

Fiscal Year 2024/25 Balanced Budget

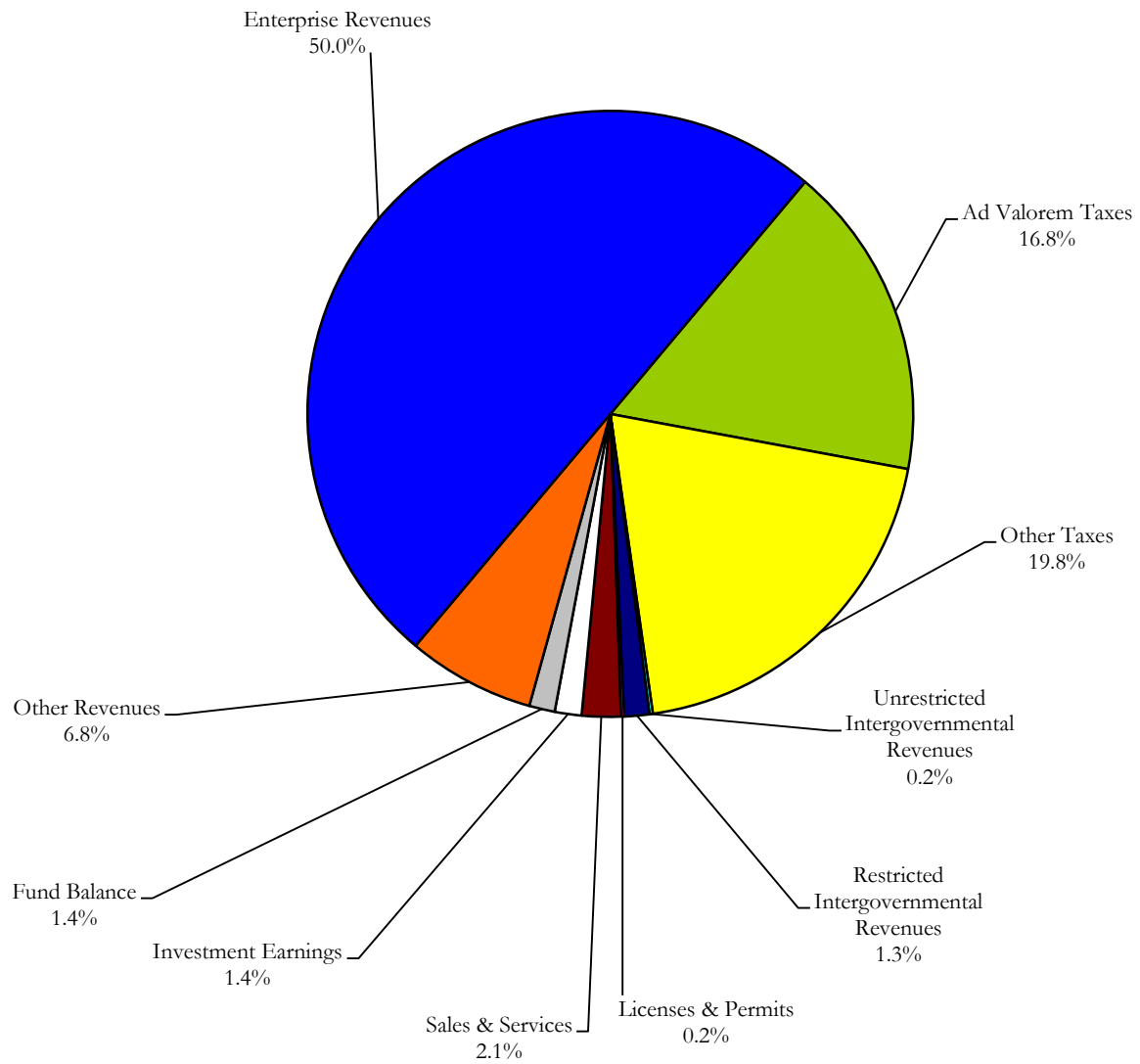
	2023/24 Budget	2024/25 Budget	Percent Change
Revenues			
General Fund	2,606,400	2,804,955	7.6%
Enterprise Fund	2,632,850	2,804,250	6.5%
Total Revenues	\$5,239,250	\$5,609,205	7.1%

	2023/24 Budget	2024/25 Budget	Percent Change
Expenditures			
General Fund	2,606,400	2,804,955	7.6%
Enterprise Fund	2,632,850	2,804,250	6.5%
Total Expenditures	\$5,239,250	\$5,609,205	7.1%

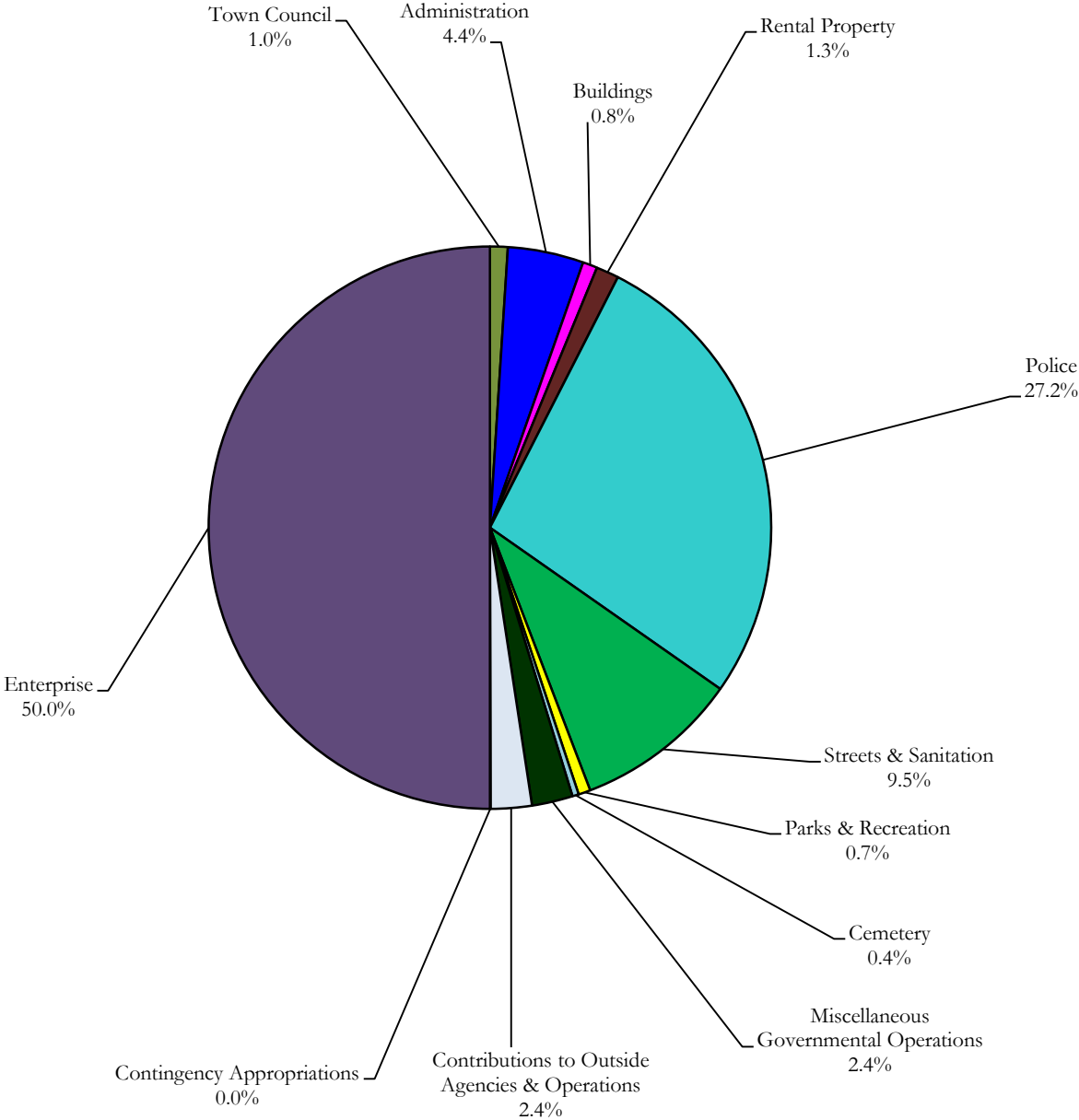
	2023/24 Budget	2024/25 Budget	Percent Change
Total Revenues by Category			
Ad Valorem Taxes	949,680	942,500	-0.8%
Other Taxes	1,031,200	1,112,500	7.9%
Unrestricted Intergovernmental Revenues	10,500	10,500	0.0%
Restricted Intergovernmental Revenues	78,350	75,005	-4.3%
Licenses & Permits	1,450	9,150	531.0%
Sales & Services	168,970	116,900	-30.8%
Investment Earnings	8,800	80,000	809.1%
Fund Balance	35,000	77,000	0.0%
Other Revenues	322,450	381,400	18.3%
Enterprise Revenues	2,632,850	2,804,250	6.5%
Total Revenues	\$5,239,250	\$5,609,205	7.1%

