENT INS BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-5500 REC EQUIP FOOTBALL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-5501 REC EQUIP BASEBALL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-5502 MISC. EQUIP/ GEAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-5700 RECREATION -MISC.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6200-5800 RECREATION SPECIAL FUND	\$1,258.74	\$1,000.00	\$1,000.00	\$150.00	\$1,000.00
10-6200-6800 RECREATION-NC SALES TAX	\$1,406.55	\$1,000.00	\$1,000.00	\$439.66	\$1,300.00
10-6200-7200 CAPITAL OUTLAY TRACTOR	\$0.00	\$22,700.00	\$22,690.00	\$22,439.62	\$0.00
10-6200-7201 CAPITAL OUTLAY-BLEACHERS	\$0.00	\$5,600.00	\$5,610.00	\$5,608.94	\$0.00
10-6200-7203 CAPITAL OUTLAY-REFRIGERATOR/COOLER	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
10-6200-7300 CAPITAL OUTLAY-OTHER	\$0.00	\$0.00	\$4,800.00	\$0.00	\$0.00
10-6200-7301 PAYGROUND EQUIPMENT	\$0.00	\$0.00	\$8,431.14	\$0.00	\$0.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	As of 4/16/2024	FY 24/25 Recommended Budget
				FY 23/24 Actual	
6200 RECREATION DEPARTMENT	\$132,205.00	\$169,783.00	\$178,214.14	\$86,314.29	\$152,960.00

LIBRARY:

DESCRIPTION: The library was constructed in 2002. The Town owns the building and grounds and maintains the same, under an annual contract which “caps” the Town’s financial exposure. Duplin County supplies and owns all books, computers, etc.; County employees run the library. The Town is responsible for expenses related to daily operations: utilities (\$6600); contracted services (cleaning, etc.) (\$4800) and insurance (\$2500).

FY 23-24 HIGHLIGHTS: 1) The library serves approximately 25 patrons per day; 2) the library is open 4 days per week (TUES-FRI), being closed on Mondays and weekends; 3) expenses were kept within budget.

FY 24-25 Goals: The library will attempt to keep its expenses within budget.

FUNDING LEVELS:

FY 2022-23 Actual	Budget 2023-24 Adopted	Budget 2023-24 Amended		Submitted Budget 2024-25
13,055.51	15,650.00	18,050.00	OPERATING	17,450.00
			CAPITAL OUTLAY	
13,055.51	15,650.00	18,050.00	TOTAL	17,450.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	As of 4/16/2024	
				FY 23/24 Actual	FY 24/25 Recommended Budget
10-6300-1100 LIBRARY-TELEPHONE	\$1,213.55	\$1,200.00	\$1,200.00	\$960.35	\$1,250.00
10-6300-1300 LIBRARY-UTILITIES	\$4,802.14	\$6,500.00	\$6,500.00	\$5,592.70	\$6,600.00
10-6300-1600 LIBRARY-REP/MAINT/OFF EQ	\$17.98	\$300.00	\$300.00	\$152.75	\$300.00
10-6300-3200 LIBRARY OFFICE SUPPLIES	\$0.00	\$150.00	\$150.00	\$0.00	\$100.00
10-6300-3300 LIBRARY- DEPT SUPPLIES	\$198.98	\$200.00	\$200.00	\$125.00	\$200.00
10-6300-3350 DEPARTMENTAL EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-6300-3510 LIBRARY-REP/MAINT./BLDG	\$316.86	\$1,000.00	\$1,000.00	\$934.61	\$1,200.00
10-6300-4500 LIBRARY- CONTRACT SERVICES	\$4,106.00	\$3,900.00	\$6,300.00	\$5,311.25	\$5,000.00
10-6300-5400 LIBRARY-INSURANCE	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,800.00
10-6300-5700 LIBRARY-MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6300 LIBRARY	\$13,055.51	\$15,650.00	\$18,050.00	\$15,476.66	\$17,450.00

COMMUNITY DEVELOPMENT:

DESCRIPTION: These have been contributions the Town makes to promote community and economic development.

