



Adopted Budget

FY 2024-25

CITY OF DUNN
NORTH CAROLINA

ADOPTED BUDGET
FISCAL YEAR 2024-25

CITY COUNCIL

William Elmore Jr., Mayor
Dr. David Bradham
April Gaulden
Alan Hargis
Raquel McNeil
J. Wesley Sills
Billy Tart

CITY MANAGER

Steven W. Neuschafer

CITY CLERK

Tammy Williams

DEPARTMENT HEADS

George Adler, Planning
Billy Cottle, Public Utilities
Donrie Dukes, Wastewater Treatment Plant
Billy Godwin, Assistant City Manager
Cary Jackson, Police Chief
Connie Jernigan, Human Resources
Cary McNallan, Finance
Brian McNeill, Parks, Recreation, & Cemetery
Ian Stroud, Water Treatment Plant
Dwayne Williams, Public Works

Cover photo: Construction Improvements at the Black River Wastewater Treatment Plant - 2023

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Reader's Guide to the Budget Document

The Mayor and City Council adopt a balanced annual operating budget ordinance for the City as required by the North Carolina General Statutes (GS 159-13). The budget document describes the economic, financial, and environmental factors that translate community values into a dynamic web of services that contribute to the City's desired quality of living.

In addition to presenting the City's annual budget, the budget document includes the multi-year, special revenue funds and the capital budget. The purpose of presenting this holistic picture is to assist the City Council, City staff, and the community in understanding the impact that current decisions have on future resources and to assist with development of strategies to address potential changes or problems.

The budget document is divided into the following sections.

- ☐ **Budget Message** – This section includes the Executive Summary that describes the fiscal environment faced by the City and identifies the expenditure and revenue budget actions to be considered by the elected governing council. This section also includes the City's budget ordinance appropriating projected revenues and expenditures for various funds.
- ☐ **Community and Organizational Profile** – This section of the budget document highlights the demographic, economic and cultural characteristics of the Dunn community, and the goals of the community expressed by the elected Council. It also describes the City's budget process, financial policies, and other pertinent information.
- ☐ **General Fund** - This is the City's operating fund. The General Fund is organized around functional areas and sub-divided by department or expenditure category that is authorized within the budget ordinance. The General Government section includes numerous departments that support the City's operations and other departments. Included in this section is information related to the department's purpose, authorized and funded job positions, spending history, and budget.
- ☐ **Enterprise Funds** – These are business type funds that are intended to generate sufficient revenues to become self-supporting. The City has two Enterprise Funds: 1) Stormwater Utility Enterprise Fund supported by user fees for stormwater management and flood remediation activities; and 2) Water and Sewer Enterprise Fund supported by user fees for water and sewer services.
- ☐ **Special Revenue Fund** – The City currently maintains the following Special Revenue Funds: Powell Bill-Street Resurfacing Fund and Grants Fund.
- ☐ **Line-Item Budget** – This section provides a detailed listing of proposed expenditures by departments for the current and upcoming budget year, along with actual amounts from the previous fiscal year audit.

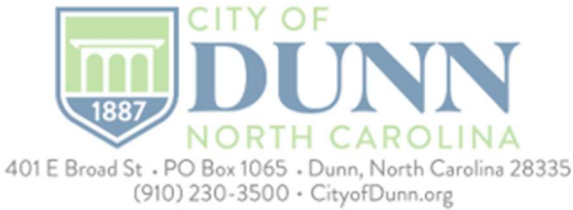
- ☐ **Capital Projects Fund** – This fund includes all active governmental capital projects of the Capital Projects Fund.

- ☐ **Glossary** – A list of common budgeting terms defined and explained.

Please direct comments or questions to:

Cary McNallan
Finance Director
City of Dunn
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Budget information is also available for viewing on the Internet at:
[Welcome - City of Dunn, North Carolina](#)



Mayor
William P. Elmore Jr.
Mayor Pro Tem
J. Wesley Sills
Council Members
April L. Gaulden
Raquel McNeil
Billy Tart
Alan Hargis
Dr. David L. Bradham
City Manager
Steven Neuschafer

May 30, 2024

Honorable Mayor and Members of the City Council
City of Dunn, North Carolina

To: Mayor and Council Members:

The local and state economies continue to be strong, despite three percent inflation for this region. As we developed this budget, we utilized information provided by the NC League of Municipalities that speculates that tax revenues from our Ad Valorem and our sales taxes will relatively consistent and provide a base upon which we can build a budget. The City's revenues are projected to grow slightly but with continued higher inflation, the cost of doing business has continued to be higher than in recent history, which provides for a challenge for balancing an ever-changing budget.

Budget expenditures for this year are focused on providing the resources to meet the Council's goals, providing departments with facility and equipment improvements, and employee compensation. There are increases in fees for garbage services. Water/Sewer fees for consumption and tap fees are increased to provide funding for future debt service and to cover the increased cost of sewer line repairs. Stormwater fees are being increased to provide funding for the increasing demand for stormwater improvements. The fees the City charges support needed expenditures, ensuring that funds are available to complete the Council's goals and provide the needed services to our citizens, while continuing to support employee development and keep our community safe.

Fee increases proposed in this budget have specific functions:

- Garbage, yard waste, and recycling rate increase (2%): a result of the contractual increase (Consumer Price Index increase) from Republic Services.
- Water rate increase: will continue to replenish the fund balance and cover the increased cost of department led repair projects.
- Sewer rate increase: needed to pay for current and future debt service on sewer projects and meet NC Department of Environmental Quality requirements.

Stormwater fees changed: We will continue to use a rate based on an Equivalent Residential Unit (ERU) calculated based on our average single residential unit which contains 2,900 square feet of impervious space. The cost will continue to be \$3.50 per month (\$42.00 annually) for a single-family unit and it will be billed on the Tax Bill released and collected by Harnett County. There will be a minimum of \$168 annually for non-residential property. Each non-residential property was measured and issued an impervious footage which is then multiplied by the ERU to establish the amount of fee required for the property. We have set a limit of 55 ERUs to set a maximum fee for each parcel of \$2,310 per year. The increase in funding is needed to continue to improve Stormwater run-off collection and reduce impacts of short duration storms.

Accounting Changes:

The FY25 General Fund budget provides more detailed budget figures for four divisions that were previously reported within their parent department. These include City Hall, which was previously reported within the Non-Departmental budget; Animal Control, which was previously reported within the Police Department budget; Fleet Garage which was previously reported within the Public Works Department; and Cemeteries, which was previously reported within the Parks and Recreation Department. Other accounting changes include a shift in insurance charges from Non-Departmental to the specific operating department for which the insurance premiums are specifically related. The FY24 budget was the first year that the Powell Bill Fund was created so only historical data for the Powell Bill revenues and expenditures is shown in the General Fund.

Personnel:

There is a proposed lump sum payment of \$1,500 for each full-time, eligible employee. The South Region consumer price index (CPI) for March 2024 was 3.8%, which is down from 5.3% in March 2023. The proposed lump sum compensation takes into account the current CPI rates and considers the City's other expenditures and the funding sources to cover the entire expenditure budget.

Additionally, the City may award up to a 2.0% merit increase based upon employee evaluations, effective after January 1, 2025. Through supervisor-led evaluations, the merit increases will continue to reward those employees who exceed expectations. The merit program has been in place for the last six years and completed each December.

Tax Rate:

There is a proposed ad valorem tax rate increase of \$0.04 to increase the total collection rate to \$0.54. This will bring in revenue to fund a paving project for the FY25 and will be recorded in the Powell Bill-Street Resurfacing Fund. This will allow the City to implement a \$4M-\$5M city wide paving project through the issuance of a loan, and the additional tax revenue will provide funding for future debt payments.

Highlights of the proposed FY 2024-25 General Fund Budget
General Fund Revenues

	FY24	FY25		
	Adopted	Recommended	Budget	Pct
	Budget	Budget	Change	Change
Ad Valorem Tax	\$ 5,563,300	\$ 5,759,728	\$ 196,428	3.5%
Sales Tax	\$ 3,125,000	\$ 3,341,000	\$ 216,000	6.9%
Other Taxes	\$ 703,500	\$ 718,150	\$ 14,650	2.1%
Licenses & Permits	\$ 565,200	\$ 548,650	\$ (16,550)	-2.9%
Intergovernmental	\$ -	\$ -	\$ -	#DIV/0!
Intergovernmental Grants	\$ 176,589	\$ 122,294	\$ (54,295)	-30.7%
Powell Bill	\$ -	\$ -	\$ -	#DIV/0!
Charges for Services	\$ 1,357,570	\$ 1,430,424	\$ 72,854	5.4%
Other Grants	\$ 25,600	\$ 25,600	\$ -	0.0%
Other	\$ 1,038,379	\$ 1,168,651	\$ 130,272	12.5%
Investment Earnings	\$ 75,000	\$ 152,750	\$ 77,750	103.7%
Installment Financing	\$ -	\$ -	\$ -	#DIV/0!
Total Revenues	\$ 12,630,138	\$ 13,267,247	\$ 637,109	5.0%
Operating Transfers	\$ -	\$ 120,506	\$ 120,506	#DIV/0!
Fund Balance Reserves	\$ 359,489	\$ 535,695	\$ 176,206	49.0%
Totals	\$ 12,989,627	\$ 13,923,448	\$ 933,821	7.2%

- A. Ad Valorem taxes: \$5,193,226 projected based on county assessed valuations and a collection rate of 98.5%, with a tax rate of \$.50 per \$100 valuation for the General Fund. Note: One penny of tax rate generates approximately \$112,942 in tax revenue. (An additional tax rate of \$.04 per \$100 valuation is proposed for FY25 and will be dedicated to street resurfacing and recorded as revenue in the Powell Bill-Street Resurfacing Fund.)
- B. Sales tax: budgeted for \$3,310,000 which is a 6.95% increase over FY24.
- C. DMV current year taxes estimated at \$453,800.
- D. License Tag fee revenue of \$187,500. This amount is also shown as an operating transfer to the Powell Bill Fund and will be allocated for street resurfacing projects.
- E. Garbage, Recycling, and debris Collection rate: The fee will increase from \$26.25 to 26.77, with an estimated total revenue of \$1,182,000.
- F. Overall revenue sources for the General Fund are up 5.0%.

General Fund Expenditures

<u>Department</u>	Adopted FY24 Budget	Recommended FY25 Total	Budget Change	Percent Change
Mayor & Council	98,891	124,530	25,639	25.9%
Administration	769,532	707,606	(61,926)	-8.0%
Tourism	134,125	152,601	18,476	13.8%
Finance	411,460	417,150	5,690	1.4%
City Hall Facility	-	85,717	85,717	#DIV/0!
Non Departmental	899,176	830,709	(68,467)	-7.6%
Planning	686,137	836,206	150,069	21.9%
Police	4,850,585	4,971,411	120,826	2.5%
Animal Control	-	190,868	190,868	#DIV/0!
Dunn PAL	115,000	-	(115,000)	-100.0%
Public Works	1,687,878	1,699,590	11,712	0.7%
Sanitation	841,000	857,000	16,000	1.9%
Garage/Fleet	-	278,321	278,321	#DIV/0!
Parks & Recreation	1,287,892	1,052,924	(234,968)	-18.2%
Dunn Senior Center	50,000	60,000	10,000	20.0%
Cemeteries	-	383,834	383,834	#DIV/0!
Library	95,547	4,482	(91,065)	-95.3%
Debt Service	1,062,404	1,270,499	208,095	19.6%
Total Expenditures	12,989,627	13,923,448	933,821	7.2%
Fund Balance Reserves	-	-	-	#DIV/0!
Totals	12,989,627	13,923,448	933,821	7.20%

- A. Provide a lump sum payment of \$1,500 for all permanent employees.
- B. Merit increase: up to 2.00%, effective January 1, 2025
- C. Retirement contribution for state retirement: increases from 12.91% to 13.66% for general employees and from 14.04% to 15.04% for sworn law enforcement officers
- D. 401K contribution for all employees: remains at 5%
- E. Health, Dental, and Life insurance cost: premium is calculated at \$8,702 per employee per year. This is based on a change in rate beginning January 1, 2025
- F. Rooms to Go incentive: rebate budgeted for \$301,809.
- G. Increased budgets for fuel, vehicle and equipment maintenance, software support, and utilities.
- H. Allocation of property and liability insurance premiums to all departments. In prior year budgets, these costs were all charged to non-departmental.

Highlights of the proposed FY 2024-25 Water and Sewer Fund Budget

Water and Sewer Fund Revenues

	FY24		FY25	
	Adopted	Recommended	Budget	Pct
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Water Sales	\$ 4,555,700	\$ 4,312,325	\$ (243,375)	-5.3%
Sewer Sales	\$ 3,890,700	\$ 3,857,450	\$ (33,250)	-0.9%
Penalties and Interest	\$ 57,500	\$ 57,500	\$ -	0.0%
Investment Earnings	\$ 111,000	\$ 165,290	\$ 54,290	48.9%
Installment Financing	\$ 1,436,000	\$ -	\$ (1,436,000)	-100.0%
Other	\$ 155,426	\$ 164,903	\$ 9,477	6.1%
Total Revenues	\$ 10,206,326	\$ 8,557,468	\$ (1,648,858)	-16.2%
Fund Balance Reserves	\$ -	\$ -	\$ -	#DIV/0!
Totals	\$ 10,206,326	\$ 8,557,468	\$ (1,648,858)	-16.2%
Total Revenues *	\$ 8,770,326	\$ 8,557,468	\$ (212,858)	-2.4%

* Less Installmnt Financing

- A. Proposed basic water rate increase: from \$18.00 to \$19.62 base rate and an increasing block rate from \$5.35 to \$5.83 per 1000 gallons
- B. Proposed basic sewer rates increase: from \$19.00 to \$20.71 base rate and from \$8.15 to \$8.88 per 1,000 gallons
- C. City of Dunn bulk purchaser rate will remain steady at \$2.75 per 1000 gallons for those with a contracted minimum gallons per day.
- D. Proposed Industrial water user rate increase: from \$18.00 to \$20.71 base rate and propose an increasing block rate beginning at \$5.83, up from \$5.35, per 1000 gallons up to 500,000 gallons; \$3.49, up from \$3.20, per 1000 gallons above 500,001 gallons.

Water and Sewer Fund Expenditures

<u>Department</u>	Adopted	Recommended	Budget	Percent
	FY24	FY25		
	<u>Budget</u>	<u>Total</u>	<u>Change</u>	<u>Change</u>
Administration	391,497	514,481	122,984	31.4%
Finance	687,029	620,476	(66,553)	-9.7%
Services Operations	1,733,156	1,753,761	20,605	1.2%
Water Treatment Plant	1,721,495	1,903,140	181,645	10.6%
Waste Water Treatment Plant	2,096,578	2,052,057	(44,521)	-2.1%
Total Operating Expense	6,629,755	6,843,915	214,160	3.2%
Debt Service	2,871,668	1,643,553	(1,228,115)	
Total Expenditures	9,501,423	8,487,468	(1,013,955)	-10.7%
Transfers to Capital Projects	314,740	70,000	(244,740)	-77.8%
Reserves	390,163	-	(390,163)	-100.0%
Totals	10,206,326	8,557,468	(1,648,858)	-16.2%

- A. Provide a lump sum payment of \$1,500 for all permanent employees.
- B. Merit increase: up to 2.00%, effective January 1, 2025
- C. Retirement contribution for state retirement: increases from 12.91% to 13.66%
- D. 401K contribution for all employees: remains at 5%
- E. Health, Dental, Vision, and Life insurance cost: premium is calculated at \$8,702 per employee per year. This is based on a change in rate beginning January 1, 2025
- F. Increased budgets for utilities, repairs, and maintenance.

Highlights of the proposed FY 2024-25 Stormwater Fund Budget
Stormwater Fund Revenues

	FY24	FY25		
	Adopted	Recommended	Budget	Pct
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Stormwater Sales	\$ 400,000	\$ 474,225	\$ 74,225	18.6%
Investment Earnings	\$ 1,000	\$ 100	\$ (900)	-90.0%
Total Revenues	\$ 401,000	\$ 474,325	\$ 73,325	18.3%
Fund Balance Reserves	\$ -	\$ -	\$ -	#DIV/0!
Totals	\$ 401,000	\$ 474,325	\$ 73,325	18.3%

- A. Stormwater rate: Calculations using Equivalent Residential Units (ERU) remain at the same rate with a minimum of \$3.50 for Residential properties. Increases in rates include: an increase from \$10.00 to \$14.00 for Non-Residential units per month. There is a change to the maximum for a Non-Residential facility from \$1,470 per year to \$2,310 per year. These fees will be added to the tax bill generated by Harnett County.

Stormwater Fund Expenditures

	Adopted	Recommended		
<u>Department</u>	FY24	FY25	Budget	Percent
	<u>Budget</u>	<u>Total</u>	<u>Change</u>	<u>Change</u>
Stormwater Operations	331,139	305,219	(25,920)	-7.8%
Total Operating Expense	331,139	305,219	(25,920)	-7.8%
Debt Service	27,789	96,630	68,841	
Total Expenditures	358,928	401,849	42,921	12.0%
Transfers to Capital Projects	-	-	-	#DIV/0!
Reserves	42,072	72,476	30,404	72.3%
Totals	401,000	474,325	73,325	18.3%

- A. Engineering, materials, and contracted services to provide for maintenance of stormwater facilities.

Highlights of the proposed FY 2024-25 Powell Bill/Street Resurfacing

Special Revenue Fund Budget

	Adopted Budget <u>FY 2023-24</u>	Recommended Budget <u>FY 2024-25</u>	FY24 to FY25 Percent <u>Change</u>
<i>Revenues</i>			
Ad Valorem Tax		452,000	#DIV/0!
Powell Bill Revenue	298,000	320,000	7.4%
Interest Earnings	2,000	2,000	0.0%
Oper Trf fr Gen Fund	185,000	187,500	1.4%
Total Revenues	<u>485,000</u>	<u>961,500</u>	<u>98.2%</u>
<i>Expenditures</i>			
M & R Equipment	25,000	14,000	-44.0%
Materials	40,000	50,000	25.0%
Contract Services	-	17,000	#DIV/0!
Collection Fees	-	6,250	#DIV/0!
Construction	204,748	208,997	2.1%
Debt Principal Pymts	190,115	471,518	148.0%
Debt Interest Pymts	25,137	193,735	670.7%
Total Expenditures	<u>485,000</u>	<u>961,500</u>	<u>98.2%</u>

- A. Powell Bill revenues include the annual allocation from the State and an operating transfer from the General Fund consisting of 83.3% of the DMV license fee collections, or \$25 of every \$30 collected.
- B. Starting in FY25, the City's tax rate will be increased by four cents and be dedicated to street resurfacing. These funds will be recorded in the Powell Bill/Street Resurfacing Fund.
- C. Construction and debt expenses are related to street paving and resurfacing.

CAPITAL ITEMS FOR FY 2024-2025 – included in the operating budgets

GENERAL FUND

Non-Departmental:	
Computer upgrades	\$ 40,000
Public Works:	
30,000lb vehicle lift for the garage	\$ 48,000
Park and Recreation:	
Tart Park – new field sod and batting cages	<u>\$ 48,000</u>
Total:	<u>\$136,000</u>

WATER- SEWER FUND

Wastewater Treatment Plant	
Replace underground air supply line	\$ 35,000
Water Treatment Plant	
Two valve actuators	<u>\$ 16,000</u>
Total:	<u>\$ 51,000</u>

POWELL BILL FUND

Street paving and resurfacing	<u>\$208,997</u>
Total:	<u>\$208,997</u>

FY 2024-25 Capital Projects

Summary of All Projects for All Funds

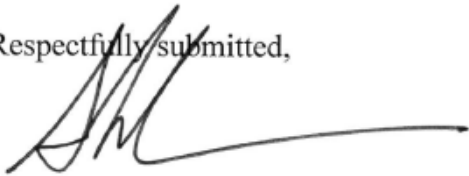
	Previous <u>Appropriations</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration	530,420	-	-	-	-	-	-	530,420
Planning/Design	6,276,000	385,000	499,200	125,000	146,400	138,600	1,294,200	7,570,200
Construction	54,655,571	6,497,000	5,096,800	7,912,940	785,600	1,979,400	22,271,740	76,927,311
Land/ROW	218,000	-	-	-	-	-	-	218,000
Equipment/Furnishings	-	70,000	620,000	415,000	-	-	1,105,000	1,105,000
Total Expenditures	\$ 61,679,991	\$ 6,952,000	\$ 6,216,000	\$ 8,452,940	\$ 932,000	\$ 2,118,000	\$24,670,940	\$ 86,350,931
Funding Sources								
Intergovernmental Funds	39,389,469	-	-	-	-	-	-	39,389,469
General Fund	3,886,652	-	165,000	802,442	-	-	967,442	4,854,094
Water & Sewer Fund	181,020	70,000	100,000	673,498	-	-	843,498	1,024,518
Stormwater Fund	100,000	-	-	-	-	-	-	100,000
Installment Financing	17,527,000	6,882,000	5,951,000	6,977,000	932,000	2,118,000	22,860,000	40,387,000
Other	595,850	-	-	-	-	-	-	595,850
Total Funding	\$ 61,679,991	\$ 6,952,000	\$ 6,216,000	\$ 8,452,940	\$ 932,000	\$ 2,118,000	\$24,670,940	\$ 86,350,931
Operating Budget Impact								
Operating	-	-	-	(15,000)	(20,000)	(12,000)	(47,000)	(47,000)
Debt Service	-	861,071	1,467,931	1,658,211	2,587,921	2,718,211	9,293,345	9,293,345
Total Oper Bdg Impact	\$ -	\$ 861,071	\$ 1,467,931	\$ 1,643,211	\$ 2,567,921	\$ 2,706,211	\$ 9,246,345	\$ 9,246,345

Capital projects for FY 2024-25 are estimated at \$6,952,000 for all funds, including general fund, water and sewer fund, and stormwater fund. A detailed project sheet for each project is included in the proposed budget materials.

The proposed FY 2024-25 budget is concentrated on services for residents and preparing for growth across the community. Major work is underway in both water and sewer utilities, as well as stormwater, utilizing the funding provided by the State of North Carolina and the Federal government.

Please review the information contained in this packet and should you have any questions, please do not hesitate to contact me.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'S. Neuschafer', with a long horizontal flourish extending to the right.

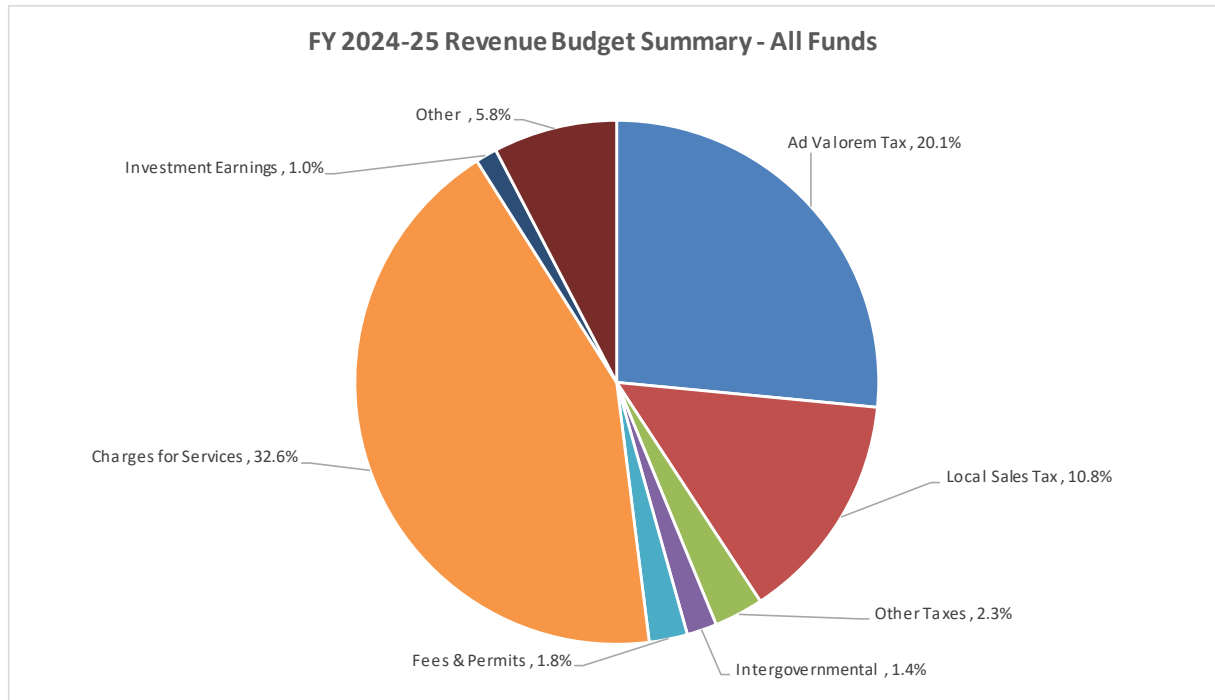
Steven W. Neuschafer
City Manager

City of Dunn – Budget Summary for All Funds

FY25 REVENUE BUDGET

FY 2024-25 Revenue Budget Summary - All Funds

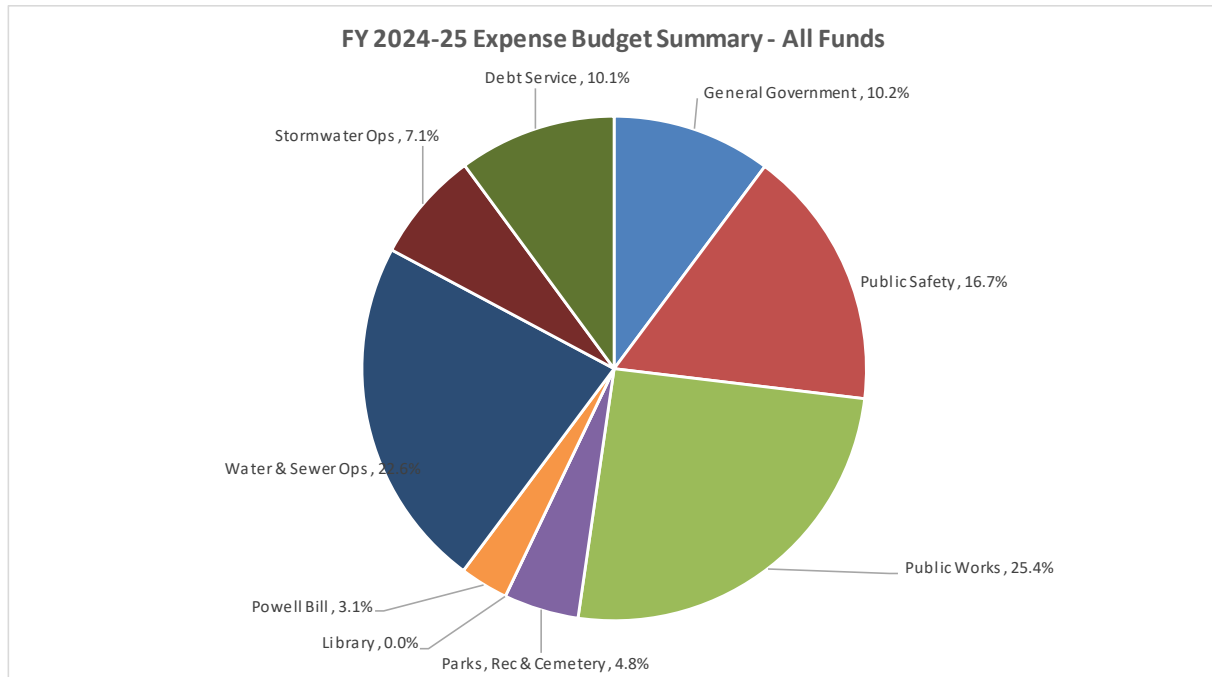
<u>Revenues</u>	<u>General Fund</u>	<u>Powell Bill Fund</u>	<u>Capital Funds</u>	<u>Total Govtl Funds</u>	<u>Water & Sewer Fund</u>	<u>W&S Capital Funds</u>	<u>Stormwater Fund</u>	<u>Strmwtr Capital Funds</u>	<u>Total Enterprise Funds</u>
Ad Valorem Tax	5,759,728	452,000		6,211,728					-
Local Sales Tax	3,341,000			3,341,000					-
Other Taxes	718,150			718,150					-
Intergovernmental	122,294	320,000		442,294					-
Fees & Permits	548,650			548,650					-
Charges for Services	1,430,424			1,430,424	8,169,775		474,225		8,644,000
Investment Earnings	152,750	2,000		154,750	165,290		100		165,390
Other	1,194,251			1,194,251	222,403				222,403
Financing Sources	-		5,000,000	5,000,000	-	70,000	-	1,882,000	1,952,000
Operating Transfers	120,506	187,500		308,006					-
Fund Balance	535,695			535,695	-				-
Totals	13,923,448	961,500	5,000,000	19,884,948	8,557,468	70,000	474,325	1,882,000	10,983,793



FY25 EXPENDITURE BUDGET

FY 2024-25 Expense Budget Summary - All Funds

<u>Function</u>	<u>General Fund</u>	<u>Powell Bill Fund</u>	<u>Capital Funds</u>	<u>Total Govtl Funds</u>	<u>Water & Sewer Fund</u>	<u>W&S Capital Funds</u>	<u>Stormwater Fund</u>	<u>Strmwtr Capital Funds</u>	<u>Total Enterprise Funds</u>
General Government	3,154,519			3,154,519					-
Public Safety	5,162,279			5,162,279					-
Public Works	2,834,911		5,000,000	7,834,911					-
Parks, Rec & Cemetery	1,496,758			1,496,758					-
Library	4,482			4,482					-
Powell Bill		961,500		961,500					-
Water & Sewer Ops				-	6,913,915	70,000			6,983,915
Stormwater Ops				-			305,219	1,882,000	2,187,219
Debt Service	1,270,499			1,270,499	1,643,553		96,630		1,740,183
Reserves				-	-		72,476		72,476
Op Trfs-Capital Projs	-			-	-		-		-
Totals	13,923,448	961,500	5,000,000	19,884,948	8,557,468	70,000	474,325	1,882,000	10,983,793



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**ANNUAL BUDGET ORDINANCE FY 2024-25
CITY OF DUNN, NORTH CAROLINA**

WHEREAS the recommended budget for FY 2024-25 was submitted to the City Council on May 30, 2024, by the City Manager pursuant to General Statutes (G.S.) 159-11 and filed with the City Clerk pursuant to G.S. 159-12; and

WHEREAS, on June 11, 2024, the City Council held a public hearing on the budget pursuant to G.S. 159-12; and

WHEREAS, on June 25, 2024, the City Council adopted a budget ordinance making appropriations and levying taxes in such sums as the City Council considers sufficient and proper in accordance with G.S. 159-13;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DUNN, NORTH CAROLINA:

ARTICLE I – GENERAL FUND

Section 1. General Fund Revenues

It is estimated that the revenues from the following major sources will be available during the fiscal year beginning July 1, 2024, and ending June 30, 2025, to meet the general fund expenditures.

