

FY 2023-24 Town of Carthage Budget Message

Balanced Budget #2 Proposed Tax Rate of 50.5 (Current Tax Rate)

This balanced budget option maintains the current tax rate of 50.5 cents per \$100 of property value.

The Board of Commissioners expressed their full support for an increase in the employee Cost-of-Living Allowance (COLA) to support their staff and wish to keep as many departmental requests as possible while still achieving a lowered tax rate.

This balanced budget will provide funding for the following budget goals (cuts or postponements are also listed on the funding table):

EMPLOYEE COST OF LIVING ALLOWANCE (COLA) FOR FY 2023-24	6%	
DESCRIPTION	COST	FUNDING GF – General Fund RFSD – Rural Fire Service District Disbursement WF – Water Fund SF – Sewer Fund PB – Powell Bill Fund
FIRE DEPARTMENT REQUESTS PROVIDED		
FCC mandated radio updates/replacements	\$37,500	GF
Replacement of garage bay doors	\$100,000	\$50,000 (GF) + \$50,000 (RFSD)
Increase part-time pay to \$15/hour	\$68,609	GF
Six complete sets of turnout gear	\$34,350	GF
Two air packs to replace outdated units	\$20,000	GF
New Hurst hydraulic rescue tools	\$28,000	GF
Replace old or inoperable fire nozzles	\$8,000	GF
Bay floor cleaning machine	\$6,680	GF
Three iPads	\$2,500	GF
Four new intake valves for fire engines	\$7,200	GF
FIRE DEPARTMENT REQUESTS POSTPONED		
New brush truck	\$140,000	--
PUBLIC WORKS DEPARTMENT REQUESTS PROVIDED		
Paint ½ of Town Hall Building	\$12,000	\$8,000 (WF/SF) + \$4,000 (GF)
New handheld power tools	\$3,400	GF
Sidewalks/Paving Improvements	\$30,000	PB
Replace on-call truck (20 years old)	\$50,000	WF

New tools for service truck	\$5,000	WF
New traffic construction signs	\$3,000	WF/SF
New 2" and 6" Hammerhead Piecing Tools	\$17,000	SF
POLICE DEPARTMENT REQUESTS PROVIDED		
FCC mandated radio updates/replacements	\$21,000	GF
Axon vehicle/body cams + taser packages	\$41,283 (recurring annually)	GF
Overall operating budget increase	\$9,800	GF
POLICE DEPARTMENT POSTPONEMENTS		
Fleet rotation for 1 year	--	--
ADMINISTRATIVE DEPARTMENT REQUESTS PROVIDED		
Technology Upgrades to Town Hall	\$22,174.28	GF
New User-Friendly Website	\$10,000	GF
New Unified Development Ordinance	\$80,000 split over 2 years (Total of \$160,000)	GF
Financial Audit Services for FY 2021-22 and FY 2022-23	\$40,000	GF
ADMINISTRATIVE DEPARTMENT POSTPONEMENTS OR CUTS		
Cut current 3 rd party code enforcement contract	\$33,280	--
Postpone creation of full-time Building and Code Inspector position	\$93,864.44 (incl. benefits)	--
NANCY KISER PARK REQUEST		
New Play Equipment	\$100,000	\$25,000 (GF) + \$75,000 (Donation)
ANTICIPATED CONTINGENCY = \$19,070		
A penny on the Carthage Property Tax rate (\$.505/\$100) is anticipated to generate \$38,638.44 in revenue per penny or a total of \$1,951,241.22		

STATEMENT OF REVENUE NEUTRAL TAX RATE

Per G.S. 159-11(e), if a revaluation of real taxable property in the municipality occurs in the year preceding the budget year, the budget officer must include in the proposed budget a statement of the revenue-neutral tax rate, or "the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

For the Town of Carthage FY 2023-24 the revenue neutral tax rate would be \$.33 cents per \$100 dollars of property value.