	2023/24 Budget	2024/25 Budget	Percent Change
Total Expenditures by Function			
Town Council	64,550	56,800	-12.0%
Administration	212,075	245,010	15.5%
Buildings	33,700	46,950	39.3%
Rental Property	12,500	73,270	486.2%
Police	1,486,635	1,525,752	2.6%
Streets & Sanitation	474,135	531,287	12.1%
Parks & Recreation	59,350	39,050	-34.2%
Cemetery	44,955	20,050	-55.4%
Miscellaneous Governmental Operations	105,500	132,500	25.6%
Contributions to Outside Agencies & Operations	113,000	132,286	17.1%
Contingency Appropriations	0	2,000	
Enterprise	2,632,850	2,804,250	6.5%
Total Expenditures	\$5,239,250	\$5,609,205	7.1%

Fiscal Year 2024/2025 Total Revenues by Category



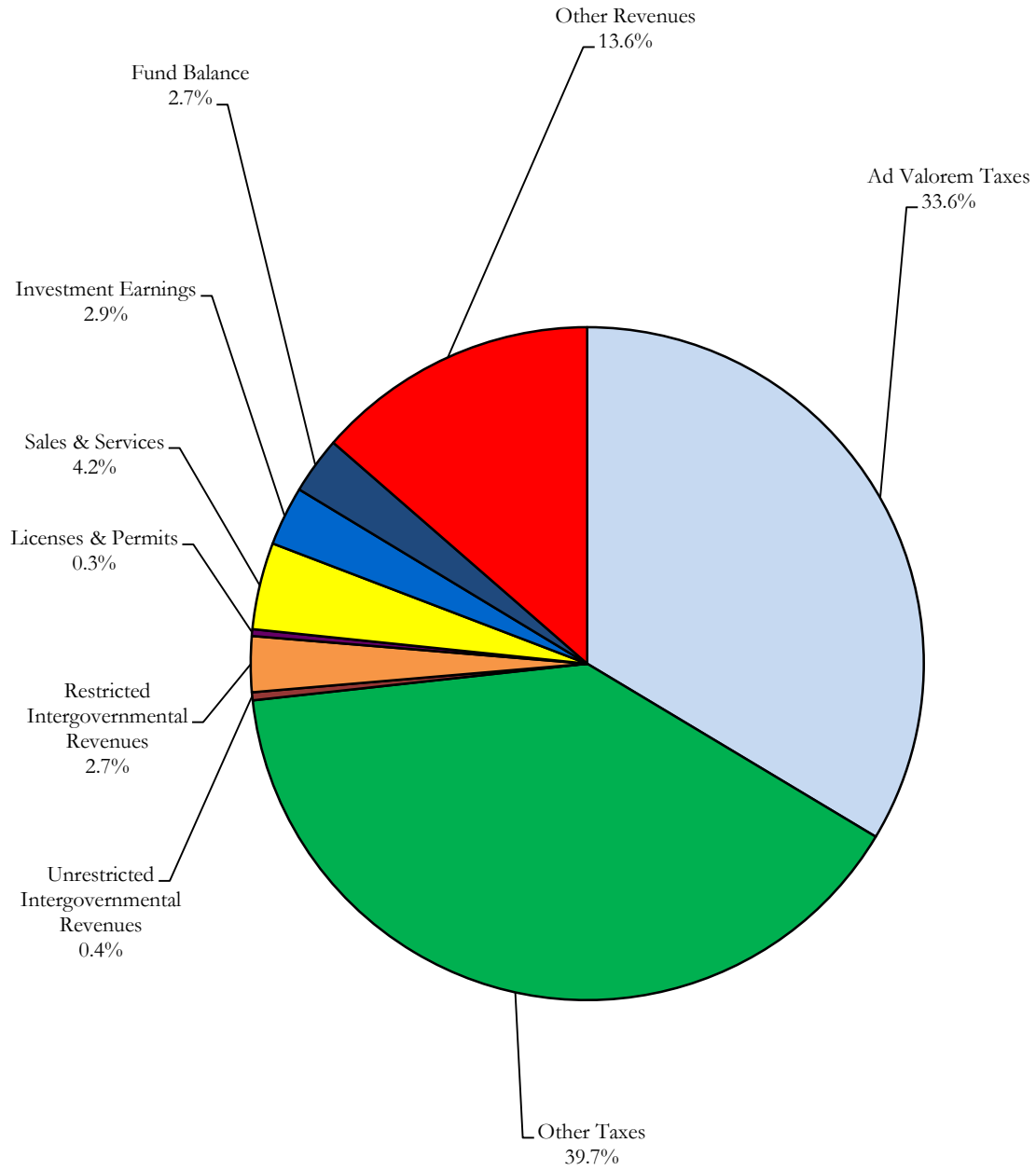
Fiscal Year 2024/2025
Total Expenditures by Function



General Fund Revenue Summary

	2023/24 Budget	2024/25 Budget	Percent Change
<i>Revenues by Category</i>			
Ad Valorem Taxes	949,680	942,500	-0.8%
Other Taxes	1,031,200	1,112,500	7.9%
Unrestricted Intergovernmental Revenues	10,500	10,500	0.0%
Restricted Intergovernmental Revenues	78,350	75,005	-4.3%
Licenses & Permits	1,450	9,150	531.0%
Sales & Services	168,970	116,900	-30.8%
Investment Earnings	8,800	80,000	809.1%
Fund Balance	35,000	77,000	0.0%
Other Revenues	322,450	381,400	18.3%
Total Revenues	\$2,606,400	\$2,804,955	7.6%

Fiscal Year 2024/2025 Revenues by Category, General Fund



General Fund Revenues

		2023/24 Budget	2024/25 Budget	Percent Change
<i>Ad Valorem Taxes</i>				
10.3010.2022	Ad Valorem Taxes, Current Year	887,280	873,500	-1.6%
10.3010.0000	Ad Valorem Taxes, Prior Years	12,500	12,500	0.0%
10.3180.0000	Motor Vehicle Taxes	45,900	52,500	14.4%
10.3170.0000	Penalties & Interest	4,000	4,000	0.0%
	Sub Total	\$949,680	\$942,500	-0.8%
<i>Other Taxes</i>				
10.3450.4000	1/2-Cent Option Sales Tax (Chapter 40)	206,000	220,000	6.8%
10.3450.4200	1/2-Cent Option Sales Tax (Chapter 42)	107,000	115,000	7.5%
10.3450.0000	Local Option Sales Tax 1%	212,800	230,000	8.1%
10.3450.4400	1/4 Cent 2002 Sales Tax(Chapter 44)	87,400	100,000	14.4%
10.3450.4500	Hold Harmless for rep. art 44 and Ex. Distr.	250,000	264,000	5.6%
10.3370.0000	Franchise Tax	98,000	120,000	22.4%
10.3370.0100	Telecommunications Franchise Tax	40,000	34,000	-15.0%
10.3360.0100	Cable Franchise Revenue	28,000	28,000	0.0%
10.3360.0200	Gas Franchise Tax Revenue	2,000	1,500	-25.0%
	Sub Total	\$1,031,200	\$1,112,500	7.9%
<i>Unrestricted Intergovernmental Revenues</i>				
10.3410.0000	Beer & Wine Tax	10,500	10,500	0.0%
	Sub Total	\$10,500	\$10,500	0.0%
<i>Restricted Intergovernmental Revenues</i>				
10.3430.0100	Drug Task Force Allocation	10,000	5,000	-50.0%
10.3430.0000	Powell Bill Allocation	68,250	70,000	2.6%
10.3290.0200	Powell Bill Interest	100	5	-95.0%
	Sub Total	\$78,350	\$75,005	-4.3%
<i>Licenses & Permits</i>				
10.3260.0100	Event Permits	250	150	-40.0%
10.3260.0110	Event Vendor Permits	1,200	4,000	233.3%
10.3260.0125	Hospital Parking Permits	0	5,000	
	Sub Total	\$1,450	\$9,150	531.0%
<i>Sales & Services</i>				
10.3520.0002	Accident Reports	250	300	20.0%
10.3610.0000	Cemetery Lot Sales	16,000	16,000	0.0%
10.3520.0001	Officers' Fees	1,200	600	-50.0%
10.3520.0300	SRO Reimbursement	151,520	100,000	-34.0%
	Sub Total	\$168,970	\$116,900	-30.8%
<i>Investment Earnings</i>				
10.3290.0000	Investment Earnings	8,800	80,000	809.1%
	Sub Total	\$8,800	\$80,000	809.1%
<i>Fund Balance</i>				
10.3990.0100	Fund Balance Appropriated	35,000	77,000	0.0%
	Sub Total	\$35,000	\$77,000	0.0%
<i>Other Revenues</i>				
10.3470.0000	ABC Revenue	100,000	100,000	0.0%
10.3520.0000	Parking Violations	250	250	0.0%
10.3310.0000	Rent of ABC Building	28,700	30,000	4.5%
10.3420.0300	Rent of Park House	8,400	8,400	0.0%
10.3310.0100	Rent of Urgent Care Building	9,000	9,000	0.0%
10.3670.0100	Sales Tax Refund	22,500	8,500	-62.2%
10.3970.5150	Solid Waste Fee	152,600	224,000	46.8%
10.3420.0500	Misc.,Park shelter Fees	1,000	1,250	25.0%
	Sub Total	\$322,450	\$381,400	18.3%
	Total Revenues	\$2,606,400	\$2,804,955	7.6%