FY 23-24 HIGHLIGHTS: Zacchaeus foreclosed on two properties.

FY 23-24 Goals: The upcoming budget contains \$1,500 to pay for power costs on Chamber of Commerce lights; and the balance (\$25,000) to be used for housing condemnations, demolitions, etc.

FUNDING LEVELS:

FY 2022-23 Actual	Budget 2023-24 Adopted	Budget 2023-24 Amended		Submitted Budget 2024-25
\$23,365.58	\$26,500.00	\$26,500.00	Other Contributions	\$26,500.00
\$23,365.58	\$26,500.00	\$26,500.00	TOTAL	\$26,500.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	As of 4/16/2024	FY 24/25 Recommended Budget
				FY 23/24 Actual	
10-8000-6000 CONTRIBUTION-ECONOMIC DEVELOPMENT	\$21,865.58	\$25,000.00	\$25,000.00	\$1,882.79	\$25,000.00
10-8000-6400 CONTRIBUTION-BEAUTIFICATION COMMITTEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-8000-6500 CONTRIBUTION-ECC/ZONING UPDATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-8000-6600 RH CHAMBER POWER	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
8000 OTHER FINANCE SOURCES	\$23,365.58	\$26,500.00	\$26,500.00	\$3,382.79	\$26,500.00

WATER & SEWER REVENUES VS EXPENDITURES: SUMMARY

DESCRIPTION: Water & Sewer charges for all 750 customers are based on a fee schedule which was increased in May 2022.; the first increase since 2015.

HISTORY: The FY 23-24 Budget estimated revenues at \$891,000. The water revenue was slightly conservative with the sewer revenue projected to be right on target.

OUTLOOK: Pending the results of the AIA study will determine what issues need to be addressed. House of Raeford will be sending additional sewer increasing revenue by appr. \$40,000/year.

SOURCE	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 AMENDED BUDGET	SUBMITTED FY 24-25 BUDGET
WATER CHARGES	480,109.41	459,000.00	459,000.00	495,000.00
SEWER CHARGES	441,308.39	432,000.00	432,000.00	460,000.00
TAP FEES: WATER & SEWER	2,500.00	2,000.00	2,000.00	3,000.00
RECONNECT FEES	10,860.00	7,500.00	7,500.00	7,500.00
WATER TANK LEASE	0.00	0.00	0.00	250.00
INTEREST	26,087.08	7,000.00	7,000.00	13,850.00
MISC REVENUE	0.00	1,000.00	1,000.00	1,000.00
TAX REFUNDS	1,147.40	6,200.00	6,200.00	6,200.00
PRETREATMENT PENALTIES	2,000.00	2,000.00	2,000.00	0.00
FUND BALANCE APPROPRIATION	86,600.00	39,226.00	39,226.00	266,391.00
TOTAL REVENUES	1,050,612.90	955,926.00	955,926.00	1,253,191.00
SOURCE	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 AMENDED BUDGET	SUBMITTED FY 24-25 BUDGET
WATER & SEWER ADMINISTRATION	162,667.28	201,646.00	202,246.00	218,091.00
WATER	225,548.54	308,885.00	308,285.00	611,775.00
SEWER	228,312.02	445,395.00	445,395.00	423,325.00
TOTAL EXPENDITURES	616,527.84	995,926.00	955,926.00	1,253,191.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	As of 4/16/2024	
				FY 23/24 Actual	FY 24/25 Recommended Budget
30-3500-0000 TAX REFUNDS	\$1,147.40	\$5,000.00	\$5,000.00	\$14,045.56	\$5,000.00
30-3500-0001 MOTOR TAX REFUND	\$0.00	\$1,200.00	\$1,200.00	\$627.12	\$1,200.00
30-3600-0000 LOAN REPAYMENT FIRE DEPT	\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00
30-3710-0000 REVENUE WATER CHARGE	\$480,109.41	\$459,000.00	\$459,000.00	\$382,293.51	\$495,000.00
30-3711-0000 REVENUE SEWER CHARGE	\$441,308.39	\$432,000.00	\$432,000.00	\$317,541.52	\$460,000.00
30-3713-0000 REV-TAP&CONNECT FEE WATER	\$1,500.00	\$1,000.00	\$1,000.00	\$700.00	\$1,500.00
30-3714-0000 REV-TAP&CONNECT FE SEWER	\$1,000.00	\$1,000.00	\$1,000.00	\$3,600.00	\$1,500.00
30-3715-0000 REV-RECONNECT&SUTOFF FEE	\$10,860.00	\$7,500.00	\$7,500.00	\$7,620.00	\$7,500.00
30-3800-0000 WATER TANK LEASE	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
30-3830-0000 INTEREST EARNED ON INVESTMENTS	\$26,087.08	\$7,000.00	\$7,000.00	\$35,947.49	\$13,850.00
30-3832-0000 SALE OF GENERATOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-3834-0000 SALE OF SURPLUS PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-3835-0000 INSURANCE PROCEEDS	\$0.00	\$0.00	\$0.00	\$9,077.76	\$0.00
30-3840-0000 REVENUE MISC (AND LEASE)	\$0.00	\$1,000.00	\$1,000.00	\$6,088.75	\$1,000.00
30-3841-0000 INSURANCE REFUND	\$0.00	\$0.00	\$0.00	\$661.22	\$0.00
30-3850-0000 PRETREATMENT FEES	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00
30-3986-0000 OPERATING TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-3991-0000 FUND BALANCE APPROPRIATED	\$0.00	\$39,226.00	\$39,226.00	\$39,226.00	\$266,391.00
Revenues	\$964,012.28	\$955,926.00	\$955,926.00	\$1,117,678.93	\$1,253,191.00