Ad Valorem Tax	\$	5,759,728
Local Sales Tax		3,341,000
Other Taxes		718,150
Intergovernmental		122,294
Fees & Permits		548,650
Charges for Services		1,430,424
Investment Earnings		152,750
Other		1,194,251
Operating Transfers		120,506
Fund Balance		535,695
Total General Fund	\$	<u>13,923,448</u>

Section 2. General Fund Expenditures

The following amounts are hereby appropriated by function for the operation of the City and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

General Government		\$ 3,154,519
Mayor & Council	\$ 124,530	
Administration	707,606	
Tourism	152,601	
Finance	417,150	
City Hall Facility	85,717	
Non-Departmental	830,709	
Planning & Inspections	836,206	
Public Safety		5,162,279
Public Works		2,834,911
Public Works	1,977,911	
Sanitation	857,000	
Parks, Recreation, & Cemetery		1,436,758
Dunn Senior Center		60,000
Library		4,482
Debt Service		1,270,499
Total General Fund		<u>\$ 13,923,448</u>

Section 3. Levy of Taxes

There is hereby levied the following rate of tax on each one hundred dollars (\$100.00) valuation of taxable property, as listed for taxes as of January 1, 2024, for the purpose of raising the revenue constituting the general property taxes, as set forth in the foregoing estimates of revenue (Article I, Section 1):

General Tax

Rate per \$100 Valuation of Taxable Property \$.54

Special Downtown Tax District

Rate per \$100 Valuation of Taxable Property \$.12

Motor Vehicle Tax

Pursuant to provisions of General Statute 20-97 (b1) an annual motor vehicle tax in the amount of thirty dollars (\$30) is hereby levied upon any vehicle resident in the City.

ARTICLE II – WATER AND SEWER FUND

Section 1. Water and Sewer Enterprise Fund Revenues

It is estimated that the revenues from the following major sources will be available during the fiscal year beginning July 1, 2024, and ending June 30, 2025, to meet the water and sewer fund expenditures.

Water Sales	\$ 4,312,325
Sewer Sales	3,857,450
Penalties and Interest	57,500
Investment Earnings	165,290
Other	164,903
Total Water & Sewer Revenues	<u>\$ 8,557,468</u>

Section 2. Water and Sewer Enterprise Fund Expenditures

The following amounts are hereby appropriated by function for the operation of the City and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Administration	\$ 514,481
Finance	620,476
Services Operations	1,753,761
Water Treatment Plant	1,903,140
Waste Water Treatment Plant	2,052,057
Debt Service	1,643,553
Transfers to Capital Projects	70,000
Total Water and Sewer Expenses	<u>\$ 8,557,468</u>

ARTICLE III – STORMWATER FUND

Section 1. Stormwater Enterprise Fund Revenues

It is estimated that the revenues from the following major sources will be available during the fiscal year beginning July 1, 2024, and ending June 30, 2025, to meet the stormwater fund expenditures.

Stormwater Sales	\$ 474,225
Investment Earnings	100
Total Stormwater Revenues	<u>\$ 474,325</u>

Section 2. Stormwater Enterprise Fund Expenditures

Stormwater Operations	\$ 305,219
Debt Service	96,630
Reserves	72,476
Total Stormwater Expenses	<u>\$ 474,325</u>

The following amounts are hereby appropriated by function for the operation of the City and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

ARTICLE IV – SPECIAL REVENUE FUND AND CAPITAL PROJECTS FUND

Pursuant to G.S. 159-13.2, the City Council may authorize and budget for capital projects and special revenue funds in its annual budget or project ordinance. The project ordinance appropriates revenues and expenditures for however long it takes to complete the project rather than for a single fiscal year.

Grants Fund	\$ 50,015
Powell Bill Fund	<u>961,500</u>
Total Special Revenue Funds	<u>\$ 1,011,515</u>

SECTION V – MISCELLANEOUS FEES AND CHARGES

Charges for services and fees by City Departments are levied in the amounts set forth in the Miscellaneous Fees and Charges Schedule (Attachment F to this ordinance) as adopted by the City Council.

SECTION VI – GENERAL AUTHORITIES

Section 1. The following authorities shall apply:

- A. Pursuant to G.S. 159-15, this budget may be amended by submission of proposed changes to the City Council, except as noted in this section under paragraph C and F.
 - B. The Finance Director is hereby designated Finance Officer and is authorized to make interfund loans for a period of not more than 60 days. The Finance Officer shall establish and maintain accounting procedures which are in compliance with the Statutes of the State of North Carolina and is authorized to approve and process budget amendments between expense accounts, within departments, that do not change the total budget for that department.
 - C. The City Manager shall be authorized to approve and process intrafund budget amendments, up to \$10,000, that do not change the adopted budget total for that fund, without further action by the City Council.
 - D. The use of funds from the Reserve for Contingency require prior approval from the City Council.
 - E. Interfund transfers, established in the adopted budget document, may be accomplished without recourse to the council.
 - F. At fiscal year end, all funds encumbered or designated within fund balance for expenditures, shall be re-appropriated to the next fiscal year’s adopted budget without further action by the City Council.
 - G. The Harnett County Tax Collector is authorized, empowered, and commanded to collect the taxes and stormwater fees set forth in the tax records filed in the office of the Harnett County Tax Assessor, and in the tax receipts herewith delivered to the Tax Collector, in the amounts and from the taxpayers likewise set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Harnett. This section of the ordinance shall be a full and sufficient authority to direct, require, and enable the Harnett County Tax Collector to levy on, and sell any, real or personal property of such taxpayers, for and on account thereof, in accordance with law.
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SECTION VII. UTILIZATION OF BUDGET AND BUDGET ORDINANCE

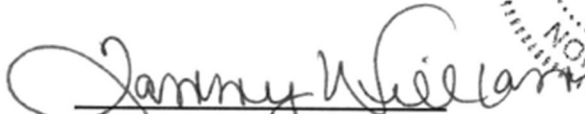
The Ordinance and the Budget Document shall be the basis of the financial plan for the Dunn Municipal Government during the 2024-25 fiscal year. The City Manager shall administer the budget and shall insure that the operating facilities are provided guidance and sufficient details to implement their appropriate portion of the budget.

SECTION VIII. DISTRIBUTION

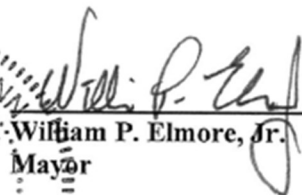
In accordance with G.S. 159-13, copies of this Ordinance shall be provided to the City Clerk, City Manager, and Finance Director to be kept on file by them for their direction in the disbursement of funds.

Adopted this 25th day of June, 2024.


Attest:



Tammy Williams
City Clerk



William P. Elmore, Jr.
Mayor



THE CITY OF DUNN
CORPORATE
SEAL
NORTH CAROLINA

The budget ordinance, and all additional amendments, are available in the office of the City Clerk, Dunn Municipal Building, 401 East Broad St, Dunn, North Carolina, 28334.



Steven Neuschafer
City Manager

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ABOUT THE CITY OF DUNN

The City of Dunn was incorporated on February 12, 1887 and has come a long way since its settlement some 120 years ago as a logging town and turpentine distilling center. Today, Dunn claims an industrious citizenry of nearly 9,000 along with a growing economy firmly grounded in agriculture, manufacturing, distribution, and tourism.

Designated an All-America City in 1989 and 2013 by the National Civic League, Dunn is the largest of five towns in Harnett County. Lillington is the county seat.

Conveniently situated less than two hours from North Carolina's beautiful Crystal coast and just five hours from the oldest mountains in the world, Dunn is ideally located in the heart of North Carolina's variety vacationland. With four distinct and beautiful seasons, the Dunn area boasts an average annual temperature of 62 degrees. About 47 inches of rain and under three inches of snow fall each year.

Dunn offers a variety of neighborhoods, along with convenient shopping, excellent schools, churches, and recreational opportunities. Because of its mild climate, outdoor activities and team sports are provided throughout the year at any one of Dunn's three city parks.

Located within an hour's drive of North Carolina's thriving Research Triangle, the Dunn area sits at the convergence of an extensive transportation network. North and south links include I-95, US-301, and the Seaboard System Railroad, while I-40 and US-421 provide east to west routes.



Commercial air transportation is available at nearby Fayetteville or Raleigh/Durham International Airports. Charter flights and private service are provided at the Harnett County Airport, a well-lit, 24-hour jet-fuel facility with a 5,000 foot runway.

In downtown Dunn, the Harnett Regional Theatre presents productions throughout the year at the renovated Stewart Theatre. Campbell University, located in Buies Creek, just 10 miles away, regularly presents concerts, plays, and musicals.

A comprehensive school program provides a quality basic education – plus broad offerings for exceptional children and the academically gifted – for over 17,000 Dunn and Harnett County students. There are 26 public schools in the county and five private schools.

More than 14 Harnett County Schools have been awarded the School of Distinction by the ABC’s Recognition Program. There are more than 1,100 teachers in the Harnett County Schools and more than 2,000 employees.

Dunn and the surrounding area are home to four separate technical and community college facilities. Central Carolina Community College, through its Harnett County campus, and the Triangle South Enterprise Center, provides courses and programs that directly benefit local industries and businesses. The campus located between Lillington and Buies Creek, offers both two-year and one-year degrees.

Campbell University, a private four-year institution located in Buies Creek, is one of Harnett County’s greatest assets. With 10,000 students representing all 50 states and more than 40 countries, Campbell offers 36 undergraduate degrees as well as graduate programs in Business, Law, Pharmacy, Government, Education, and Divinity. Campbell is North Carolina’s second largest private university.

Excellent medical facilities are offered by two local hospitals. Betsy Johnston Regional Hospital is an acute care health facility with 110 beds and is staffed by 69 active and consulting doctors. Central Harnett Hospital is located in the nearby town of Lillington and is expected to grow quickly, resulting in the addition of more than 500 new jobs in the next ten years and an economic impact of \$700 million. The area is also served by a kidney center, cancer center, and a number of medical clinics.

The following narrative provides some statistical data, from the U.S. Census Bureau, about the City of Dunn.

POPULATION

Dunn’s population in 2020 was 8,446. Since the last census in 2010, the population has decreased by 817, or 8.8%. These residents constitute approximately 6.3 percent of the 2020 Harnett County population of 133,568.

ETHNIC COMPOSITION

The chart below shows the changes in Dunn’s ethnic composition since the 2010 Census.

Race and Ethnicity, 2010 to 2020							
Sources: U.S. Census Bureau (decennial censuses)							
<u>Year</u>	<u>AIAN *</u>	<u>Asian</u>	<u>Black</u>	<u>Hispanic **</u>	<u>White</u>	<u>All Other</u>	<u>Total</u>
2010	90	77	3940	0	4653	503	9263
2020	97	61	3354	784	3882	268	8446
<u>Year</u>	<u>% AIAN *</u>	<u>% Asian</u>	<u>% Black</u>	<u>% Hispanic</u>	<u>White</u>	<u>% Other</u>	<u>Total</u>
2010	1.0%	0.8%	42.5%	0.0%	50.2%	5.5%	100.0%
2020	1.1%	0.7%	39.7%	9.3%	46.0%	3.2%	100.0%

** American Indian and Alaska Native ** Reported as White or Other in 2010*

AGE COMPOSITION

The age group of ages 18-64 accounts for 55.8% of the City’s population. The age group of 65 and over is a higher percentage within the City, than within the County.

<u>Age Group</u>	<u>Dunn Population</u>	<u>% of City</u>	<u>Harnett Cnty %</u>
Under 5 years	431	5.1%	7.2%
Age 6-19	1,351	16.0%	21.5%
Age 18-64	4,713	55.8%	58.7%
Age 65 and over	1,951	23.1%	12.6%
Male	3,623	42.9%	49.8%
Female	4,823	57.1%	50.2%

HOUSING

In 2020, Dunn’s median gross rent was \$735 compared to the state’s median amount of \$1,026. The homeownership rate for the City was 53.8% compared to 66.9% in the state.

<u>Housing Values for Dunn</u>		
<u>Value Range</u>	<u>Value Range</u>	<u>Percent</u>
\$ -	\$49,999	5.1%
\$ 50,000	\$50,000	24.4%
\$ 100,000	\$50,000	24.7%
\$ 150,000	\$50,000	24.4%
\$ 200,000	\$50,000	12.5%
\$ 300,000	\$50,000	7.6%
\$ 500,000	\$50,000	1.0%
\$1,000,000	or more	0.3%

INCOME

Dunn’s 2020 median household income was \$37,409, compared to \$61,972 statewide, while 23.2% of the population were below the poverty level of income, compared to 13.4% statewide.

EMPLOYMENT

Unemployment levels in Dunn reflect a decrease from 4.4% in August 2022 to 4.1% in August 2023, which is slightly above the state and national percentages of 3.3% and 3.8%, respectively.

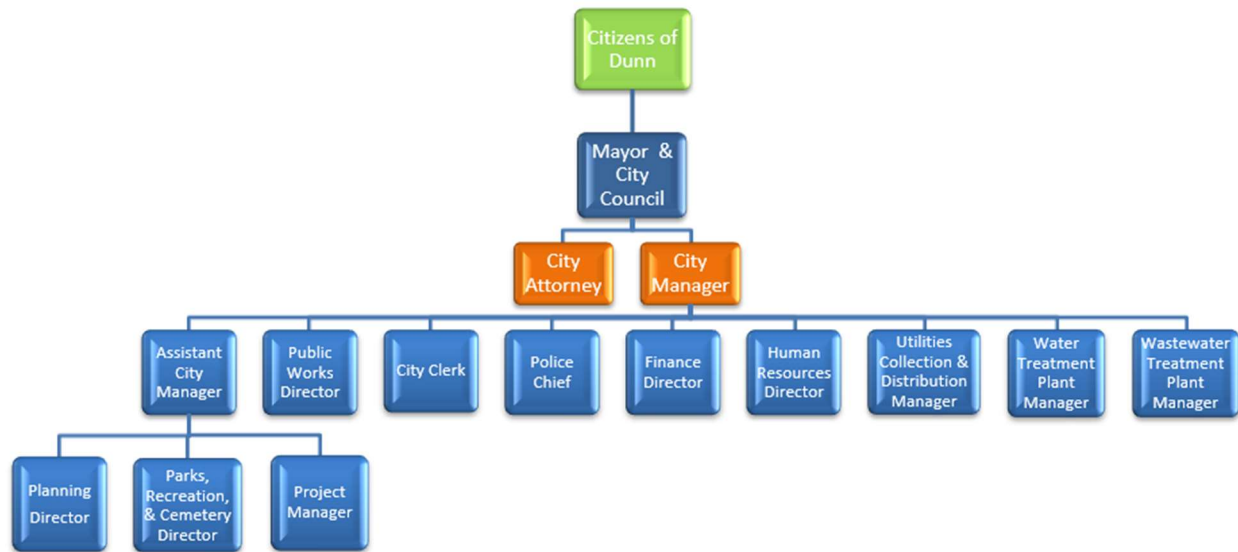
<u>Unemployment Rate</u>			
Date	Dunn	NC	National
8/31/2023	4.1%	3.3%	3.8%
8/31/2022	4.4%	3.9%	3.6%
8/31/2021	5.4%	4.8%	5.1%
8/31/2020	6.8%	6.8%	8.4%
8/31/2019	4.9%	4.1%	3.6%

Source: homefacts.com

GOVERNMENTAL STRUCTURE

The City of Dunn has a council/manager form of municipal government. Under the council/manager form of government, the City Council performs the legislative functions of the City: establishing laws and policies. The City Council is an elected body by the residents of Dunn which consists of a mayor and six council members. The mayor and the council members are elected by the voters of the entire City. The mayor and council members are all elected at the same time for a term of four years. The mayor acts as the official head of City government and presides at council meetings. The mayor only votes on matters to break a tied council member vote. He or she also appoints council members to advisory boards and committees.

The City Council also appoints a City Manager who carries out the laws and policies enacted by the council. The City Manager is responsible for managing the City’s employees, finances, and resources. The City has 150 permanent, full-time, and part-time employees with eight departments and the Assistant City Manager reporting to the City Manager (see chart on the next page). The City Council also appoints a City Clerk to maintain official City records; and an attorney, who represents the City administration and City Council in all legal matters.



Local governments in North Carolina exist to provide a wide range of basic services on which we all depend, including police and fire protection; public works (garbage collection, street resurfacing, fleet maintenance, landscaping and building and grounds); planning; inspections and zoning; economic and community development; water and sewer services; and parks and recreation programming. The major services provided by the City of Dunn include all the services above but exclude fire protection and tax collections, which are provided by other local organizations. The City also has administrative support units (human resources, finance, budget, purchasing, City clerk, communications etc.) that provide both direct services as well as indirect support services. The City’s technology services are contracted with Harnett County IT staff.

The General Fund is the primary operating budget for the City. The City has a Special Revenue Fund and Capital Projects Fund. These are multi-year funds and dedicated to specific programs/activities/projects. The City’s Stormwater Utility Enterprise Fund includes an operating and capital budget for stormwater related revenues and expenditures. The Water and Sewer Enterprise Fund includes operating expenses related to providing water and sewage treatment for area residents and businesses.

The budget for the City is largely supported by property and local sales taxes. The City, in an effort to reduce the tax burden on residential property owners, is exploring ways to increase its commercial tax base as a percentage of its tax base.

CITY COUNCIL PRIORITIES

The City Council has participated in a strategic planning process. The results of this process provided the following goals for the FY25 fiscal year.

The current City Council’s top five priorities (in bold) and departmental action items (in italics) are as follows:

A. Continue to fund infrastructure improvements.

1. *Implement street repair improvements. (Public Works)*
2. *Invest in the stormwater program. (Public Works)*
3. *Repair/install new lines to plan for growth. (Public Utilities)*
4. *Create an ordinance to address private laterals. (Public Utilities)*
5. *Create an asset management/maintenance plan. (Various Departments)*
6. *Create an action plan to address water plant issues. (Public Utilities)*

B. Public Relations

1. *Improve public relations via a Public Information Officer, signage for active projects, and monthly updates.*
2. *Regional marketing plan for sports events.*

C. City Hall Renovations

3. *Construction of a police female locker room and building plumbing improvements.*

D. Update the Unified Development Ordinance (UDO)

1. *Implement changes to allow more focus on land uses and growth issues.*
2. *Text amendments to correct typos and implement newer growth recommendations in the land use plan.*

E. Business Recruitments and Investments

1. *Actively recruit businesses working with Downtown, the Chamber, and Tourism.*
2. *Market plan for business recruitment.*
3. *Create and fund incentive programs for private sector investments.*
4. *Continue to seek grants/partnerships for improvements. (Downtown and Chamber)*
5. *Continue support and involvement with I95/I40 Alliance.*

The departments begin the budget process in mid-February by providing their operating and capital requests to the Finance Department. By the end of March, the Finance staff organizes and summarizes the requests and reviews them with the City Manager and Assistant City Manager. In April, a budget workshop is convened with the City Council to discuss the preliminary budget. By June 1, of each year, the City Manager provides to the City Council, his or her recommended budget. In June, a public hearing is set for review of the budget, and it is adopted on or before June 30th.

Departmental budgets are prepared and justified using two components - a continuation budget with proposed change and/or expansion budget. In recognition that some costs incurred by the City reflect increases beyond normal inflation, the continuation budget includes those costs, as well as expenditures where the City Council has made a legal or budgetary commitment. The inclusion of these costs in the continuation budget will allow the City to maintain the same high levels of service provided in the current year with similar operating funds. These costs include projects and infrastructure expenditures reflected in the annual Capital Improvements Plan which includes street resurfacing costs, vehicles, equipment, various specific capital projects and debt service payments for capital commitments. Other ongoing annual costs in the continuation budget

includes any pay adjustments for employees, and dependent and retiree health insurance, and numerous operating costs needed to provide daily services.

All other requests are categorized in a manner such that the City Council and residents can understand the various dynamics involved in making funding decisions. Dynamics include improved service levels, and capital outlay – recurring capital outlay that does not meet the capital thresholds for consideration in the CIP. Justifications for proposed changes are based on the City Council’s adopted goals as well as individual departmental goals and objectives.

FINANCIAL POLICIES

Among the responsibilities of municipalities to its residents are the care of public funds and the wise and prudent management of municipal finances while providing service delivery to the public and the maintenance of public facilities. These financial management policies adopted by the City Council are designed to ensure the fiscal stability of the City and guide the development and administration of the annual operating and capital budgets.

The City’s financial policies address revenues, cash management, expenditures, debt and risk management, capital needs and budgeting and management. The specific policy objectives are to:

1. Protect the policy-making ability of the City Council by ensuring that important policy decisions are not controlled by financial problems or emergencies.
2. Assist City management by providing accurate and timely information on financial conditions.
3. Provide sound principles to guide the important decisions of the City Council and of management which have significant fiscal impact.
4. Provide essential public facilities and prevent deterioration of the City’s public facilities and its capital plant.
5. Set forth-operational principles that minimize the cost of government and financial risk, to the extent consistent with services desired by the public.
6. Enhance the policy-making ability of the City Council by providing accurate information on program costs.
7. Employ revenue policies that prevent undue or unbalanced reliance on certain revenues, which distribute the costs of municipal services fairly, and which provide adequate funds to operate desired programs.
8. Ensure the legal use of all City funds through a system of financial security and internal controls.

City staff shall develop and maintain methods of forecasting future revenues and expenditures. These methods shall project the City’s future revenues and expenditures through a variety of methods including but not limited to forecasts of the economy and future development of the City. City staff will estimate General Fund revenues using an objective and analytical process, as well as documenting and maintaining specific assumptions. In instances where there is uncertainty as to assumptions, conservative revenue projections shall be provided.

REVENUE POLICIES

Important issues to consider in revenue analysis are growth, flexibility, elasticity, dependability, diversity, and administration. Under ideal situations, revenues grow at a rate equal to or greater than the combined effects of inflation and expenditures. Revenues should be sufficiently flexible to allow adjustments to changing conditions.

The City uses the following policies to govern its operations and methods regarding revenues that are used for operations.

Sources of revenue

The City will strive to maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any single revenue source and ensure its ability to provide for ongoing service. A balance will be sought in the revenue structure between the proportions of elastic and inelastic revenues. New sources of revenue will be sought to achieve the desirable balance.

Restricted revenue shall only be used for the purpose intended and in a fiscally responsible manner. Programs and services funded by restricted revenue will be clearly designated as such.

Intergovernmental assistance may be in the form of restricted or unrestricted revenue. Unrestricted intergovernmental revenues generally support operational expenses; and restricted intergovernmental revenues are used for the designated purpose, activity and/or service.

Fees and cost recovery

User fees and miscellaneous fees charged to residents are reviewed annually. City departments that generate a user fee revenue regularly monitor their fees by comparing them to other local area jurisdictions. Fees are adjusted when appropriate to reflect increased costs and market rates.

The Parks and Recreation Department establishes recreation fees based on numerous factors, depending upon the program or services offered. Services offered may be available at no cost (a City-sponsored event), partially subsidized based on financial need, or may be based on 80%-100% direct cost recovery.

Grants and federal funds

The City shall aggressively pursue all grant opportunities; however, before accepting grants, the City will consider the current and future implications of both accepting and rejecting the monies, including:

- a. Amount of matching funds required.
- b. Any in-kind services that are to be provided.
- c. Impact on operating expenses; and
- d. Length of grant and whether the City is obliged to continue the services after the grant ends.

Operating transfers

To the maximum extent feasible and appropriate, General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts transferred but not needed to support such specific program or service expenses shall revert to the General Fund.

OPERATING BUDGET POLICIES

The City uses the following policies to govern its operations and methods regarding operating budget expenditures.

Fund Balance

To maintain the City's credit rating, meet seasonal cash flow shortfalls, economic downturns or a local disaster, the City shall maintain and present fund balance for the general fund in accordance with the requirements of GASB. The City will maintain an unassigned fund balance in the general fund at a level ranging from 25.0% to 40.0% of the General Fund budget. Unassigned fund balance will generally not be used for operating expenses.

Fund balance shall be confirmed at the end of each fiscal year by the annual independent audit and if the unassigned fund balance falls below 25.0%, the City Manager shall develop and implement a plan to rebuild the balance to 25.0% within one year.

Where an expenditure is incurred for which restricted and unrestricted fund balance is available, the restricted fund balance, to the extent feasible, should be used first.

When expenditures are incurred for which there is unrestricted fund balance available, funds should be spent in the following order: committed, assigned and unassigned.

- a. Committed fund balances are amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- b. Assigned fund balances are amounts intended to be used by the government for specific purposes and so expressed by the governing body or by an official or body to which the governing body delegates the authority.
- c. Unassigned fund balance is the residual classification of the general fund that includes all amounts not contained in other fund balance classifications. Unassigned amounts are technically available for any purpose.

Budget Process and Procedures

The North Carolina Local Government Budget and Fiscal Control Act requires that the City Manager submit a recommended budget and budget message to the Mayor and Council Members no later than June 1st, that the City Council hold a public hearing on the budget, and that the City Council adopt an annual budget or interim budget each year by July 1st. The budget must be balanced which is defined by the Fiscal Control Act as "the sum of estimated net revenues and appropriated fund balance in each fund shall be equal to appropriations in that fund".

State laws also determine the types of services and regulatory authority, which the City can provide as well as the revenue sources available to the City. For example, the City is authorized to provide police and fire protection, refuse collection, and street maintenance services, but is not authorized by the State to levy income taxes or to raise the local sales tax which is capped at the existing two and one-half (2.5) percent. In North Carolina, county governments are responsible for public health, education, and social services. County and state government decisions govern funding for the school systems.

The budget is prepared by the City Manager for a one-year fiscal cycle beginning July 1 and ending June 30 of the following year and must be adopted by the City Council prior to the beginning of each fiscal year.

The recommended budget, as presented by the City Manager, shall reflect the continuation of current service levels wherever appropriate and/or shall include an explanation of any decreases and increases. Any reprogramming or budget shifts from the previous budget shall be clearly identified in the budget document. The recommended budget shall be a balanced budget; recommended allocations shall not exceed projected revenues.

Public input and review of the recommended budget is encouraged. The City Council holds a public hearing in June to get input from the residents. The entire budget document shall be available in the City Clerk's Office and on the City's website for review.

General Fund Budgeting

The basic format of the budget shall identify functional programs within organizational structures defined primarily by department. Programs are defined as specific services provided to the public by a specific department. All assumptions, transfers, and other relevant budget data shall be clearly stated. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

Operating transfers between funds may be authorized only by the City Council.

In instances where specific activities or purchases are authorized by the City Council in a certain fiscal year and remain incomplete, these funds may be carried forward into the next fiscal year to support such activities or purchases at City Council's discretion.

Budgetary and accounting procedures will conform to Generally Accepted Accounting Principles (GAAP) for governmental agencies.

Special Fund Budgeting

The term "Special Funds" shall be used to identify all funds other than the General Fund or Capital Project Fund, inclusive of the following fund types: American Rescue Plan Act Fund, Grants Fund, and Powell Bill Funds. Special Funds shall be created when legally required, requested by the City Council, or to facilitate internal accounting and financial reporting procedures.

The annual budget for each Special Fund shall be prepared in conjunction with the General Fund budget and shall be submitted to the City Council for adoption prior to the beginning of the fiscal year. Special Funds budgetary and accounting procedures will conform to GAAP.

Capital Fund Budgeting

A local government may in its discretion, authorize and budget for a capital or grant project, either in its annual budget ordinance or in a project ordinance. At any time during the year, a capital project or grant project ordinance may be established. A project ordinance is for the life of the project and must be adopted by the governing board prior to commencement of the project.

A project ordinance must be balanced with the revenues estimated to be available for the project equal to appropriations for the project. A project ordinance shall clearly identify the project and authorize its undertaking, identify the revenues that will finance the project, and make the appropriations necessary to complete the project. An amendment is required when the budget established for the project is not sufficient to complete the project in its entirety. A project ordinance amending the project budget will require approval by the City Council.