GENERAL FUND REVENUES

Account Number	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	Requested FY 22/23	Budget Change
10-301-00 Property Taxes-Current Year	\$1,239,372	\$1,245,318	\$1,318,354	\$1,951,241	48.01%
10-301-01 Motor Vehicle Taxes-Current Year	123,439	129,989	122,133	135,917	11.29%
10-301-04 Property Taxes-Prior Years	1,638	819	500	500	0.00%
10-301-05 Motor Vehicle Tax-Prior Year 1	0	0	0	0	0.00%
10-301-06 Property Taxes-1st Prior Year	5,431	3,191	3,500	3,500	0.00%
10-301-07 Property Taxes-2nd Prior Year	1,755	1,342	750	750	0.00%
10-301-08 Motor Vehicle Tax-All Prior Years	0	0	100	100	0.00%
10-301-09 Rental Tax	1,707	1,707	500	500	0.00%
10-310-00 Fire District RealTax	251,400	278,498	293,978	293,958	-0.01%
10-310-01 Fire District- Capital	62,040	62,040	99,751	112,040	12.32%
10-310-02 State Fire Protections	1,770	1,719	1,800	1,700	-5.56%
10-310-03 Fire/EMS	0	0	0	0	0.00%
10-315-00 Real Tax Reliefs/Refunds	-315	-227	-250	-250	0.00%
10-316-00 Motor Vehicle Reliefs/Refunds	-250	-94	-150	-150	0.00%
10-317-00 Real Tax Interest/Penalty	4,542	4,312	5,500	5,000	-9.09%
10-318-00 Motor Vehicle Interest	745	1,380	800	1,000	25.00%
10-319-00 Motor Vehicle License Tax	11,930	11,710	9,500	11,000	15.79%
10-320-00 Permits and Fees	0	0	0	0	
10-325-00 Business Registration	135	870	500	500	0.00%
10-329-00 Interest Earned	609	1,242	750	10,000	1233.33%
10-330-00 McDonald Building Rent	3,695	5,340	5,000	5,000	0.00%
10-331-00 Community Building Rent	4,400	5,850	5,000	5,000	0.00%
10-332-00 Historical Proceeds	472	540	500	500	0.00%
10-333-00 Appearance Committee	0	205	500	500	0.00%
10-335-00 Miscellaneous	13,184	135,387	10,000	10,000	0.00%
10-337-00 Utilities Franchise Tax	223,024	185,560	183,100	178,500	-2.51%
10-341-00 Beer and Wine Tax	10,274	11,069	10,000	11,800	18.00%
10-342-00 Parking Tickets	10	15	100	100	0.00%
10-343-00 Zoning Permits	6,747	28,001	12,500	35,000	180.00%
10-344-00 Solid Waste Tax	1,854	2,081	1,925	2,348	21.97%
10-345-00 Local Option Sales Taxes	787,824	986,808	930,000	1,100,000	18.28%
10-347-00 ABC Net Revenue	50,085	38,522	30,000	30,000	0.00%
10-351-00 Court Costs	1,018	1,112	1,000	1,000	0.00%
10-352-00 Christmas Parade	0	2,788	3,000	3,000	0.00%
10-353-00 Cable TV Franchise Tax	0	0	0	0	0.00%
10-355-00 Insurance Proceeds	42,987	0	0	0	0.00%
10-358-00 AT&T/Sprint Com Lease	0	0	0	0	0.00%
10-359-00 Trash Collection	140,044	155,426	185,000	195,500	5.68%
10-360-00 Street Lamp Fees	2,836	2,547	2,700	2,700	0.00%
10-361-00 Cemetery Plot Sales	3,750	750	2,000	2,000	0.00%
10-362-00 American Tower Lease	50,048	45,765	50,000	52,000	4.00%
10-363-00 Police Donations	0	0	0	0	0.00%

10-364-00 Police Forfeitures	251	200	500	500	0.00%
10-364-01 Police Off Duty Employment	1,700	350			
10-365-00 Fire Department Donations	175	875	375	250	0.00%
10-366-00 NCDOT Mowing Agreement	5,356	7,678	8,500	9,300	9.41%
10-367-00 Fall Fesitvall	0	0	0	0	
10-369-00 Yard Sales	95	110	150	150	0.00%
10-370-00 Fund Balance Appropriated	0	0	180,031	0	
10-371-02 Loan Proceeds	0	34,410	0	174,680	0.00%
10-372-00 Cemetery Donations	0	0	0	0	
10-373-00 Buggy Building Revenue	0	0	0	0	#DIV/0!
10-374-00 Transfer From Cemetery	0	0	25	300	0.00%
10-374-01 Transfer from W & S Fund	0	0			
10-375-00 Surplus Property/Equipment	24325	2160	0	0	0.00%
10-376-00 Grant Proceeds	19629.67	7904.14	0	0	0.00%
10-377-00 Moore County Parking Lot Lease	3,800	3,857	3,800	3,800	
10-378-00 NCDOT Grant Proceeds	0	0			0.00%
10-379-00 Park Donations	0	0		75000	
10-379-01 Brick Pavers Fundraiser	0	0			
10-380-00 FEMA Proceeds	0	0			
10-381-00 FEMA S.A.F.E.R. Grant	0	0	0	0	0.00%
10-382-00 Retiree Insurance	610	610	0	0	#DIV/0!
10-382-01 Code Enforcement	0	0			
10-397-02 Admin. Charge - Fire Dist. Fund	12,000	12,000	12,000	12,000	0.00%
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TOTAL REVENUES	\$3,116,141	\$3,421,737	\$3,495,722	\$4,438,235	26.96%

GOVERNING BODY

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
Personnel							
10-410-02	Salaries	\$ 7,800	\$ 17,408	\$ 22,600	\$ 22,600	\$ 22,600	0.00%
05	FICA	597	1,332	1,576	1,576	1,576	0.01%
Subtotal		8,397	18,740	24,176	24,176	24,176	0.00%
Operations							
14	Travel	215	829	2,000	2,000	2,000	0.00%
26	Advertising	290	585	600	600	600	0.00%
33	Supplies	377	106	700	700	700	0.00%
57	Misc. Expens	728	435	1,200	1,200	1,200	0.00%
Subtotal		1,609	1,955	4,500	4,500	4,500	0.00%
TOTAL		\$ 10,006	\$ 20,695	\$ 28,676	\$ 28,676	\$ 28,676	0.00%

Detailed Justifications for changes:

Account Number	Description	Change Amount
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Positions Paid from Governing Body:

Mayor
Mayor Pro Tem
Commissioners (4)

ADMINISTRATION

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 22/24	% Change
Personnel							
10-420-02	Salaries	\$ 159,160	\$ 135,295	\$ 160,086	\$ 160,086	\$ 211,006	31.81%
05	FICA	12,100	9,947	12,247	12,247	16,142	31.81%
06	Insurance	17,706	3,516	16,424	16,424	22,218	35.28%
07	Retirement	9,995	8,586	19,370	19,370	27,114	39.98%
09	Retirement-401 K	4,602	3,059	8,004	8,004	10,550	31.81%
Subtotal		203,562	160,403	216,131	216,131	287,030	32.80%
Operations							
04	Audit	20,000	20,000	20,000	20,000	40,000	100.00%
11	Telephone and Postage	1,974	2,540	3,000	3,000	3,000	0.00%
14	Travel	2,911	1,168	7,500	7,500	7,500	0.00%
17	Vehicle Maintenance	-	59	2,000	2,000	2,000	
26	Advertising	3,520	1,325	750	750	1,000	33.33%
30	Supplies-Other	2,396	2,350	3,000	3,000	3,000	0.00%
33	Administration Supplies	5,264	5,124	5,750	5,750	5,750	0.00%
45	Contracted Services	60,813	38,680	46,100	46,100	70,000	51.84%
46	IT Contract	17,502	67,591	59,000	59,000	82,000	38.98%
53	Dues and Subscriptions	8,573	8,724	9,500	9,500	11,975	26.05%
54	Prop/Liab, Work Comp Ins.	45,890	49,038	47,250	47,250	47,250	0.00%
65	Tax Coll. Fees-2% (Real)	25,042	22,021	30,000	30,000	40,000	33.33%