WATER AND SEWER ADMINISTRATION:

DESCRIPTION: The employees funded in this budget category provide administrative and management services to the Water & Sewer (Enterprise) Fund. Fifty percent (50%) of the salaries and benefits of the Town Administrator, Public Utilities Director, Town Clerk, and 100% Deputy Town Clerk/Tax Collector/Zoning Assistant/Accounts Payable are appropriated here. Some functions are supervising five (5) employees in public works, overseeing contractor’s work and billing and collecting from 750 customers on a monthly basis.

FY 23-24 HIGHLIGHTS: 1) collected at a 96% rate of water and sewer fees YTD; 3) had no financial audit accounting issues; managing the asset inventory assessment grant (\$150,000)

FY 24-25 GOALS: 1) Oversee any special projects at WWTP and in the field; 2) maintain collection rate; 3) maintain sound accounting practices

FUNDING LEVELS:

FY 2022-24 Actual	Budget 2023-24 Adopted	Budget 2023-24 Amended		Submitted Budget 2024-25
106,170.72	117,150.00	117,150.00	SALARIES	122,645.00
29,373.30	36,250.00	36,250.00	BENEFITS	36,900.00
126,469.08	48,246.00	48,846.00	OPERATING	55,546.00
			CAPITAL OUTLAY	3,000.00
262,013.10	201,646.00	202,246.00	TOTAL	218,091.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	As of 4/16/2024		FY 24/25 Recommended Budget
			FY 23/24 Amended Budget	FY 23/24 Actual	
30-7100-0227 PT TOWN ADMIN/FINANCE OFFICER	\$5,510.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7100-0228 TOWN ADMIN/FINANCE OFFICER	\$15,884.45	\$37,500.00	\$37,500.00	\$28,750.04	\$40,125.00
30-7100-0229 DEPUTY TOWN CLERK/TAX COLL	\$25,222.90	\$24,900.00	\$24,900.00	\$24,409.16	\$23,920.00
30-7100-0230 CUSTOMER SERVICE REP	\$7,701.31	\$0.00	\$0.00	\$0.00	\$0.00
30-7100-0232 PUBLIC UTILITIES DIRECTOR	\$27,932.84	\$30,000.00	\$30,000.00	\$23,077.00	\$32,100.00
30-7100-0234 TOWN CLERK	\$21,268.50	\$21,450.00	\$21,450.00	\$16,301.81	\$23,500.00
30-7100-0250 SALARIES OVERTIME	\$667.51	\$1,000.00	\$1,000.00	\$762.34	\$1,000.00
30-7100-0251 SALARIES BONUS	\$1,983.21	\$2,300.00	\$2,300.00	\$2,075.86	\$2,000.00
30-7100-0500 PAYROLL TAX EXPENSE	\$7,463.94	\$9,000.00	\$9,000.00	\$7,171.72	\$9,500.00
30-7100-0600 HEALTH INSURANCE	\$12,962.04	\$12,050.00	\$15,430.00	\$13,341.84	\$18,450.00
30-7100-0700 RETIREMENT	\$8,947.32	\$15,200.00	\$13,920.00	\$10,856.40	\$13,550.00