Major capital decisions tend to have a fiscal and operational impact more extensive than that required of annual operating and maintenance decisions and require different planning and budgetary methods. For projects that cost over \$100,000 and will require more than one year to accomplish, departments should use a project ordinance rather than the General Fund operating budget. Capital projects should also be used for purchases of vehicles and equipment with individual costs greater than \$25,000, or software purchases with costs greater than \$50,000.

Transfers

Line-item adjustments within one project will be allowed via an internal budget adjustment request form if the scope of the project is substantially the same and total funding for the project will not increase because of the transfer.

Transfer requests are prepared and signed by the department head of the requesting department and submitted to Finance for review. When transfers occur, the project manager or department head will state that the project scope can still be achieved without increasing the total funding of the project. Finance will ensure that sufficient funds are available in the authorized budget and the transfer does not increase the total appropriation for the project. All transfer requests are approved by the Finance Director and City Manager.

A transfer of funds between projects within the same fund is only allowed with formal council approval. This process ensures transparency and keeps the City Council up to date regarding budget changes in capital projects.

Maintenance of Capital Assets

Provisions will be made for adequate maintenance of the capital plant and equipment and for their orderly rehabilitation and replacement, within available revenue and budgetary limits. The General Fund budget should provide sufficient funds for the regular repair and maintenance of all City capital assets.

The budget shall incorporate and recognize the importance and necessity of maintaining and updating the installed technological infrastructure. End-user workstations are to be replaced on a five-year cycle, servers to be replaced on a four-year cycle and other network infrastructure and business applications to be replaced as dictated by financial, technical, and business criteria.

As with technology, City vehicles are also replaced on a predetermined schedule. Through a planned approach the City looks to minimize fleet capital cost and operational cost. Age and usage criteria provide general guidance for replacement and there can be other circumstances that factor in the decision to replace a vehicle or piece of equipment either sooner or later than the recommended guidelines. These factors may include high maintenance cost, excessive down time,

standardization of fleet, or change of operation. All vehicles and capital equipment that exceeds \$25,000 per item shall be considered for installment financing.

CAPITAL IMPROVEMENT PROJECT POLICIES

The City uses the following policies to govern its capital improvement program that address specific community needs.

Capital Improvement Plan

The City Manager shall develop and maintain a projection of capital improvement projects (Capital Improvement Plan) for the next five years based on the previous capital improvement plans, community needs assessments, and projects approved by the City Council. The Capital Improvement Plan (CIP) should be tied to projected revenue and expenditure constraints. Future planning should consider periods of revenue surplus and shortfall and adjust future programs accordingly. The CIP includes long-term maintenance and other operational requirements for proposed projects that meet the following criteria: 1) requested item is equipment or vehicle costing more than \$25,000, or 2) requested project is multi-year in nature and exceeds \$100,000 over the life of the project. The CIP also includes information technology projects with costs equal to or greater than \$50,000. Each fiscal year, the City Manager updates the CIP to include current information for review by the City Council. Provisions are made for adequate maintenance of capital infrastructure and equipment and for their orderly replacement within available revenue and budgetary limits. Items are appropriated into the annual operating budget, or by project ordinance, by the City Council.

The CIP budget process shall include a financial analysis and narrative of the impact of the CIP on the City's financial condition, including but not limited to, debt levels and operating budget. The City shall actively pursue outside funding sources for all projects for the CIP funding. The City's capital program will recognize the borrowing limitation and debt tolerance of the City.

Capital Improvement Financing

Within the limitation of existing law, various funding sources may be utilized for capital improvements. Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test of being required to achieve City goals or to the extent that projects must be placed in priority dictated by the nature of the funds available.

Unspent capital project funds shall revert to the original source of funding. In no case shall projects incur a funding deficit without the express approval of the City Council.

DEBT MANAGEMENT POLICY

POLICY STATEMENTS

Debt policies are written guidelines and restrictions affecting the amount, issuance, process, and type of debt issued by a governmental entity. The important functions of a debt policy are to:

- Provide guidance on the types and levels of the City's outstanding debt obligations so as not to exceed acceptable levels of indebtedness and risk. Debt policies also serve as a framework within which the City can evaluate each potential debt issuance.

- Direct staff on objectives to be achieved, both before bonds are sold and for the ongoing management of the debt program.
- Facilitate the debt issuance process by making important decisions ahead of time.
- Assist the City in the management of its financial affairs, ensuring that the City maintains a sound debt position and that its credit quality is protected.
- Allow for an appropriate balance between the established debt parameters and providing flexibility to respond to unforeseen circumstances and new opportunities; and
- Serve as a means of stimulating an open debate about the government's outstanding obligations and lead to an informed decision by elected officials.

Purpose and Type of Debt

Purpose:

Debt is only to be incurred for financing capital assets that, because of their long-term nature or because of budgetary constraints, cannot be acquired from current or budgeted resources. Debt is not to be used for operational needs or normal recurring maintenance. Ideally, the City will strive to restrict debt issuance to capital needs identified and formalized in a capital improvement program (CIP).

Types of Debt:

The types of debt instruments can include general obligation bonds, bond anticipation notes, revenue bonds, lease-installment financings, certificates of participation, special obligation bonds, or any other financing instrument allowed under North Carolina statutes. The City will strive to use the least costly and most appropriate form of financing for its project needs.

All debt issued, including short-term installment purchase financing that the City incurs for recurring equipment, will be repaid within a period not to exceed the expected useful life of the improvements, equipment, or vehicles financed by the debt.

Debt Limits and Affordability

Debt policies should define limits or acceptable ranges for each type of debt. Limits are set for legal, financial, and policy reasons. State law dictates legal limits. Financial limits may be established to achieve a desired credit rating or to exist within budgetary or other resource constraints. Debt limits alone will not result in desired ratings, but limits on debt levels can have a material impact if the local government demonstrates adherence to the policy over time. Policy limits can include the purposes for which debt may be used, the types of debt that may be issued, and minimum credit ratings.

The City will use an objective, analytical approach to determine the amount of debt to be considered for authorization and issuance. Several standards or guidelines are available for establishing limits:

Outstanding Debt as a Percentage of Assessed Valuation

This ratio measures debt levels against assessed valuation and assumes that property taxes are the primary source of debt repayment.

Statutorily, the City is subject to the Local Government Bond Act of North Carolina which limits the amount of net bonded debt the City may have outstanding to 8% of the appraised value of property subject to taxation. However, this is not considered a realistic ratio as other ratios that measure ability to pay (described below) would exceed the City's desired debt levels.

The City will also strive to avoid maintaining a "high" debt burden as measured by the Local Government Commission. This analysis is updated annually by the LGC.

Debt per Capita

This ratio reflects the philosophy that all taxes, and therefore the total principal on outstanding debt, are paid by the residents (as measured by population count). This ratio is widely used by analysts as a measure of an issuer's ability to repay debt.

The City will also strive to avoid maintaining a "high" debt burden as measured by the Local Government Commission. This analysis is updated annually by the LGC.

Debt Service as a Percentage of Operating Expenditures

The ratio that measures the percentage of debt service to the general fund expenditures reflects the City's budgetary flexibility to change spending and respond to economic downturns. Annual debt service payments (like a house payment) can be a major fixed part of a government's fixed costs and its increase may indicate excessive debt and fiscal strain.

The North Carolina Local Government Commission (LGC) advises that local governments should have a reasonable debt burden. A heavy debt burden may be evidenced by a ratio of General Fund Debt Service to General Fund Expenditures exceeding 15%, or Debt per Capita or Debt to Appraised Property Value exceeding that of similar units. Credit rating agencies, on the other hand, consider debt exceeding 20% of operating budget to be excessive. Ten percent is considered acceptable. The City will maintain this ratio at or below 12%, considering this to be a moderate level of debt.

Use of Debt Ratios

This measure of debt service expenditures as a percentage of operating expenditures will be the primary ratio used to relay the impact of debt to the City Council, both in terms of tax rate and ability to pay debt within budgetary constraints. No project will be included in the CIP that increases the debt ratio above 12%. Any project that is considered outside of the Capital Improvement Plan shall be revisited in context of the plan to monitor the project's impact on the City's debt ratios. Projects shall be considered for recommendation if the debt service expenditures as a percentage of operating expenditures remain at or below the 12% debt ratio.

The aforementioned measures, while defined with targets in mind, shall also be judged against the necessity of and benefits derived from the proposed acquisitions. The City will continue to update its debt affordability analyses annually along with a review of peer groups to continue to analyze and control its debt effectively.

By establishing comparative debt ratios and targets over a period of time, the City is demonstrating that there is an analytical and informed process for monitoring and making decisions about the City's debt burden and maintaining the City's fiscal position on behalf of the community.

Bond Ratings

The City's current bond ratings are: Standard and Poor's A+; and Moody's A3. The City will maintain continuing disclosure and good communications with bond rating agencies and financial institutions on the City's financial condition and operations.

Debt Issuance and Structure

The City will strive to issue general obligation bonds no more frequently than once in any fiscal year. The scheduling of bond sales and installment purchase decisions and the amount will be determined each year by the City Council. These decisions will be based upon the identified cash flow requirements for each project financed, market conditions, and other relevant factors.

The City Council may fund upfront project costs and reimburse these costs when bonds are sold. In these situations, the City Council will adopt reimbursement resolutions prior to the expenditure of project funds.

For most debt issues, the actual structure and sale is conducted in conjunction with the Local Government Commission (LGC), a division of the Office of State Treasurer. The LGC functions as the financial advisor to local governments when issuing debt. Structuring must take into consideration current conditions and practices in the municipal finance market.

The City will seek level or declining debt repayment schedules on long-term bonded debt, as encouraged by the LGC. Debt requiring balloon principal payments reserved at the end of the issue term will be avoided. General obligation bonds will be generally competitively bid with no more than a 20-year life.

For short-term installment financings on capital items and equipment, the City will rely on a competitive bidding process and the debt term will not exceed the useful life of the asset.

Capital Planning and Debt Determination

The City will adopt a five-year, capital improvements plan (CIP) annually. Debt financing and the associated policies will be considered in conjunction with the CIP with approval of funding and projects by the City Council.

Any capital item that has not been included in the CIP, but because of its critical or emergency need where timing was not anticipated in the CIP or budgetary process or is mandated immediately by either State or Federal requirements, will be considered for approval for debt financing.

BUDGETARY ACCOUNTING AND REPORTING

Budget Adoption

The City operates under an annual budget ordinance in accordance with the Local Government Budget and Fiscal Control Act (North Carolina General Statutes Section 159). These statutes require that the City Council adopt a balanced budget in which estimated revenues and

appropriated fund balances equal expenditures. The City Manager must submit a balanced budget proposal to the City Council by June 1 of each year, and the City Council must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain community comments of the proposed budget before the City Council adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

An annual budget is adopted for the General Fund, Water and Sewer Operations Fund, and Storm Water Operations Fund. All annual appropriations lapse at the fiscal year end. Project ordinances are adopted for the remaining Special Revenue Funds, Capital Projects Fund, Water and Sewer Capital Projects Fund, and the Storm Water Capital Projects Fund.

Basis of Accounting and Budgeting

The budget is adopted using the modified accrual method of accounting. Under this basis, revenues are recognized in the period received and accrued if considered to be both measurable and available to pay current liabilities. The City considers all revenues available if they are collected within 180 days after year-end, except for property taxes. Those revenues susceptible to accrual include: investments, sales tax, and grants-in-aids earned. Expenditures are recognized when a liability is incurred. On a budgetary basis, revenues are recorded by source of revenue (property tax, intergovernmental, taxes and licenses, etc.) and expenditures are recorded by department, function, or project. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds and at the fund level for multi-year funds.

Fund Type	Fund Category	Basis of Accounting	Budgetary Accounting
General Fund Group	Governmental	Modified Accrual	Modified Accrual
Special Revenue	Governmental	Modified Accrual	Modified Accrual
Capital Projects	Governmental	Modified Accrual	Modified Accrual
Enterprise	Proprietary	Modified Accrual	Modified Accrual

Within the budget ordinance, the general fund is further divided into functions, which represent the level of authorization, by the governing board. Revenue functions include Ad Valorem (Property Taxes), Local Sales Taxes, Other Taxes/Licenses, Restricted and Unrestricted Intergovernmental Revenues, Permit and Fees, Sales and Services, Investment Earnings, Other Revenues, Other Financing Sources, and Fund Balance Appropriated. Expenditures are budgeted by function which may be delineated by departments and include the following: a) General Government which includes Mayor and City Council, City Manager, Downtown and Economic Development, City Clerk, Finance, Human Resources, Information Technology, City Hall Facility, and Non-departmental; b) Public Safety which includes Police; c) Planning; d) Sanitation; e) Public Works; f) Parks, Recreation, and Cemeteries; and g) Debt Service. Enterprise Funds include Water, Sewer, and Stormwater.

The City Council may authorize and budget for capital projects and multi-year special revenue funds in its annual budget ordinance. The project ordinance authorizes all appropriations necessary for the completion of projects.

Amending the Budget

The City Council must approve all transfers between funds and amendments to capital project and grant project ordinances.

The City Manager can make budget amendments within the operating funds up to \$10,000 without further action by the City Council, but only if the overall fund budget is not affected. In addition, all operating funds encumbered or designated within fund balance for expenditure carryover to the following year, as confirmed during the year end close procedures, shall be re-appropriated to the next fiscal year without further action by the City Council. All other types of amendments within the General Fund, or other funds, must be approved by the City Council.

Capital and grant project ordinances are approved at the project level. The City Manager may approve line-item transfers within a project if the project can still be achieved without increasing the total funding of the project.

Line-Item Transfers

While budgets are approved at the functional level within the budget ordinance, line-item budgets are controlled at four broad levels (categories) within a departmental cost center: personnel, operating, capital outlay, and operating transfers. Departments are only required to do a budget transfer if there is a need to transfer funds between the broad categories of expenditures. The Finance Officer can process the budget transfers within a department at the request of the department head.

Purchase Orders

Purchase orders must be issued for certain purchases based on the City's purchasing policy.

Capital Outlay

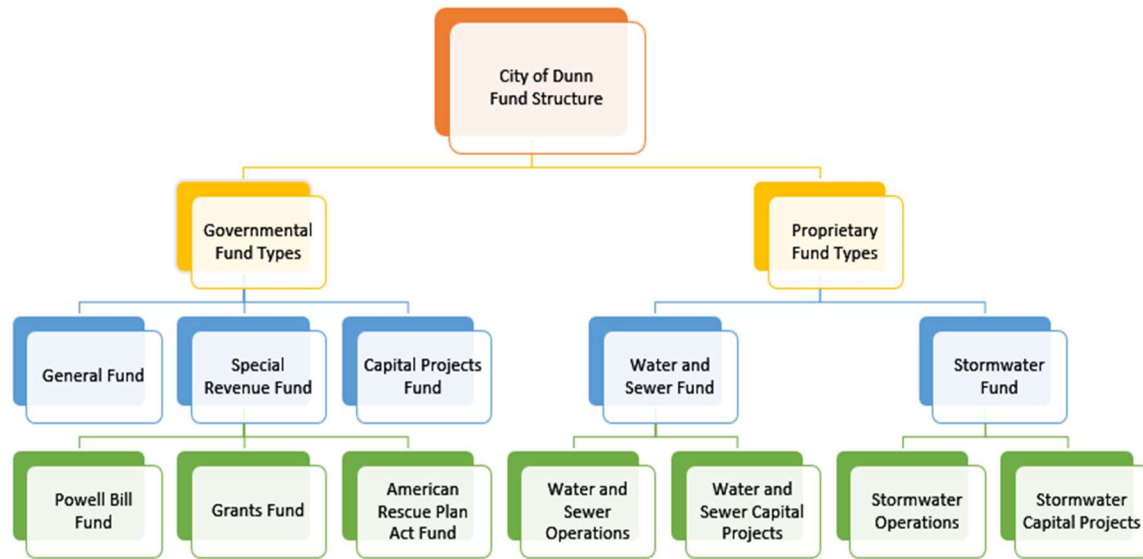
All capital items (items exceeding \$5,000 and having a useful life of more than one year) must be approved in accordance with the adopted budget. With GASB 34, the definition of capital outlay was refined to include infrastructure inventory including roads, bridges, and sidewalks, amongst other assets). Thresholds exist for buildings (\$20,000 minimum) and for infrastructure inventory (\$100,000 minimum). The annual budget document outlines those capital outlay items approved for purchase. Any changes must be approved through the transfer process outlined above.

Position Control

The annual pay plan adopted by the City Council in conjunction with the budget lists authorized permanent positions.

FINANCIAL FUND STRUCTURE

The accounts of the City are organized based on funds or account groups with each fund constituting a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts reflecting its assets, liabilities, fund balance, revenues, and expenditures. City resources are allocated to and accounted for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The multiple City funds are classified as either General Governmental Funds or Proprietary Funds and are grouped into four generic fund categories as described below.



Governmental Funds

General Fund – The General Fund is the primary operating fund of the City, which accounts for normal recurring City functions such as public works, planning, public safety, recreation, debt service, and administration. All authorized positions are funded entirely within the General Fund. Activities within the general fund are funded by revenue sources such as property tax, sales tax, and user fees.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. Funds include the Powell Bill Fund, American Rescue Plan Act Fund, and the Grants Fund.

Capital Projects Funds – The Capital Projects Fund is used to account for financial resources dedicated to the acquisition or construction of capital facilities and equipment.

Proprietary Funds

Enterprise Funds – The Enterprise Fund is used to account for revenues, expenditures and capital assets related to water, sewer, and stormwater activities and functions within the City.

Summary of Revenues - General Fund

	<u>FY23 Actuals</u>	<u>Adopted FY24 Budget</u>	<u>Adopted FY25 Budget</u>
AD-VALOREM TAXES-CURRENT YR	5,033,580.99	5,030,000.00	5,193,226.00
DOWNTOWN SERVICE DIST TAX-CURRENT YR	47,112.39	46,250.00	45,072.00
TAX PENALTIES & INTEREST	33,158.39	15,000.00	17,000.00
DMV TAXES-CURRENT YEAR	468,057.82	420,000.00	453,800.00
AD-VALOREM TAXES-PRIOR YEARS	30,949.71	27,000.00	26,000.00
DOWNTOWN SERVICE DIST TAX-PRIOR YR	-	-	100.00
DMV TAXES-INTEREST DOWNTOWN	317.52	50.00	30.00
DMV TAXES-DOWNTOWN	2,384.22	2,000.00	2,500.00
PYMTS IN LIEU OF TAXES	24,244.00	23,000.00	22,000.00
PENALTIES ON DMV TAXES	(129.07)	-	-
Total Ad Valorem Taxes	5,639,675.97	5,563,300.00	5,759,728.00
SALES TAX DISTRIBUTION	3,598,799.74	3,095,000.00	3,310,000.00
RENTAL VEHICLE TAX	36,255.49	30,000.00	31,000.00
Total Local Sales Taxes	3,635,055.23	3,125,000.00	3,341,000.00
ELECTRICITY SALES TAX	665,119.42	530,000.00	540,000.00
TELECOMMUNICATIONS SALES TAX	56,357.14	43,000.00	44,000.00
NATURAL GAS SALES TAX	63,696.70	40,000.00	49,000.00
VIDEO PROGRAMMING SALES TAX	32,792.68	49,000.00	42,500.00
ALCOHOL/BEVERAGE TAX DIST	38,674.40	35,000.00	36,000.00
SOLID WASTE DISPOSAL TAX	8,355.07	6,500.00	6,650.00
Total Other Taxes	864,995.41	703,500.00	718,150.00
BROWNFIELD GRANT	-	50,000.00	-
FEDERAL GRANTS	130,240.14	86,589.00	25,000.00
USDA Grants	100,000.00	-	-
GOV HWY SAFETY GRANT	32,573.25	40,000.00	97,294.00
POWELL BILL DISTRIBUTION	294,237.61	-	-
Total Intergovernmental	557,051.00	176,589.00	122,294.00
BUSINESS REGISTRATION FEES	(2,407.00)	13,500.00	-
BUILDING PERMITS	153,159.75	160,000.00	160,000.00
FIRE INSPECTION FEES	10,285.00	5,000.00	8,000.00
DEVELOPMENT PERMITS	4,250.00	4,150.00	4,150.00
PLANNING BOARD FEES	5,925.00	5,000.00	5,000.00
SIGN PERMITS	6,610.00	5,250.00	4,000.00
SUBDIVISIONS - MINOR	2,270.00	2,200.00	1,500.00
DEMOLITION FEES COLLECTED	8,155.85	7,500.00	7,500.00
WEEDED LOTS/DEMO FEES	38,495.31	12,500.00	16,500.00
LATE FEES & FINES	1,093.34	2,000.00	500.00
DMV - LICENSE	41,196.51	37,000.00	37,500.00
CITY ORDINANCE FINES	1,400.00	100.00	500.00
DOG CAPTIVE FEES.LICENSES,ETC.	7,546.01	9,000.00	6,000.00
CEMETERY OPEN/CLOSING FEES	108,200.00	117,000.00	110,000.00
DMV-LICENSE STREET	205,689.50	185,000.00	187,500.00
Total Fees & Permits	591,869.27	565,200.00	548,650.00

Summary of Revenues - General Fund

	<u>FY23 Actuals</u>	<u>Adopted FY24 Budget</u>	<u>Adopted FY25 Budget</u>
SOLID WASTE FEES	1,101,419.64	1,146,470.00	1,182,000.00
RECYCLING FEES	(3.85)	-	-
ADMINISTRATIVE FEES	6,666.85	5,000.00	5,000.00
REIMB-DUNN MIDDLE SCHOOL SRO	63,257.81	52,200.00	52,200.00
SRO REIM-HARNETT PRIMARY/WAYNE AVENUE	132,574.37	104,400.00	173,224.00
OFFICER REIMBURSEMENT-DUNN HOUSING	20,472.50	18,000.00	18,000.00
OFFICER REIMBURSEMENT-PAL	-	31,500.00	-
Total Charges for Services	1,324,387.32	1,357,570.00	1,430,424.00
PEG CHANNEL SUPPORT	32,010.47	25,600.00	25,600.00
DONATIONS & GIFTS	127.23	-	-
ABC STORE REVENUE	200,000.00	150,000.00	200,000.00
ABC STORE REV LAW ENFORCEMENT	15,000.00	12,500.00	15,000.00
DISTRICT COURT	4,002.73	6,000.00	5,500.00
SUBDIVISION - PRE-PLAT	2,150.00	750.00	2,000.00
MISC PLANNING FEES	-	-	500.00
HOMEOWNER RECOVERY FUND	1,450.00	750.00	750.00
DONATIONS & GIFTS	1,200.00	-	-
POLICE INSURANCE PROCEEDS	22,606.64	10,000.00	10,000.00
DRUG TAX/SEIZURE PROCEEDS	35,459.04	-	20,000.00
DRUG ENFORCEMENT	27,306.04	15,000.00	10,000.00
MISC POLICE RECEIPTS	37,521.02	5,000.00	5,000.00
SALE OF CEMETERY LOTS	105,902.47	108,000.00	108,000.00
FUELING STATION MTCE FEE	-	-	4,200.00
RECREATION-HARNETT COUNTY	16,367.00	16,500.00	17,000.00
RECREATION-SPONSORSHIP FEES	11,313.19	7,500.00	11,000.00
RECREATION-REGISTRATION FEES	33,916.78	32,500.00	35,000.00
NC DOT MOWING CONTRACT	27,563.38	19,154.00	20,000.00
RECREATION-CAMPS	4,344.44	3,000.00	4,000.00
RECREATION-COMM BLDG RENTAL	23,805.16	18,500.00	24,000.00
RECREATION-FIELD RENTALS	18,702.87	13,500.00	20,000.00
RECREATION-SHELTER RENTAL	1,233.08	1,000.00	1,000.00
LEASE-JOHNSTON/LEE/HARNETT COMM ACTION	16,091.35	17,500.00	17,500.00
SR CTR - OPERATIONS GRANT	19,127.00	8,000.00	16,000.00
MEMBERSHIP FEES - REC CENTER	505.88	100.00	500.00
SR CTR - HARNETT CO	6,000.00	6,000.00	6,000.00
RECREATION-MISC	(8.50)	-	100.00
PLEDGES-TYLER PARK	37,720.83	4,000.00	2,000.00
SR CTR - RENT HARNETT CO.	5,000.00	5,000.00	5,000.00
SALE OF ASSETS	65,047.70	25,000.00	25,000.00
HARNETT HEALTH PAYMENT	389,576.77	389,000.00	394,000.00
INSURANCE PROCEEDS	28,268.09	10,000.00	10,000.00
MISCELLANEOUS REVENUE	(77,051.93)	-	7,000.00
TOURISM-SALARY/BENEFITS REIMBURSEMENT	134,345.95	134,125.00	152,601.00
TOURISM-DEBT PYMT (DOWNTOWN)	20,000.00	20,000.00	20,000.00
Total Other	1,266,604.68	1,063,979.00	1,194,251.00

Summary of Revenues - General Fund

	<u>FY23 Actuals</u>	<u>Adopted FY24 Budget</u>	<u>Adopted FY25 Budget</u>
INTEREST ON INVESTMENTS	158,593.19	75,000.00	152,750.00
<i>Total Investment Earnings</i>	<i>158,593.19</i>	<i>75,000.00</i>	<i>152,750.00</i>
INSTALLMENT FINANCING	467,770.00	-	-
<i>Total Financing Sources</i>	<i>467,770.00</i>	<i>-</i>	<i>-</i>
OPER TRF FR FUND 30	-	-	76,506.00
OPER TRF FR FUND 31	-	-	44,000.00
OPER TRF FR FUND 33	3,097,101.76	-	-
<i>Total Operating Transfers</i>	<i>3,097,101.76</i>	<i>-</i>	<i>120,506.00</i>
FUND BALANCE	-	-	535,695.00
FUND BALANCE-RESERVED FOR ENCUMBRANCES	-	359,489.00	-
<i>Total Fund Balance</i>	<i>-</i>	<i>359,489.00</i>	<i>535,695.00</i>
Total General Fund Revenues	17,603,103.83	12,989,627.00	13,923,448.00

GENERAL FUND REVENUE DESCRIPTIONS

The following information briefly explains the major sources of revenue for the City of Dunn in the FY25 Budget.

AD VALOREM TAXES

The largest single source of revenue to municipalities in North Carolina is the Ad Valorem revenue which represents a tax paid by those owning property within the municipality. Ad Valorem Taxes or property tax income includes real property, motor vehicle and business personal property taxes. The General Assembly has approved various property tax exemptions for senior citizens aged 65 or older, and for residents, including veterans, who are 100% disabled and subsist on a specified household income.

LOCAL SALES TAXES

The State collects and distributes the proceeds from the local levied tax on retail sales consisting of a 1% sales tax (Article 39); and three ½% sales tax (Articles 40, 42 & 44). The Article 44 sales tax was implemented in 2002. Food is exempted from this tax. In exchange for Article 44, the General Assembly repealed local government reimbursements for inventory tax, intangibles tax, tax on food stamp purchases, and homestead exemption. In 2007, the General Assembly passed legislation to have the State assume county Medicaid costs and eliminate the Article 44 local sales tax. Effective October 1, 2008, the state took over one quarter cent of the Article 44 local options sales tax and effective October 1, 2009, the state took over the remaining one-quarter cent of that local tax. The legislation provides for municipalities to be completely reimbursed for the loss of their share of these tax revenues, including growth. The first one-quarter cent was replaced by a payment equal to 50% of the amount each municipality receives from the Article 40 local sales tax and the second one-quarter cent will be replaced by a payment equal to 25% of the amount each municipality receives for the Article 39 local sales tax.

Funds for the hold harmless payment to municipalities come from the counties' share of sales tax revenues. There is no expiration date on the hold harmless payments. The legislation also changes the distribution for the Article 42 local option sales tax from per capita to point of delivery distribution. A hold harmless provision ensures that this change will not affect municipal distributions.

OTHER TAXES

This category of revenue is primarily comprised of state-collected *local* revenues that are not directed to specific programs or services.

Local Video Programming Revenues- Beginning January 1, 2007, local governments were no longer able to impose franchise taxes on video programming services. A sales tax on video programming services was added by the State that covered some of the same revenue received directly by local governments.

Electricity Sales Tax – As part of the tax reform legislation approved by the General Assembly in 2013, effective July 1, 2014, the general sales tax rate is applied to the sale of electricity. From the proceeds of that tax, 44 percent is allocated to be distributed to cities and counties. Each city receives a franchise tax share and an ad valorem share of these proceeds. The franchise tax share is equivalent to the electricity franchise tax distribution that each city received as its quarterly distribution in Fiscal Year 2013-14. If there is insufficient revenue to provide each municipality with the same distribution that it received in FY 2013-14, then every municipality's distribution will be reduced proportionally. If there is excess sales tax revenue after distributing every municipality's franchise tax share, then each municipality will receive an ad valorem share. The excess sales tax revenue will be distributed based on each city's ad valorem taxes levied as a percentage of all cities' ad valorem taxes levied [G.S. 105-164.44K].