66 Tax Coll. Fees- (Veh.)	4,807	4,926	5,500	5,500	5,500	0.00%
72 Capital Outlay	-	-	-	-	-	
74 Non-Capitalized Equip.	65	614	700	700	700	0.00%
80 Buggy Festival	-	2,000	2,000	2,000	2,000	0.00%
90 Tax/ESC expense	-	2,110	1,000	1,000	1,000	0.00%
95 Miscellaneous	1,382	2,862	1,000	1,000	1,000	
98 Contingency/Reserve	-	-	-	-	19,070	
Subtotal	200,139	231,132	244,050	244,050	342,745	40.44%
TOTAL	\$ 403,702	\$ 391,535	\$ 460,181	\$ 460,181	\$ 629,775	36.85%

Account Number	Description	Amount
10-420-02	Increase due to 6% COLA	\$ 36,958
10-420-04	increase	
10-420-05	Increase due to increased salaries	\$ 2,827
10-420-06	Increase due to rate change	\$ 5,683
10-420-07	Increase due to increase in salaries & increase in retirement rate	5,950
10-420-09	Increase due to increased salaries	1,848
45	Increase due to new IT upgrades & updated websites	23,900
46	Increase due to IT upgrades	41,000
53	Increase due to increase in Partners in Progress dues & Adobe s	1,000
65	increase due to higher valuations	10,000

Positions Paid from Administration:

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

ELECTION

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
10-430-45	Contracted Services	\$ -	\$ 6,306	\$ -	\$ -	\$ 7,000	
	TOTAL	\$ -	\$ 6,306	\$ -	\$ -	\$ 7,000	

Detailed Justifications for changes:

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

LEGAL

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 22/23	% Change
10-470-45	Professional Services	\$ 91,256	\$ 52,714	74,000	74,000	74,000	0.00%
	TOTAL	\$ 91,256	\$ 52,714	\$ 74,000	\$ 74,000	\$ 74,000	0.00%

Detailed Justifications for changes:

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
Personnel							
10-490-02	Salaries	29,485	42,609	34,254	34,254	70,113	104.68%
10-490-05	FICA	2,225	3,260	2,620	2,620	5,364	104.68%
10-490-06	Insurance		10,474	8,723	8,723	8,927	
10-490-07	Retirement		2,751	4,145	4,145	9,009	
10-490-09	401(K)		1,223	1,713	1,713	3,506	
Subtotal		31,710	60,316	51,455	51,455	96,918	
Operations							
14	Travel/Training	-	479	750	750	2,500	233.33%
26	Advertising	2,347	1,871	2,500	2,500	2,500	0.00%
33	Supplies	6,636	221	250	250	250	
45	Contracted Services	50,767	39,532	45,000	45,000	80,000	77.78%
55	Economic Development	-	-	-	-	-	#DIV/0!
60	Code Enforcement Actions	49,012		5,000	5,000	5,000	0.00%
70	Conference Expenses	-	-				
72	Capital Outlay - Planning	-	-				
Subtotal		108,761	42,103	53,500	53,500	90,250	68.69%
TOTAL		#####	\$ 102,420	\$ 104,955	\$ 104,955	\$ 187,168	78.33%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-490-02	Increase due to COLA and changing position to FT	35,859
5	Increase due to COLA and changing position to FT	2,744
7	Increase due to COLA and changing position to FT	4,864
9	Increase due to COLA and changing position to FT	1,793
14	Increase due to additional training	1,750
45	Increase due to UDO Update	35,000

Positions Paid from Planning & Zoning:

Full time Planner

PUBLIC BUILDINGS AND GROUNDS

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
10-500-02	Salary		-	-	-	-	#DIV/0!
10-500-05	FICA		-	-	-	-	#DIV/0!
Subtotal		-	-	-	-	-	#DIV/0!

Operations

10-500-13	Utilities	31,111	29,438	35,500	35,500	35,500	0.00%
14	Utilities-McDonald Bldg	2,582	2,271	3,000	3,000	3,000	0.00%
15	Miscellaneous	-	-	-	-	-	
16	Maint/Rep.-Blgs./Grounds	4,165	4,054	8,700	8,700	8,700	0.00%
31	Generator Fuel	-	758	750	750	750	0.00%
32	Generator Fuel - PD	-	-	-	-	-	
33	Supplies	1,597	1,696	5,250	5,250	8,650	64.76%
34	Supplies-McDonald Bldg	435	880	2,000	2,000	2,000	0.00%
45	Contracted Services	15,552	15,763	14,500	14,500	18,500	27.59%
50	Repairs to Building	15,935	14,745	40,000	40,000	90,000	125.00%
51	Repairs to PD	-	-	-	-	-	0.00%
52	Repairs to FD	-	-	-	-	-	0.00%
60	Buggy Factory Building	5,286	-	-	-	-	#DIV/0!
74	Capital Outlay - Building	-					
80	Interest Expense	22,775	22,801	22,078	22,078	21,383	-3.15%
91	Municipal Bldg Loan Princ.	12,922	12,784	13,391	13,391	14,086	5.19%
92	USDA Loan Reserve		-	-	-	-	
94	Century Comm. Loan Princ.	4,497	4,610	-	-	-	#DIV/0!
Subtotal		116,857	109,799	145,169	145,169	202,569	