30-7100-0750 UNEMPLOYMENT INS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7100-1000 EMPLOYEE TRAINING	\$0.00	\$500.00	\$500.00	\$25.00	\$500.00
30-7100-1100 TELEPHONE & POSTAGE	\$5,113.98	\$5,000.00	\$5,000.00	\$4,855.98	\$6,000.00
30-7100-1400 TRAVEL	\$1,041.25	\$500.00	\$500.00	\$0.00	\$500.00
30-7100-1600 MAINT/REPAIR/EQ/OFF	\$0.00	\$500.00	\$500.00	\$399.98	\$500.00
30-7100-1604 FURN/OFFICE EQUIP	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
30-7100-1800 ATTORNEY FEES	\$4,500.00	\$6,000.00	\$6,000.00	\$4,850.79	\$7,000.00
30-7100-1810 ADM-ENGINEERING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7100-1830 CONSULTING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7100-1831 IT CONSULTANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7100-1832 SOUTHERN SOFTWARE	\$4,496.00	\$5,550.00	\$5,550.00	\$4,540.00	\$4,700.00
30-7100-2600 ADVERTISING	\$192.50	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
30-7100-3200 OFFICE SUPPLIES	\$794.44	\$2,000.00	\$2,000.00	\$1,286.11	\$2,000.00
30-7100-3210 PRINTING	\$2,073.89	\$2,200.00	\$2,200.00	\$271.28	\$2,000.00
30-7100-3300 DEPARTMENTAL SUPPLIES	\$2,533.15	\$400.00	\$400.00	\$358.78	\$400.00
30-7100-3350 DEPT. EQUIPMENT	\$0.00	\$400.00	\$400.00	\$0.00	\$400.00
30-7100-3351 SERVER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7100-3352 CAPITAL OUTLAY-PC/PRINTER	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
30-7100-3400 PROFESSIONAL FEES (AUDIT & PLAN)	\$4,662.50	\$6,200.00	\$6,800.00	\$6,925.00	\$9,000.00
30-7100-3500 FIRST BANK COPIER LOAN	\$0.00	\$2,400.00	\$2,400.00	\$1,844.61	\$1,300.00
30-7100-3501 INTEREST EXPENSE	\$0.00	\$150.00	\$150.00	\$48.37	\$100.00
30-7100-5400 INSURANCE	\$1,715.55	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
30-7100-5500 LOAN TO ROSE HILL FD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7100-5600 ARRA DWSRF 1587 LOAN	\$0.00	\$12,746.00	\$12,746.00	\$0.00	\$12,746.00
30-7100-5700 MISC. EXPENSE	\$0.00	\$200.00	\$200.00	\$29.59	\$300.00
7100 ADMINISTRATION-WATER/SEWER	\$162,667.28	\$201,646.00	\$204,346.00	\$154,681.66	\$218,091.00

WATER:

DESCRIPTION: Provide safe drinking water for the Town with acceptable level standards on reports to State. The Town has three (3) wells capable of producing 1,800,000 gallons per day and two (2) water storage tanks with a total capacity of 450,000 gallons.