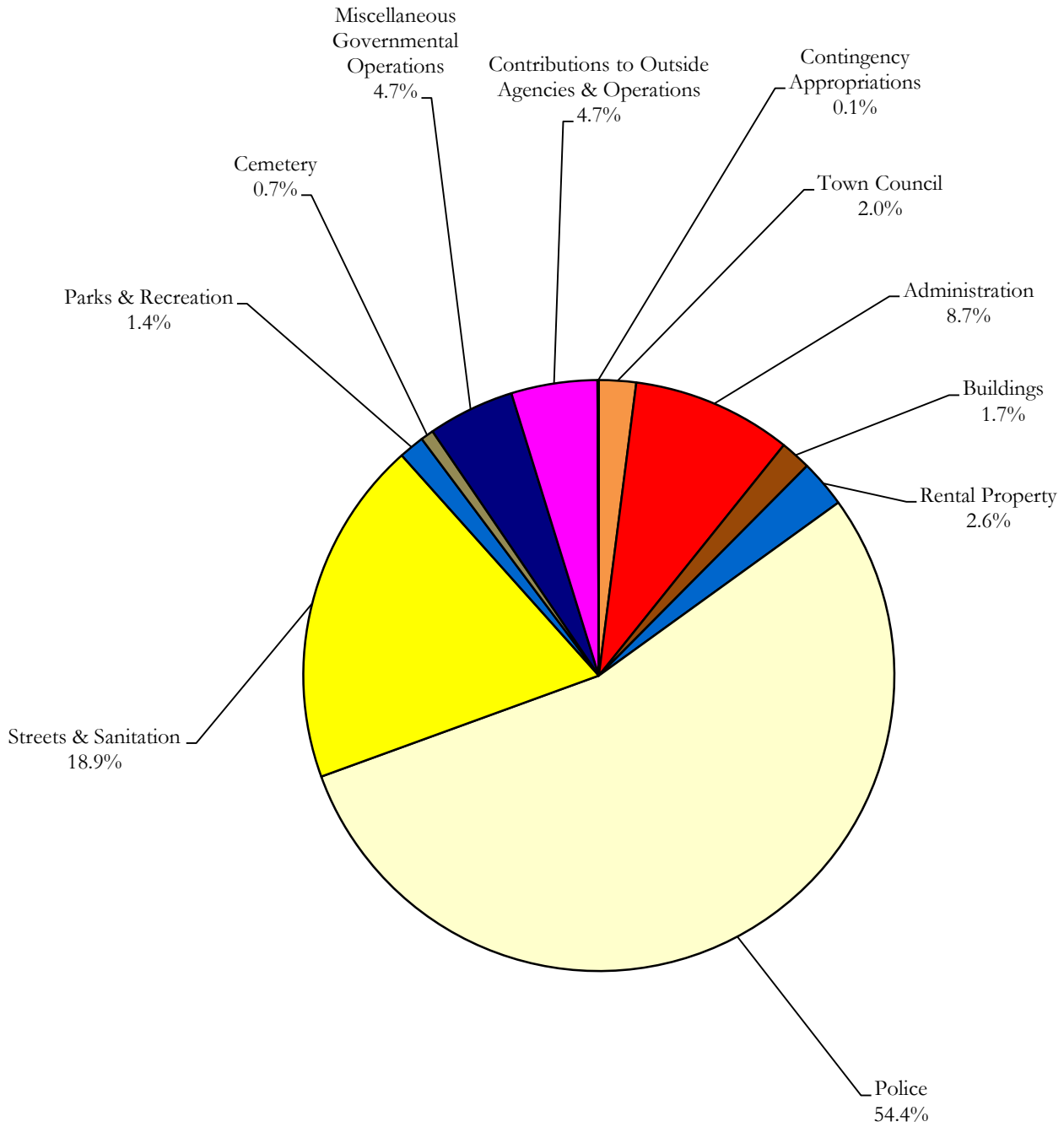
General Fund Expenditure Summaries

	2023/24 Budget	2024/25 Budget	Percent Change
<i>Expenditures by Function</i>			
Town Council	64,550	56,800	-12.0%
Administration	212,075	245,010	15.5%
Buildings	33,700	46,950	39.3%
Rental Property	12,500	73,270	486.2%
Police	1,486,635	1,525,752	2.6%
Streets & Sanitation	474,135	531,287	12.1%
Parks & Recreation	59,350	39,050	-34.2%
Cemetery	44,955	20,050	-55.4%
Miscellaneous Governmental Operations	105,500	132,500	25.6%
Contributions to Outside Agencies & Operations	113,000	132,286	17.1%
Contingency Appropriations	0	2,000	0.0%
Total Expenditures	\$2,606,400	\$2,804,955	7.6%

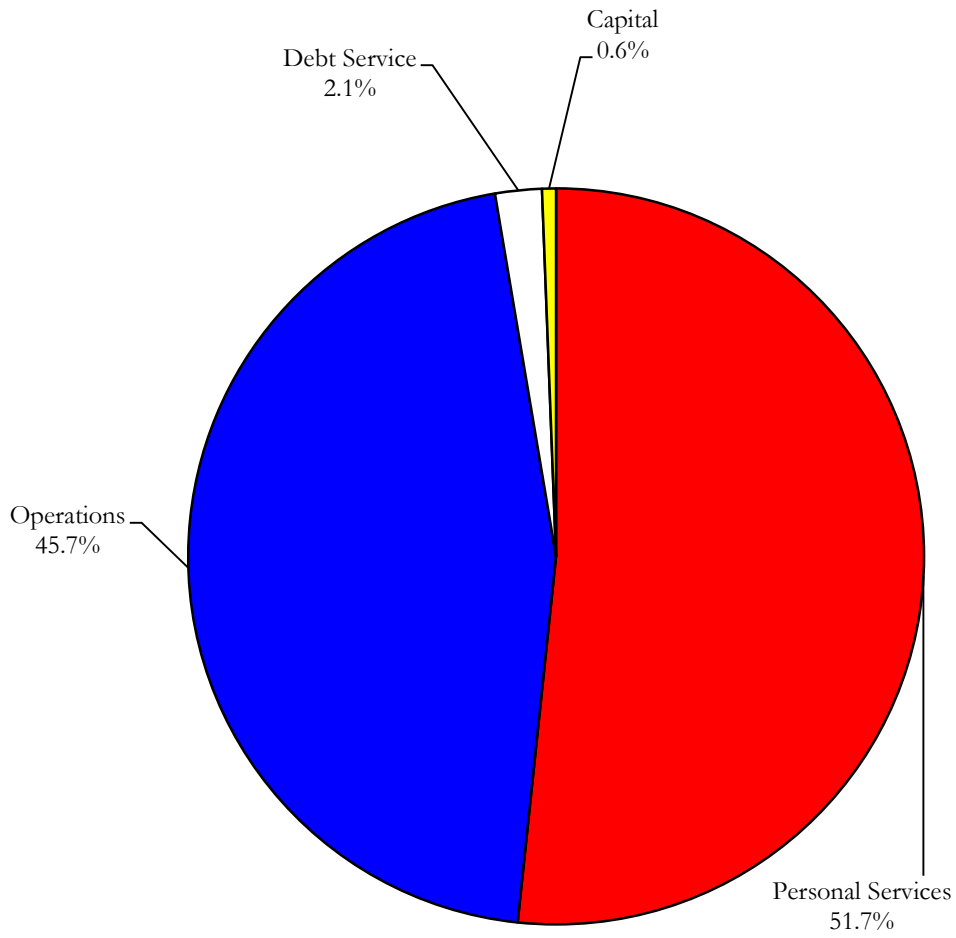
<i>Expenditures by Category</i>			
Personal Services	1,404,190	1,449,127	3.2%
Operations	1,011,100	1,281,153	26.7%
Debt Service	41,600	57,675	38.6%
Capital	128,080	17,000	-86.7%
Total Expenditures	\$2,584,970	\$2,804,955	8.5%