Piped Natural Gas Sales Tax - As part of the tax reform legislation approved by the General Assembly in 2013, effective July 1, 2014, the general sales tax rate is applied to the sale of piped natural gas. From the proceeds of that tax, 20 percent is allocated to be distributed to cities and counties. Each city receives a franchise tax share and an ad valorem share of these proceeds. The franchise tax share is equivalent to the piped natural gas franchise tax distribution that each city received as its quarterly distribution in Fiscal Year 2013-14. If there is insufficient revenue to provide each municipality with the same distribution that it received in FY 2013-14, then every municipality's distribution will be reduced proportionally. If there is excess sales tax revenue after distributing every municipality's franchise tax share, then each municipality will receive an ad valorem share. The excess sales tax revenue will be distributed based on each city's ad valorem taxes levied as a percentage of all cities' ad valorem taxes levied [G.S. 105-164.44L].

Wine and Beer Tax – provides for the distribution of state beer tax collections to local governmental units in which beer is legally sold. It further provides for taxes on unfortified wine and 22% of collections for taxes on fortified wine to local governmental units in which wine is legally sold. This revenue is distributed on a per capita basis.

Telecommunication Sales Tax- In 2001, the General Assembly replaced the utility franchise tax on local telephone service with a new sales tax on telecommunications.

LICENSES, PERMITS, FEES, AND FINES

The City charges various types of licenses, permits, fees, and fines to residences and commercial establishments needing specific services. A large portion of the fees and permits received by the City relate to development and growth within the City.

Development Review Fees - Applicants wishing to receive a Zoning Permit, Special Use Permit A, or Special Use Permit B must pay the appropriate fee for the City to review plans for adherence to the Land Use Ordinance before a permit may be issued. The fee is paid one-time even though the plans may be reviewed multiple times before a permit is issued.

Building Permits are issued on new and existing buildings when the buildings are renovated or newly constructed for commercial property, single-family dwellings, condominiums, and duplexes.

Electric Permits are issued on new and existing buildings for service changes, premises wiring and commercial up-fits.

Mechanical Permits are issued on new installation of residential and commercial buildings and replacement of heating and cooling equipment.

Plumbing Permits are issued on new and renovated buildings i.e., water and sewer, irrigation and backflow.

Motor Vehicle License Tax –The vehicle license fee is \$30 per car. The City allocates \$25 of this motor vehicle license fee to street paving and improvements.

Cemetery Fees are for burial plots and services provided for cemetery maintenance.

INTERGOVERNMENTAL REVENUES AND GRANTS

Restricted intergovernmental revenues represent state and federal grants or other local governmental revenues received for specific purposes by the City, the largest of which is the recurring Powell Bill grant funds for street resurfacing and maintenance. However, in FY24, an accounting change, adopted by the City Council, moved this revenue source to a Special Revenue Fund so it is no longer being reported in the General Fund.

Powell Bill – These grant revenues are generated from the State’s gasoline tax and a percentage of this tax is returned to the municipality through a formula based on population and street mileage. Powell Bill funds can only be used for street maintenance, construction, traffic signs, sidewalks, curbs, gutters, drainage, and other street related needs.

Grants – Various police grants are received from the US Department of Justice for patrol services and bullet proof vest funding. The US Department of Agriculture provides grant funds for the purchases of city vehicles.

CHARGES FOR SERVICES

Solid Waste Fees – These fees are collected from residents for the collection of solid waste, recycling, and yard waste.

Recreational Fees represent fees for a variety of recreational services and activities offered to city residents. The City’s Park facilities, such as picnic shelters, ball fields and the multi-purpose areas are also available for rent. The City also offers for rent, meeting rooms and facility space within the Community Building to the public for various functions.

Police Services – The City provides police officers and patrols for three city schools and various organizations that reimburse the City for these services.

INVESTMENT EARNINGS

Interest Income - The City generates interest income by investing idle cash in interest paying checking accounts and money market accounts.

OTHER REVENUES

Other Revenues are a smaller portion of the City’s overall revenue stream. This revenue consists of donations, sale of property, insurance reimbursements, in lieu payments, and sales revenues from the Alcoholic Beverage Control (ABC) stores.

OTHER FINANCING SOURCES

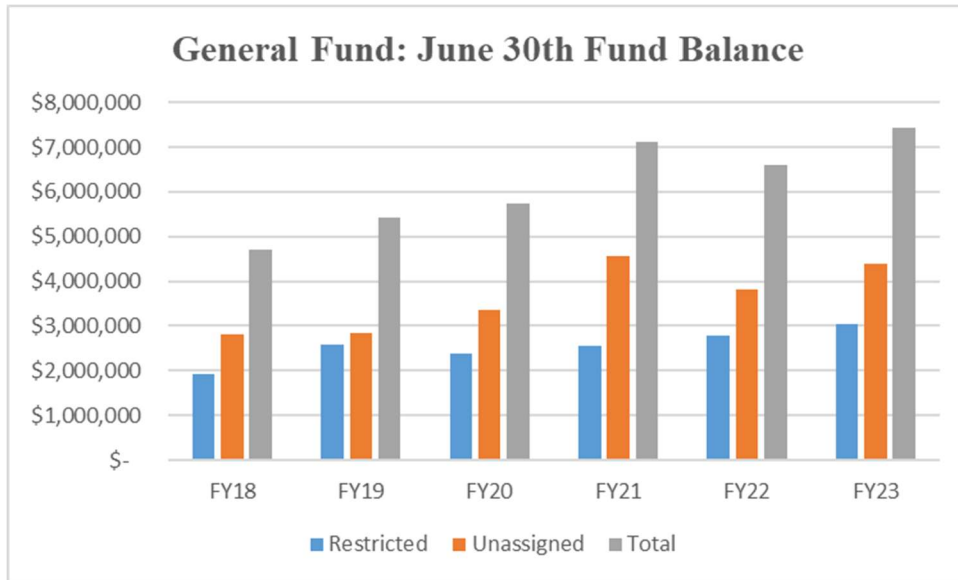
This category of revenue represents debt proceeds received by the City or funds that are transferred from another fund. Highlights include:

Lease-purchase – This represents the full cost of equipment or other major capital purchases that the City obtains through installment financing. Following generally accepted accounting practices, the full cost of the financed equipment is budgeted (equipment purchased in that fiscal year) in addition to the lease payment. However, an offsetting entry equal to the full cost value of the equipment is budgeted on the revenue side as lease proceeds. Thus, the true tax impact of the financed equipment is the lease and debt service payment only.

Transfers from Other Funds – While the General Fund is the major operating budget for the City, several other funds exist where the City may choose to transfer resources between funds.

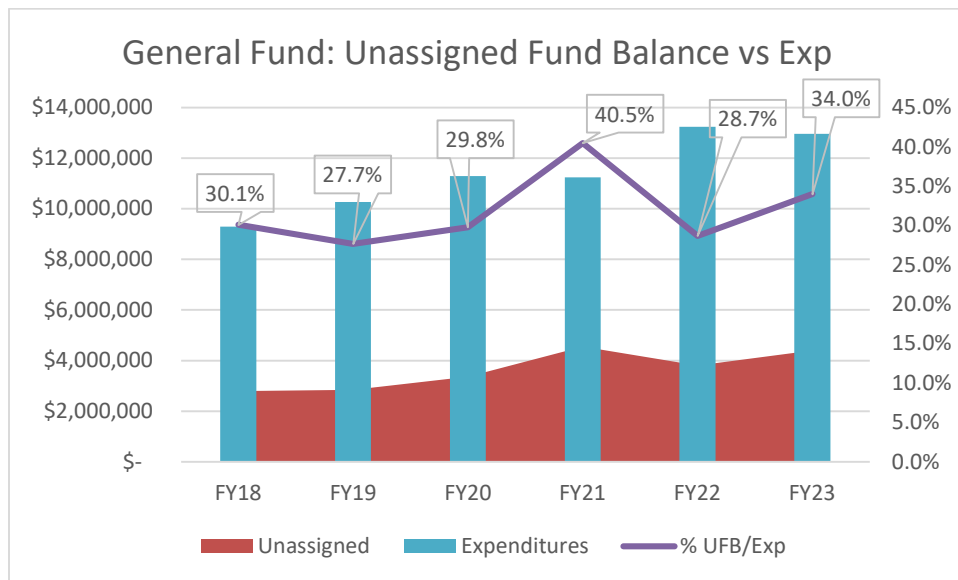
FUND BALANCE APPROPRIATED

Funds accumulated when the receipt of total revenues exceed the total of actual expenditures results in the creation of fund balance or reserves. During the budget process, an appropriation of fund balance may sometimes be necessary to balance projected revenues with projected expenditures. An adjustment to fund balance may also occur during the fiscal year to account for unanticipated expenditures.



Total fund balance at the end of FY23 was \$7,437,922, which was an increase of \$847,442 from FY22.

General Fund Expenditures compared to Unassigned Fund Balance



For FY23, the unassigned fund balance as a percentage of total expenditures, for the General Fund was 34.0%.

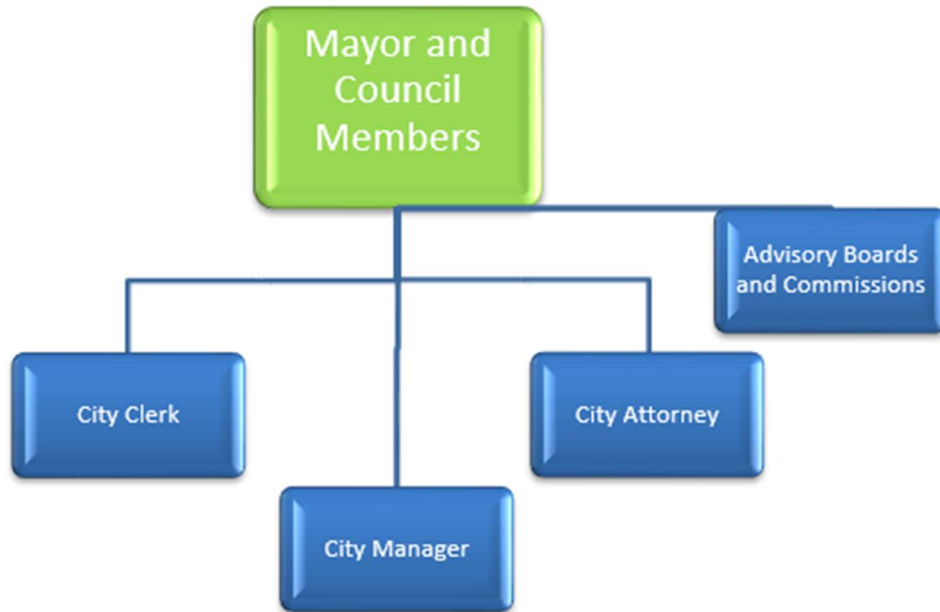
General Fund Expenditures

<u>Department</u>	<u>Adopted FY24 Budget</u>	<u>Adopted FY25 Budget</u>	<u>Budget Change</u>	<u>Percent Change</u>
Personnel	7,427,668	8,087,027	659,359	8.9%
Operating	5,320,459	5,512,921	192,462	3.6%
Capital Outlay	56,500	136,000	79,500	140.7%
Operating Transfers	185,000	187,500	2,500	1.4%
Total Expenditures	12,989,627	13,923,448	933,821	7.2%

FY 2025 General Fund Expenditures by Department

<u>Department</u>	<u>Personnel Costs</u>	<u>Operating Costs</u>	<u>Capital Outlay</u>	<u>Transfers Out</u>	<u>Adopted FY25 Total</u>	<u>% Change vs FY24 Orig Bdgt</u>
Mayor & Council	51,587	72,943			124,530	25.9%
Administration	632,980	74,626			707,606	-8.0%
Tourism	152,505	96			152,601	13.8%
Finance	263,719	153,431			417,150	1.4%
City Hall Facility	39,919	45,798			85,717	-
Non Departmental	30,000	573,209	40,000	187,500	830,709	-7.6%
Planning	499,843	336,363			836,206	21.9%
Total General Govt	1,670,553	1,256,466	40,000	187,500	3,154,519	5.2%
Police	4,190,795	780,616			4,971,411	2.5%
Animal Control	142,466	48,402			190,868	-
Dunn PAL					-	-100.0%
Total Police	4,333,261	829,018	-	-	5,162,279	4.0%
Public Works	1,079,305	620,285			1,699,590	0.7%
Sanitation		857,000			857,000	1.9%
Garage/Fleet	199,820	30,501	48,000		278,321	-
Total Public Works	1,279,125	1,507,786	48,000	-	2,834,911	12.1%
Parks & Recreation	479,100	525,824	48,000		1,052,924	-18.2%
Dunn Senior Center		60,000			60,000	20.0%
Cemeteries	324,988	58,846	-		383,834	-
Total Prk,Rec&Cem	804,088	644,670	48,000	-	1,496,758	11.9%
Library		4,482			4,482	-95.3%
Debt Service		1,270,499			1,270,499	19.6%
Totals	8,087,027	5,512,921	136,000	187,500	13,923,448	7.2%

MAYOR AND CITY COUNCIL



PURPOSE

As elected officials within the framework of the council/manager form of City government, members of the City Council make decisions and set policies to ensure the safety, health, attractiveness, and social well-being of the community.

BUDGET SUMMARY - MAYOR AND COUNCIL MEMBERS

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	24,616	25,976	51,587	98.6%
Operating	80,180	72,915	72,943	0.0%
Capital	-	-	-	-
TOTAL	\$ 104,796	\$ 98,891	\$ 124,530	25.9%

Funding:

General Revenues	104,796	98,891	124,530	25.9%
Department Revenues	-	-	-	-

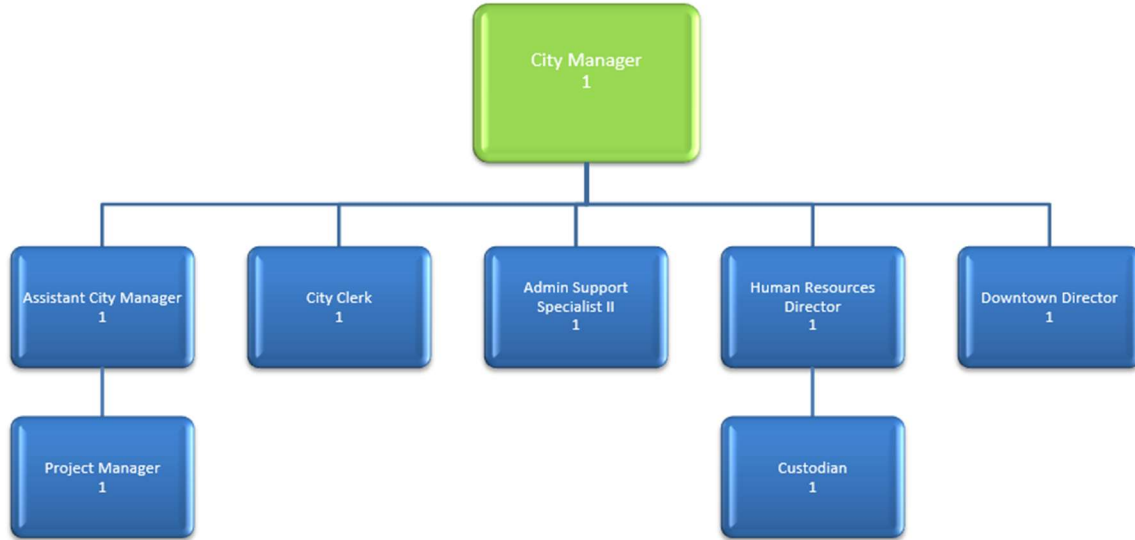
Changes in budget from the prior year adopted budget:

The FY24 budget included \$10,000 for election costs for an election year. The election costs are not needed in FY25, however, there are increases in attorney fees and updates to the municipal code.

ADMINISTRATION

8 FTE

Also see organization chart on page 23



PURPOSE

The City Manager serves as the primary advisor to, and implements the policies of, the Mayor and Council Members. The City Manager communicates these policies to residents and staff, and effectively organizes and manages City staff and resources to respond to the community and residents’ needs. All Department Heads report directly to the City Manager. Also included in the Administration Department are the functions of Human Resources, City Clerk, Project Manager, and Downtown Development.

BUDGET SUMMARY - ADMINISTRATION

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	536,558	618,287	632,980	2.4%
Operating	57,333	151,245	74,626	-50.7%
Capital	-	-	-	-
TOTAL	\$593,891	\$769,532	\$ 707,606	-8.0%

Funding:

General Revenues	594,898	755,932	707,106	-6.5%
Department Revenues	(1,007)	13,600	500	-96.3%

Changes in budget from the prior year adopted budget:

Miscellaneous expense was reduced by \$67,000. Travel and contractual expenses were also reduced.

CITY HALL FACILITY

PURPOSE

The City Hall building houses staff from the departments of City Administration, Finance, and Police. The facility includes two adjoining parking lots. The building is located at 401 East Broad Street.

Services provided & activities include:

- Janitorial staff
- Maintenance and repair of the building and grounds

BUDGET SUMMARY - CITY HALL FACILITY

	2022-23	2023-24	2024-25	Pct
	Actual	Adopted	Adopted	Change
	Actual	Budget	Budget	in Budget
Personnel		-	39,919	-
Operating		-	45,798	-
Capital		-	-	-
TOTAL	\$ -	\$ -	\$ 85,717	-

Funding:

General Revenues	-	-	80,217	-
Department Revenues			5,500	-

Changes in budget from the prior year adopted budget:

For FY25, the expenses related to the City Hall facility were moved from the Non-Departmental department.

TOURISM

2 FTE



PURPOSE

The Office of Tourism promotes every aspect that the City has to offer, including hospitality, entertainment, recreation, businesses, and commerce. The department is funded with a local hotel/motel tax.

BUDGET SUMMARY - TOURISM

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	119,687	133,997	152,505	13.8%
Operating	-	128	96	-25.0%
Capital	-	-	-	-
TOTAL	\$ 119,687	\$ 134,125	\$ 152,601	13.8%

Funding:

General Revenues	-	-	-	-
Department Revenues	134,346	134,125	152,601	13.8%

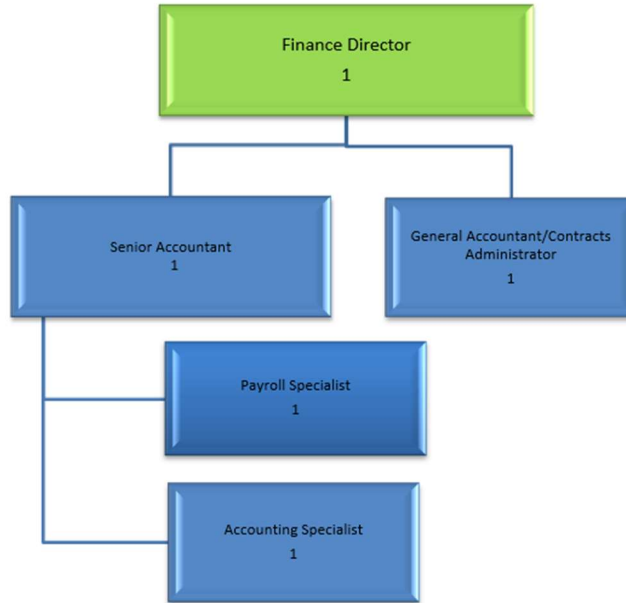
Changes in budget from the prior year adopted budget:

Changes in personnel salaries and benefits for FY25.

FINANCE

5.0 FTE

Also see organization chart on page 66



PURPOSE

To provide financial management support for the delivery of City-wide services through the administration of financial, budget, payroll, accounts payables, billing and collections, and project development through best business practices. A percentage of this department is allocated or charged directly to the Water and Sewer Finance Department.

BUDGET SUMMARY - FINANCE

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	247,557	247,369	263,719	6.6%
Operating	155,212	164,091	153,431	-6.5%
Capital	-	-	-	-
TOTAL	\$402,769	\$411,460	\$ 417,150	1.4%

Funding:

General Revenues	396,102	406,460	412,150	1.4%
Department Revenues	6,667	5,000	5,000	0.0%

Changes in budget from the prior year adopted budget:

Professional services expense was reduced by \$10,000.

NON-DEPARTMENTAL

PURPOSE

Non-Departmental appropriations are used to account for items not readily identified with other organizational departments or functions.

Services provided & activities include:

- Downtown and Economic Incentives
- Unallocated Comprehensive and Liability insurance premiums
- Human Resource programs
- Information Technology
- Miscellaneous City Council initiatives
- Transfers to Other Funds

BUDGET SUMMARY - NON DEPARTMENTAL

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel		16,381	30,000	83.1%
Operating	913,105	697,795	573,209	-17.9%
Capital	120,173	-	40,000	-
Operating Transfers	3,353,019	185,000	187,500	1.4%
TOTAL	\$4,386,297	\$899,176	\$ 830,709	-7.6%

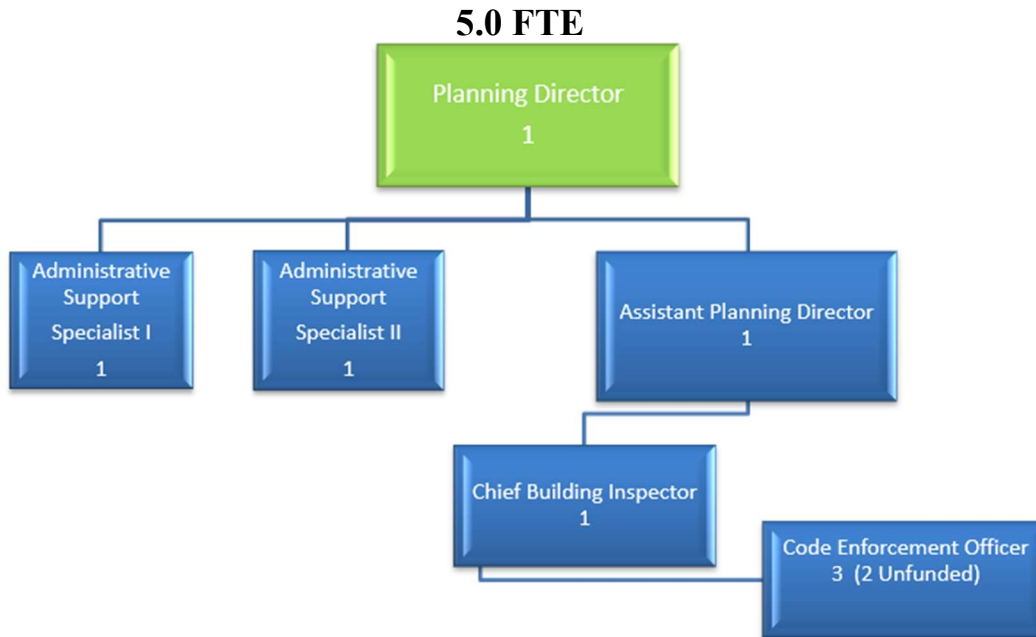
Funding:

General Revenues	4,382,294	893,176	830,709	-7.0%
Department Revenues	4,003	6,000	-	-100.0%

Changes in budget from the prior year adopted budget:

For FY25, the expenses related to the City Hall facility were moved to its own reporting department. Various property and liability insurance premiums were moved from Non-Departmental to the specific department for which the premium related.

PLANNING DEPARTMENT



PURPOSE

The Planning Department's mission is to help the City define and carry out its vision for sustaining existing and future populations. The department monitors the availability and use of resources needed to maintain a balance of the built and natural environments. The department fulfills this mission by offering professional planning, zoning, building code, environmental and engineering, and geographic information services to residents, property owners, and businesses.

BUDGET SUMMARY - PLANNING

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	281,576	341,059	499,843	46.6%
Operating	285,958	345,078	336,363	-2.5%
Capital	-	-	-	-
TOTAL	\$567,534	\$686,137	\$ 836,206	21.9%

Funding:

General Revenues	333,690	431,037	625,806	45.2%
Department Revenues	233,844	255,100	210,400	-17.5%

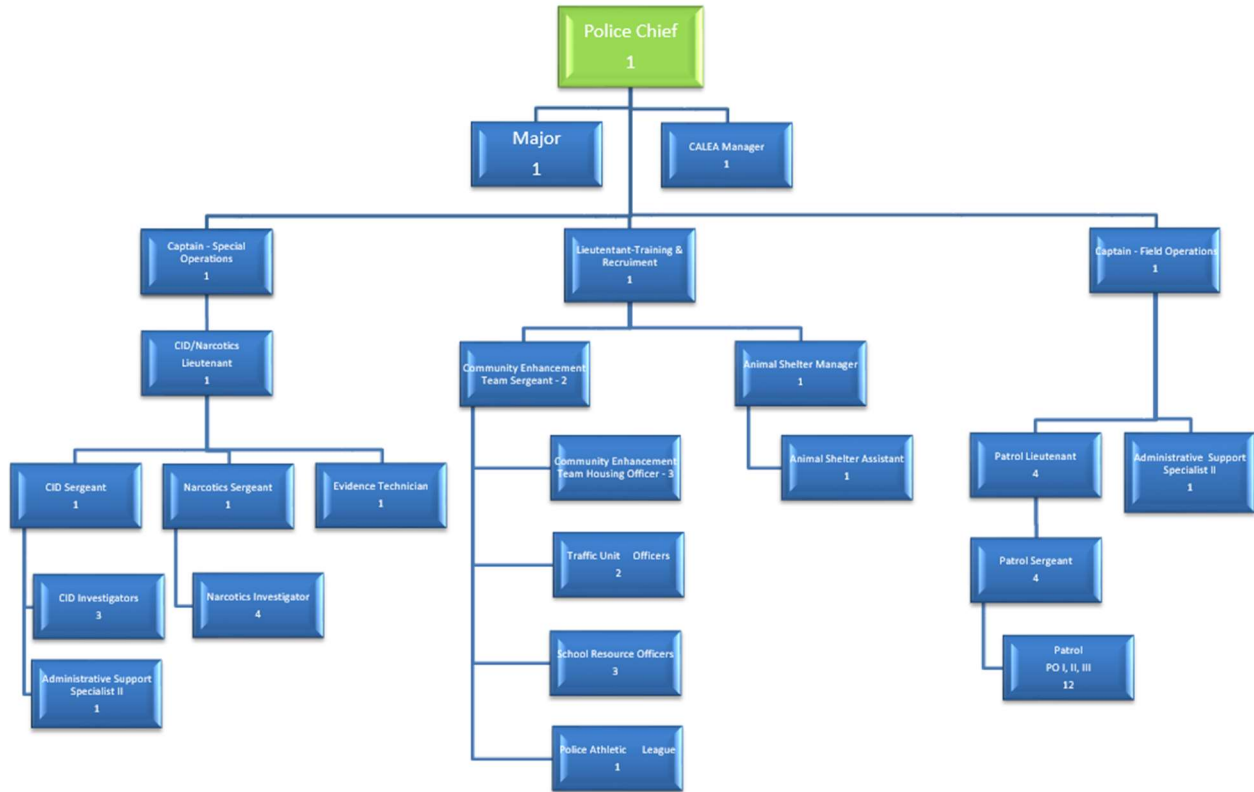
Changes in budget from the prior year adopted budget:

Contractual services expense was reduced by \$12,000.

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POLICE DEPARTMENT

52.0 FTE



PURPOSE

The Police Department maintains public safety and contributes to improving the quality of life through the enforcement of criminal and traffic laws. Police Department personnel utilize and maximize all available resources, technological advances, and educational opportunities in an effort to provide professional police services.

The Police Athletic League (PAL), which is a non-profit organization, provides youth and family programs, activities, and events. Police officers and volunteers from the community help support these programs by working directly with the youth. Funding for PAL comes from the community and the City of Dunn has provided some of that support with a monetary contribution and in-kind services.

BUDGET SUMMARY - POLICE

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	3,839,532	4,177,619	4,190,795	0.3%
Operating	639,573	672,966	780,616	16.0%
Capital	250,693	-	-	-
TOTAL	\$4,729,798	\$4,850,585	\$ 4,971,411	2.5%

Funding:

General Revenues	4,204,041	4,466,396	4,545,693	1.8%
Department Revenues	525,757	384,189	425,718	10.8%

Changes in budget from the prior year adopted budget:

Increased expenses include training, membership dues, software support, and insurance premiums. For FY25, the expenses related to the Animal Control division was moved to its own reporting department.

BUDGET SUMMARY - POLICE ANIMAL CONTROL

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	-	-	142,466	-
Operating	-	-	48,402	-
TOTAL	\$ -	\$ -	\$ 190,868	-

Funding:

General Revenues	-	-	184,868	-
Department Revenues	-	-	6,000	-

Changes in budget from the prior year adopted budget:

For FY25, the Animal Control expenses were moved from the Police Department reporting.