FY 23-24 HIGHLIGHTS: 1.) read approximately 750 meters per month; 2) averaged 20 cut-offs for non-payment; 3) averaged 30 re-reads per month; 4) replaced approximately 15 water meters throughout the year and installed approximately 10 meters for new customers over a 12 month period; 5) flushed 13 miles of water lines in a 12 month period; 6) collected all samples required by State over a 12 month period; 7) repair an average of 3 water leaks per month.

FY 24-25 GOALS: 1) continue flushing water system to prevent discolored water; 2) monitor water system for leaks and repair ASAP; 3) collect samples to remain in compliance with State; 4) Purchase and install new water meters throughout town to improve efficiency and accuracy of meter readings; 5) Work with NCDDEM with the approved generator project grant at Ridge Street/ Brices Store Well; 6) Complete the lead service line inventory by October 1, 2024 as required; 7) Execute generator maintenance agreements

FUNDING LEVELS:

FY 2022-23 Actual	Budget 2023-24 Adopted	Budget 2023-24 Amended		Submitted Budget 2024-25
83,156.64	85,170.00	85,170.00	SALARIES	91,500.00
41,185.04	42,515.00	42,515.00	BENEFITS	42,750.00
101,206.86	134,200.00	133,837.92	OPERATING	137,950.00
0.00	4,700.00	46,762.08	CAPITAL OUTLAY	339,575.00
225,548.54	308,885.00	308,285.00	TOTAL	611,775.00

SEWER:

DESCRIPTION: The Town has a Class II Wastewater Treatment Plant (WWTP) where average daily flows are 215,125 gallons/day and it is permitted to treat 450,000 gallons/day. Employees maintain 17 miles of sanitary sewer collection lines.

FY 23-24 HIGHLIGHTS: 1) completed approximately 100 locates for a 12 month period; 2) participated in McGill AIA Grant project 3) maintained constant surveillance daily; 4) weekly visits to lift stations to record readings and check sites; 5) cleaned bar screen daily at WWTP; 6) completed appr. 3 sewer line repairs per month; 7) Replaced Dogwood Lift station check valve; 8) Repaired Murphy Farms lift station

FY 24-25 GOALS: 1) install safety railing around oxidation ditch and paint existing structure; 2) replace Murphy farms lift station panel box; 3) make repairs to collection system that were found during AIA project; 4) clean out drying beds at WWTP; 5) Execute generator maintenance agreements.

FUNDING LEVELS:

FY 2022-23 Actual	Budget 2023-24 Adopted	Budget 2023-24 Amended		Submitted Budget 2024-25
87,575.26	87,675.00	89,452.00	SALARIES	102,700.00
42,562.45	37,600.00	37,897.00	BENEFITS	45,425.00
158,174.31	273,170.00	273,357.92	OPERATING	267,875.00
0.00	47,000.00	44,715.08	CAPITAL OUTLAY	7,325.00
288,312.02	445,395.00	445,395.00	TOTAL	423,325.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	As of 4/16/2024				
	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	FY 23/24 Actual	FY 24/25 Recommended Budget
30-7140-0234 WWTP OPERATOR2-CW	\$51,144.22	\$51,000.00	\$51,000.00	\$41,249.45	\$58,000.00
30-7140-0238 WW COLLECTION SYSTEM MAINT WRK-TR	\$31,906.36	\$32,995.00	\$34,745.00	\$27,062.25	\$40,700.00
30-7140-0250 SALARIES OVERTIME	\$2,489.40	\$2,000.00	\$2,000.00	\$1,757.79	\$2,000.00
30-7140-0251 SALARIES BONUS	\$2,035.28	\$1,680.00	\$1,680.00	\$1,677.27	\$2,000.00
30-7140-0500 PAYROLL TAX EXPENSE	\$6,215.40	\$6,700.00	\$6,847.00	\$5,111.17	\$8,000.00
30-7140-0600 HEALTH INSURANCE	\$18,747.37	\$19,500.00	\$19,500.00	\$15,047.40	\$23,400.00
30-7140-0700 RETIREMENT	\$17,599.68	\$11,400.00	\$11,550.00	\$9,066.98	\$14,025.00
30-7140-0800 EMPLOYEE DRUG SCREENING	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00
30-7140-1000 TRAINING	\$320.00	\$1,500.00	\$1,500.00	\$520.00	\$1,500.00
30-7140-1100 TELEPHONE & POSTAGE	\$2,742.13	\$3,000.00	\$3,000.00	\$1,911.60	\$3,000.00
30-7140-1300 UTILITIES	\$36,538.84	\$42,000.00	\$42,000.00	\$37,564.43	\$43,500.00
30-7140-1400 TRAVEL	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00
30-7140-1600 MAINT/REPAIRS/EQUIP/OFF	\$712.49	\$2,000.00	\$2,000.00	\$106.97	\$2,000.00
30-7140-3100 AUTO SUP-FUEL,OIL,TIRES	\$5,880.60	\$7,200.00	\$7,200.00	\$3,465.40	\$7,200.00
30-7140-3200 OFFICE SUPPLIES	\$48.47	\$100.00	\$100.00	\$27.67	\$100.00
30-7140-3300 DEPARTMENTAL SUPPLIES	\$5,559.01	\$7,500.00	\$7,500.00	\$2,459.84	\$7,500.00
30-7140-3350 DEPARTMENTAL EQUIPMENT	\$1,389.88	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00
30-7140-3410 PROFESSIONAL FEES MISC.	\$2,250.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00
30-7140-3510 MAINT, BLDG & GROUND	\$5,679.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00
30-7140-3600 UNIFORMS	\$800.00	\$1,800.00	\$1,800.00	\$866.26	\$1,800.00
30-7140-4300 BUILDING & EQUIPMENT RENTAL	\$478.61	\$500.00	\$500.00	\$0.00	\$500.00
30-7140-4400 SYSTEM MAINTENANCE	\$29,883.03	\$89,720.00	\$87,720.00	\$33,575.46	\$83,975.00
30-7140-4410 EQUIPMENT MAINTENANCE	\$3,195.70	\$10,000.00	\$10,000.00	\$3,580.15	\$10,000.00
30-7140-4415 STREET REPAIRS/ MAINT.	\$286.50	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00
30-7140-4420 VEHICLE MAINTENANCE	\$658.05	\$2,000.00	\$2,000.00	\$64.20	\$2,000.00
30-7140-4500 CONTRACTED SERVICES	\$45,592.63	\$65,000.00	\$65,000.00	\$42,116.82	\$61,700.00
30-7140-4514 MISC SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7140-4900 GOVERNMENT PERMITS	\$4,400.00	\$6,000.00	\$6,000.00	\$2,560.00	\$6,000.00
30-7140-5300 DUES & SUBSCRIPTIONS	\$217.50	\$600.00	\$600.00	\$225.00	\$600.00
30-7140-5400 INSURANCE	\$11,541.87	\$11,500.00	\$13,737.92	\$13,654.08	\$13,800.00
30-7140-5700 MISC EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-7140-7451 CAPITAL OUTLAY MOWER	\$0.00	\$0.00	\$0.00	\$0.00	\$7,325.00
30-7140-7455 FORD PICKUP	\$0.00	\$21,000.00	\$18,715.08	\$18,714.58	\$0.00
30-7140-7456 CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$26,000.00	\$26,000.00	\$25,998.85	\$0.00
7140 WASTEWATER MAINT.	\$288,312.02	\$445,395.00	\$445,395.00	\$288,383.62	\$423,325.00

POWELL BILL REVENUES VS EXPENDITURES

DESCRIPTION: The Powell Bill is codified in N.C.G.S. 138-41.1 through N.C.G.S. 136-41.4 N.C.G.S. 136-41.3 provides, in part: “the funds allocated to cities and towns under the provisions of G.S. 136-41.2 shall be expended by said cities and towns primarily for resurfacing of streets within the corporate limits of the municipality but may be used for the purposes of maintaining, repairing, constructing, reconstructing or widening of any street or public thoroughfare including bridges, drainage, curb and gutter, and other necessary appurtenances within the corporate limits of the municipality or for meeting the municipality’s proportionate share of assessments levied for such purposes, or for the planning, construction and maintenance of bikeways, greenways or sidewalks.”