<i>Full Time Employees</i>			
Elected Officials	5	5	0.0%
Full Time Equivalents	16.2	18.1	11.7%
Total	21.2	23.1	9.0%

**Fiscal Year 2024/2025
Expenditures by Function, General Fund**



Fiscal Year 2024/2025
Expenditures by Category, General Fund



Town Council

		2023/24 Budget	2024/25 Budget	Percent Change
<i>Personal Services</i>				
10.4100.0200	Salaries	38,950	40,500	4.0%
10.4100.0500	FICA	3,000	3,100	3.3%
	Insurance	0	0	
	Sub Total	\$41,950	\$43,600	3.9%
<i>Operations</i>				
10.4100.1700	Advertising	2,300	3,000	30.4%
10.4100.1520	Dues & Subscriptions	500	500	0.0%
10.4100.1800	Election	11,600	0	-100.0%
10.4100.1410	Fuel	1,500	1,500	0.0%
10.4100.1610	Holiday/Event Expenses	1,000	1,500	50.0%
10.4100.1620	Insurance - Workers Comp	0	100	
10.4100.1510	Mayor Manager Annual Meeting BMGC	1,500	1,500	0.0%
10.4100.1600	Misc	3,000	3,600	20.0%
10.4100.1400	Travel	1,200	1,500	25.0%
	Sub Total	\$22,600	\$13,200	-41.6%
	Total Expenditures	\$64,550	\$56,800	-12.0%
<i>Employees</i>				
	Elected Officials	5	5	0.0%
	Total	5	5	0.0%

Administration

		2023/24 Budget	2024/25 Budget	Percent Change
<i>Personal Services</i>				
10.4200.0200	Salaries	93,200	134,975	44.8%
10.4200.0251	Education Incentive	0	2,000	
10.4200.0500	FICA	7,000	10,350	47.9%
10.4200.0650	Group Disability	170	260	52.9%
10.4200.0600	Group Insurance	9,125	14,275	56.4%
10.4200.0708	HRA Fund	1,000	1,000	0.0%
10.4200.0700	Retirement	11,000	17,500	59.1%
10.4200.0701	401-K Contribution	4,100	6,450	57.3%
10.4200.0750	457 Plan	0	0	0.0%
	Sub Total	\$125,595	\$186,810	48.7%
<i>Operations</i>				
10.4200.2600	Advertising	800	800	0.0%
10.4200.0720	Annexations	250	250	0.0%
10.4200.1000	Bereavment/Flowers	300	300	0.0%
10.4200.4502	Contracted Services	0	1,000	
10.4200.4500	Contracted Services - Harris Computers	6,800	7,000	2.9%
10.4200.4503	Contracted Services - MAPS Group	700	0	-100.0%
10.4200.4501	Contracted Services - Town Ordinances	1,000	2,000	100.0%
10.4200.1210	Copier Lease	5,000	3,000	-40.0%
10.4200.3300	Department Supplies	9,700	6,700	-30.9%
10.4200.5300	Dues & Subscriptions	3,000	3,000	0.0%
10.4200.5310	Dues - WPCOG	3,350	3,750	11.9%
10.4200.5320	Dues - NCLM	3,250	3,500	7.7%
10.4200.5330	Dues - School of Governments	350	400	14.3%
10.4200.0800	Employee Appreciation	750	750	0.0%
10.4200.1410	Fuel	2,500	2,500	0.0%
10.4200.5410	Insurance - Property & Liability	500	750	50.0%
10.4200.5400	Insurance - Worker's Comp	6,500	2,500	-61.5%
10.4200.1600	Maintenance & Repair Equipment	950	950	0.0%
10.4200.4000	Manager Vehicle Allowance-	0	6,000	
10.4200.5700	Miscellaneous	1,000	1,000	0.0%
10.4200.5600	Offsite Data Backup/Storage	500	500	0.0%
10.4200.1200	Printing	2,650	2,500	-5.7%
10.4200.1150	Postage Meter Lease	550	550	0.0%
10.4200.1110	Postage	2,300	1,500	-34.8%
10.4200.1100	Telephone	500	1,000	100.0%
10.4200.4100	Training	1,500	4,000	166.7%
10.4200.1400	Travel	700	2,000	185.7%
	Sub Total	\$55,400	\$58,200	5.1%
<i>Capital</i>				
10.4200.7400	Capital Outlay	31,080	0	-100.0%
	Sub Total	\$31,080	\$0	0.0%
	Total Expenditures	\$212,075	\$245,010	15.5%
<i>Employees</i>				
	Full Time Equivalents	1	1.5	50.0%
	Total	1	1.5	50.0%

Buildings

		2023/24 Budget	2024/25 Budget	Percent Change
<i>Operations</i>				
10.5000.1400	Contracted Cleaning Services	6,000	6,000	0.0%
10.5000.4500	Contracted Services	2,000	500	-75.0%
10.5000.4501	Contracted Service - Pest Control	0	850	
10.5000.3300	Department Supplies	5,000	3,000	-40.0%
10.5000.3310	Dumpster Service	0	2,600	
10.5000.5400	Insurance - Property & Liability	7,900	8,500	7.6%
10.5000.4650	Internet Service	0	1,500	
10.5000.1500	Maint. & Repair - Building	2,000	2,000	0.0%
10.5000.1501	Maint. & Repair - Grounds/Parking Lot	2,500	1,000	-60.0%
10.5000.1300	Utilities	8,300	9,000	8.4%
	Sub Total	\$33,700	\$34,950	3.7%
<i>Capital</i>				
10.5000.7400	Building- -	\$0	12,000	
	Sub Total	\$0	\$12,000	
	Total Expenditures	\$33,700	\$46,950	39.3%
<i>Employees</i>				
	Full Time Equivalents	0	0	0.0%
	Total	0	0	0.0%

Rental Property

		<u>2023/24</u>	<u>2024/25</u>	<u>Percent</u>
		<u>Budget</u>	<u>Budget</u>	<u>Change</u>
	<i>Operations</i>			
10.4600.3304	Hospital Lease	0	2,520	
10.4600.3300	Hospital Misc Exp	0	500	
10.4600.1560	Hospital Port-a-jon	1,200	1,200	0.0%
10.4600.1310	Hospital Utilities (Lighting/Power)	3,000	0	-100.0%
10.4600.1580	Maintenance & Repairs ABC Store	1,000	1,000	0.0%
10.4600.1550	Maintenance & Repair Park House	1,000	1,000	0.0%
10.4600.1500	Maintenance & Repair Urgent Care	2,000	62,000	3000.0%
10.4600.3301	Park House Misc Exp	0	250	
10.4600.3302	Urgent Care Misc Exp	0	250	
10.4600.3303	ABC Store Misc Exp	0	250	
10.4600.5400	Prop. Insurance	4,300	4,300	0.0%
	Sub Total	\$12,500	\$73,270	486.2%
	<i>Capital</i>			
10.4600.7400	Building	\$0	0	0.0%
	Sub Total	\$0	\$0	0.0%
	Total Expenditures	\$12,500	\$73,270	486.2%