Capital

Subtotal

TOTAL	\$ 116,857	\$ 109,799	\$ 145,169	\$ 145,169	\$ 202,569	39.54%
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Detailed Justifications for changes:

Account Number	Description	Change Amount
33	Increase due to purchase of pruners, blowers, chain saws, weed e:	3,400
45	Increase due to painting Public Works building	4,000
50	Increase due to needed repairs at the Museum	50,000

FINANCE

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
Personnel							
10-520-02	Salaries	\$ 61,073	\$ 63,936	\$ 92,749	\$ 92,749	\$ 124,555	34.29%
05	FICA	4,645	4,891	7,095	7,095	9,528	34.29%
06	Insurance	8,796	9,557	13,249	13,249	18,130	36.84%
07	Retirement	6,163	7,199	11,223	11,223	16,005	42.62%
09	Retirement-401 K	3,003	3,197	4,637	4,637	6,228	34.29%
Subtotal		83,679	88,780	128,953	128,953	174,447	
Operations							
14	Travel	50	-	-	-	2,500	
53	Dues & Subscriptions	50	50	100	100	100	
60	Trans. to W & S	-	-	-	-	-	0.00%
Subtotal		100	50	100	100	2,600	
TOTAL		\$ 83,779	\$ 88,830	\$ 129,053	\$ 129,053	\$ 177,047	37.19%

Account Number	Description	Change Amount
10-520-02	Increase due to 6% COLA and new position	31,806
10-520-05	Increase due to increased salaries	2,433
10-520-06	Increase due to increased premium	4,881
10-520-07	Increase due to increase in employee contribution rate and increase in salaries	4,783
10-520-09	Increase due to increased salary	1,590
10-520-14	Increase due to additional training for new hire	2,500

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

POLICE

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
Personnel							
10-510-02	Salaries	\$ 515,333	\$ 536,761	\$ 677,484	\$ 677,484	\$ 718,942	6.12%
05	FICA	39,319	41,062	51,828	51,828	54,999	6.12%
06	Insurance	97,475	107,365	114,262	114,262	117,032	2.42%
07	Retirement	55,461	63,833	87,948	87,948	100,939	14.77%
09	Retirement-401 K	24,680	25,569	33,874	33,874	35,947	6.12%
Subtotal		732,268	774,591	965,395	965,395	1,027,859	6.47%
Operations							
11	Telephone and Postage	1,262	1,624	2,000	2,000	2,000	0.00%
12	Printing	208	486	500	500	1,000	100.00%
14	School and Travel	96	1,607	2,500	2,500	2,500	0.00%
16	Maint. and Repairs	1,947	1,763	2,000	2,000	3,000	50.00%
17	Repairs Auto	12,311	17,999	7,000	7,000	7,000	0.00%
20	Lease Payment Principal	74,791	79,540	84,593	84,593	84,593	0.00%
21	Lease Payment Interest	15,172	10,422	5,371	5,371	5,371	0.00%
26	Advertising	-	-	500	500	1,000	100.00%
31	Motor Fuel	22,516	39,242	32,000	32,000	32,000	0.00%
32	Office Supplies	946	799	1,500	1,500	1,500	0.00%
33	Admin. Supplies	3,385	3,373	3,500	3,500	4,500	28.57%
34	Health Examination	925	1,125	2,000	2,000	3,000	50.00%
36	Uniforms	8,173	7,782	10,000	10,000	12,500	25.00%
45	Contracted Services	28,652	26,850	35,000	35,000	38,550	10.14%
53	Dues and Subscriptions	518	815	500	500	800	60.00%
75	Radios	-	3,694	4,000	4,000	25,000	525.00%
76	Weapons	3,264	5,986	7,000	7,000	7,000	0.00%
77	Crime Investigation	1,138	2,370	2,500	2,500	3,000	20.00%
78	Laptop/Modem	625	-	-	-	-	#DIV/0!
84	Safety Equipment	4,335	-	-	-	41,283	
85	Computer Equipment	-	-	-	-	-	
99	State Assistance	-	-	500	500	500	

Subtotal	180,263	205,478	202,964	202,964	276,096	
Capital						
72 Capital Outlay	-	6,318	-	-	-	0.00%
Subtotal	-	6,318	-	-	-	
TOTAL	\$ 912,530	\$ 986,387	\$ 1,168,359	\$ 1,168,359	\$ 1,303,956	11.61%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-510-02	Increase due to proposed 6% COLA	41,458
10-510-05	increase due to increased salaries	3,172
10-510-06	Increase due to adding new position	8,734
10-510-07	Increase due to increase in employer contribution rate	12,991
10-510-09	Increase due to increase in salaries	2,073
12	Increase due to advertising for recruitment	500
16	Increase due to inflation	1,000
26	Increase due to advertising for recruitment	500
33	Increase due to inflation	1,000
34	Increase due to inflation	1,000
36	Increase due to inflation	2,500
45	Increase due to inflation	2,500
53	Increase due to MCLEOA dues	300
75	Increase due to radio flashing and replacement	21,000
77	Increase due to equipment needs with another investigator	500
84	Increase due to Filet, Body, and Taser Cams	41,283

Positions Paid from Police Dept:

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

FIRE

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

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Budget FY 22/23	Requested FY 23/24	% Change
Personnel							
10-530-02	Salaries	\$ 298,526	\$ 347,722	\$ 378,958	\$ 378,958	\$ 447,567	18.10%
05	Fica	22,736	26,601	28,990	28,990	34,239	18.10%
06	Insurance	26,276	34,377	33,178	33,178	36,067	8.71%
07	Retirement	17,708	25,014	34,808	34,808	42,369	21.72%
08	Retirement-Volunteer	12,175	1,560	7,500	7,500	7,500	0.00%
09	Retirement-401(k)	8,016	10,767	11,575	11,575	12,238	5.72%
10	Insurance-Volunteers	2,451	-	5,800	5,800	5,800	0.00%
Subtotal		387,888	446,041	500,810	500,810	585,779	16.97%
Operations							
11	Telephone and Postage	1,033	1,135	1,100	1,100	1,100	0.00%
13	Utilities	4,900	6,871	7,500	7,500	7,500	0.00%
14	Travel and Training	1,291	2,571	2,500	2,500	2,500	0.00%
15	Maint. and Repairs-Bldg.	25,585	3,717	5,000	5,000	105,000	2000.00%
16	Maint. and Repairs-Eqpt.	4,213	6,040	6,500	6,500	6,500	0.00%
17	Maint. and Repairs-Auto	51,158	57,563	50,000	50,000	50,000	0.00%
19	Immuniz./Health exam	10,157	5,628	6,500	6,500	6,500	0.00%
20	Lease payment (Principal)	55,623	56,433	57,275	57,275	58,153	1.53%
21	Debt Service Interest	6,417	5,607	4,765	4,765	3,887	-18.42%
31	Motor Fuel	8,367	18,778	14,000	14,000	14,000	0.00%
32	Office Supplies	611	827	1,500	1,500	1,500	0.00%
33	Supplies	4,947	8,132	7,500	7,500	7,500	0.00%
34	Medical Supplies	5,109	2,872	4,700	4,700	4,700	0.00%
35	Uniforms	8,364	4,470	8,000	8,000	8,000	0.00%
45	Contracted Services	3,082	4,589	5,000	5,000	8,500	70.00%
53	Dues and Subscriptions	1,632	3,975	4,500	4,500	4,500	0.00%
58	Fees and Inspections	515	-	550	550	550	0.00%
70	Administrative Charge	12,000	-	12,000	12,000	12,000	0.00%
74	Non-Capitalized Equipment	25,190	28,352	40,000	40,000	109,550	173.88%
75	Communications	2,924	4,158	4,500	4,500	42,000	833.33%
99	On-Behalf Payments	2,000	-	-	-	-	#DIV/0!
Subtotal		235,118	221,716	243,390	243,390	453,940	86.51%
Capital							
72	Capital Purchases	-	-	-	-	34,680	
Subtotal		-	-	-	-	34,680	
TOTAL		\$ 623,007	\$ 667,757	\$ 744,200	\$ 744,200	\$ 1,074,399	44.37%

Detailed Justifications for Requested Budget Changes:

10-530-02	Increase due to increasing PT hourly rate and proposed 6% COLA	\$ 68,609
10-530-05	Increase due to increase in salaries	\$ 5,249
10-530-06	Increase due to increase in salaries	\$ 2,890
10-530-07	Increase due to increase in contribution rate	\$ 7,560
10-530-09	Increase due to increase in salaries	\$ 662
15	Increase due to replacing bay doors (offset by \$50k)	\$ 100,000
45	Increase due to 3 new ipads	\$ 3,500
74	Increase due to purchase of new equipment	69,550
75	Increase due to radio flashing and upgrades	37,500
72	Increase due to purchase of Hurst Edraulic Rescue, Floor cleaning ma	34,680

Positions Paid from Fire Dept.

100% Fire Chief

100% of 3 Full Time Firefighters

100% 10 Part-time Firefighters

STREETS

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
Personnel							
10-560-02	Salaries	132,927	\$149,231	\$ 156,811	\$156,811	\$ 163,448	4.23%
05	FICA	10,090	11,447	11,996	11,996	12,504	4.23%
06	Insurance	26,584	31,380	30,691	30,691	31,450	2.47%
07	Retirement	13,388	16,849	18,974	18,974	21,003	10.69%
09	Retirement-401 K	6,514	7,171	7,841	7,841	8,172	4.23%
Subtotal		189,502	216,079	226,313	226,313	236,577	
13	Utilities	65,878	60,686	72,500	72,500	72,500	0.00%
14	Utilities-Signs	1,512	1,402	2,000	2,000	2,000	0.00%
16	Maint. and Repairs-Eqpt.	3,291	(2,410)	6,000	6,000	6,000	0.00%
17	Maint. And Repairs-Auto	5,838	6,889	6,000	6,000	6,000	0.00%
20	Street Material	1,877	446	5,000	5,000	5,000	0.00%
31	Motor fuel	7,964	14,107	12,500	12,500	12,500	0.00%
33	Supplies	3,733	4,214	10,000	10,000	10,000	0.00%
36	Uniforms	2,453	2,998	5,250	5,250	5,250	0.00%
40	Sidewalks	32,500	-	10,075	10,075	10,075	0.00%
45	Contracted Service	20,533	15,615	34,400	34,400	34,400	0.00%
50	Street Sweeping	-	-	-	-	-	0.00%
74	Capital Outlay	-	31,618	22,000	22,000	22,000	
75	Radio	-	-	-	-	-	
76	Safety Compliance	2,001	2,043	3,500	3,500	3,500	0.00%
80	Interest Expense	915	617	312	312	812	
91	Debt Service Principal	12,783	13,081	13,387	13,387	6,682	
Subtotal		161,278	151,308	202,924	202,924	196,719	

Capital

Subtotal

TOTAL	<u>\$ 350,780</u>	<u>\$ 367,387</u>	<u>\$ 429,237</u>	<u>\$ 429,237</u>	<u>\$ 433,296</u>	0.95%
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Detailed Justifications for changes:

Account Number	Description	Change Amount
10-560-02	Increase due to 6% COLA, compression adjustments and salary redistributions	\$ 6,637
10-560-05	Increase due to increase in contribution rates and increase	\$ 508
10-560-06	Increase due to increased premium	\$ 759
10-560-07	Increase due to increase in contribution rates and increase salaries	2,029
10-560-09	Increase due to increase in contribution rates and increase	332

Positions Paid from Streets:

- 50% Public Services Director
- 50% Asst. Public Services Director
- 50% Equipment Operator
- 50% Public Services Technician (4)

SANITATION

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
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Personnel

Subtotal	-	-	-	-	-	-	
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Operations

11 Telephone	-	-	-	-	-	-	0.00%
33 Supplies	400	1,000	1,000	1,000	1,000	1,000	0.00%
45 Contracted Services	124,495	134,000	160,875	160,875	165,000	165,000	2.56%

TOTAL	\$ 124,896	\$ 135,000	\$ 161,875	\$ 161,875	\$ 166,000		2.55%
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Detailed Justifications for changes:

Account Number	Description	Change Amount
45	Increase due to 4.1% rate increase and expected increase in number of trash cans used and recycle pick-ups	4,125

CEMETERY

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
Operations							
10-640-33	Supplies	1,205	376	2,000	2,000	2,000	0.00%
45	Contracted Services	1,000	2,800	1,000	1,000	1,000	0.00%
74	Equipment	-	11,837	-	-	-	
TOTAL		\$ 2,205	\$ 15,012	\$ 3,000	\$ 3,000	\$ 3,000	0.00%

Detailed Justifications for changes:

Account Number	Description	Change Amount
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PARKS AND RECREATION

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
Operations							
10-650-58	Christmas Parade	-	4,472	4,800	4,800	4,800	0.00%
59	Christmas Lights/Decorations	1,055	-	1,000	1,000	1,000	0.00%
72	Brick Pavers Fundraiser	-	-	500	500	500	
73	Park Utilities	6,679	3,987	4,500	4,500	4,500	0.00%
74	Park Equipment	103	30	11,000	11,000	111,000	909.09%
76	Park Maintenance	5,498	980	11,500	11,500	11,500	0.00%
TOTAL		\$ 13,335	\$ 9,468	\$ 33,300	\$ 33,300	\$ 133,300	300.30%

Detailed Justifications for changes:

Account Number	Description	Change Amount
74	Increase due to need for new park equipment at Nancy Kiser Park(offset by \$75k)	100,000

HISTORIC PRESERVATION

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
							0
10-680-04	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
11	Tel/Internet/Postage	1,392	1,462	1,525	1,525	2,500	63.93%
16	Maint./Repairs-Bldg	-	-	180	180	180	0.00%
74	Museum	1,041	1,029	5,474	5,474	6,841	24.97%
75	Buggy Bldg Restoration	-	-	2,703	2,703	2,703	0.00%
76	Williamson Donation Pr	-	-	-	1,000	1,000	0.00%
	TOTAL	\$ 2,433	\$ 2,491	\$ 9,882	\$ 10,882	\$ 13,224	33.82%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-680-11	Increase due to increase in internet costs	975
10-680-74	Net balance carries over; increase Town's annual contribution to \$1500 and proposed fund raising	1367
75	New archiving project from Williamson Donation	1000

APPEARANCE COMMITTEE

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
10-690-33	Supplies	\$ 733	\$ 1,535	\$ 3,835	\$ 3,835	\$ 4,825	25.82% 0
TOTAL		\$ 733	\$ 1,535	\$ 3,835	\$ 3,835	\$ 4,825	25.82%

Detailed Justifications for changes:

Account Number	Description	Change Amount
10-690-33	Increase due to net amount carried over, annual Town contribution of \$800 and proposed fundraising	990

POWELL BILL REVENUES

Account Number	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	Budget Change
15-301-00 Powell Bill State Funds	\$ 73,728	\$94,031	\$92,991	\$92,991	\$94,812	1.96%
15-329-00 Interest Income	47	114	75	75	1,700	2166.67%
15.335-00 Miscellaneous	-					
15-350-00 Transf. From Gen. Fund	-					
15-377-00 Fund Balance Appropriation	-	0	0	0	0	
TOTAL REVENUES	\$ 73,775	\$94,145	\$93,066	\$93,066	\$96,512	3.70%

POWELL BILL

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

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
Personnel							
15-570-02	Salaries	\$ 20,584	\$ 22,119	\$ 17,452	\$ 17,452	\$ -	-100.00%
05	FICA	1,568	1,692	1,335	1,335	-	-100.00%
06	Insurance	4,368	4,377	4,366	4,366	-	-100.00%
07	Retirement	2,081	2,492	2,112	2,112	-	-100.00%
09	Retirement-401 K	1,000	938	873	873	-	-100.00%
Subtotal		29,601	31,618	26,138	26,138	-	
Operations							
04	Professional Services	-	-	-	-	-	0.00%
16	Street Maintenance	-	-	4,579	4,579	4,579	0.00%
33	Traffic Control	184	-	3,463	3,463	3,463	0.00%
36	Uniforms	402	398	500	500	500	0.00%
40	Sidewalks	6,850	4,385	24,167	24,167	36,028	49.08%
45	Contracted Serv.-Paving	-	147,203	12,956	12,956	30,679	0.00%
46	Asphalt repair	11,650	-	11,756	11,756	11,756	0.00%
54	Insurance	633	599	750	750	750	0.00%
73	Drainage/Curb and Gutter	5,252	-	8,757	8,757	8,757	0.00%
Subtotal		24,971	152,586	66,928	66,928	96,512	
Capital							
Subtotal							
TOTAL		\$ 54,572	\$ 184,204	\$ 93,066	\$ 93,066	\$ 96,512	3.70%