FY 23-24 HIGHLIGHTS: \$52,000 in Powell Bill funds contributed to the fourth year of the program.

FY 24-25 GOALS: \$52,500 – towards resurfacing streets and implementing the fifth year of the re-surfacing program.

SOURCE	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 AMENDED BUDGET	SUBMITTED FY 24-25 BUDGET
STREET ALLOCATION	51,562.13	52,000.00	52,000.00	52,500.00
INTEREST	1,293.68	500.00	500.00	500.00
FUND BALANCE APPROPRIATION	0.00	0.00	0.00	0.00
TOTAL REVENUES	52,855.81	52,500.00	52,500.00	53,000.00
SOURCE	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 AMENDED BUDGET	SUBMITTED FY 24-25 BUDGET
PAVING/SIDEWALK	52,000.00	52,500.00	52,500.00	53,000.00
OPERATING COSTS	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	52,000.00	52,500.00	52,500.00	53,000.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	As of 4/16/2024	
				FY 23/24 Actual	FY 24/25 Recommended Budget
11-3316-0000 STREET ALLOCATION	\$51,562.13	\$52,000.00	\$52,000.00	\$56,720.45	\$52,500.00
11-3830-0000 INTEREST EARNED	\$1,293.68	\$500.00	\$500.00	\$1,114.75	\$500.00
Revenues	\$52,855.81	\$52,500.00	\$52,500.00	\$57,835.20	\$53,000.00
11-5700-3520 RESURFACE/PAV/ SIDEWALK REPAIR	\$52,000.00	\$52,500.00	\$52,500.00	\$52,500.00	\$53,000.00
11-5700-5700 MISC.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5700 POWELL BILL	\$52,000.00	\$52,500.00	\$52,500.00	\$52,500.00	\$53,000.00

SOLID WASTE FUND REVENUES VS EXPENDITURES

DESCRIPTION: The FY 20-21 Budget Ordinance created The Solid Waste Fund as a proprietary fund, like the Water & Sewer Fund. User fees are the revenues which support and pay for the collection and disposal of solid waste, including recycling. Total revenues are projected to be \$185,100. Twenty-five (25%) of the salaries & benefits of the Public Utilities Director are allocated to this fund. Seventy (70%) of the Fund's Budget appropriates dollars for once a week residential collection (\$83,100); recycling collection (12,000); dumpster services (\$34,000). Landfill charges (\$13,500) make up seven (7%) of the appropriations. The Town provides vegetative collection and special pickup services.

FY 23-24 Highlights: The recycling grant provided new recycling carts to residents which are being utilized.

FY 23-24 Goals: 1) To manage the collection contractor (Tons of Trash), respond to citizen complaints and maintain safe, high quality collection operations; 2) to continue the Town providing vegetative and special pick-up services; 3) to monitor revenues to keep up with expenses; and 4) replace damaged containers as needed.

SOURCE	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 AMENDED BUDGET	SUBMITTED FY 24-25 BUDGET
SOLID WASTE COLLECTION FEES	190,651.53	174,000.00	174,000.00	183,600.00
SOLID WASTE DISPOSAL TAX	1,067.47	1,000.00	1,000.00	1,000.00
TAX REFUND	0.00	600.00	600.00	500.00
JUNK PICKUP/ GARBAGE PICKUP	0.00	0.00	0.00	0.00
RECYCLING GRANT	16,087.50	0.00	0.00	0.00
TOTAL REVENUES	207,806.50	175,600.00	175,600.00	185,100.00
SOURCE	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 AMENDED BUDGET	SUBMITTED FY 24-25 BUDGET
SALARIES	14,320.42	15,300.00	15,400.00	16,375.00
BENEFITS	4,796.83	5,270.00	5,270.00	5,685.00
OPERATING EXPENSES	151,531.19	139,575.00	141,656.00	154,125.00
CAPITAL OUTLAY RECYCLING CARTS	0.00	0.00	0.00	0.00
CAPITAL RESERVE	0.00	15,455.00	13,274.00	8,915.00
TOTAL EXPENDITURES	170,648.44	175,600.00	175,600.00	185,100.00