Police

		2023/24 Budget	2024/25 Proposed	Percent Change
Personal Services				
10.5100.0200	Salaries	771,810	701,600	-9.1%
10.5100.0250	Part Time Salaries	60,000	60,000	0.0%
10.5100.0251	Education Incentive	0	4,000	
10.5100.0400	Employee Retiree Insurance Benefit	20,150	26,748	32.7%
10.5100.0500	FICA	60,625	58,300	-3.8%
10.5100.0650	Group Disability	2,525	2,189	-13.3%
10.5100.0600	Group Insurance	136,400	123,485	-9.5%
10.5100.0708	HRA Fund	5,000	5,000	0.0%
10.5100.0300	Law Enforcement Separation Allowance	25,900	36,075	39.3%
10.5100.0700	Retirement	97,700	100,700	3.1%
10.5100.0701	401-K Contribution	34,800	33,480	-3.8%
	Sub Total	\$1,214,910	\$1,151,577	-5.2%
Operations				
10.5100.2600	Advertising	500	500	0.0%
10.5100.3000	Automotive Supplies	4,500	2,000	-55.6%
10.5100.3310	Ammunition	8,000	8,000	0.0%
10.5100.1300	Bereavement/Flowers	300	300	0.0%
10.5100.1200	Cellular & Aircard Services	19,500	19,500	0.0%
10.5100.4501	Contracted Services	2,500	4,700	88.0%
10.5100.4502	Contracted Services - Alex Co IT Support	1,500	1,500	0.0%
10.5100.4505	Contracted Services - Alex Co SROs	0	82,100	
10.5100.4515	Contracted Services - CAD/Netmotion	2,300	5,500	139.1%
10.5100.4503	Contracted Services - DCI	2,175	1,500	-31.0%
10.5100.4506	Contracted Services - Flock Cameras	5,700	6,250	9.6%
10.5100.4504	Contracted Services - MAPS Group	2,500	0	-100.0%
10.5000.4507	Contracted Services - Southern Software	0	4,750	
10.5100.3300	Department Supplies	10,000	10,000	0.0%
10.5100.4460	Drug Purchase	3,000	0	-100.0%
10.5100.4450	Drug Task Force	10,000	5,000	-50.0%
10.5100.5300	Dues & Subscriptions	500	500	0.0%
10.5100.0800	Employee Appreciation	1,750	1,750	0.0%
10.5100.3320	Firearms	1,000	1,500	50.0%
10.5100.3100	Fuel	55,100	45,000	-18.3%
10.5100.5410	Insurance - Property & Liability	7,850	25,000	218.5%
10.5100.5400	Insurance - Worker's Comp	29,000	22,000	-24.1%
10.5100.1700	Maint. & Repair, Automobile	30,000	30,000	0.0%
10.5100.1600	Maint. & Repair, Equipment	8,000	5,000	-37.5%
10.5100.1900	Maint. & Repair, Firing Range	2,000	2,000	0.0%
10.5100.3200	Office Supplies	1,850	1,850	0.0%
10.5100.5320	Offsite Data Backup/Storage	500	500	0.0%
10.5100.1810	Radar Calibration	500	500	0.0%
10.5100.1800	Radio Maintenance	2,500	2,500	0.0%
10.5100.1100	Telephone & Postage	800	500	-37.5%
10.5100.1000	Training	2,800	2,800	0.0%
10.5100.1400	Travel	1,500	1,500	0.0%
10.5100.3600	Uniforms	12,000	12,000	0.0%
10.5100.7405	Vehicle Equipment	0	10,000	
	Sub Total	\$230,125	\$316,500	37.5%
Debt Service				
10.5100.9999	Debt Service, Interest (one patrol vehicle)	0	2,204	
10.5100.9998	Debt Service, Principal (one patrol vehicle)	0	20,471	
10.5100.7403	Enterprise Lease Payment (5 vehicles 3 ending 2/2025)	41,600	35,000	-15.9%
	Sub Total	\$41,600	\$57,675	38.6%
Capital				
10.5100.7402	Capital Outlay	0	0	0.0%
	Sub Total	\$0	\$0	0.0%
	Total Expenditures	\$1,486,635	\$1,525,752	2.6%
Employees				
	Full Time Equivalents	14	15	7.1%
	Total	14	15	7.1%

Streets & Sanitation

		2023/24 Budget	2024/25 Budget	Percent Change
<i>Personal Services</i>				
10.5600.0200	Salaries	19,910	49,500	148.6%
10.5600.0450	Employee Retiree Insurance Benefit	300	400	33.3%
10.5600.0500	FICA	1,525	3,800	149.2%
10.5600.0600	Group Insurance	0	1,900	0.0%
10.5600.0650	Group Disability	0	35	0.0%
10.5600.0708	HRA Fund	0	500	0.0%
10.5600.0700	Retirement	0	1,805	0.0%
10.5600.0701	401-K Contribution	0	750	0.0%
	Sub Total	\$21,735	\$58,690	170.0%
<i>Operations</i>				
10.5600.2600	Advertising	500	500	0.0%
10.5600.3000	Automobile Supplies	1,500	1,000	-33.3%
10.5600.5800	Bus Route M-F	13,500	15,000	11.1%
10.5600.1355	Christmas Lights Maint & Installation/Removal	3,500	6,000	71.4%
10.5600.4504	Contracted Services - Republic Services Garbage	103,000	138,000	34.0%
10.5600.4505	Contracted Services - Republic Services Recycling	52,000	67,500	29.8%
10.5600.3300	Department Supplies	3,000	3,000	0.0%
10.5600.3400	Downtown/Town Branding	0	6,297	
10.5600.1200	Events	1,000	500	-50.0%
10.5600.3100	Fuel	7,000	7,000	0.0%
10.5600.4000	Inmate Work Program	1,500	0	-100.0%
10.5600.5450	Insurance - Property & Liability	6,650	6,650	0.0%
10.5600.5400	Insurance - Worker's Comp	10,000	6,000	-40.0%
10.5600.1700	Maint & Repair - Automobile	5,500	5,500	0.0%
10.5600.1600	Maint & Repair - Equipment	5,000	2,500	-50.0%
10.5600.1800	Maint & Repair - Festival Power	500	500	0.0%
10.5600.1900	Maint & Repair - ROW	3,000	3,500	16.7%
10.5600.2000	Maint & Repair - Sidewalks	3,000	3,000	0.0%
10.5600.4502	Powell Bill Expense	68,250	70,000	2.6%
10.5600.4503	Tipping Fees - Republic Services	49,000	53,150	8.5%
10.5600.4506	Tipping Fees - Solid Waste Pickup	13,000	10,000	-23.1%
10.5600.1000	Training	0	0	0.0%
10.5600.1400	Travel	0	0	0.0%
10.5600.3600	Uniforms	0	0	0.0%
10.5600.1350	Utilities, Christmas Lights	2,000	2,000	0.0%
10.5600.1360	Utilites, Festival Power	5,000	5,000	0.0%
10.5600.1300	Utilities, Street Lights	40,000	60,000	50.0%
	Sub Total	\$397,400	\$472,597	18.9%
<i>Debt Service</i>				
10.5600.9998	Debt Service, Principal	0	0	0.0%
10.5600.9999	Debt Service, Interest	0	0	0.0%
	Sub Total	\$0	\$0	0.0%
<i>Capital</i>				
10.5600.7401	Capital Outlay- Christmas Light Wire Project	55,000	0	-100.0%
	Sub Total	\$55,000	\$0	-100.0%
	Total Expenditures	\$474,135	\$531,287	12.1%
<i>Employees</i>				
	Full Time Equivalents	0.6	1.2	100.0%
	Total	0.6	1.2	100.0%

Parks & Recreation

		2023/24 Budget	2024/25 Budget	Percent Change
<i>Operations</i>				
10.6200.1300	Utilities	6,500	9,500	46.2%
10.6200.5400	Insurance - Property & Liability	2,850	3,250	14.0%
10.6200.3300	Department Supplies	3,000	3,000	0.0%
<i>Matheson Park</i>				
10.6200.1320	Dumpster Services	1,800	2,600	44.4%
10.6200.1350	Internet Services	1,200	1,200	0.0%
10.6200.1650	Maintenance & Repair - Buildings	2,500	1,500	-40.0%
10.6200.1600	Maintenance & Repair, Equipment	10,500	10,500	0.0%
10.6200.1500	Maintenance & Repair, Grounds	5,000	5,000	0.0%
<i>Town Park</i>				
10.6200.1800	Maintenance & Repair - Buildings	500	500	0.0%
10.6200.2000	Maintenance & Repair - Grounds	1,500	1,500	0.0%
<i>Community Garden</i>				
10.6200.2010	Maintenance & Repair - Building	250	250	0.0%
10.6200.2020	Maintenance & Repair - Grounds	250	250	0.0%
	Sub Total	\$35,850	\$39,050	8.9%
<i>Capital</i>				
10.6200.7400	Capital Outlay (New Mower Spring 2024)	3,500	0	-100.0%
10.6200.7410	Matheson Park Bathroom Upgrade	20,000	0	-100.0%
	Sub Total	\$23,500	\$0	0.0%
	Total Expenditures	\$59,350	\$39,050	-34.2%
<i>Employees</i>				
	Full Time Equivalents	0	0	0.0%
	Total	0	0	0.0%