Detailed Justifications for changes:

Account Number	Description	Change Amount
15-570-02	Increase due to 6% COLA	1,075
40	Increase due to need for more sidewalk repair/replacement	11,861

Positions Paid from Powell Bill

50% Public Services Technician

WATER REVENUES

Account Number	Actual FY 20/21	Actual FY 21/22	Current Budget FY 22/23	Requested FY 22/23	Budget Change
30-329-00 Interest Earned	\$ 297	\$ 449	\$ 150	\$ 6,500	4233.33%
30-371-00 Water Rent	914,558	740,249	850,000	950,000	11.76%
30-372-00 Meter Set Fees		64,600		15,000	
30-373-00 Water Tap/Connect Fees	21,650	18,150	70,000	35,000	-50.00%
30-375-00 Water Reconnection Fee	11,513	9,912	10,000	12,000	20.00%
30-376-00 Water Grant Funds	26,241	14,050	-	-	
30-377-00 Water System Development Fees	32,080	165,643	140,000	85,000	-39.29%
30-378-00 Transfer from Capital Reserve	-				
30-379-00 Transfer from Project Fund	-				
30-380-00 Phone Reimbursement	314	948	500	500	0.00%
30-381-00 Loan Proceeds		-	80,000	130,000	
30-382-00 Insurance Proceeds	2,691	-	-	-	
30-389-00 Water Misc	-	16,672	-	-	
30-390-00 Water Fund Balance Approp.			63,361	43,926	
TOTAL REVENUES	\$ 1,009,345	\$ 1,030,672	\$ 1,214,011	\$ 1,277,926	5.26%

WATER OPERATION

The Water Operation area is responsible for the operation and maintenance of the Town Water Plant, water supply, as well as construction and maintenance of water distribution lines. The operation of the Water Treatment plant and meter reading is contracted to a private entity. 50% of one employees' salary 25% of two employees' salary, 30% of two employees' salary, 37.5% of Customer Service Specialist salary and 16.5% of the Town Manager's salary is charged to Water Operations.

Budget Highlights

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
Personnel							
30-810-02	Salaries	67,484	91,656	119,559	119,559	103,546	-13.39%
05	FICA	5,122	7,301	9,146	9,146	7,921	-13.39%
06	Insurance	14,158	20,761	23,448	23,448	19,986	-14.77%
07	Retirement	6,796	9,806	14,467	14,467	13,306	-8.03%
09	Retirement-401 K	3,314	4,441	5,978	5,978	5,177	-13.39%
	Subtotal	96,875	133,965	172,598	172,598	149,936	-13.13%
Operations							
30-810-11	Telephone and Postage	6,446	6,090	6,000	6,000	6,000	0.00%
13	Utilities	64,157	57,789	70,000	70,000	70,000	0.00%
14	Travel/Training	856	1,309	7,500	7,500	7,500	0.00%
15	Maint./Repairs-Bldgs.	-	229	1,000	1,000	5,000	400.00%
16	Maint./Repairs-Equip.	59,676	33,212	75,000	75,000	80,000	6.67%
17	Maint./Repairs-Auto	6,193	4,743	5,000	5,000	5,000	0.00%
25	Purchased Water	-	-	-	-	-	-
26	Advertising	-	-	-	-	-	-
31	Motor Fuel	4,652	6,833	5,000	5,000	5,000	0.00%
33	Water Supplies-Plant	-	-	80,000	80,000	80,000	0.00%
34	Supplies-Other	31,153	99,206	55,000	55,000	56,500	2.73%
35	Chemicals	-	-	-	-	-	-
36	Uniforms	1,357	1,608	1,450	1,450	1,450	0.00%
40	811 One Call	195	176	500	500	500	0.00%
45	Contracted Services	392,698	402,503	500,575	500,575	526,653	5.21%
46	Utility Cut/Asphalt Repair	5,500	2,690	5,500	5,500	5,500	0.00%
50	Legal Expenses	-	-	-	-	-	-
54	NCLM Insurance	23,934	26,987	25,250	25,250	25,250	0.00%
58	Fees and Permits	2,312	2,214	2,500	2,500	2,500	0.00%
79	Bad Debt Expense	-	-	3,000	3,000	3,000	0.00%

80 Interest Expense	33,520	49,894	47,775	47,775	47,775	0.00%
91 Debt Service Principal	31,000	68,504	70,363	70,363	70,363	0.00%
92 Depreciation	-	-	-	-	-	0.00%
93 USDA Debt Reserve		-	-	-	-	
95 Misc	8,636					
96 Transfer to Sewer	375,000					
97 Transfer to General Fund	-					
98 Contingency/Reserve		-				
99 Transfer to Capital Res.	-	-	-	-	-	
Subtotal	1,047,284	763,989	961,412	961,412	997,990	3.80%
Capital						
74		-	80,000	80,000	130,000	
Subtotal		-	80,000	80,000	130,000	
TOTAL	\$ 1,144,158	\$ 897,953	\$ 1,214,011	\$ 1,214,011	\$ 1,277,926	5.26%

Detailed Justifications for changes:

Account Number	Description	Change
30-810-02	Decrease due to redistribution salaries	(16,013)
30-810-05	Decrease due to redistribution salaries	(1,225)
30-810-06	Decrease due to redistribution salaries	(3,462)
30-810-07	Decrease due to redistribution salaries	(1,161)
30-810-09	Decrease due to redistribution salaries	(801)
30-810-15	Increase due to painting building	4,000
34	Increase due to need to replace signs	1,500
56	Increase due to need to replace aging tools	5,000
30-810-45	Increase due to online backflow reporting/ Veolia increase	26,078
30-810-74	Increase due to replacing on call truck	50,000