BUDGET SUMMARY - CONTRIBUTIONS TO NON-PROFITS

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Operating	115,000	115,000	-	-100.0%
TOTAL	\$ 115,000	\$ 115,000	\$ -	-100.0%

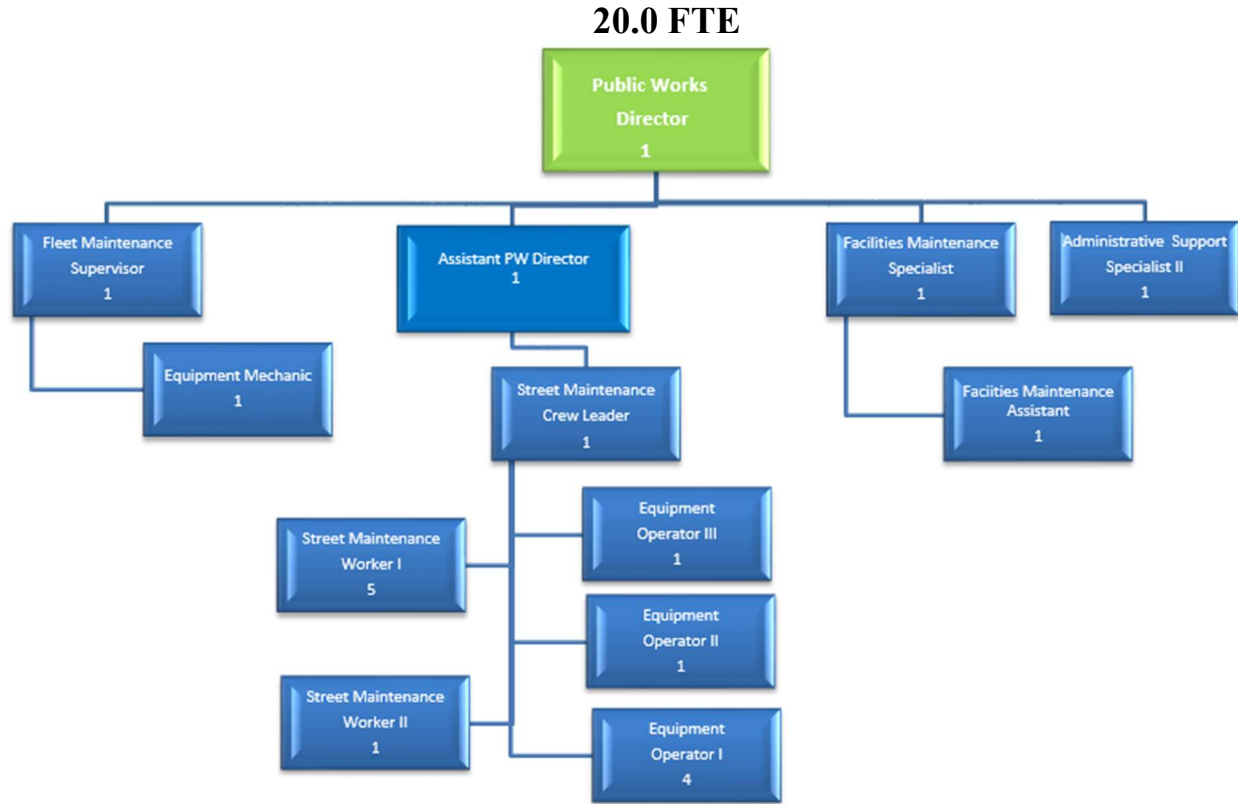
Funding:

General Revenues	115,000	115,000	-	-100.0%
Department Revenues	-	-	-	-

Changes in budget from the prior year adopted budget:

Due to increased needs in City operating departments, the contribution to the Police Athletic League was eliminated.

PUBLIC WORKS DEPARTMENT



PURPOSE

Promote a safe, healthy, and pleasing environment and community for residents and the general public through ever progressing projects, programs, and services.

BUDGET SUMMARY - PUBLIC WORKS

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	902,356	1,172,355	1,079,305	-7.9%
Operating	533,741	515,523	620,285	20.3%
Capital	215,520	-	-	-
TOTAL	\$1,651,617	\$1,687,878	\$ 1,699,590	0.7%

Funding:

General Revenues	1,345,928	1,502,878	1,507,890	0.3%
Department Revenues	305,690	185,000	191,700	3.6%

Changes in budget from the prior year adopted budget:

Increased expenses include utilities, street lighting, fuel, street repairs, and property insurance. For FY25, expenses related to the Garage/Fleet were moved to its own reporting department.

BUDGET SUMMARY - GARAGE & FLEET

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel		-	199,820	-
Operating		-	30,501	-
Capital		-	48,000	-
TOTAL	\$ -	\$ -	\$ 278,321	-

Funding:

General Revenues	-	-	278,321	-
Department Revenues	-	-	-	-

Changes in budget from the prior year adopted budget:

For FY25, the Garage & Fleet expenses were moved from the Public Works Department reporting.

SANITATION AND WASTE REMOVAL

PURPOSE

Provide a cost effective, reliable solid waste collection and disposal service along with recycling and yard debris collections. There are no employees in this department. The services are contracted with a private company.

BUDGET SUMMARY - SANITATION AND WASTE REMOVAL

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Operating	893,045	841,000	857,000	1.9%
TOTAL	\$ 893,045	\$ 841,000	\$ 857,000	1.9%

Funding:

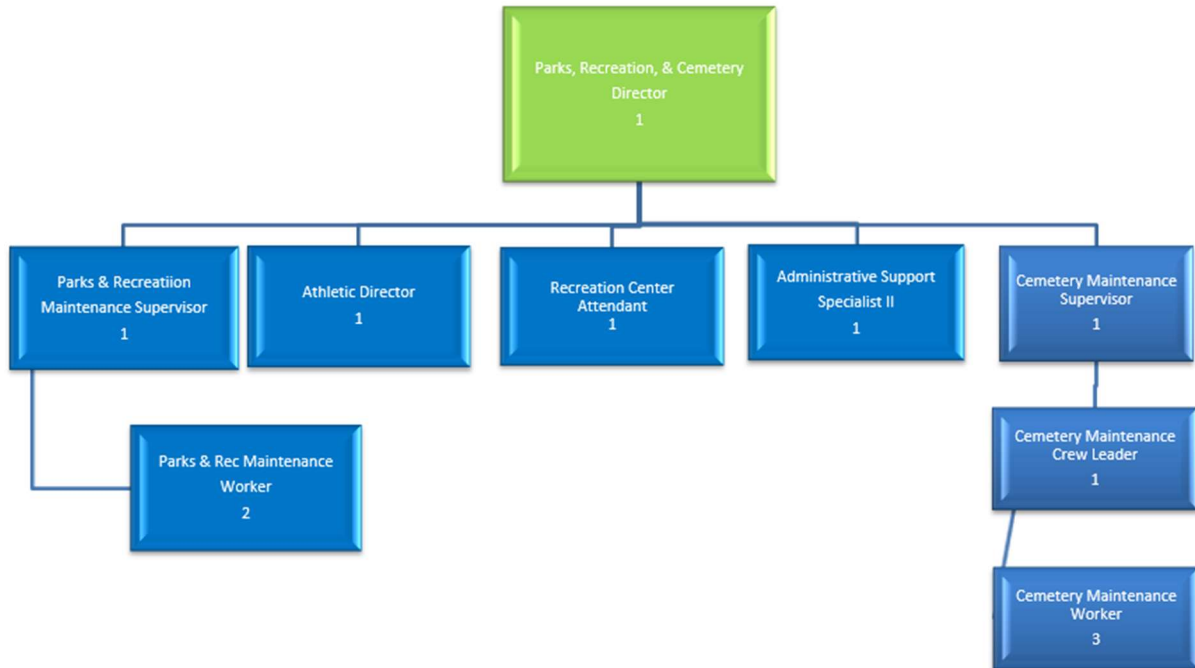
General Revenues	-	-	-	-
Department Revenues	1,101,416	1,146,470	1,182,000	3.1%

Changes in budget from the prior year adopted budget:

Contractual services are increasing for refuse pickup.

PARKS, RECREATION, & CEMETERY DEPARTMENT

12.0 FTE



PURPOSE

Enrich the leisure needs and quality of life for residents, by providing accessible facilities, creative and diverse recreation opportunities, and a safe public park system.

BUDGET SUMMARY - PARKS AND RECREATION

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	677,377	694,625	479,100	-31.0%
Operating	533,267	536,767	525,824	-2.0%
Capital	-	56,500	48,000	-15.0%
TOTAL	\$1,210,644	\$1,287,892	\$ 1,052,924	-18.2%

Funding:

General Revenues	804,986	929,638	900,824	-3.1%
Department Revenues	405,658	358,254	152,100	-57.5%

Changes in budget from the prior year adopted budget:

Increased expenses include contractual services, property insurance, maintenance and repairs, and athletic equipment. For FY25, the expenses associated with cemetery operations was moved to its own reporting department.

BUDGET SUMMARY - DUNN SENIOR ENRICHMENT CENTER

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Operating	59,994	50,000	60,000	20.0%
TOTAL	\$ 59,994	\$ 50,000	\$ 60,000	20.0%

Funding:

General Revenues	29,867	31,000	33,000	6.5%
Department Revenues	30,127	19,000	27,000	42.1%

Changes in budget from the prior year adopted budget:

Increased allocation for funding of the senior center expenses.

BUDGET SUMMARY - CEMETERIES

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel		-	324,988	-
Operating		-	58,846	-
TOTAL	\$ -	\$ -	\$ 383,834	-

Funding:

General Revenues	-	-	165,834	-
Department Revenues			218,000	-

Changes in budget from the prior year adopted budget:

For FY25, the expenses related to Cemetery operations were moved from the Parks and Recreation Department reporting.

LIBRARY DEPARTMENT

PURPOSE

In September of 2022, operations of the City’s Library was transferred to Harnett County. As part of the agreement, the City will maintain the building and will provide a portion of the operating funding for FY25.

BUDGET SUMMARY - LIBRARY

	2022-23	2023-24	2024-25	Pct
	Actual	Adopted	Adopted	Change
		Budget	Budget	in
				Budget
Personnel	45,915	-	-	-
Operating	201,315	95,547	4,482	-95.3%
TOTAL	\$247,230	\$ 95,547	\$ 4,482	-95.3%

Funding:

General Revenues	247,103	95,547	4,482	-95.3%
Department Revenues	127	-	-	-

Changes in budget from the prior year adopted budget:

The decrease in the FY25 budget is the result of Harnett County assuming operations of the library. The City will provide funding for building and grounds maintenance and repairs.

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DEBT SERVICE

PURPOSE

The Debt Service Department accounts for expenditures used for the payment of principal and interest associated with the City’s general obligation bonds and other financings.

BACKGROUND

In North Carolina, the Local Government Commission in the State Treasurer’s Office oversees local government bonded debt and assists local governments in all areas of fiscal management. This agency conducts all bond sales and ensures that local units have sufficient fiscal capacity to repay debt. The City is subject to the Local Government Bond Act of North Carolina which limits the amount of net bonded debt the City may have outstanding to 8% of the appraised value of property subject to taxation.

BUDGET SUMMARY - GENERAL FUND DEBT SERVICE

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Operating	1,178,385	1,062,404	1,270,499	19.6%
TOTAL	\$1,178,385	\$1,062,404	\$ 1,270,499	19.6%

Funding:

General Revenues	1,178,385	1,062,404	1,149,993	8.2%
Department Revenues	-	-	120,506	-

Changes in budget from the prior year adopted budget:

The increased debt expense is due to new vehicle purchases from FY23 and FY24.

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WATER AND SEWER FUND

Summary of Revenues - Water and Sewer Fund

	<u>FY23 Actuals</u>	<u>Adopted FY24 Budget</u>	<u>Adopted FY25 Budget</u>
WATER SALES	3,754,766.55	4,506,700.00	4,245,325.00
WATER TAP FEES	(15,750.00)	22,000.00	40,000.00
OTHER REV-TEMP WATER CONNECTIONS	35,730.82	27,000.00	27,000.00
WATER METER SALES	2,602.00	-	-
SEWER SALES	3,248,632.95	3,495,200.00	3,732,450.00
SEPTAGE HAULING FEE	16,000.00	350,000.00	60,000.00
FIRELINE PROTECTION FEE	31,025.00	29,000.00	30,000.00
SEWER TAP FEES	(13,700.00)	16,500.00	35,000.00
Total Charges for Services	7,059,307.32	8,446,400.00	8,169,775.00
INTEREST INCOME	54,780.39	25,000.00	65,290.00
LATE FEES	126,256.13	86,000.00	100,000.00
Total Investment Earnings	181,036.52	111,000.00	165,290.00
RECONNECT FEES (CUT OFF & TRAN	68,182.36	57,500.00	57,500.00
PLANNING GRANT	50,000.00	-	-
RETURNED CHECK FEES	3,550.00	2,000.00	2,000.00
TOWER SITE RENTAL	95,744.05	85,000.00	100,000.00
MISCELLANEOUS INCOME	7,257.86	-	5,000.00
SALE OF FIXED ASSETS	5,250.02	2,000.00	2,000.00
GAIN/LOSS ON SALE OF ASSET	(16,489.29)	-	-
DEBT PAYMENTS-EASTOVER	65,482.61	56,426.00	50,903.00
INSURANCE PROCEEDS	34,746.43	10,000.00	5,000.00
INCORRECT ENTITY	(41.88)	-	-
Total Other	313,682.16	212,926.00	222,403.00
INSTALLMENT/LEASE FINANCING PROCEEDS	902,068.65	1,436,000.00	-
Total Financing Sources	902,068.65	1,436,000.00	-
OPERATING TRANSFERS	681.21	-	-
Total Financing Sources	681.21	-	-
FUND BALANCE	-	-	-
Total Fund Balance	-	-	-
Total Water & Sewer Fund Revenues	8,456,775.86	10,206,326.00	8,557,468.00

Summary of Expenditures – Water and Sewer Fund

Water and Sewer Fund Budget Summary

<u>Department</u>	<u>Adopted FY24 Budget</u>	<u>Adopted FY25 Budget</u>	<u>Budget Change</u>	<u>Percent Change</u>
Personnel	3,134,746	3,373,443	238,697	7.6%
Operating	6,703,840	4,986,519	(1,717,321)	-25.6%
Capital Outlay	53,000	51,000	(2,000)	-3.8%
Operating Transfers	314,740	146,506	(168,234)	-53.5%
Total Expenditures	10,206,326	8,557,468	(1,648,858)	-16.2%

FY 2025 Utility Expenditures by Department

<u>Water & Sewer</u>	<u>Personnel Costs</u>	<u>Operating Costs</u>	<u>Capital Outlay</u>	<u>Deprec Costs</u>	<u>Transfers Out</u>	<u>Adopted FY25 Total</u>	<u>% Change vs FY24 Orig Bdgt</u>
Administration	402,445	112,036			70,000	584,481	-17.2%
Finance	387,633	232,843				620,476	-9.7%
Services Operations	1,130,174	592,386			31,201	1,753,761	1.2%
Water Treatment Plant	676,907	1,198,633	16,000		11,600	1,903,140	10.6%
Waste Water Treatment Plant	776,284	1,207,068	35,000		33,705	2,052,057	-2.1%
Debt Service		1,643,553				1,643,553	-42.8%
Reserves						-	-100.0%
Total Water & Sewer	3,373,443	4,986,519	51,000	-	146,506	8,557,468	-16.2%

WATER AND SEWER ADMINISTRATION

PURPOSE

To provide administrative support for the Water and Sewer Fund. A portion of personnel and operating expenses are allocated to this department from the following general fund departments of: Mayor and Council, and Administration.

BUDGET SUMMARY - WATER & SEWER ADMINISTRATION

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	239,617	283,739	402,445	41.8%
Operating	107,183	107,758	112,036	4.0%
Capital		-	-	-
Reserves		390,163	-	-100.0%
Operating Transfers	181,906	314,740	70,000	-77.8%
TOTAL	\$ 528,706	\$1,096,400	\$ 584,481	-46.7%

Funding:

General Revenues	528,706	1,096,400	584,481	-46.7%
Department Revenues	-	-	-	-

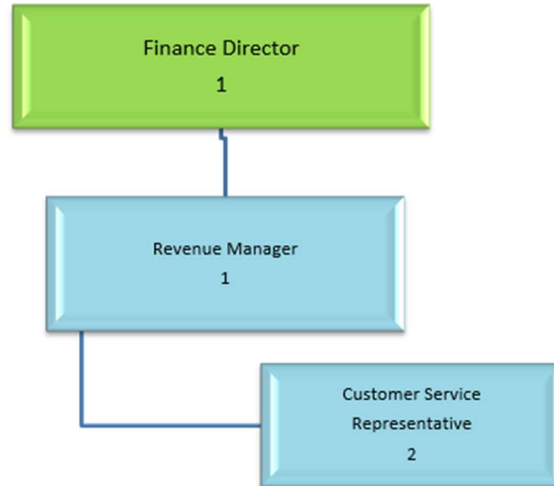
Changes in budget from the prior year adopted budget:

Personnel costs are increasing due to the hiring of a Project Manager and the allocation of additional General Fund administration costs. Reserves and operating transfers to capital projects are decreased due to increased overall water and sewer expenditures.

WATER AND SEWER FINANCE

3.0 FTE

Also see organization chart on page 49



PURPOSE

This department provides for the revenue collections for the fund along with general accounting and financial reporting functions. A portion of personnel and operating expenses are allocated to this department from the General Fund Finance Department. (The Finance Director’s FTE is accounted for in the General Fund Finance Department.)

BUDGET SUMMARY - WATER & SEWER FINANCE

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	379,331	363,591	387,633	6.6%
Operating	392,321	323,438	232,843	-28.0%
Capital	-	-	-	-
Depreciation	1,598,353	-	-	-
Operating Transfers	-	-	-	-
TOTAL	\$2,370,005	\$ 687,029	\$ 620,476	-9.7%

Funding:

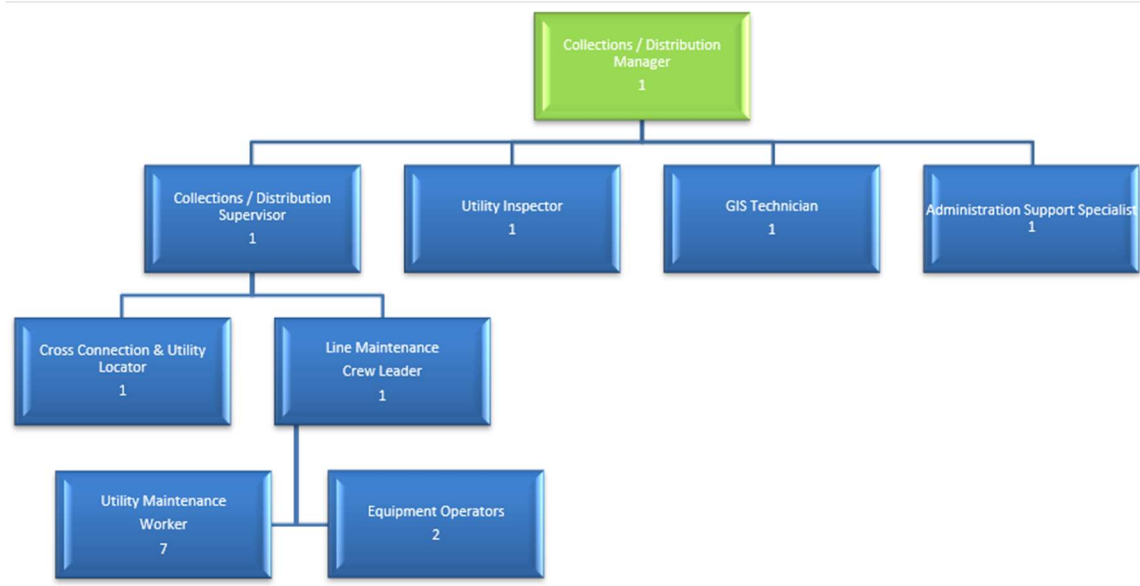
General Revenues	2,366,455	685,029	618,476	-9.7%
Department Revenues	3,550	2,000	2,000	0.0%

Changes in budget from the prior year adopted budget:

FY25 includes decreases in insurance premiums that have been reallocated to the various operating departments. Other decreases include professional services and software support. Increased expenses include banking and credit card fees.

WATER AND SEWER SERVICES OPERATIONS

16.0 FTE



PURPOSE

This department provides services related to the general operations of the water and sewer service line infrastructure throughout the city. They provide inspections, maintenance, and repairs.

BUDGET SUMMARY - WATER & SEWER SERVICES OPERATIONS

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	793,672	1,080,264	1,130,174	4.6%
Operating	585,256	613,892	592,386	-3.5%
Capital	599,802	39,000	-	-100.0%
Depreciation		-	-	-
Operating Transfers		-	31,201	-
TOTAL	\$1,978,730	\$1,733,156	\$ 1,753,761	1.2%

Funding:

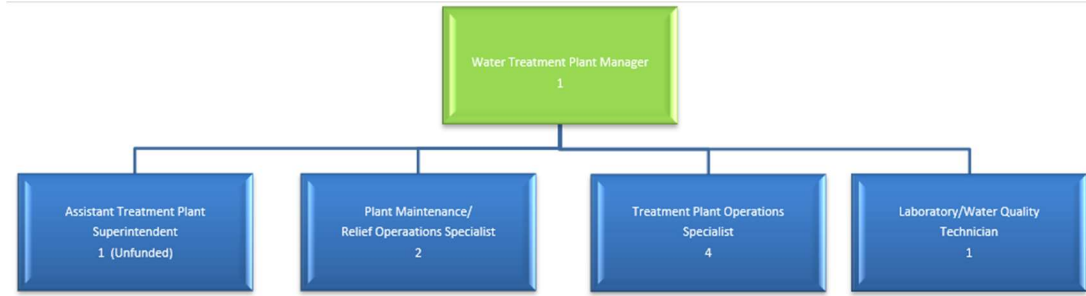
General Revenues	1,978,730	1,733,156	1,753,761	1.2%
Department Revenues	-	-	-	-

Changes in budget from the prior year adopted budget:

Expense decreases include a shift of water tank maintenance to the WTP Department, infiltration repairs, and materials. Increased expenses include line repairs and street repairs. The operating transfer increase is related to loan payments to the General Fund.

WATER TREATMENT PLANT

8.0 FTE



PURPOSE

This department provides water services for the city and surrounding area. Water is retrieved from the Cape Fear River and through a variety of treatment stages is purified for consumption and distributed to the City.

BUDGET SUMMARY - WATER TREATMENT PLANT OPERATIONS

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	533,175	589,458	676,907	14.8%
Operating	849,282	1,124,037	1,198,633	6.6%
Capital	93,047	8,000	16,000	100.0%
Depreciation	-	-	-	-
Operating Transfers	-	-	11,600	-
TOTAL	\$ 1,475,504	\$ 1,721,495	\$ 1,903,140	10.6%

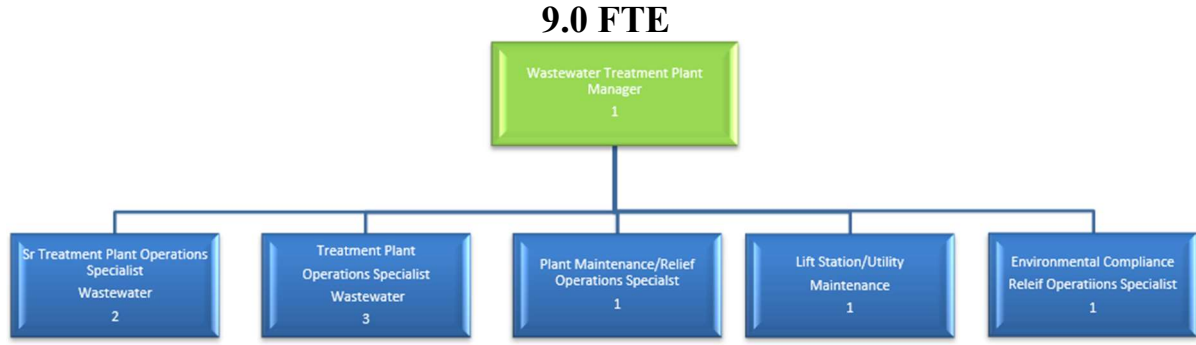
Funding:

General Revenues	-	-	-	-
Department Revenues	4,006,758	4,754,626	4,520,728	-4.9%

Changes in budget from the prior year adopted budget:

FY25 includes decreases in chemical expenses and increases in property insurance and maintenance and repairs. The operating transfer increase is related to loan payments to the General Fund.

WASTE WATER TREATMENT PLANT



PURPOSE

This department provides for the treatment of waste water and sewage for the City. Through a complex process of treatment stages and monitoring, the City’s waste water is processed and returned to the Cape Fear River.

BUDGET SUMMARY - WASTE WATER TREATMENT PLANT

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Personnel	855,658	817,694	776,284	-5.1%
Operating	539,929	1,272,884	1,207,068	-5.2%
Capital	77,715	6,000	35,000	483.3%
Depreciation	-	-	-	-
Operating Transfers	-	-	33,705	-
TOTAL	\$ 1,473,302	\$ 2,096,578	\$ 2,052,057	-2.1%

Funding:

General Revenues	-	-	-	-
Department Revenues	3,281,958	3,890,700	3,857,450	-0.9%

Changes in budget from the prior year adopted budget:

FY25 includes decreases in chemical expenses and increases in property insurance and maintenance and repairs. The operating transfer increase is related to loan payments to the General Fund.

WATER AND SEWER DEBT SERVICE

PURPOSE

This department includes the various principal and interest payments related to the Water and Sewer Fund loans.

BUDGET SUMMARY - WATER & SEWER DEBT SERVICE

	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Pct Change in Budget
Operating	1,162,840	2,871,668	1,643,553	-42.8%
TOTAL	\$ 1,162,840	\$ 2,871,668	\$ 1,643,553	-42.8%

Funding:

General Revenues	1,162,840	2,871,668	1,643,553	-42.8%
Department Revenues	-	-	-	-

Changes in budget from the prior year adopted budget:

FY24 included a balloon payment on some bond anticipation financing. There are no such payments for FY25.

STORMWATER FUND

The Stormwater Fund provides for the maintenance and construction of stormwater facilities and infrastructure in order to provide effective stormwater management.

Summary of Revenues - Stormwater Fund

	<u>FY23 Actuals</u>	<u>Adopted FY24 Budget</u>	<u>Adopted FY25 Budget</u>
STORMWATER FEES	205,222.82	400,000.00	474,000.00
STORMWATER FEES-PRIOR YEAR	-	-	200.00
PENALTIES AND INTEREST-ST/W FEES	793.87	-	25.00
Total Charges for Services	206,016.69	400,000.00	474,225.00
USDA Grants	51,000.00	-	-
Total Intergovernmental Grants	51,000.00	-	-
INVESTMENT EARNINGS	(5,706.43) ▲	1,000.00 ▲	100.00
Total Investment Earnings	(5,706.43)	1,000.00	100.00
MISCELLANEOUS REVENUES	(37,760.24)	-	-
Total Other Revenues	(37,760.24)	-	-
INSTALLMENT FINANCING	208,791.35	-	-
Total Financing Sources	208,791.35	-	-
Total Stormwater Fund Revenues	422,341.37	401,000.00	474,325.00

Summary of Expenditures – Stormwater Fund

Stormwater Fund Budget Summary

<u>Department</u>	<u>Adopted FY24 Budget</u>	<u>Adopted FY25 Budget</u>	<u>Budget Change</u>	<u>Percent Change</u>
Personnel	25,489	30,667	5,178	20.3%
Operating	375,511	399,658	24,147	6.4%
Capital Outlay	-	-	-	-
Operating Transfers	-	44,000	44,000	-
Total Expenditures	401,000	474,325	73,325	18.3%

FY 2025 Stormwater Expenditures by Department

<u>Stormwater</u>	<u>Personnel Costs</u>	<u>Operating Costs</u>	<u>Capital Outlay</u>	<u>Deprec Costs</u>	<u>Transfers Out</u>	<u>Adopted FY25 Total</u>	<u>% Change vs FY24 Orig Bdgt</u>
Stormwater Operations	30,667	274,552				305,219	-7.8%
Debt Service		52,630			44,000	96,630	247.7%
Reserves		72,476				72,476	72.3%
Total Stormwater	30,667	399,658	-	-	44,000	474,325	18.3%

BUDGET SUMMARY - STORMWATER OPERATIONS

	<u>2022-23 Actual</u>	<u>2023-24 Adopted Budget</u>	<u>2024-25 Adopted Budget</u>	<u>Pct Change in Budget</u>
Personnel	16,500	25,489	30,667	20.3%
Operating	167,705	305,650	274,552	-10.2%
Capital	215,459	-	-	-
Reserves		42,072	72,476	72.3%
Operating Transfers	100,000	-	-	-
TOTAL	\$ 499,664	\$ 373,211	\$ 377,695	1.2%

Funding:

General Revenues	136,993	-	-	-
Department Revenues	362,671	401,000	474,325	18.3%

Changes in budget from the prior year adopted budget:

Increases in the stormwater fee rates for FY25 provide additions to the Fund Reserves which will be accumulated for future stormwater projects.

BUDGET SUMMARY - STORMWATER UTILITY DEBT SERVICE

	<u>2022-23 Actual</u>	<u>2023-24 Adopted Budget</u>	<u>2024-25 Adopted Budget</u>	<u>Pct Change in Budget</u>
Operating	59,670	27,789	96,630	247.7%
TOTAL	\$ 59,670	\$ 27,789	\$ 96,630	247.7%

Funding:

General Revenues				-
Department Revenues	59,670	27,789	96,630	247.7%

Changes in budget from the prior year adopted budget:

The increased debt expense is due to new vehicle purchases from FY23 and FY24.

SPECIAL REVENUE FUNDS

The Special Revenue Fund accounts for revenues and expenditures legally restricted or designated by the City Council for specific program activities or services. Included in the Special Revenue Fund are the following funds:

- Grants
- Powell Bill

Budget Summary - Special Revenue Funds

	Adopted Budget <u>FY 2023-24</u>	Adopted Budget <u>FY 2024-25</u>	Amount Change	Pct Change
<i>Fund:</i>				
Powell Bill	485,000	961,500	476,500	98.2%
Grant Projects	50,015	50,015	-	0.0%
Totals	535,015	1,011,515	476,500	89.1%

GRANT ADMINISTRATION FUND

This fund accounts for grant awards made to the City that are legally restricted to expenditures for specific programs, activities, and purposes. In FY23 a grant was awarded to the City of Dunn by Harnett County for downtown enhancements in Dunn. In FY24 a grant was awarded to the City of Dunn by Harnett County for park improvements.