Cemetery

		2023/24	2024/25	Percent
		Budget	Budget	Change
<i>Personal Services</i>				
10.6400.0200	Salaries	19,905	7,850	-60.6%
10.6400.0450	Employee Retiree Insurance Benefit	0	0	0.0%
10.6400.0500	FICA	1,525	600	-60.7%
10.6400.0600	Group Insurance	0	0	0.0%
10.6400.0650	Group Disability	0	0	0.0%
10.6400.0708	HRA Fund	0	0	0.0%
10.6400.0700	Retirement	0	0	0.0%
10.6400.0701	401-K Contribution	0	0	0.0%
	Sub Total	\$21,430	\$8,450	
<i>Operations</i>				
10.6400.3300	Department Supplies	1,500	1,000	-33.3%
10.6400.1600	Maint & Repair - Equipment	1,500	2,000	33.3%
10.6400.1500	Maint & Repair - Grounds	1,500	2,500	66.7%
10.6400.1620	Insurance - Workers Comp	0	500	
10.6400.5400	Insurance - Property & Liability	525	600	14.3%
	Sub Total	\$5,025	\$6,600	31.3%
<i>Capital</i>				
10.6400.7400	Capital Outlay (New Mower Spring 2024)	3,500	0	-100.0%
10.6400.7410	Capital Outlay (Cemetery Plot Expansion)	15,000	5,000	-66.7%
	Sub Total	\$18,500	\$5,000	-73.0%
	Total Expenditures	\$44,955	\$20,050	-55.4%
<i>Positions</i>				
	Full Time Equivalents	0.6	0.4	-33.3%
	Total	0.6	0.4	-33.3%

Miscellaneous Governmental Operations

		2023/24	2024/25	Percent
		Budget	Budget	Change
<i>Operations</i>				
10.6600.0315	Bank Service Charges	1,000	1,000	0.0%
10.6600.0401	Contracted Services - Accountant - G. Isley Group	10,000	10,000	0.0%
10.6600.0425	Contracted Services - Attorney	15,000	20,000	33.3%
10.6600.0400	Contracted Services - Audit - Martin Starnes	28,000	30,000	7.1%
10.6600.0402	Contracted Services - Debt Book	7,000	7,500	7.1%
10.6600.0500	Contracted Services - Planning/Alex Co	18,500	18,500	0.0%
10.6600.0450	Contracted Services - Tax Collections/Alex Co	24,000	31,500	31.3%
10.6600.0460	Contracted Services - Town Minimum Code/Alex Co	1,000	1,000	0.0%
	Sales Tax	0	8,500	
10.6600.4500	Website Hosting, Maintenance, & Update	1,000	4,500	350.0%
	Sub Total	\$105,500	\$132,500	25.6%
	Total Expenditures	\$105,500	\$132,500	25.6%

Contributions to Outside Agencies & Operations

		2023/24 Budget	2024/25 Budget	Percent Change
	<i>Operations</i>			
10.6900.9800	Alexander EMS & Rescue, Inc.	4,500	4,500	0.0%
10.6900.9900	Apple Festival & Apple Blossom Festival	2,500	2,500	0.0%
10.6900.9106	Celtic Christmas	500	500	0.0%
10.6900.9103	Hiddenite Center	1,500	1,500	0.0%
10.6900.9107	Hometown Christmas	1,000	1,000	0.0%
10.6900.9108	Juneteenth	1,500	1,500	0.0%
10.6900.9109	Sister Cities	500	500	0.0%
10.6900.9700	Tay Fire Dept. (Based on \$0.05 fire tax rate 15,000 from W&S)	98,000	117,286	19.7%
10.6900.9200	Town Council Civic Events by Request	3,000	3,000	0.0%
	Sub Total	\$113,000	\$132,286	17.1%
	Total Expenditures	\$113,000	\$132,286	17.1%

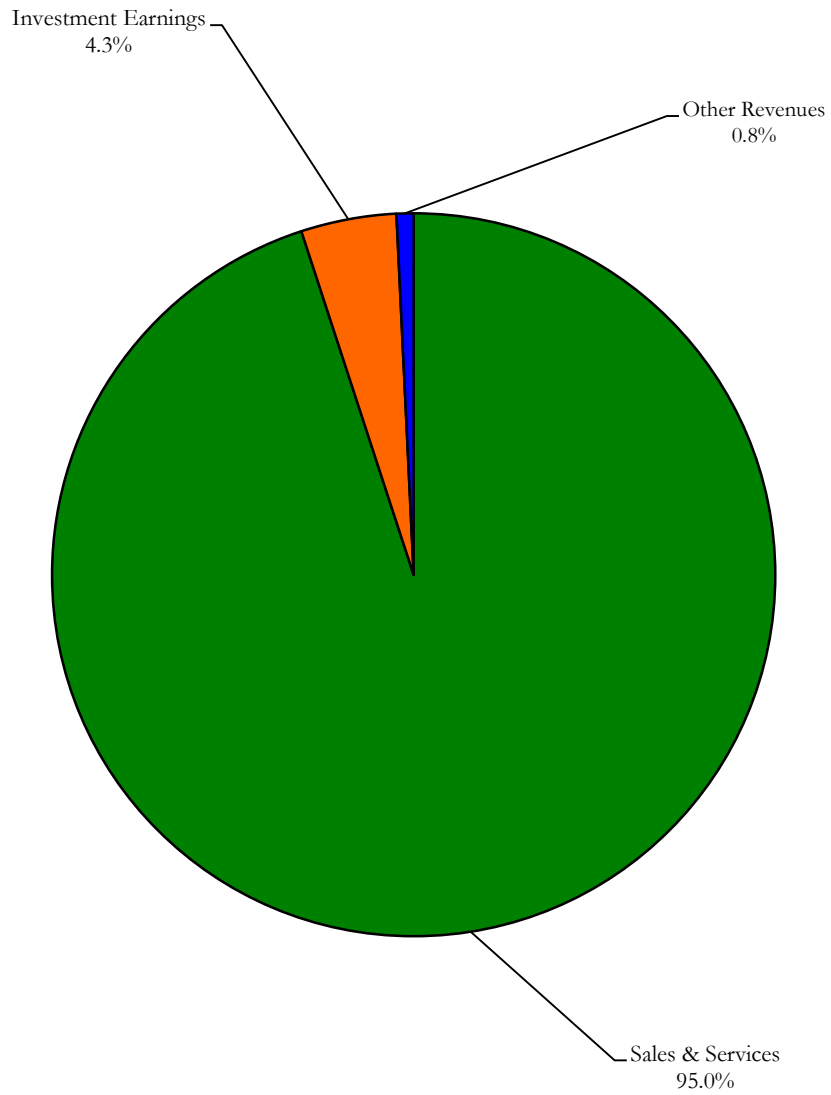
Contingency Appropriations

		2023/24 Budget	2024/25 Budget	Percent Change
	<i>Operations</i>			
10.9990.0000	Contingency Appropriation	\$0	\$2,000	
	Sub Total	\$0	\$2,000	
	Total Expenditures	\$0	\$2,000	

Enterprise Fund Revenue Summary

	2023/24 Budget	2024/25 Budget	Percent Change
<i>Revenues by Category</i>			
Sales & Services	2,614,000	2,663,000	1.9%
Investment Earnings	850	120,000	14017.6%
Other Revenues	18,000	21,250	18.1%
Fund Balance	0	0	0.0%
Total Revenues	\$2,632,850	\$2,804,250	6.5%