Positions Paid from Water Ops:

25% of Director of Public Services
25% of Asst. Director of Public Services
50% Public Services Technician
30% Public Services Technician
30% of Equipment Operator
25% Public Services Technician
37.5% Customer Service Specialist

SEWER REVENUES

Account Number	Actual FY 20/21	Actual FY 21/22	Current Budget FY 22/23	Requested FY 22/23	Budget Change
31-329-00 Interest Earned	\$ 92	\$ 189	\$ 100	\$ 1,750	1650.00%
31-371-00 Sewer Rent	758,543	599,262	685,000	785,000	14.60%
31-373-00 Sewer Tap/Connect Fees	3,000	10,000	20,000	15,000	-25.00%
31-376-00 Transfer From Water	375,000				
31-377-00 Sewer System Development Fees	42,616	342,987	120,000	120,000	0.00%
31-378-00 Transfer from Captial Reserve	-				
31-381-00 Loan Proceeds					
31-382-00 Insurance Proceeds	-				
31-379-00 Transfer from Capital Projects	-	-	-	-	
31-389-00 Sewer Misc	14,400	17,644	-	-	
31-390-00 Sewer Fund Balance Approp.				16,616	
TOTAL REVENUES	\$ 1,193,652	\$ 970,082	\$ 825,100	\$ 938,366	13.73%

The Sewer Operation area is responsible for the operation and maintenance of all Town wastewater distribution lines and pump stations, the Town lagoon and for insuring that State regulations are met and the public health protected from wastewater spills. One fourth of two employees' salary, 20% of two employees' salary, 37.5% of Customer Service Specialist's salary and 16.5% of Town Manager's salary charged to Sewer Operations

Account Number	Description	Actual FY 20/21	Actual FY 21/22	Original Budget FY 22/23	Current Budget FY 22/23	Requested FY 23/24	% Change
Personnel							
31-811-02	Salaries	\$ 44,861	\$ 66,816	\$ 92,897	\$ 92,897	\$ 72,921	-21.50%
05	FICA	3,399	5,401	7,107	7,107	5,578	-21.50%
06	Insurance	8,058	14,065	17,321	17,321	13,706	-20.87%
07	Retirement	4,511	7,008	11,241	11,241	9,370	-16.64%
09	Retirement-401 K	2,199	3,212	4,645	4,645	3,646	-21.50%
Subtotal		63,029	96,502	133,210	133,210	105,221	-21.01%
Operations							
13	Utilities	82,795	60,557	90,000	90,000	90,000	0.00%
14	School and Travel	409	150	6,500	6,500	6,500	0.00%
16	Maint./Repairs-Equip.	28,304	39,904	101,500	101,500	101,500	0.00%
17	Maint./Repairs-Auto	-	-	-	-	-	-
30	Generator fuel	-	1,517	2,000	2,000	2,000	0.00%
31	Motor fuel	3,796	6,195	7,000	7,000	7,000	0.00%
32	Sewer Tools & Equip.	-	-	-	-	17,000	-
33	Sewer Supplies	8,460	16,846	18,750	18,750	20,250	8.00%
35	Chemicals	2,204	-	5,000	5,000	5,000	0.00%
36	Uniforms and Cleaning	794	995	1,000	1,000	1,000	0.00%
40	811 One Call	195	163	500	500	500	0.00%
45	Contracted Services	353,746	25,111	50,000	50,000	54,000	8.00%
50	Legal Expenses	-	-	-	-	-	-
54	NCLM Insurance	23,300	23,984	24,500	24,500	24,500	-
73	Moore County Sewer	368,864	230,615	300,000	300,000	325,000	8.33%
80	Interest Expense	40,766	77,381	38,455	38,455	82,895	115.56%
91	Debt Service Principal	56,588	38,081	40,387	40,387	95,000	135.23%
92	USDA Debt Reserve	-	-	-	-	-	-
95	Misc	3,384	15,482	1,000	1,000	1,000	-
98	Contingency/Reserve	-	-	5,299	5,299	-	-
99	Transfer to Capital Res.	-	-	-	-	-	-

Subtotal	973,604	536,979	691,891	691,891	833,145	20.42%
Capital	82,058					
Subtotal	82,058	-	-	-	-	
TOTAL	\$ 1,118,690	\$ 633,482	\$ 825,100	\$ 825,100	\$ 938,366	13.73%

Detailed Justifications for changes:

Account Number	Description	Change Amount
31-811-02	Decrease due to reallocation of salaries	-19,976
31-811-05	Decrease due to reallocation of salaries	-1,528
31-811-06	Decrease due to reallocation of salaries	-3,615
07	Decrease due to reallocation of salaries	-1,870
09	Decrease due to reallocation of salaries	-999
32	Increase due to buying Hammerhead Piercing tool	17,000
33	Increase due to need to replace signs	1,500
45	Increase due to painting building	4,000
73	Increase due to increase in county rate	25,000
80	Increase due to sewer project debt service	44,440
91	Increase due to sewer project debt service	54,613

Positions Paid from Sewer Ops:

25% of Director of Public Services
25% of Asst. Director of Public Services
20% Public Services Technician
20% of Equipment Operator
25% Public Services Technician
37.5% Customer Service Specialist

CEMETERY FUND REVENUES

Account Number	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	Requested FY 23/24	Budget Change
70-330-10 Donations-Equipment	\$ -		\$ -	\$ -	
70-330-11 Donations-Restricted	-		-	-	
70-330-15 Other Revenues	-	-	-	-	
70-330-29 Interest Income	7	30	100	550	450.00%
70-370-00 Fund Balance Appropriation	-		-	-	
TOTAL REVENUES	\$ 7	\$ 30	\$ 100	\$ 550	450.00%