Budget Summary - Grant Projects Fund

	Actuals <u>FY 2022-23</u>	Adopted Budget <u>FY 2023-24</u>	Adopted Budget <u>FY 2024-25</u>	FY24 to FY25 Percent Change
<i>Revenues</i>				
Intergovernmental Grants	50,000	50,000	50,000	0.0%
Interest Earnings	460	15	15	0.0%
Total Revenues	50,460	50,015	50,015	0.0%
<i>Expenditures</i>				
Harnett County Grant 2023	2,500	50,015		-100.0%
Harnett County Grant 2024			50,015	-
Total Expenditures	2,500	50,015	50,015	0.0%

POWELL BILL-STREET RESURFACING FUND

Annually, State Street-Aid (Powell Bill) allocations are made to incorporated municipalities which establish their eligibility and qualify as provided by G.S. 136-41.1 through 136-41.4. The City's special revenue fund for Powell Bill will be established by council with the adoption of the FY24 annual budget, starting July 1, 2023. Beginning in FY25, the City's tax rate will be increased by four cents and allocated to the Powell Bill-Street Resurfacing Fund to be dedicated to street resurfacing throughout the City of Dunn.

Budget Summary - Powell Bill Fund

	Adopted	Adopted	FY24 to FY25
Actuals	Budget	Budget	Percent
<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>Change</u>
<i><u>Revenues</u></i>			
Ad Valorem Tax		452,000	-
Powell Bill Revenue	298,000	320,000	7.4%
Interest Earnings	2,000	2,000	0.0%
Oper Trf fr Gen Fund	185,000	187,500	1.4%
Total Revenues	-	485,000	98.2%
<i><u>Expenditures</u></i>			
M & R Equipment	25,000	14,000	-44.0%
Materials	40,000	50,000	25.0%
Contract Services	-	17,000	-
Collection Fees	-	6,250	-
Construction	204,748	208,997	2.1%
Debt Principal Pymts	190,115	471,518	148.0%
Debt Interest Pymts	25,137	193,735	670.7%
Total Expenditures	-	485,000	98.2%

LINE-ITEM BUDGET DETAIL...

Mayor and City Council

<u>Account Description</u>	FY23	FY24	FY25	FY24 to FY25
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	22,762	24,148	47,921	98.4%
FICA/MEDICARE	1,853	1,828	3,666	100.5%
PRINTING	-	-	500	-
TRAVEL & TRAINING	7,050	12,002	10,000	-16.7%
DEPARTMENT SUPPLIES	1,678	2,000	1,900	-5.0%
MUNICIPAL CODE/CONTRACT SRVCS	3,647	2,379	10,000	320.3%
SOFTWARE SUPPORT	-	1,000		-100.0%
ELECTION COST	830	10,000		-100.0%
DUES & SUBSCRIPTIONS	-	-	500	-
WORKER'S COMP INSURANCE	-	34	43	26.5%
MISC & PUBLIC RELATIONS	5,580	3,000	5,000	66.7%
ATTORNEY FEES	60,927	40,000	42,500	6.3%
ATTORNEY FEES-LOT FORECLOSURES	468	2,500	2,500	0.0%
Totals	104,795	98,891	124,530	25.9%

Administration Department

<u>Account Description</u>	FY23	FY24	FY25	FY24 to FY25
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	309,828	332,036	347,734	4.7%
FICA/MEDICARE	23,301	24,067	25,817	7.3%
EMPLOYEE INSURANCE	37,559	38,430	31,317	-18.5%
RETIREMENT/401K	55,644	58,754	64,887	10.4%
WORKMANS COMP PYMTS	3,532	5,000	3,225	-35.5%
RETIREE'S INSURANCE	106,695	160,000	160,000	0.0%
TELEPHONE	19,827	20,000	20,000	0.0%
PRINTING	26	-		-
TRAVEL & TRAINING	6,930	14,146	10,000	-29.3%
ADVERTISING	8,493	8,000	8,000	0.0%
POSTAGE	585	500	500	0.0%
AUTOMOTIVE SUPPLIES	585	150	750	400.0%
FUELS	1,137	500	500	0.0%
DEPARTMENT SUPPLIES	5,595	8,000	7,716	-3.6%
CONTRACT SERVICES	14,848	12,000	2,500	-79.2%
DUES & SUBSCRIPTIONS	13,597	9,645	15,359	59.2%
UNEMPLOYMENT INSURANCE	(34,430)	4,000	3,000	-25.0%
WORKER'S COMP INSURANCE	-	432	567	31.3%
VEHICLE & EQUIPMENT INSURANCE	-	1,872	734	-60.8%
MISCELLANEOUS	20,138	72,000	5,000	-93.1%
Totals	593,890	769,532	707,606	-8.0%

Tourism Department

<u>Account Description</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY24 to FY25</u>
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	83,203	95,151	106,687	12.1%
FICA/MEDICARE	6,420	5,828	7,490	28.5%
EMPLOYEE INSURANCE	13,920	16,182	18,420	13.8%
RETIREMENT/401K	16,144	16,836	19,908	18.2%
WORKER'S COMP INSURANCE	-	128	96	-25.0%
Totals	119,687	134,125	152,601	13.8%

Finance Department

<u>Account Description</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY24 to FY25</u>
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	180,780	181,717	190,234	4.7%
SALARIES - OVERTIME	200	-	-	-
FICA/MEDICARE	13,805	12,997	13,973	7.5%
EMPLOYEE INSURANCE	23,834	20,501	24,015	17.1%
RETIREMENT/401K	28,938	32,154	35,497	10.4%
TRAVEL & TRAINING	3,462	6,334	8,745	38.1%
POSTAGE	4,309	2,500	2,000	-20.0%
MAINT & REPAIR - VEHICLES	-	-	386	-
DEPARTMENT SUPPLIES	2,279	3,200	3,200	0.0%
CONTRACT SERVICES	485	1,450	1,538	6.1%
SOFTWARE SUPPORT	397	16,565	16,561	0.0%
BANKING & CREDIT CARD FEES	12,392	13,000	13,000	0.0%
RENTAL & LEASE - EQUIPMENT	2,243	2,000	2,150	7.5%
COLLECTION FEES	77,808	80,000	77,000	-3.8%
PROFESSIONAL SERVICES	22,468	38,000	27,166	-28.5%
BAD DEBTS	12,811	-	-	-
DUES & SUBSCRIPTIONS	50	302	341	12.9%
WORKER'S COMP INSURANCE	-	240	172	-28.3%
MISCELLANEOUS	5,882	500	400	-20.0%
NON-CAPITAL EQUIPMENT	10,627	-	772	-
Totals	402,770	411,460	417,150	1.4%

City Hall Facility Department

<u>Account Description</u>	<u>FY23 Actuals</u>	<u>FY24 Adopted Budget</u>	<u>FY25 Adopted Budget</u>	<u>FY24 to FY25 Percent Change</u>
SALARIES & WAGES	-	-	26,345	-
FICA/MEDICARE	-	-	1,753	-
EMPLOYEE INSURANCE	-	-	6,906	-
RETIREMENT/401K	-	-	4,915	-
ELECTRIC	-	-	14,425	-
WATER & SEWER	-	-	2,530	-
STORMWATER FEES	-	-	560	-
SANITATION SERVICES	-	-	3,465	-
MAINT & REPAIR - BUILDINGS	-	-	10,000	-
JANITORIAL SUPPLY-CITY HALL	-	-	7,000	-
CONTRACT SERVICES	-	-	900	-
WORKER'S COMP INSURANCE	-	-	535	-
PROPERTY/BUILDING INSURANCE	-	-	5,483	-
NON-CAPITAL EQUIPMENT	-	-	900	-
Totals	-	-	85,717	-

Non-Departmental Department

<u>Account Description</u>	FY23	FY24	FY25	FY24 to FY25
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	-	13,079	30,000	129.4%
FICA/MEDICARE	-	988		-100.0%
RETIREMENT/401K	-	2,314		-100.0%
UTILITIES-CITY HALL	17,273	-		-
ELECTRIC	-	15,300		-100.0%
WATER & SEWER	-	2,181		-100.0%
STORMWATER FEES	-	-	2,950	-
SANITATION SERVICES	-	5,800		-100.0%
MAINT & REPAIR - BUILDINGS	9,189	45,000		-100.0%
FUELS	28,135	-		-
GOVERNMENT CHANNEL	971	25,600	25,600	0.0%
CONTRACT SERVICES	67,254	4,500	3,130	-30.4%
RENTAL & LEASE - EQUIPMENT	13,588	14,000	7,000	-50.0%
INFORMATION TECHNOLOGY	43,900	40,000	42,000	5.0%
DOWNTOWN SERVICE DISTRICT	47,394	46,000	47,500	3.3%
ECONOMIC INCENTIVE-RTG	301,809	302,000	301,809	-0.1%
I95/I40 ALLIANCE	55,712	55,000	55,000	0.0%
LICENSES, PERMITS, RECORDING FEES	722	-	1,000	-
INSURANCE & BONDS	298,621	114,614	72,490	-36.8%
VEHICLE & EQUIPMENT INSURANCE	-	-	5,042	-
PROPERTY/BUILDING INSURANCE	-	-	1,188	-
DEDUCTIBLE REIMBURSEMENT	(650)	-		-
HUMAN RESOURCES PROGRAMS	5,847	7,800	8,500	9.0%
MISCELLANEOUS	23,341	20,000		-100.0%
CAPITAL OUTLAY	120,173	-	40,000	-
OPER TRFS TO CAPITAL PROJECTS	970,750	-		-
OPER TRFS TO POWELL BILL FUND	-	185,000	187,500	1.4%
OPER TRFS TO CAPITAL PROJECTS-FUND 74	35,167	-		-
OPER TRFS TO CAPITAL PROJECTS-FUND 78	2,347,102	-		-
Totals	4,386,298	899,176	830,709	-7.6%

FY25 Capital Outlay includes: Computer upgrades

\$40,000

Police Department

<u>Account Description</u>	FY23	FY24	FY25	FY24 to FY25
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	2,577,462	2,880,934	2,688,345	-6.7%
SALARIES - OVERTIME	45,705	45,675	90,000	97.0%
SALARIES - PART-TIME	18,471	30,450	20,000	-34.3%
SEPARATION ALLOWANCE	110,600	111,462	151,360	35.8%
FICA/MEDICARE	211,409	216,618	214,898	-0.8%
EMPLOYEE INSURANCE	374,326	344,476	441,436	28.1%
RETIREMENT/401K	501,559	548,004	584,756	6.7%
UNIFORMS	33,783	35,000	38,000	8.6%
TELEPHONE	11,011	14,000	11,500	-17.9%
CELL PHONE	52,416	45,056	38,500	-14.6%
UTILITIES-ANIMAL SHELTER	10,441	-	-	-
ELECTRIC	-	5,410	1,200	-77.8%
NATURAL GAS-LP-HEATING	-	4,000	-	-100.0%
WATER & SEWER	-	881	-	-100.0%
SANITATION SERVICES	-	1,550	-	-100.0%
TRAVEL & TRAINING	32,507	33,000	36,000	9.1%
ANIMAL CONTROL BUILDING	1,120	11,000	-	-100.0%
MAINT & REPAIR - EQUIPMENT	6,192	6,500	6,500	0.0%
PHYSICAL/DRUG EXAMS	3,583	2,000	2,500	25.0%
POSTAGE	236	700	500	-28.6%
FUELS	231,053	92,000	130,000	41.3%
MAINT & REPAIR - VEHICLES	39,760	34,000	32,000	-5.9%
DEPARTMENT SUPPLIES	13,426	13,000	13,000	0.0%
SAFETY SUPPLIES & EQUIPMENT	15,341	15,000	15,000	0.0%
CONTRACT SERVICES	61,904	76,500	74,500	-2.6%
HARNETT COUNTY CONTRACT(VIPER RADIO SYS)	33,600	36,000	36,000	0.0%
CALEA ACCREDITATION	-	1,000	1,000	0.0%
RENTAL & LEASE - EQUIPMENT	5,088	-	-	-
ANIMAL SHELTER BLDG SUPPLIES	8,837	9,000	-	-100.0%
K9 UPKEEP	3,536	3,000	6,000	100.0%
DUES & SUBSCRIPTIONS	-	38,822	64,106	65.1%
LICENSES, PERMITS, RECORDING FEES	88	5,100	18,165	256.2%
INSURANCE & BONDS	-	-	55,740	-
WORKER'S COMP INSURANCE	-	89,802	69,230	-22.9%
VEHICLE & EQUIPMENT INSURANCE	-	45,445	63,246	39.2%
PROPERTY/BUILDING INSURANCE	-	-	187	-
ATTORNEY FEES	12,022	12,000	12,000	0.0%
DRUG ENFORCEMENT	12,162	15,000	15,000	0.0%
DRUG FORFEITURE MONEY	7,855	15,000	20,000	33.3%
DUNN CRIME STOPPERS	-	1,000	1,000	0.0%
NON-CAPITAL EQUIPMENT	4,101	2,200	9,742	342.8%
INSURANCE REPAIR EXPENSE	39,511	10,000	10,000	0.0%
CAPITAL OUTLAY	8,203	-	-	-
CAPITAL OUTLAY - VEHICLES	242,490	-	-	-
Totals	4,729,798	4,850,585	4,971,411	2.5%

Police - Animal Control Division

<u>Account Description</u>	<u>FY23 Actuals</u>	<u>FY24 Adopted Budget</u>	<u>FY25 Adopted Budget</u>	<u>FY24 to FY25 Percent Change</u>
SALARIES & WAGES	-	-	85,057	-
SALARIES - OVERTIME	-	-	3,000	-
SALARIES - PART-TIME	-	-	12,000	-
FICA/MEDICARE	-	-	7,558	-
EMPLOYEE INSURANCE	-	-	18,420	-
RETIREMENT/401K	-	-	16,431	-
UNIFORMS	-	-	1,500	-
ELECTRIC	-	-	6,000	-
NATURAL GAS-LP-HEATING	-	-	4,000	-
WATER & SEWER	-	-	2,000	-
STORMWATER FEES	-	-	120	-
SANITATION SERVICES	-	-	1,800	-
MAINT & REPAIR - BUILDINGS	-	-	9,000	-
FUELS	-	-	5,000	-
MAINT & REPAIR - VEHICLES	-	-	4,000	-
DEPARTMENT SUPPLIES	-	-	9,000	-
BANKING & CREDIT CARD FEES	-	-	350	-
DUES & SUBSCRIPTIONS	-	-	1,000	-
WORKER'S COMP INSURANCE	-	-	2,192	-
VEHICLE & EQUIPMENT INSURANCE	-	-	1,784	-
PROPERTY/BUILDING INSURANCE	-	-	656	-
Totals	-	-	190,868	-

Police Athletic League

<u>Account Description</u>	<u>FY23 Actuals</u>	<u>FY24 Adopted Budget</u>	<u>FY25 Adopted Budget</u>	<u>FY24 to FY25 Percent Change</u>
CONTRIBUTIONS TO ORGANIZATIONS	115,000	115,000	-	-100.0%
Totals	115,000	115,000	-	-100.0%

Planning Department

<u>Account Description</u>	FY23	FY24	FY25	FY24 to FY25
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	197,704	242,028	350,312	44.7%
SALARIES - OVERTIME	-	3,045	3,000	-1.5%
FICA/MEDICARE	15,159	17,574	25,342	44.2%
EMPLOYEE INSURANCE	32,777	35,048	55,260	57.7%
RETIREMENT/401K	35,937	43,364	65,929	52.0%
TELEPHONE	10,144	10,600	11,024	4.0%
UTILITIES	4,845	-	-	-
ELECTRIC	-	4,130	3,400	-17.7%
NATURAL GAS-LP-HEATING	50	360	1,300	261.1%
WATER & SEWER	-	780	811	4.0%
STORMWATER FEES	-	-	325	-
TRAVEL & TRAINING	4,260	6,890	7,200	4.5%
MAINT & REPAIR - BUILDINGS	4,567	3,300	4,000	21.2%
ADVERTISING	4,017	9,540	10,000	4.8%
POSTAGE	2,976	5,830	3,000	-48.5%
FUELS	4,631	4,240	6,000	41.5%
MAINT & REPAIR - VEHICLES	3,402	3,180	3,310	4.1%
DEPARTMENT SUPPLIES	7,831	11,000	10,000	-9.1%
CONTRACT SERVICES	192,590	187,038	175,860	-6.0%
DEMOLITION	35,657	20,000	40,000	100.0%
SOFTWARE SUPPORT	4,394	-	20,000	-
BANKING & CREDIT CARD FEES	-	-	3,000	-
EPA BROWNFIELDS GRANT	-	50,000	-	-100.0%
DUES & SUBSCRIPTIONS	529	1,000	1,000	0.0%
LICENSES, PERMITS, RECORDING FEES	-	-	500	-
WORKER'S COMP INSURANCE	-	6,147	2,936	-52.2%
VEHICLE & EQUIPMENT INSURANCE	-	4,043	1,098	-72.8%
PROPERTY/BUILDING INSURANCE	-	-	1,599	-
ROW/PROPERTY BEAUTIFICATION	487	5,000	10,000	100.0%
COMMUNITY APPEARANCE COMMITTEE	5,580	10,000	20,000	100.0%
NON-CAPITAL EQUIPMENT	-	2,000	-	-100.0%
Totals	567,537	686,137	836,206	21.9%

Public Works Department

<u>Account Description</u>	FY23	FY24	FY25	FY24 to FY25
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	613,803	852,665	761,994	-10.6%
SALARIES - OVERTIME	10,936	10,150	12,000	18.2%
SALARIES - PART-TIME	18,003	15,225	12,000	-21.2%
PERSONNEL COSTS FR (TO) OTHER DEPTS	(16,550)	(25,489)	(25,490)	0.0%
FICA/MEDICARE	50,270	62,515	57,956	-7.3%
EMPLOYEE INSURANCE	114,748	104,601	116,419	11.3%
RETIREMENT/401K	111,147	152,688	144,426	-5.4%
UNIFORMS	10,990	11,900	12,800	7.6%
TELEPHONE	11,450	10,000	11,000	10.0%
UTILITIES	7,218	-	-	-
UTILITIES-STREET LIGHTS	228,582	157,000	240,000	52.9%
ELECTRIC	-	3,500	4,500	28.6%
NATURAL GAS-LP-HEATING	-	5,000	5,000	0.0%
WATER & SEWER	-	3,447	2,800	-18.8%
STORMWATER FEES	-	-	800	-
SANITATION SERVICES	-	6,060	6,500	7.3%
TRAVEL & TRAINING	767	2,500	3,000	20.0%
MAINT & REPAIR - BUILDINGS	2,077	2,500	3,500	40.0%
MAINT & REPAIR - EQUIPMENT	98,853	75,000	65,000	-13.3%
SIDEWALK CONSTRUCTION	-	20,000	25,000	25.0%
POSTAGE	292	600	600	0.0%
FUELS	64,022	40,000	50,000	25.0%
MAINT & REPAIR - VEHICLES	4,851	10,000	8,000	-20.0%
CHEMICALS	4,021	5,000	4,000	-20.0%
DEPARTMENT SUPPLIES	14,516	9,000	6,000	-33.3%
DEPT SUPPLIES-CEMETERY	114	-	-	-
STREET SIGNS	8,437	7,500	5,000	-33.3%
FLAGS AND EVENT DECORATIONS	-	-	2,500	-
SAFETY SUPPLIES & EQUIPMENT	-	-	3,500	-
MATERIALS	56,247	45,000	48,000	6.7%
MATERIALS-CONSTRUCTION	-	-	3,500	-
CONTRACT SERVICES	199	-	1,000	-
TREE REPLACEMENT/REMOVAL	23	4,000	6,500	62.5%
SOFTWARE SUPPORT	4,715	4,500	4,500	0.0%
PROFESSIONAL SERVICES	4,758	22,000	20,000	-9.1%
DUES & SUBSCRIPTIONS	-	-	1,500	-
LICENSES, PERMITS, RECORDING FEES	153	-	2,000	-
WORKER'S COMP INSURANCE	-	41,535	32,196	-22.5%
VEHICLE & EQUIPMENT INSURANCE	-	10,481	16,429	56.8%
PROPERTY/BUILDING INSURANCE	-	-	1,660	-
MISCELLANEOUS	2,061	2,000	2,000	0.0%
CURB & GUTTER	-	2,000	5,000	150.0%
NON-CAPITAL EQUIPMENT	-	-	1,500	-
CAPITAL OUTLAY	215,520	-	-	-
STREET REPAIRS	9,397	15,000	15,000	0.0%
Totals	1,651,620	1,687,878	1,699,590	0.7%

Public Works - Sanitation Division

<u>Account Description</u>	<u>FY23 Actuals</u>	<u>FY24 Adopted Budget</u>	<u>FY25 Adopted Budget</u>	<u>FY24 to FY25 Percent Change</u>
MAINT & REPAIR - EQUIPMENT	9,120	-	-	-
CONTRACT SERVICES	819,160	780,000	801,000	2.7%
TIPPING FEES	62,265	60,000	55,000	-8.3%
HURRICANE/STORM DEBRIS REMOVAL	2,500	1,000	1,000	0.0%
Totals	893,045	841,000	857,000	1.9%

Public Works – Garage/Fleet Division

<u>Account Description</u>	<u>FY23 Actuals</u>	<u>FY24 Adopted Budget</u>	<u>FY25 Adopted Budget</u>	<u>FY24 to FY25 Percent Change</u>
SALARIES & WAGES	-	-	139,203	-
SALARIES - OVERTIME	-	-	2,500	-
FICA/MEDICARE	-	-	10,492	-
EMPLOYEE INSURANCE	-	-	21,183	-
RETIREMENT/401K	-	-	26,442	-
UNIFORMS	-	-	1,200	-
TRAVEL & TRAINING	-	-	2,500	-
MAINT & REPAIR - BUILDINGS	-	-	1,500	-
MAINT & REPAIR - EQUIPMENT	-	-	9,000	-
MAINT & REPAIR - VEHICLES	-	-	2,000	-
CHEMICALS	-	-	1,000	-
DEPARTMENT SUPPLIES	-	-	3,000	-
CONTRACT SERVICES	-	-	3,000	-
SOFTWARE SUPPORT	-	-	3,000	-
WORKER'S COMP INSURANCE	-	-	1,966	-
PROPERTY/BUILDING INSURANCE	-	-	1,835	-
MISCELLANEOUS	-	-	500	-
CAPITAL OUTLAY	-	-	48,000	-
Totals	-	-	278,321	-

FY25 Capital Outlay includes: 30,000lb vehicle lift \$48,000

Powell Bill Department

<u>Account Description</u>	<u>FY23 Actuals</u>	<u>FY24 Adopted Budget</u>	<u>FY25 Adopted Budget</u>	<u>FY24 to FY25 Percent Change</u>
MAINT & REPAIR - EQUIPMENT	11,116	-	-	-
MATERIALS	(2,309)	-	-	-
PROFESSIONAL SERVICES	49,630	-	-	-
OPER TRFS TO CAPITAL PROJECTS	545,000	-	-	-
Totals	603,437	-	-	-

Parks and Recreation Department

<u>Account Description</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY24 to FY25</u>
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	411,103	456,208	296,902	-34.9%
SALARIES - OVERTIME	23,505	15,225	7,500	-50.7%
SALARIES - PART-TIME	53,011	60,900	30,000	-50.7%
PERSONNEL COSTS FR (TO) OTHER DEPTS	50	-	-	-
CONTRACT LABOR	32,342	30,000	30,000	0.0%
FICA/MEDICARE	37,281	39,932	25,268	-36.7%
EMPLOYEE INSURANCE	76,581	39,051	62,628	60.4%
RETIREMENT/401K	75,845	83,309	56,802	-31.8%
UNIFORMS-CEMETERY	3,575	3,000	-	-100.0%
TELEPHONE	15,516	14,500	14,500	0.0%
UTILITIES-COMMUNITY BLDG	20,101	18,000	18,000	0.0%
UTILITIES-PARKS	26,502	25,000	25,000	0.0%
UTILITIES - REC CENTER	16,674	10,000	16,000	60.0%
UTILITIES-CEMETERY	1,920	3,030	-	-100.0%
WATER & SEWER	-	33,475	32,800	-2.0%
STORMWATER FEES	-	-	4,730	-
SANITATION SERVICES	-	3,990	2,350	-41.1%
TRAVEL & TRAINING	4,990	7,000	7,300	4.3%
MAINT & REPAIR - BUILDINGS	39,194	16,000	21,000	31.3%
MAINT & REPAIR - GROUNDS	31,588	25,000	27,000	8.0%
MAINT & REPAIR - POOL	6,648	5,000	7,000	40.0%
MAINTENANCE & REPAIR-CEMETERY BUILDINGS	243	1,500	-	-100.0%
MAINTENANCE & REPAIR-CEMETERY EQUIP	3,442	10,000	-	-100.0%
MAINT & REPAIR - EQUIPMENT	1,176	7,000	5,000	-28.6%
POSTAGE	50	100	100	0.0%
MAINT & REPAIR - TRACTOR/MOWERS	2,828	5,000	6,000	20.0%
FUELS	22,577	10,000	7,600	-24.0%
MAINT & REPAIR - VEHICLES	718	2,000	2,000	0.0%
DEPARTMENT SUPPLIES	7,859	6,000	7,000	16.7%
PARK & POOL SUPPLIES	10,784	12,000	12,000	0.0%
FLAGS AND EVENT DECORATIONS	4,087	5,000	5,000	0.0%
SENIOR CITIZENS	4,912	5,000	6,000	20.0%
MATERIALS-CEMETERY	9,207	10,000	-	-100.0%
ATHLETIC EQUIPMENT	38,912	32,000	35,000	9.4%
ATHLETIC TOURNAMENTS	8,568	5,000	5,000	0.0%
JANITORIAL SUPPLY-CITY HALL	6,677	8,000	-	-100.0%
CONTRACT SERVICE-LANDSCAPE SERVICES	204,139	191,000	197,040	3.2%
TREE REPLACEMENT/REMOVAL	2,021	-	1,600	-
SOFTWARE SUPPORT	-	5,000	5,000	0.0%
BANKING & CREDIT CARD FEES	-	-	2,450	-
PROFESSIONAL SERVICES	3,870	-	-	-
DUES & SUBSCRIPTIONS	-	-	200	-
LICENSES, PERMITS, RECORDING FEES	-	-	1,620	-
WORKER'S COMP INSURANCE	-	21,627	7,391	-65.8%
VEHICLE & EQUIPMENT INSURANCE	-	5,545	2,305	-58.4%
PROPERTY/BUILDING INSURANCE	-	-	10,838	-
MISCELLANEOUS	2,147	1,000	1,000	0.0%
CAPITAL OUTLAY	-	56,500	48,000	-15.0%
PAYMENT TO CCCC FOR SENIOR CENTER	59,994	50,000	60,000	20.0%
Totals	1,270,637	1,337,892	1,112,924	-16.8%

FY25 Capital Outlay includes: Batting cages and field sod \$48,000

Cemetery Operations Division

<u>Account Description</u>	<u>FY23 Actuals</u>	<u>FY24 Adopted Budget</u>	<u>FY25 Adopted Budget</u>	<u>FY24 to FY25 Percent Change</u>
SALARIES & WAGES	-	-	218,980	-
SALARIES - OVERTIME	-	-	7,500	-
FICA/MEDICARE	-	-	17,058	-
EMPLOYEE INSURANCE	-	-	39,190	-
RETIREMENT/401K	-	-	42,260	-
UNIFORMS-CEMETERY	-	-	3,000	-
ELECTRIC	-	-	1,000	-
NATURAL GAS-LP-HEATING	-	-	2,300	-
WATER & SEWER	-	-	1,200	-
STORMWATER FEES	-	-	1,470	-
SANITATION SERVICES	-	-	1,625	-
TRAVEL & TRAINING	-	-	1,000	-
MAINTENANCE & REPAIR-CEMETERY BUILDINGS	-	-	3,000	-
MAINTENANCE & REPAIR-CEMETERY EQUIP	-	-	2,000	-
POSTAGE	-	-	100	-
MAINT & REPAIR - TRACTOR/MOWERS	-	-	8,000	-
FUELS	-	-	9,800	-
MAINT & REPAIR - VEHICLES	-	-	2,000	-
MATERIALS-CEMETERY	-	-	10,000	-
SOFTWARE SUPPORT	-	-	2,000	-
WORKER'S COMP INSURANCE	-	-	8,841	-
VEHICLE & EQUIPMENT INSURANCE	-	-	1,026	-
PROPERTY/BUILDING INSURANCE	-	-	484	-
Totals	-	-	383,834	-