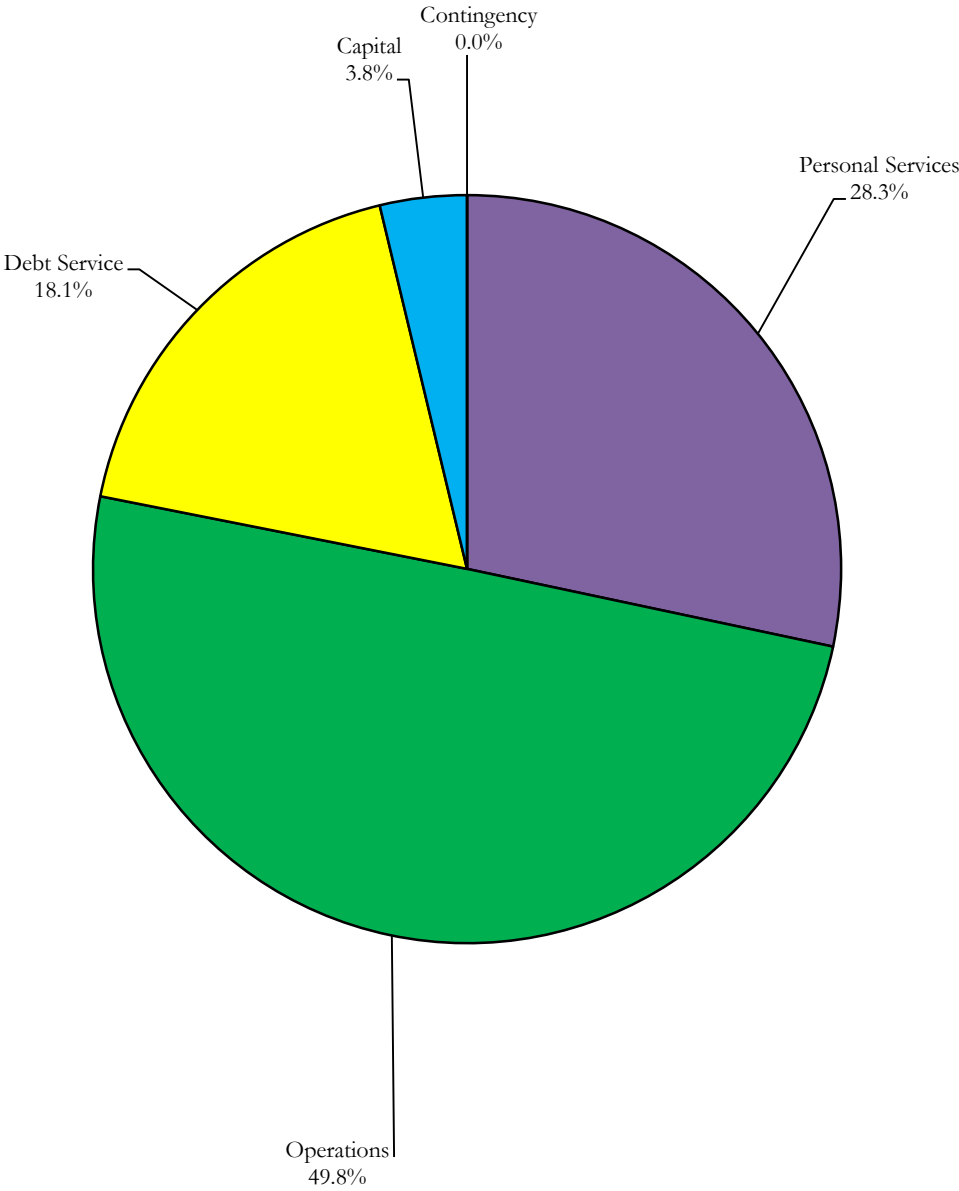
Fiscal Year 2024/25
Revenues by Category, Enterprise Fund



Enterprise Fund Expenditure Summary

	2023/24 Budget	2024/25 Budget	Percent Change
<i>Expenditures by Category</i>			
Personal Services	745,955	906,210	21.5%
Operations	1,310,775	1,373,343	4.8%
Debt Service	477,197	359,025	-24.8%
Capital	98,923	165,672	67.5%
Contingency	0	0	
Total Expenditures	\$2,632,850	\$2,804,250	6.5%
 <i>Employees</i>			
Full Time Equivalents	10.8	11.8	9.3%

**Fiscal Year 2024/2025
Expenditures by Category, Enterprise Fund**



Enterprise Fund Revenues

		2023/24 Budget	2024/25 Budget	Percent Change
<i>Sales and Services</i>				
30.3710.0150	Account Setup Charge	1,500	1,500	0.0%
30.3710.1100	Capital Fixed Charge	205,000	205,000	0.0%
30.3350.0000	Fairway Oaks Revenue	3,000	3,000	0.0%
30.3340.0000	Impact/Assessment Fees	0	0	0.0%
30.3720.0150	Penalties & Interest - Capital	2,500	2,500	
30.3720.0100	Penalties & Interest - Sewer	20,000	20,000	0.0%
30.3720.0000	Penalties & Interest - Water	8,000	11,000	37.5%
30.3210.1700	Prison Pump Station M&R Reimbursement	0	17,500	
30.3480.0350	Alexander County/Millersville Sewer	15,000	15,000	0.0%
30.3750.0000	Reconnection Fees	5,000	11,500	130.0%
30.3770.0100	Return Check Fee	500	500	0.0%
30.3710.0100	Wastewater Charges	1,533,500	1,553,500	1.3%
30.3730.0100	Wastewater Taps	5,000	6,000	20.0%
30.3710.0000	Water Charges	810,000	810,000	0.0%
30.3730.0000	Water Taps	5,000	6,000	20.0%
	Sub Total	\$2,614,000	\$2,663,000	1.9%
<i>Investment Earnings</i>				
30.3290.0000	Investment Earnings	850	120,000	14017.6%
	Sub Total	\$850	\$120,000	14017.6%
<i>Other Revenues</i>				
30.3740.0000	Miscellaneous	1,000	250	-75.0%
30.3760.0000	Sales Tax Refund	17,000	21,000	23.5%
	Sub Total	\$18,000	\$21,250	18.1%
<i>Grant Revenues</i>				
	See Grant Funds	0	0	0.0%
	Sub Total	0	0	0.0%
	Total Revenues	\$2,632,850	\$2,804,250	6.5%

Enterprise Fund - General Expenditures

		2023/24	2024/25	Percent
		Budget	Budget	Change
<i>Personal Services</i>				
30.8100.0200	Salaries	563,600	641,900	13.9%
30.8100.0251	Education Incentive	0	6,900	
30.8100.0450	Employee Retiree Insurance Benefit	10,255	20,850	103.3%
30.8100.0500	FICA	44,000	49,110	11.6%
30.8100.0650	Group Disability	1,100	1,500	36.4%
30.8100.0600	Group Insurance	54,000	83,600	54.8%
30.8100.0708	HRA Fund	4,000	4,000	0.0%
30.8100.0700	Retirement	49,500	71,900	45.3%
30.8100.0701	401-K Contribution	19,500	26,450	35.6%
	Sub Total	\$745,955	\$906,210	21.5%
<i>Operations</i>				
30.8100.2600	Advertising	1,000	500	-50.0%
30.8100.3000	Automotive Supplies	2,500	2,000	-20.0%
30.8100.0250	Bereavement/Flowers	300	300	0.0%
30.8100.4502	Contracted Services	0	1,000	
30.8100.0415	Contracted Services, Attorney	6,500	6,500	0.0%
30.8100.0401	Contracted Services, Auditor	26,500	26,500	0.0%
30.8100.0409	Contracted Services, Engineering	1,000	1,000	0.0%
30.8100.0403	Contracted Services, Harris Computers	21,000	24,000	14.3%
30.8100.0405	Contracted Services, Invoice Cloud	6,000	0	-100.0%
30.8100.0411	Contracted Services, MAPS Group	3,200	0	-100.0%
30.8100.3300	Department Supplies	30,000	15,000	-50.0%
30.8100.5300	Dues & Subscriptions	500	750	50.0%
30.8100.1320	Dumpster Service	3,100	900	-71.0%
30.8100.0260	Employee Appreciation	1,750	1,750	0.0%
30.8100.3100	Fuel - Vehicles	38,000	32,000	-15.8%
30.8100.3110	Fuel - Generators & Equipment	2,500	2,800	12.0%
30.8100.6100	Green Meadows Tap Reimbursement	750	750	0.0%
30.8100.6000	Inmate Work Program	1,500	0	-100.0%
30.8100.5450	Insurance - Property & Liability	42,000	50,000	19.0%
30.8100.5420	Insurance - Worker's Comp	15,000	10,000	-33.3%
30.8100.4650	Internet/TV Services	3,500	4,000	14.3%
30.8100.1500	Maint & Repair, Building	3,000	3,000	0.0%
30.8100.1600	Maint & Repair - Equipment	10,000	10,000	0.0%
30.8100.1607	Maint. & Repair - Grounds	5,000	5,000	0.0%
30.8100.1608	Maint & Repair - ROW	3,000	3,500	16.7%
30.8100.1700	Maint & Repair - Vehicle	13,000	13,943	7.3%
30.8100.0350	Merchant Fees	17,125	24,000	40.1%
30.8100.5320	Offsite Data Backup/Storage	500	500	0.0%
30.8100.5350	NC 811 Services	500	500	0.0%
30.8100.1110	Postage	7,500	7,500	0.0%
30.8100.1200	Printing	2,000	2,000	0.0%
	Sales Tax	0	21,000	
30.8100.1100	Telephone	10,000	10,000	0.0%
30.8100.3303	Town Shop Supplies	6,000	6,000	0.0%
30.8100.1300	Town Shop Power	4,000	6,000	50.0%
30.8100.1002	Training	1,000	500	-50.0%
30.8100.1400	Travel	500	500	0.0%
30.8100.3600	Uniforms	15,000	15,000	0.0%
30.8100.4507	Website Hosting, Maintenance, & Update	0	4,500	
	Sub Total	\$304,725	\$313,193	2.8%
<i>Debt Service</i>				
30.8100.9199	Debt Service	0	0	0.0%
	Sub Total	\$0	\$0	0.0%
<i>Capital</i>				
30.8100.7403	Capital Outlay (New Mower Spring 2024)	4,000	0	-100.0%
30.8100.7403	Capital Outlay	14,923	0	-100.0%
30.8100.7410	Water & Sewer Capital Reserve Fund	20,000	20,000	0.0%
	Sub Total	\$38,923	\$20,000	-48.6%
<i>Contingency</i>				
30.8100.0000	Contingency	0	0	0.0%
	Sub Total	\$0	\$0	0.0%
	Total Expenditures	\$1,089,603	\$1,239,403	13.7%
<i>Employees</i>				
	Full Time Equivalents	10.8	11.8	9.3%
	Total	10.8	11.8	9.3%