PROPOSED BUDGET WORKSHEET FY 24/25

Description	FY 22/23 Actual	FY 23/24 Approved Budget	FY 23/24 Amended Budget	As of 4/16/2024	
				FY 23/24 Actual	FY 24/25 Recommended Budget
12-3370-0000 SOLID WASTE DISPOSAL	\$1,067.47	\$1,000.00	\$1,000.00	\$825.94	\$1,000.00
12-3500-0000 SALES TAX REFUND	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00
12-3505-0000 MOTOR TAX REFUND	\$0.00	\$500.00	\$500.00	\$53.05	\$400.00
12-3740-0000 REFUSE COLLECTION FEES	\$190,651.53	\$174,000.00	\$174,000.00	\$137,780.35	\$183,600.00
12-3839-0000 JUNK PICKUP/GARBAGE PICKUP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12-3840-0000 SALE OF SURPLUS EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12-3850-0000 RECYCLING GRANT REIMBURSEMENT	\$16,087.50	\$0.00	\$0.00	\$1,787.50	\$0.00
Revenues	\$207,806.50	\$175,600.00	\$175,600.00	\$140,446.84	\$185,100.00
12-6100-0211 PUBLIC UTILITIES DIRECTOR	\$13,971.26	\$15,000.00	\$15,000.00	\$11,538.60	\$16,050.00
12-6100-0250 OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12-6100-0251 BONUS	\$349.16	\$300.00	\$300.00	\$400.00	\$325.00
12-6100-0500 PAYROLL TAX	\$1,095.05	\$1,180.00	\$1,180.00	\$913.40	\$1,260.00
12-6100-0600 HEALTH INSURANCE	\$1,998.00	\$2,100.00	\$2,100.00	\$1,705.00	\$2,175.00
12-6100-0700 RETIREMENT	\$1,703.78	\$1,990.00	\$1,990.00	\$1,493.00	\$2,275.00
12-6100-1600 EQUIPMENT MAINTENANCE	\$23,621.61	\$1,000.00	\$1,000.00	\$22.47	\$1,000.00
12-6100-3101 FUEL/GAS/TIRES/OIL	\$2,759.60	\$2,500.00	\$2,500.00	\$1,260.38	\$2,500.00
12-6100-3350 DEPARTMENTAL EQUIPMENT	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
12-6100-3400 GARBAGE/RECYCLING CARTS	\$0.00	\$1,575.00	\$1,575.00	\$3,754.37	\$2,000.00
12-6100-3516 TRUCK MAINTENANCE	\$898.19	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
12-6100-4200 LANDFILL FEES	\$5,571.10	\$6,500.00	\$6,500.00	\$3,747.85	\$13,500.00
12-6100-4502 GARBAGE CONTRACT FEES	\$71,604.00	\$80,500.00	\$80,500.00	\$60,210.00	\$83,100.00
12-6100-4503 DUMPSTER FEES	\$26,000.00	\$29,500.00	\$29,500.00	\$24,559.25	\$34,000.00
12-6100-4504 RECYCLING FEES	\$7,876.80	\$12,000.00	\$12,000.00	\$8,659.80	\$12,000.00
12-6100-4505 TIPPING FEES	\$7,999.00	\$0.00	\$0.00	\$0.00	\$0.00
12-6100-4506 FUEL SURCHARGE	\$1,306.62	\$0.00	\$0.00	\$0.00	\$0.00
12-6100-5400 INSURANCE	\$3,894.27	\$4,000.00	\$4,000.00	\$3,002.31	\$4,000.00
12-6100-5500 CAPITAL RESERVE	\$0.00	\$15,455.00	\$15,455.00	\$0.00	\$8,915.00
12-6100-6000 CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6100 SOLID WASTE	\$170,648.44	\$175,600.00	\$175,600.00	\$121,266.43	\$185,100.00