Library Department

<u>Account Description</u>	<u>FY23 Actuals</u>	<u>FY24 Adopted Budget</u>	<u>FY25 Adopted Budget</u>	<u>FY24 to FY25 Percent Change</u>
SALARIES & WAGES	31,944	-	-	-
CONTRACT LABOR	347	-	-	-
FICA/MEDICARE	2,691	-	-	-
EMPLOYEE INSURANCE	6,127	-	-	-
RETIREMENT/401K	5,154	-	-	-
TELEPHONE	1,096	-	-	-
UTILITIES	1,457	-	-	-
MAINT & REPAIR - BUILDINGS	764	1,300	1,500	15.4%
DEPARTMENT SUPPLIES	1,693	-	-	-
BOOKS	5,340	-	-	-
CONTRACT SERVICES	189,024	94,247	1,500	-98.4%
DUES & SUBSCRIPTIONS	1,147	-	-	-
PROPERTY/BUILDING INSURANCE	-	-	1,482	-
MISCELLANEOUS	448	-	-	-
Totals	247,232	95,547	4,482	-95.3%

Debt Service Department – General Fund

<u>Account Description</u>	<u>FY23</u> <u>Actuals</u>	<u>FY24</u> <u>Adopted</u> <u>Budget</u>	<u>FY25</u> <u>Adopted</u> <u>Budget</u>	<u>FY24 to FY25</u> <u>Percent</u> <u>Change</u>
BB&T LEAF TRUCK 2020 00013 PRINCIPAL	28,464	28,996	29,538	1.9%
Vehicles Loan BBT 2019 Principal	21,747	19,930	21,056	5.6%
COMPUTER LOAN PRINCIPAL	38,537	-		-
POLICE CARS (2017) - PRINCIPAL	19,279	19,341		-100.0%
BACKHOE, WHEEL LOADER(2017) - PRI	18,733	18,795		-100.0%
USDA POLICE CARS 2019 97-20 PRINCIPAL	20,523	20,465	20,947	2.4%
USDA LEAF EQUIPMENT PARK&REC 97-22 PRIN	9,787	10,019	10,258	2.4%
USDA POLICE CARS 2020 97-24 PRINC	9,758	10,713	10,227	-4.5%
USDA FY24 POLICE VEH-PRINCIPAL	-	-	52,000	-
BB&T LEAF TRUCK 2020 00013 INTEREST	2,905	2,374	1,832	-22.8%
VEHICLES LOAN BBT 2019 INTEREST	2,980	4,797	3,672	-23.5%
COMPUTER LOAN INTEREST	639	-		-
POLICE CARS (2017) - INTEREST	596	532		-100.0%
BACKHOE, FRONT WHEEL(2017) - INTEREST	2,216	2,155		-100.0%
USDA POLICE CARS 2019 97-20 INTEREST	965	984	498	-49.4%
USDA LEAF EQUIPMENT PARK&REC 97-22 INT	2,021	1,789	1,551	-13.3%
USDA POLICE CARS 2020 97-24 INTEREST	1,215	255	746	192.5%
USDA FY23 PW VEH-PRINCIPAL	-	-	30,981	-
USDA FY23 PW VEH-INTEREST	-	-	8,435	-
USDA FY24 PW VEH-PRINCIPAL	-	-	29,800	-
USDA FY24 PW VEH-INTEREST	-	-	6,000	-
USDA FY24 PU VEH-PRINCIPAL	-	-	37,690	-
USDA FY24 PU VEH-INTEREST	-	-	7,615	-
USDA FY24 PU EQUIP-PRINCIPAL	-	-	58,138	-
USDA FY24 PU EQUIP-INTEREST	-	-	17,063	-
FCB COMPUTER SERVER 2021 03260 PRINCIPAL	27,356	27,867	21,232	-23.8%
FCB COMPUTER SERVER 2021 03260 INTEREST	1,208	697	192	-72.5%
TYLER PARK PHASE II - PRINC	615	70,000	70,000	0.0%
TYLER PARK PHASE II - INT	74,992	3,738	1,869	-50.0%
USDA FY23 POLICE VEH-PRINCIPAL	-	-	21,579	-
USDA FY23 POLICE VEH-INTEREST	-	-	4,205	-
USDA FY24 POLICE VEH-INTEREST	-	-	10,500	-
USDA POLICE CARS 2021-PRINCIPAL	19,168	19,575	19,992	2.1%
USDA POLICE CARS 2021-INTEREST	2,125	1,718	1,302	-24.2%
HARNETT TRAINING CENTER	99,375	100,856	103,655	2.8%
HARNETT TRNING CNT-INTEREST	46,676	45,195	42,397	-6.2%
TART PARK 2019 PRINCIPAL	97,973	235,343	239,563	1.8%
TART PARK 2019 INTEREST	28,847	32,358	28,138	-13.0%
POLICE CARS (2018) PRINCIPAL	17,825	18,440	19,085	3.5%
POLICE CARS (2018) INTEREST	2,619	2,005	1,359	-32.2%
DEPARTMENTAL VEHICLES (2018) PRINCIPAL	17,825	18,440	19,085	3.5%
DEPARTMENTAL VEHICLES (2018) INTEREST	2,619	2,005	1,359	-32.2%
TYLER PARK-PRINCIPAL	100,672	-		-
TYLER PARK-INTEREST	(783)	-		-

Debt Service Department – General Fund...continued

<u>Account Description</u>	<u>FY23 Actuals</u>	<u>FY24 Adopted Budget</u>	<u>FY25 Adopted Budget</u>	<u>FY24 to FY25 Percent Change</u>
DOWNTOWN REVITALIZATION PRINCIPAL	117,183	108,275	112,065	3.5%
DOWNTOWN REVITALIZATION	64,190	73,098	69,309	-5.2%
ASPHALT EQUIPMENT FCB 2020-PRINCIPAL	50,806	-		-
ASPHALT EQUIPMENT FCB 2020 - INTEREST	(23,129)	-		-
USDA POLICE CARS (2022) PRINCIPAL	-	23,193	24,066	3.8%
USDA POLICE CARS (2022) INTEREST	-	4,687	3,818	-18.5%
USDA PUBLIC WORKS EQUIP (2021) PRINCIPAL	-	34,418	35,193	2.3%
USDA PUBLIC WORKS EQUIP (2021) INTEREST	-	4,050	3,276	-19.1%
UCB N MCKAY AVE 8.32A LAND PRINCIPAL	33,560	35,005	35,670	1.9%
UCB N MCKAY AVE 8.32A LAND INTEREST	(12,838)	6,440	5,776	-10.3%
TRUIST PAVEMENT IMPRV 2022 PRINCIPAL	200,255	-		-
TRUIST PAVEMENT IMPRV 2022 INTEREST	14,997	-		-
UCB PW BOOM TRUCK 2022 PRINCIPAL	9,870	20,478	21,517	5.1%
UCB PW BOOM TRUCK 2022 INTEREST	4,013	7,288	6,250	-14.2%
BORROWING FOR NEW BUDGET YEAR PRINCIPAL	-	20,090		-100.0%
BORROWING FOR NEW BUDGET YEAR INTEREST	-	6,000		-100.0%
Totals	1,178,384	1,062,404	1,270,499	19.6%

Water & Sewer Fund:

Administration – Water and Sewer Fund

<u>Account Description</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY24 to FY25</u>
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	184,254	215,401	302,563	40.5%
FICA/MEDICARE	12,211	15,752	22,094	40.3%
EMPLOYEE INSURANCE	16,368	16,845	26,294	56.1%
RETIREMENT/401K	26,785	35,741	51,494	44.1%
TELEPHONE	8,125	8,200	8,000	-2.4%
PRINTING	14	-	-	-
UTILITIES-CITY HALL	8,527	-	-	-
ELECTRIC	-	8,250	4,810	-41.7%
WATER & SEWER	-	1,175	845	-28.1%
STORMWATER FEES	-	-	187	-
SANITATION SERVICES	-	-	1,155	-
TRAVEL & TRAINING	4,788	12,852	10,770	-16.2%
MAINT & REPAIR - BUILDINGS	1	2,000	3,350	67.5%
ADVERTISING	6,206	6,000	6,000	0.0%
DEPARTMENT SUPPLIES	3,600	4,500	4,284	-4.8%
MUNICIPAL CODE/CONTRACT SRVCS	1,964	1,000	5,550	455.0%
CONTRACT SERVICES	7,629	4,000	4,300	7.5%
SOFTWARE SUPPORT	18,157	-	-	-
INFORMATION TECHNOLOGY	11,378	21,500	22,800	6.0%
DUES & SUBSCRIPTIONS	5,548	7,000	8,524	21.8%
WORKER'S COMP INSURANCE	-	281	1,781	533.8%
MISC & PUBLIC RELATIONS	4,800	7,000	2,780	-60.3%
ATTORNEY FEES	26,447	24,000	26,600	10.8%
RESERVE FOR CONTINGENCY	-	390,163	-	-100.0%
NON-CAPITAL EQUIPMENT	-	-	300	-
OPER TRFS TO CAPITAL PROJECTS	-	314,740	70,000	-77.8%
OPER TRFS TO CAPITAL PROJECT-FUND 32	109,386	-	-	-
OPER TRFS TO CAPITAL PROJECTS-FUND 67	72,520	-	-	-
Totals	528,708	1,096,400	584,481	-46.7%

Finance – Water and Sewer Fund

<u>Account Description</u>	<u>FY23 Actuals</u>	<u>FY24 Adopted Budget</u>	<u>FY25 Adopted Budget</u>	<u>FY24 to FY25 Percent Change</u>
SALARIES & WAGES	212,983	228,824	242,282	5.9%
SALARIES - OVERTIME	-	1,015	1,000	-1.5%
SALARIES - PART-TIME	13,226	16,240	16,000	-1.5%
FICA/MEDICARE	15,547	16,670	17,992	7.9%
EMPLOYEE INSURANCE	35,370	35,201	40,963	16.4%
RETIREMENT/401K	37,137	40,641	45,396	11.7%
RETIREE'S INSURANCE	65,069	25,000	24,000	-4.0%
TELEPHONE	461	900	505	-43.9%
TRAVEL & TRAINING	329	5,516	5,855	6.1%
MAINT & REPAIR - BUILDINGS	344	-	-	-
POSTAGE	32,786	27,000	29,600	9.6%
DEPARTMENT SUPPLIES	6,165	8,000	8,000	0.0%
CONTRACT SERVICES	80,242	13,560	14,600	7.7%
SOFTWARE SUPPORT	35,180	63,965	44,719	-30.1%
BANKING & CREDIT CARD FEES	8,191	40,000	66,000	65.0%
RENTAL & LEASE - EQUIPMENT	2,435	2,000	5,800	190.0%
PROFESSIONAL SERVICES	21,487	43,000	14,564	-66.1%
BAD DEBTS	8,641	15,000	7,000	-53.3%
DUES & SUBSCRIPTIONS	-	168	189	12.5%
INSURANCE & BONDS	186,498	81,740	29,150	-64.3%
UNEMPLOYMENT INSURANCE	-	2,000	2,500	25.0%
WORKER'S COMP INSURANCE	-	329	233	-29.2%
VEHICLE & EQUIPMENT INSURANCE	-	19,260	2,799	-85.5%
DEDUCTIBLE REIMBURSEMENT	(250)	-	-	-
MISCELLANEOUS	5,869	1,000	400	-60.0%
NON-CAPITAL EQUIPMENT	3,944	-	929	-
Totals	771,654	687,029	620,476	-9.7%

Water and Sewer Services Operations

<u>Account Description</u>	<u>FY23 Actuals</u>	<u>FY24 Adopted Budget</u>	<u>FY25 Adopted Budget</u>	<u>FY24 to FY25 Percent Change</u>
SALARIES & WAGES	527,587	732,612	743,648	1.5%
SALARIES - OVERTIME	22,447	35,525	27,000	-24.0%
SALARIES - PART-TIME	9,569	12,180	5,000	-58.9%
FICA/MEDICARE	41,133	55,113	56,507	2.5%
EMPLOYEE INSURANCE	96,139	108,821	150,484	38.3%
RETIREMENT/401K	96,797	136,013	147,535	8.5%
UNIFORMS	8,872	9,000	15,000	66.7%
TELEPHONE	9,143	7,500	7,500	0.0%
UTILITIES	18,165	-	-	-
ELECTRIC	-	7,850	15,000	91.1%
WATER & SEWER	-	-	2,100	-
STORMWATER FEES	-	-	400	-
TRAVEL & TRAINING	2,237	10,000	10,000	0.0%
MAINT & REPAIR - BUILDINGS	2,117	2,000	2,000	0.0%
MAINTENANCE - WATER TANKS	99,123	89,000		-100.0%
DISTRIBUTION/UPGRADES	25,648	50,000	60,000	20.0%
INFILTRATION-COLLECTION	27,641	100,000	80,000	-20.0%
MAINT & REPAIR - EQUIPMENT	33,701	20,000	20,000	0.0%
MAINT & REPAIR - LINES	95,221	25,000	40,000	60.0%
FUELS	48,703	26,500	32,800	23.8%
MAINT & REPAIR - VEHICLES	16,156	10,000	12,500	25.0%
DEPARTMENT SUPPLIES	8,425	7,500	7,500	0.0%
SAFETY SUPPLIES & EQUIPMENT	8,155	8,400	12,000	42.9%
MATERIALS - METERS	134,701	150,000	140,000	-6.7%
ENGINEERING	20,011	25,000	25,000	0.0%
CONTRACT SERVICES	50,722	-	-	-
DUES & SUBSCRIPTIONS	12,267	28,000	34,000	21.4%
LICENSES, PERMITS, RECORDING FEES	1,310	5,000	5,000	0.0%
WORKER'S COMP INSURANCE	-	18,142	15,514	-14.5%
VEHICLE & EQUIPMENT INSURANCE	-	-	14,413	-
PROPERTY/BUILDING INSURANCE	-	-	1,659	-
MISCELLANEOUS	(52,074)	5,000	5,000	0.0%
NON-CAPITAL EQUIPMENT	15,011	10,000	10,000	0.0%
CAPITAL IMPROVEMENT PROJECTS	383,242	-	-	-
CAPITAL OUTLAY	216,559	39,000		-100.0%
STREET REPAIRS	-	-	25,000	-
GF ADV REPYMT-USDA FY24 EQ PRINC	-	-	24,113	-
GF ADV REPYMT-USDA FY24 EQ INT	-	-	7,088	-
Totals	1,978,728	1,733,156	1,753,761	1.2%

Water Treatment Plant

<u>Account Description</u>	<u>FY23</u> <u>Actuals</u>	<u>FY24</u> <u>Adopted</u> <u>Budget</u>	<u>FY25</u> <u>Adopted</u> <u>Budget</u>	<u>FY24 to FY25</u> <u>Percent</u> <u>Change</u>
SALARIES & WAGES	352,192	402,861	422,729	4.9%
SALARIES - OVERTIME	28,887	30,450	62,500	105.3%
FICA/MEDICARE	28,977	32,262	36,610	13.5%
EMPLOYEE INSURANCE	55,430	47,212	64,525	36.7%
RETIREMENT/401K	67,689	76,673	90,543	18.1%
UNIFORMS	5,432	5,000	5,500	10.0%
TELEPHONE	3,562	5,000	5,000	0.0%
UTILITIES	213,497	-	6,598	-
ELECTRIC	-	190,000	215,000	13.2%
NATURAL GAS-LP-HEATING	-	1,500	-	-100.0%
SANITATION SERVICES	-	25,000	15,228	-39.1%
TRAVEL & TRAINING	2,962	5,400	4,500	-16.7%
MAINT & REPAIR - BUILDINGS	14,353	10,000	20,000	100.0%
MAINTENANCE - WATER TANKS	-	-	70,000	-
MAINT & REPAIR - EQUIPMENT	50,364	72,000	72,000	0.0%
POSTAGE	-	-	50	-
FUELS	3,997	2,700	4,500	66.7%
MAINT & REPAIR - VEHICLES	1,236	1,500	1,500	0.0%
CHEMICALS & LABORATORY SUPPLY	355,690	520,000	404,547	-22.2%
INDEPENDENT LAB TEST	13,905	17,500	13,000	-25.7%
DEPARTMENT SUPPLIES	17,338	4,000	4,000	0.0%
SAFETY SUPPLIES & EQUIPMENT	-	1,000	1,500	50.0%
PURCHASES FOR RESALE	-	7,800	-	-100.0%
ENGINEERING	42,800	45,000	20,000	-55.6%
CONTRACT SERVICES	109,560	180,000	245,740	36.5%
RENTAL & LEASE - EQUIPMENT	-	-	600	-
DUES & SUBSCRIPTIONS	14,173	7,500	12,000	60.0%
LICENSES, PERMITS, RECORDING FEES	-	7,500	5,000	-33.3%
WORKER'S COMP INSURANCE	-	12,637	10,675	-15.5%
VEHICLE & EQUIPMENT INSURANCE	-	-	1,135	-
PROPERTY/BUILDING INSURANCE	-	-	59,060	-
MISCELLANEOUS	413	3,000	1,500	-50.0%
CAPITAL OUTLAY	93,047	8,000	16,000	100.0%
GF ADV REPYMT-USDA FY24 VEH PRINC	-	-	9,650	-
GF ADV REPYMT-USDA FY24 VEH INT	-	-	1,950	-
Totals	1,475,504	1,721,495	1,903,140	10.6%

FY25 Capital Outlay includes: Two valve actuators \$16,000

Wastewater Treatment Plant

<u>Account Description</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY24 to FY25</u>
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	590,750	562,876	483,204	-14.2%
SALARIES - OVERTIME	43,598	40,600	67,000	65.0%
FICA/MEDICARE	41,459	44,532	40,603	-8.8%
EMPLOYEE INSURANCE	81,641	63,022	82,808	31.4%
RETIREMENT/401K	98,210	106,664	102,669	-3.7%
UNIFORMS	5,789	6,600	6,600	0.0%
TELEPHONE	4,479	4,500	4,500	0.0%
UTILITIES	169,963	-	5,000	-
ELECTRIC	-	170,000	190,000	11.8%
NATURAL GAS-LP-HEATING	-	3,000	2,000	-33.3%
WATER & SEWER	-	569,078	450,000	-20.9%
STORMWATER FEES	-	-	2,300	-
SANITATION SERVICES	-	20,000	3,300	-83.5%
TRAVEL & TRAINING	3,380	4,000	4,000	0.0%
MAINT & REPAIR - BUILDINGS	2,909	5,000	56,650	1033.0%
MAINTENANCE-BUILDINGS LIFT STATIONS	9,038	500	1,000	100.0%
MAINT & REPAIR - EQUIPMENT	34,289	40,000	40,000	0.0%
MAINT & REPAIR - LIFT STATIONS	-	15,000	15,000	0.0%
FUELS	13,727	10,000	5,000	-50.0%
MAINT & REPAIR - VEHICLES	1,208	2,000	2,000	0.0%
CHEMICALS & LABORATORY SUPPLY	154,498	250,000	230,000	-8.0%
INDEPENDENT LAB TEST	10,732	18,000	18,870	4.8%
DEPARTMENT SUPPLIES	4,473	4,000	5,000	25.0%
SAFETY SUPPLIES & EQUIPMENT	-	1,000	2,000	100.0%
ENGINEERING	22,880	50,000		-100.0%
CONTRACT SERVICES	85,549	60,000	95,000	58.3%
DUES & SUBSCRIPTIONS	15,778	11,000	13,099	19.1%
LICENSES, PERMITS, RECORDING FEES	1,153	6,000	6,000	0.0%
WORKER'S COMP INSURANCE	-	20,706	12,821	-38.1%
VEHICLE & EQUIPMENT INSURANCE	-	-	1,048	-
PROPERTY/BUILDING INSURANCE	-	-	34,130	-
MISCELLANEOUS	84	1,500	750	-50.0%
NON-CAPITAL EQUIPMENT	-	1,000	1,000	0.0%
CAPITAL OUTLAY	77,715	6,000	35,000	483.3%
GF ADV REPYMT-USDA FY24 VEH PRINC	-	-	28,040	-
GF ADV REPYMT-USDA FY24 VEH INT	-	-	5,665	-
Totals	1,473,302	2,096,578	2,052,057	-2.1%

FY25 Capital Outlay includes: Replace underground air supply line \$35,000

Debt Service Department – Water and Sewer Fund

<u>Account Description</u>	<u>FY23</u> <u>Actuals</u>	<u>FY24</u> <u>Adopted</u> <u>Budget</u>	<u>FY25</u> <u>Adopted</u> <u>Budget</u>	<u>FY24 to FY25</u> <u>Percent</u> <u>Change</u>
ACCRUED INTEREST EXPENSE	(75,415)	-	-	-
WWTP IMPROVEMENTS 2009-PRINCIPAL	219,256	219,256	219,256	0.0%
WWTP IMPROVEMENTS 2009-INTEREST	56,541	43,851	38,370	-12.5%
WWTP AERATION LOAN PRINCIPAL	137,500	137,500	137,500	0.0%
USDA WATER SEWER GENERATOR VEH 97-23 PRI	17,409	17,822	18,246	2.4%
USDA WATER SEWER GENERATOR VEH 97-23 INT	3,630	3,182	2,759	-13.3%
CAMERA TRUCK LEASE-PRINCIPAL	27,005	30,083	30,625	1.8%
CAMERA TRUCK LEASE-INTEREST	2,513	1,794	1,253	-30.2%
BB&T LAKESHORE DR 2020-PRINCIPAL	40,933	41,648	42,377	1.8%
BB&T LAKESHORE DR 2020-INTEREST	3,518	2,412	1,684	-30.2%
USDA WASTEWATER REHAB 2021 PRINCIPAL	48,166	48,167	41,000	-14.9%
USDA WASTEWATER REHAB 2021 INTEREST	15,591	12,996	10,480	-19.4%
USDA WATER SEWER PHASE 1 PRINCIPAL	-	1,436,000	28,000	-98.1%
USDA WATER SEWER PHASE 1 INTEREST	40,074	76,038	17,600	-76.9%
SRF WWTP IMPROVEMENTS 2022- PRINCIPAL	-	116,153	181,300	56.1%
SRF WWTP IMPROVEMENTS 2022- INTEREST	-	4,714	4,893	3.8%
SRF WATER COLLECTIONS REHAB 2022- PRINCIPAL	-	-	88,704	-
SRF WATER COLLECTIONS REHAB 2022- INTEREST	-	-	3,406	-
TRUIST ELM BAY 2022- PRINCIPAL	105,006	107,788	110,645	2.7%
TRUIST ELM BAY 2022 INTEREST	15,394	11,895	9,039	-24.0%
JUNIPER CREEK OUTFALL PRINCIPAL	33,694	50,118	50,862	1.5%
JUNIPER CREEK OUTFALL INTEREST	6,935	12,246	11,502	-6.1%
TRUIST VACUUM TRUCK 2022 PRINCIPAL	56,290	57,348	58,426	1.9%
TRUIST VACUUM TRUCK 2022 INTEREST	10,161	6,781	5,703	-15.9%
AUTO METER READ LOAN PRINCIPAL	108,558	112,359	116,438	3.6%
AUTO METER READ LOAN INTEREST	100,785	53,963	49,884	-7.6%
BB&T WATAUGA BROAD WATER/SEWER 2020 PRIN	32,048	74,451	54,473	-26.8%
BB&T WATAUGA BROAD WATER/SEWER 2020 INT	6,923	13,261	8,401	-36.6%
BOND WATER LINE - PRINCIPAL	141,000	138,000	135,000	-2.2%
BOND WATER LINE - INTEREST	9,324	5,842	2,889	-50.5%
TRACY LANE WS EXT - PRINCIPAL	-	-	55,198	-
TRACY LANE WS EXT - INTEREST	-	-	15,250	-
CHAMPION PUMP STA - PRINCIPAL	-	-	72,390	-
CHAMPION PUMP STA - INTEREST	-	-	20,000	-
BORROWING FOR NEW BUDGET YEAR PRINCIPAL	-	30,000	-	-100.0%
BORROWING FOR NEW BUDGET YEAR INTEREST	-	6,000	-	-100.0%
Totals	1,162,839	2,871,668	1,643,553	-42.8%

Stormwater Department

<u>Account Description</u>	<u>FY23 Actuals</u>	<u>FY24 Adopted Budget</u>	<u>FY25 Adopted Budget</u>	<u>FY24 to FY25 Percent Change</u>
SALARIES & WAGES	-	-	3,763	-
PERSONNEL COSTS FR (TO) OTHER DEPTS	16,500	25,489	25,490	0.0%
FICA/MEDICARE	-	-	251	-
EMPLOYEE INSURANCE	-	-	461	-
RETIREMENT/401K	-	-	702	-
MAINT & REPAIR - EQUIPMENT	2,159	43,500	25,000	-42.5%
MATERIALS	13,161	50,000	55,000	10.0%
ENGINEERING	68,500	70,000	60,000	-14.3%
CONTRACT SERVICES	80,577	130,000	120,000	-7.7%
TIPPING FEES	354	7,500	8,000	6.7%
COLLECTION FEES	2,024	4,000	4,620	15.5%
BAD DEBTS	376	-	-	-
LICENSES, PERMITS, RECORDING FEES	48	-	-	-
INSURANCE & BONDS	505	650	-	-100.0%
VEHICLE & EQUIPMENT INSURANCE	-	-	1,932	-
RESERVE FOR CONTINGENCY	-	42,072	72,476	72.3%
Capital Outlay - Vehicles	215,459	-	-	-
Oper Trfs to Capital Projects	100,000	-	-	-
GF ADV REPYMT-USDA FY24 EQ PRINCIPAL	-	-	34,025	-
GF ADV REPYMT-USDA FY24 EQ INTEREST	-	-	9,975	-
WATAUGA AVE LOAN - PRINCIPAL	40,893	-	21,521	-
WATAUGA AVE LOAN - INTEREST	9,155	-	3,319	-
USDA LOAN PRINCIPAL-ST SWEEPER FY23	-	15,338	15,914	3.8%
USDA LOAN INTEREST-ST SWEEPER FY23	1,103	6,825	6,250	-8.4%
CAMERA TRUCK LEASE-PRINCIPAL	7,789	5,309	5,405	1.8%
CAMERA TRUCK LEASE-INTEREST	729	317	221	-30.3%
Totals	559,332	401,000	474,325	18.3%

Powell Bill/Street Resurfacing – Special Revenue Fund

<u>Account Description</u>	<u>FY23 Actuals</u>	<u>FY24 Adopted Budget</u>	<u>FY25 Adopted Budget</u>	<u>FY24 to FY25 Percent Change</u>
MAINT & REPAIR - EQUIPMENT	-	25,000	14,000	-44.0%
MATERIALS	-	40,000	50,000	25.0%
Contract Services	-	-	17,000	-
COLLECTION FEES	-	-	6,250	-
PAVING AND RESURFACING	-	204,748	208,997	2.1%
TRUIST PAVEMENT IMPRV 2022 PRINCIPAL	-	190,115	471,518	148.0%
TRUIST PAVEMENT IMPRV 2022 INTEREST	-	25,137	193,735	670.7%
Totals	-	485,000	961,500	98.2%

CAPITAL PROJECTS FUND

Capital projects are projects financed (in whole or in part) by the proceeds of bonds, notes or debt instruments involving the construction or acquisition of a capital asset. Capital projects are approved via a balanced project ordinance as required by the North Carolina General Statutes (GS 159-13.2) whereby the City budgets for the life of the capital project. A project ordinance is balanced when revenues estimated to be available for the project equal appropriations for the project.