Enterprise Fund - Water Expenditures

		2023/24 Budget	2024/25 Budget	Percent Change			
<i>Operations</i>							
30.8100.2610	Advertising	1,000	1,000	0.0%			
30.8100.1630	Certifications	250	250	0.0%			
30.8100.0408	Contracted Services, 120 Water	0	10,000				
30.8100.0407	Contracted Services, Engineering	2,000	1,000	-50.0%			
30.8100.0412	Contracted Services, Fire Dept (Hydrant Flow/Testing)	11,900	15,000	26.1%			
30.8100.4500	Contracted Services, Laboratory	6,500	6,500	0.0%			
30.8100.0404	Contracted Services, WPCOG GIS Maint	5,000	5,150	3.0%			
30.8100.0406	Contracted Services, Southern Corrosion	12,000	12,500	4.2%			
30.8100.3301	Department Supplies	15,000	7,500	-50.0%			
30.8100.1603	Leak Repairs	60,000	60,000	0.0%			
30.8100.1601	Maint. & Repair - Equipment	10,000	5,000	-50.0%			
30.8100.1609	Maint. & Repair - Hydrants	5,000	7,500	50.0%			
30.8100.1611	Maint. & Repair - ROW	2,500	1,000	-60.0%			
30.8100.1612	Maint. & Repair - Water Tank	5,000	5,000	0.0%			
30.8100.1606	Maint. & Repair - Water Valves	3,000	3,000	0.0%			
30.8100.1610	System Maintenance	4,000	2,500	-37.5%			
30.8100.1615	System Permits	1,500	3,000	100.0%			
30.8100.4504	Tap Installations	7,500	7,500	0.0%			
30.8100.1000	Training	500	1,000	100.0%			
30.8100.1401	Travel	250	500	100.0%			
30.8100.1650	Water Meter Replacement	15,000	40,000	166.7%			
30.8100.4800	Water Purchase for Resale	210,000	210,000	0.0%			
	Sub Total	\$377,900	\$404,900	7.1%	Balance	Payoff	Interest
					Owed	Year	Free
<i>Debt Service</i>							
30.8100.9001	Energy United yr 18 of 20 year payment	87,700	87,700	0.0%		2026	No
30.8100.7500	Enterprise Lease Payment on Water Truck	6,000	13,000	116.7%			
30.8100.9916	H-LRX-F-12-1720 (NC DEQ - Water Eff)	15,400	15,400	0.0%	\$ 169,254.80	2035	Yes
30.8100.9912	H-ARRA-09-1532 (NC DEQ - ARRA Water)	5,100	5,100	0.0%	\$ 30,431.65	2030	Yes
30.8100.9921	H-SRP-D-174-0149 (Linney's Mtn)	9,600	9,600	0.0%	\$ 153,180.80	2040	Yes
30.8100.9930	Interest	5,300	5,300	0.0%			
	Sub Total	\$129,100	\$136,100	5.4%			
<i>Capital</i>							
30.8100.7400	Capital Outlay	30,000	8,500	-71.7%			
	Sub Total	\$30,000	\$8,500	-71.7%			
<i>Contingency</i>							
30.9990.0001	Contingency	0	0	0.0%			
	Sub Total	\$0	\$0	0.0%			
	Total Expenditures	\$537,000	\$549,500	2.3%			

Enterprise Fund - Sewer Expenditures

		2023/24	2024/25	Percent			
		Budget	Budget	Change			
Operations							
General							
30.8100.2620	Advertising	1,000	500	-50.0%			
30.8100.9800	Alexander County - Millersville Sewer Agreement	10,500	11,000	4.8%			
30.8100.1640	Certifications	300	300	0.0%			
30.8100.0413	Contracted Services, Engineering	4,000	2,000	-50.0%			
30.8100.7407	Contracted Services, Mission Communication	12,000	12,000	0.0%			
30.8100.0414	Contracted Services, WPCOG GIS Mapping	0	13,000				
30.8100.3302	Department Supplies	50,000	30,000	-40.0%			
30.8100.1604	Leak Repairs	15,000	10,000	-33.3%			
30.8100.1602	Maint. & Repair - Equipment	15,000	10,000	-33.3%			
30.8100.1613	Maint. & Repair - ROW	2,500	1,000	-60.0%			
30.8100.7406	Sewer Line Cleaning (10% Required by State)	35,000	0	-100.0%			
30.8100.1620	System Maintenance	40,000	30,000	-25.0%			
30.8100.1625	System Permits	3,000	3,000	0.0%			
30.8100.4503	Tap Installation	2,000	2,500	25.0%			
30.8100.1001	Training	1,000	1,500	50.0%			
30.8100.1402	Travel	250	500	100.0%			
	Sub Total	191,550	127,300	-33.5%			
Lift Stations							
30.8100.4521	Lift Station Chemicals	16,500	16,500	0.0%			
30.8100.1605	Maint. & Repair - Lift Stations	60,000	60,000	0.0%			
30.8100.1621	Maint. & Repair - Lift Station Pumps	50,000	55,000	10.0%			
30.8100.1627	Maint & Repair - Prison Pump Station	0	17,500				
30.8100.1305	Utilities - Lift Station Power	61,000	68,000	11.5%			
30.8100.1306	Utilities - Lift Station Water	7,000	5,000	-28.6%			
30.8100.1622	Maint. & Repair - Generators	5,000	5,500	10.0%			
	Sub Total	\$199,500	\$227,500	14.0%			
Wastewater Treatment Plant							
30.8100.4501	Contracted Services, Laboratory	22,000	23,000	4.5%			
30.8100.4510	Contracted Services, ORC	34,000	39,450	16.0%			
30.8100.7408	Diffuser Basin Contract EDI Blowers	13,000	13,000	0.0%			
30.8100.1325	Dumpster Services	3,100	3,500	12.9%			
30.8100.1624	Maint. & Repair - WWTP	40,000	60,000	50.0%			
30.8100.1623	Maint. & Repair - WWTP Pumps	20,000	30,000	50.0%			
30.8100.4505	Sludge Removal	30,000	30,000	0.0%			
30.8100.1310	Utilities - WWTP Power	40,000	54,000	35.0%			
30.8100.4520	WWTP Chemicals	25,000	40,000	60.0%			
30.8100.4530	WWTP Supplies	10,000	7,500	-25.0%			
	Sub Total	\$237,100	\$300,450	26.7%	Balance	Payoff	Interest
					Owed	Year	Free
30.8100.9914	CS370700-03 (NC DEQ - Various Sewer Coll)	17,300	17,300	0.0%	\$ 155,102.85	2033	No
30.8100.9998	CS370700-04 (NC DEQ - Millersville Sewer)	42,600	42,600	0.0%	\$ 467,695.80	2035	Yes
30.8100.9918	CS370700-05 (2015 Collections proj)	26,800	26,800	0.0%	\$ 375,008.20	2038	Yes
30.8100.9300	CS370700-06 (2018 Sewer Coll)	74,900	74,900	0.0%	\$ 1,048,416.60	2038	Yes
30.8100.9920	CS370700-07 (Solar Proj)	12,500	14,500	16.0%	\$ 199,139.20	2040	Yes
30.8100.9910	E-SRF-T-09-0242 (NC DEQ - ARRA Sewer)	25,300	25,300	0.0%	\$ 151,485.13	2030	Yes
30.8100.9100	E-SRP-W-17-0060 (2018 WWTP Imp Proj)	17,125	17,125	0.0%	\$ 260,570.02	2040	Yes
30.8100.9997	Future Projects	77,172	0	-100.0%			
30.8100.9925	Vac Truck Payment	50,000	0	-100.0%			
30.8100.9999	Interest	4,400	4,400	0.0%			
	Sub Total	\$348,097	\$222,925	-36.0%			
Capital							
30.8100.7401	Capital Outlay	30,000	137,172	357.2%			
	Sub Total	\$30,000	\$137,172	357.2%			
Contingency							
30.8100.0002	Contingency	0	0	0.0%			
	Sub Total	\$0	\$0	0.0%			
	Total Expenditures	\$1,006,247	\$1,015,347	0.9%			