The Capital Projects Fund is comprised of the following funds:

- Capital Projects – General Governmental
- Capital Projects – Water and Sewer Enterprise
- Capital Projects – Stormwater Enterprise

Summary of All Projects for All Funds

	Previous <u>Appropriations</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	FY25-FY29 <u>Total</u>	Project <u>Total</u>
Expenses								
Administration	530,420	-	-	-	-	-	-	530,420
Planning/Design	6,276,000	385,000	499,200	125,000	146,400	138,600	1,294,200	7,570,200
Construction	54,655,571	6,497,000	5,096,800	7,912,940	785,600	1,979,400	22,271,740	76,927,311
Land/ROW	218,000	-	-	-	-	-	-	218,000
Equipment/Furnishings	-	70,000	620,000	415,000	-	-	1,105,000	1,105,000
Total Expenditures	\$ 61,679,991	\$ 6,952,000	\$ 6,216,000	\$ 8,452,940	\$ 932,000	\$ 2,118,000	\$24,670,940	\$ 86,350,931
Funding Sources								
Intergovernmental Funds	39,389,469	-	-	-	-	-	-	39,389,469
General Fund	3,886,652	-	165,000	802,442	-	-	967,442	4,854,094
Water & Sewer Fund	181,020	70,000	100,000	673,498	-	-	843,498	1,024,518
Stormwater Fund	100,000	-	-	-	-	-	-	100,000
Installment Financing	17,527,000	6,882,000	5,951,000	6,977,000	932,000	2,118,000	22,860,000	40,387,000
Other	595,850	-	-	-	-	-	-	595,850
Total Funding	\$ 61,679,991	\$ 6,952,000	\$ 6,216,000	\$ 8,452,940	\$ 932,000	\$ 2,118,000	\$24,670,940	\$ 86,350,931
Operating Budget Impact								
Operating	-	-	-	(15,000)	(20,000)	(12,000)	(47,000)	(47,000)
Debt Service	-	861,071	1,467,931	1,658,211	2,587,921	2,718,211	9,293,345	9,293,345
Total Oper Bdgt Impact	\$ -	\$ 861,071	\$ 1,467,931	\$ 1,643,211	\$ 2,567,921	\$ 2,706,211	\$ 9,246,345	\$ 9,246,345

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City of Dunn, NC

Capital Improvement Plan for FY25 thru FY29

CIP Summary by Project Category

<u>Proj #</u>	<u>Category/Project Description</u>	<u>Previous Appropriations</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
<i>General Government</i>									
GG103	Wayfinding	250,000	-	-	-	-	-	-	250,000
GFVeh	Vehicles and Equipment - General Fund	-	-	555,000	345,000	-	-	900,000	900,000
GG1	City Hall Facility Improvements	-	-	100,000	-	-	-	100,000	100,000
GG2	Computer Equipment Replacements	-	-	65,000	70,000	-	-	135,000	135,000
<i>Total General Government Projects</i>		<i>250,000</i>	<i>-</i>	<i>720,000</i>	<i>415,000</i>	<i>-</i>	<i>-</i>	<i>1,135,000</i>	<i>1,385,000</i>
<i>Public Works</i>									
PW77	Fuel System Relocation	500,000	-	-	-	-	-	-	500,000
PW100	Resurfacing Project	2,100,000	5,000,000	-	-	-	-	5,000,000	7,100,000
PW101	Park to Park Trail	566,600	-	-	575,000	-	-	575,000	1,141,600
PW1	Relocate Public Works Facility	-	-	4,000,000	5,000,000	-	-	9,000,000	9,000,000
<i>Total Public Works Projects</i>		<i>3,166,600</i>	<i>5,000,000</i>	<i>4,000,000</i>	<i>5,575,000</i>	<i>-</i>	<i>-</i>	<i>14,575,000</i>	<i>17,741,600</i>
<i>Parks and Recreation</i>									
PR77	Volleyball & Basketball Improvements	150,000	-	-	-	-	-	-	150,000
PR104	Tart Park Phase 2 Renovation	400,000	-	-	-	-	-	-	400,000
PR1	Maintenance Storage Facility	-	-	100,000	-	-	-	100,000	100,000
PR2	Tart Park Multi-purpose Field Lighting	-	-	450,000	-	-	-	450,000	450,000
PR3	Pickleball Courts	-	-	100,000	-	200,000	-	300,000	300,000
PR4	Codrington Park Playground Improvements	-	-	-	300,000	-	-	300,000	300,000
<i>Total Parks and Recreation Projects</i>		<i>550,000</i>	<i>-</i>	<i>650,000</i>	<i>300,000</i>	<i>200,000</i>	<i>-</i>	<i>1,150,000</i>	<i>1,700,000</i>
<i>Water and Sewer</i>									
66	CDBG-I Wastewater Collection System 2021	1,999,129	-	-	-	-	-	-	1,999,129
67	CWSRF Wastewater Treatment Plant Imprvmnts 2021	12,554,620	-	-	-	-	-	-	12,554,620
68	CWSRF Sewer Collection System Rehab	3,120,000	-	-	-	-	-	-	3,120,000
70	Tracy Lane Water & Sewer Extension	361,400	-	-	-	-	-	-	361,400
78	Eastside Pump Station, Forcemain	12,126,000	-	-	-	-	-	-	12,126,000
79	Black River WWTP Effluent	16,100,000	-	-	-	-	-	-	16,100,000
80	Machine & Welding Sewer Outfall	8,591,002	-	-	-	-	-	-	8,591,002
81	Sewer Asset Inventory & Assessment (AIA)	400,000	-	-	-	-	-	-	400,000
83	Convert Champion Pump Station to Gravity	452,100	-	-	-	-	-	-	452,100
84	Lead and Copper Service Assessment	500,000	-	-	-	-	-	-	500,000

City of Dunn, NC
Capital Improvement Plan for FY25 thru FY29

CIP Summary by Project Category

Proj #	Category/Project Description	Previous Appropriations	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY25-FY29 Total	Project Total
PUVeh	Vehicles and Equipment - Water & Sewer	-	70,000	-	-	-	-	70,000	70,000
PU1	Black River WWTP Building Rehab	-	-	100,000	-	-	-	100,000	100,000
PU2	I-95 Project - City Share	-	-	-	830,940	-	-	830,940	830,940
Total Water and Sewer Projects		56,204,251	70,000	100,000	830,940	-	-	1,000,940	57,205,191
<i>Storm Water Projects</i>									
SW34	Stormwater Mapping	500,000	-	-	-	-	-	-	500,000
SW60	E Bay St & S Wilson Av Stormwater Improvements	118,800	382,000	-	-	-	-	382,000	500,800
SW61	Pearsall Street Culvert Replacement	890,340	1,500,000	-	-	-	-	1,500,000	2,390,340
SW1	Merry St & Friendly St Drainage Improvements	-	-	746,000	746,000	-	-	1,492,000	1,492,000
SW2	Watauga Park Stormwater Park	-	-	-	586,000	-	-	586,000	586,000
SW3	W Cole St & N Fayetteville Ave Drainage Improvements	-	-	-	-	732,000	732,000	1,464,000	1,464,000
SW4	East Johnson St Bridge Replacement	-	-	-	-	-	1,386,000	1,386,000	1,386,000
Total Stormwater Projects		1,509,140	1,882,000	746,000	1,332,000	732,000	2,118,000	6,810,000	8,319,140
Total Projects		61,679,991	6,952,000	6,216,000	8,452,940	932,000	2,118,000	24,670,940	86,350,931

Project Title: **Vehicles and Equipment - General Fund**
 Location: **City of Dunn**
 Project Status: **Proposed**

Project # _____ **GFVeh**
 Category: **General Government**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2025	Finish Date: 6/30/2028
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings			555,000	345,000			900,000	900,000
Total Expenditures	\$ -	\$ -	\$ 555,000	\$ 345,000	\$ -	\$ -	\$ 900,000	\$ 900,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing			555,000	345,000			900,000	900,000
Other							-	-
Total Funding	\$ -	\$ -	\$ 555,000	\$ 345,000	\$ -	\$ -	\$ 900,000	\$ 900,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Operating Budget Impact								
Personnel							-	-
Operating				(15,000)	(20,000)	(12,000)	(47,000)	(47,000)
Capital Outlay							-	-
Debt Service				122,900	186,000	186,000	494,900	494,900
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ 107,900	\$ 166,000	\$ 174,000	\$ 447,900	\$ 447,900

Description and Benefits

Vehicle Replacements for FY26 include: four (4) Police Department police vehicles (total of \$270,000), one (1) Public Works Single Cab Ford F-150 vehicle (\$55,000), and one (1) Public Works Knuckle Boom Truck (\$230,000). Vehicles for FY27 include: four (4) Police Department police vehicles (total of \$280,000), and one (1) Public Works JD 5075E cab utility tractor (\$65,000).

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Applications for USDA grants and loans will be submitted. Debt service payments are estimated above. Operating expenses should decrease due to less repairs with newer vehicles.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Wayfinding**
 Location: **City of Dunn**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **GG103**
 Category: **General Government**
 Fund: **General Cap Projs**

Proj Start Date: **7/1/2023** Finish Date: **12/31/2024**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	20,000						-	20,000
Construction	230,000						-	230,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund	250,000						-	250,000
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdg Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

Installation of wayfinding signage throughout the City to assist citizens and visitors on finding points of interests and various city facilities.

Oper Bdg Impacts & Funding (list grants, matching requirements, etc)

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **City Hall Facility Improvements**
 Location: **City of Dunn**
 Project Status: **Proposed**

Project # **GG1**
 Category: **General Government**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2025	Finish Date: 6/30/2026
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction			100,000				100,000	100,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Funding Sources								
Intergovernmental Funds							-	-
General Fund			100,000				100,000	100,000
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

Remodel portions of City Hall to include adding a women's locker room for Police, additional office space, and carpet replacements.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding to come from General Fund Reserves.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Computer Equipment Replacements**
 Location: **City of Dunn**
 Project Status: **Proposed**

Project # **GG2**
 Category: **General Government**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2025	Finish Date: 6/30/2027
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings			65,000	70,000			135,000	135,000
Total Expenditures	\$ -	\$ -	\$ 65,000	\$ 70,000	\$ -	\$ -	\$ 135,000	\$ 135,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Funding Sources								
Intergovernmental Funds							-	-
General Fund			65,000	70,000			135,000	135,000
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ -	\$ 65,000	\$ 70,000	\$ -	\$ -	\$ 135,000	\$ 135,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

Replacement of all city computers over a three year period. Many of the computers are over four years old and are not functioning at peak performance levels. The average life of a computer is 3-4 years and as new or updated software is installed, higher performance levels are required. The city has a total of 90 desktop computers and laptops plus three servers.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding to come from General Fund Reserves.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Fuel System Relocation**
 Location: **Public Works Facility**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **PW77**
 Category: **Public Works**
 Fund: **General Cap Projs**

Proj Start Date: **7/1/2022** Finish Date: **6/30/2025**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction	500,000						-	500,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Funding Sources								
Intergovernmental Funds	500,000						-	500,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

Replacement of the current fueling system located at the Public Works facility. The current system is very old and needs occasional repairs which results in the City vehicles not being able to fuel up at this location.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding of \$500,000 from the State Capital and Infrastructure Fund (SCIF) has been awarded.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Resurfacing Project**
 Location: **City-wide**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **PW100**
 Category: **Public Works**
 Fund: **General Cap Projs**

Proj Start Date:	1/1/2023	Finish Date:	6/30/2026
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	150,000	350,000					350,000	500,000
Construction	1,950,000	4,650,000					4,650,000	6,600,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 2,100,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 7,100,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund	455,000						-	455,000
Water & Sewer Fund							-	-
Stormwater Fund	100,000						-	100,000
Installment Financing	1,000,000	5,000,000					5,000,000	6,000,000
Other	545,000						-	545,000
Total Funding	\$ 2,100,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 7,100,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			450,000	450,000	450,000	450,000	1,800,000	1,800,000
Total Oper Bdgt Impact	\$ -	\$ -	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 1,800,000	\$ 1,800,000

Description and Benefits

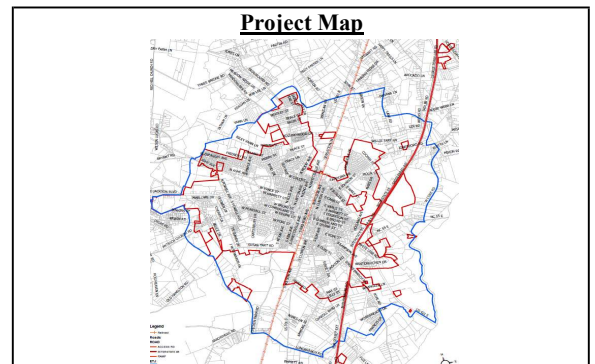
City-wide paving project based on pavement study findings performed by SEPI (aka TransSystems).

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

FY23 Includes \$455K of DMV fee revenue from the General Fund, \$545K of Powell Bill Funds, and \$1M in debt financing. The FY25 paving would include a long-term, low interest loan from the United States Department of Agriculture (USDA). Debt Service payments are funded with Powell Bill funds and a dedicated 4 cent property tax rate.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Park to Park Trail**
 Location: **Sidewalk/Trail between Tart Park and Tyler Park**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **PW101**
 Category: **Public Works**
 Fund: **General Cap Projs**

Proj Start Date: **7/1/2023** Finish Date: **6/30/2028**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	73,500			75,000			75,000	148,500
Construction	493,100			500,000			500,000	993,100
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 566,600	\$ -	\$ -	\$ 575,000	\$ -	\$ -	\$ 575,000	\$ 1,141,600

Funding Sources								
Intergovernmental Funds							-	-
General Fund	515,750			575,000			575,000	1,090,750
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other	50,850						-	50,850
Total Funding	\$ 566,600	\$ -	\$ -	\$ 575,000	\$ -	\$ -	\$ 575,000	\$ 1,141,600

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

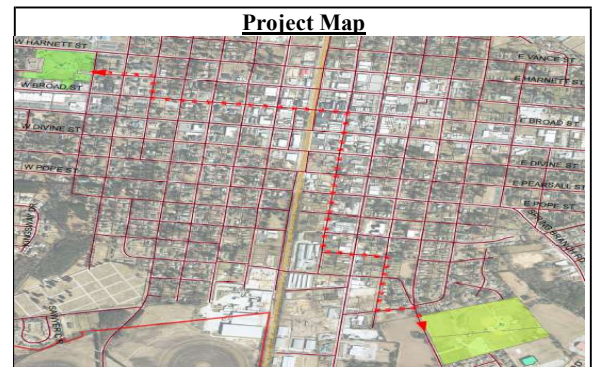
FY23: Construction of a trail that connects the Tart Park with the Tyler Park via sidewalk enhancements and trail corridors. FY27: Construction of a trail that connects Tyler Park with Codrington Park via sidewalk enhancements and trail corridors.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding from the General Fund.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Relocate Public Works Facility**
 Location: **N McKay Avenue**
 Project Status: **Proposed**

Project # **PW1**
 Category: **Public Works**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2024	Finish Date: 6/30/2026
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design			350,000				350,000	350,000
Construction			3,650,000	5,000,000			8,650,000	8,650,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 4,000,000	\$ 5,000,000	\$ -	\$ -	\$ 9,000,000	\$ 9,000,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing			4,000,000	5,000,000			9,000,000	9,000,000
Other							-	-
Total Funding	\$ -	\$ -	\$ 4,000,000	\$ 5,000,000	\$ -	\$ -	\$ 9,000,000	\$ 9,000,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service					662,200	662,200	1,324,400	1,324,400
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ 662,200	\$ 662,200	\$ 1,324,400	\$ 1,324,400

Description and Benefits

Construction of a new Public Works facility to replace the existing facility located at 101 East Cleveland Street.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a 20 year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Volleyball & Basketball Improvements**
 Location: **Tart Park & Codrington Park**
 Project Status: **Existing Project - No Additional Funding Programmed**
 Proj Start Date: **7/1/2022** Finish Date: **9/30/2024**

Project # **PR77**
 Category: **Parks & Recreation**
 Fund: **General Cap Projs**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction	150,000						-	150,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Funding Sources								
Intergovernmental Funds	150,000						-	150,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

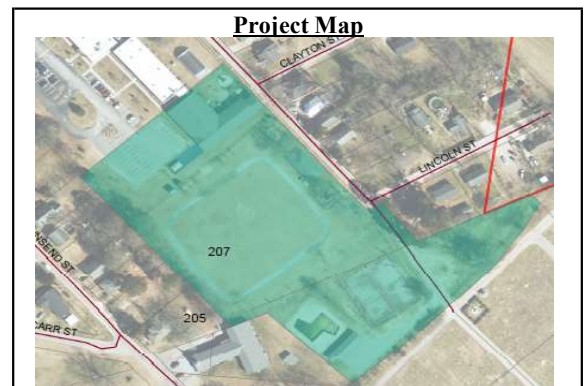
Complete renovation of existing basketball courts at Codrington Park and outdoor volleyball court addition to existing court at Tart Park.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding of \$150,000 from the State Capital and Infrastructure Fund (SCIF) has been awarded. This grant expires in September 2024 but a grant extension will be submitted if construction is not complete by then.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Tart Park Phase 2 Renovation**
 Location: **Clarence Lee Tart Park**
 Project Status: **Existing Project - No Additional Funding Programmed**
 Proj Start Date: **7/1/2024** Finish Date: **9/30/2026**

Project # **PR104**
 Category: **Parks & Recreation**
 Fund: **General Cap Projs**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	40,000						-	40,000
Construction	360,000						-	360,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Funding Sources								
Intergovernmental Funds	200,000						-	200,000
General Fund	200,000						-	200,000
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

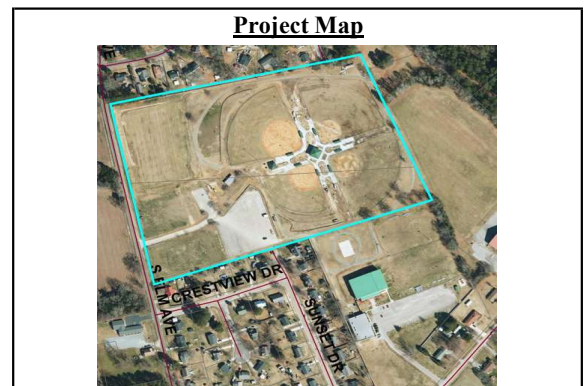
Renovation of two playgrounds and one picnic shelter at Tart Park. Current structures are dated and renovation will provide a more adequate and safe play space for the community.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding of \$200,000 from the Parks and Recreation Trust Fund (PARTF) has been awarded. Required match of at least \$200,000 which will be transferred from the General Fund.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Maintenance Storage Facility**
 Location: **Clarence Lee Tart Park**
 Project Status: **Proposed**

Project # **PR1**
 Category: **Parks & Recreation**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2025	Finish Date: 6/30/2026
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction			100,000				100,000	100,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing			100,000				100,000	100,000
Other							-	-
Total Funding	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service				22,460	22,460	22,460	67,380	67,380
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ 22,460	\$ 22,460	\$ 22,460	\$ 67,380	\$ 67,380

Description and Benefits

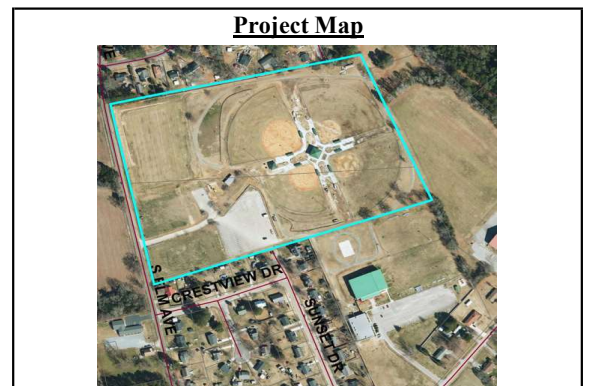
Construction of a building at Tart Park to provide storage of equipment and an area to maintain park equipment.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments over a five year period.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Tart Park Multi-purpose Field Lighting**
 Location: **Tart Park**
 Project Status: **Proposed**

Project # **PR2**
 Category: **Parks & Recreation**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2025	Finish Date: 6/30/2026
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction			450,000				450,000	450,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing			450,000				450,000	450,000
Other							-	-
Total Funding	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service				22,460	22,460	22,460	67,380	67,380
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ 22,460	\$ 22,460	\$ 22,460	\$ 67,380	\$ 67,380

Description and Benefits

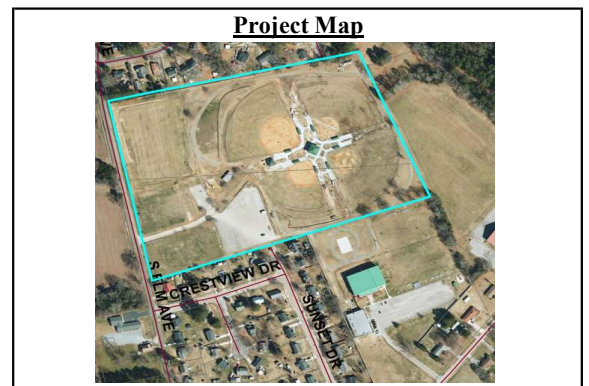
Construction of sports lighting for Tart Park multipurpose field. Addition of lighting will allow evening use of fields.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments over a five year period.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Pickleball Courts**
 Location: **Tyler Park**
 Project Status: **Proposed**

Project # **PR3**
 Category: **Parks & Recreation**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2025	Finish Date: 6/30/2028
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction			100,000		200,000		300,000	300,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 100,000	\$ -	\$ 200,000	\$ -	\$ 300,000	\$ 300,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing			100,000		200,000		300,000	300,000
Other							-	-
Total Funding	\$ -	\$ -	\$ 100,000	\$ -	\$ 200,000	\$ -	\$ 300,000	\$ 300,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service				22,460	22,460	45,000	89,920	89,920
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ 22,460	\$ 22,460	\$ 45,000	\$ 89,920	\$ 89,920

Description and Benefits

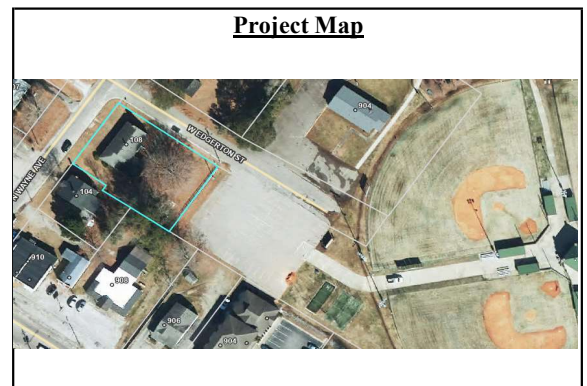
Construction of two new pickleball courts at Tyler Park in FY26 and the addition of lighting to those courts in FY28.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments over a five year period.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Codrington Park Playground Improvements**
 Location: **Codrington Park**
 Project Status: **Proposed**

Project # **PR4**
 Category: **Parks & Recreation**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2026	Finish Date: 6/30/2027
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction				300,000			300,000	300,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 300,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing				300,000			300,000	300,000
Other							-	-
Total Funding	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 300,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service					22,460	22,460	44,920	44,920
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ 22,460	\$ 22,460	\$ 44,920	\$ 44,920

Description and Benefits

Renovation of the Codrington Park playground.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments over a five year period.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **CDBG-I Wastewater Collection System 2021**
 Location: **NE section of Dunn**
 Project Status: **Existing Project - No Additional Funding Programmed**
 Proj Start Date: **7/1/2021** Finish Date: **12/31/2025**

Project # **66**
 Category: **Water & Sewer**
 Fund: **Water & Sewer Capital**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration	105,600						-	105,600
Planning/Design	45,000						-	45,000
Construction	1,848,529						-	1,848,529
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 1,999,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,999,129
Funding Sources								
Intergovernmental Funds	1,999,129						-	1,999,129
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 1,999,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,999,129
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

Replace or rehab 13,625 linear feet of sewer lines, 56 manholes, and 213 service connections.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Includes CDBG-I funding of \$1,999,129.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **CWSRF Wastewater Treatment Plant Imprvmnts 2021**
 Location: **580 JW Edwards Lane**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **67**
 Category: **Water & Sewer**
 Fund: **Water & Sewer Capital**

Proj Start Date: 7/1/2021	Finish Date: 12/31/2024
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration	122,520						-	122,520
Planning/Design	384,000						-	384,000
Construction	12,048,100						-	12,048,100
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 12,554,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,554,620
Funding Sources								
Intergovernmental Funds	8,856,100						-	8,856,100
General Fund							-	-
Water & Sewer Fund	72,520						-	72,520
Stormwater Fund							-	-
Installment Financing	3,626,000						-	3,626,000
Other							-	-
Total Funding	\$ 12,554,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,554,620
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		120,867	120,867	120,867	120,867	120,867	604,335	604,335
Total Oper Bdgt Impact	\$ -	\$ 120,867	\$ 120,867	\$ 120,867	\$ 120,867	\$ 120,867	\$ 604,335	\$ 604,335

Description and Benefits

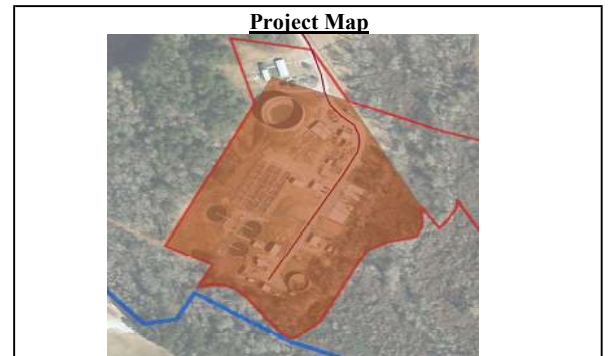
Peak flow capacity improvements at the Black River Wastewater Treatment Plant. Project includes adding a clarifier, rehabbing a clarifier, constructing a new chlorine contact basin, constructing a new chemical feed system for ph adjustments, and to upsize aeration basin yard piping.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments over a 30 year period starting in FY24.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **CWSRF Sewer Collection System Rehab**
 Location: **North section of Dunn**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **68**
 Category: **Water & Sewer**
 Fund: **Water & Sewer Capital**

Proj Start Date: **7/1/2021** Finish Date: **6/30/2024**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction	3,120,000						-	3,120,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 3,120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,120,000
Funding Sources								
Intergovernmental Funds	500,000						-	500,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing	2,620,000						-	2,620,000
Other							-	-
Total Funding	\$ 3,120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,120,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			92,110	92,110	92,110	92,110	368,440	368,440
Total Oper Bdg Impact	\$ -	\$ -	\$ 92,110	\$ 92,110	\$ 92,110	\$ 92,110	\$ 368,440	\$ 368,440

Description and Benefits

Replaces or rehabs 26,532 linear feet of sewer lines, 50 manholes, and 250 service connections.

Oper Bdg Impacts & Funding (list grants, matching requirements, etc)

Funding includes a \$500,000 grant and a \$2,620,000 loan interest 30 year loan from the State Revolving Fund.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Tracy Lane Water & Sewer Extension**
 Location: **Tracy Lane**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **70**
 Category: **Water & Sewer**
 Fund: **Water & Sewer Capital**

Proj Start Date: **7/1/2023** Finish Date: **12/31/2024**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	56,400						-	56,400
Construction	305,000						-	305,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 361,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361,400
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund	56,400						-	56,400
Stormwater Fund							-	-
Installment Financing	305,000						-	305,000
Other							-	-
Total Funding	\$ 361,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361,400
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		70,447	70,447	70,447	70,447	70,447	352,235	352,235
Total Oper Bdgt Impact	\$ -	\$ 70,447	\$ 70,447	\$ 70,447	\$ 70,447	\$ 70,447	\$ 352,235	\$ 352,235

Description and Benefits

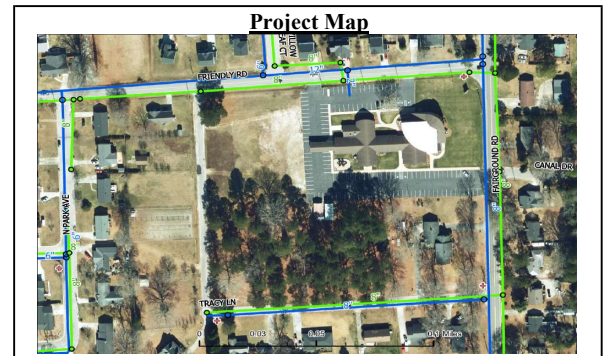
Extend water and sewer to 5 parcels along Tracy Lane. There is no water or sewer access for these parcels and parcels are in the City limits.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a seven year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Eastside Pump Station, Forcemain**
 Location: **East side of Dunn**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **78**
 Category: **Water & Sewer**
 Fund: **Water & Sewer Capital**

Proj Start Date: **7/1/2022** Finish Date: **6/30/2026**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration	126,100						-	126,100
Planning/Design	1,434,900						-	1,434,900
Construction	10,565,000						-	10,565,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 12,126,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,126,000
Funding Sources								
Intergovernmental Funds	3,500,000						-	3,500,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing	8,626,000						-	8,626,000
Other							-	-
Total Funding	\$ 12,126,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,126,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		478,200	478,200	478,200	478,200	478,200	2,391,000	2,391,000
Total Oper Bdgt Impact	\$ -	\$ 478,200	\$ 478,200	\$ 478,200	\$ 478,200	\$ 478,200	\$ 2,391,000	\$ 2,391,000

Description and Benefits

Construction of approximately 18,500 linear feet of 24" and 30" force main to the new Machine & Welding outfall line.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

A USDA grant of \$3,500,000, along with a USDA loan of up to \$8,626,000 has been accepted. Operating impacts include estimated debt service payments for a 30 year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Black River WWTP Effluent**
 Location: **580 JW Edwards Lane**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **79**
 Category: **Water & Sewer**
 Fund: **Water & Sewer Capital**

Proj Start Date: **7/1/2022** Finish Date: **12/31/2025**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration	65,000						-	65,000
Planning/Design	1,515,000						-	1,515,000
Construction	14,520,000						-	14,520,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 16,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,100,000
Funding Sources								
Intergovernmental Funds	15,350,000						-	15,350,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing	750,000						-	750,000
Other							-	-
Total Funding	\$ 16,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,100,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		92,500	92,500	92,500	92,500	92,500	462,500	462,500
Total Oper Bdg Impact	\$ -	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500	\$ 462,500	\$ 462,500

Description and Benefits

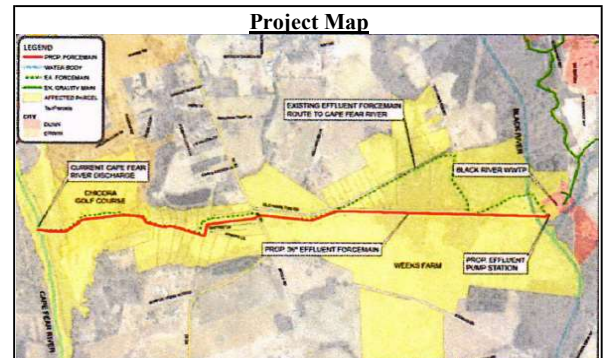
Construction of a new 36" force main from the Waste Water Treatment Plant to the Cape Fear River, and replacement of a pump station.

Oper Bdg Impacts & Funding (list grants, matching requirements, etc)

Funding includes American Rescue Plan Act grant funds from the State and installment financing. Operating impacts include estimated debt service payments for a 10 year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Machine & Welding Sewer Outfall**
 Location: **East side of Dunn**
 Project Status: **Proposed**

Project # **80**
 Category: **Water & Sewer**
 Fund: **Water & Sewer Capital**

Proj Start Date: **7/1/2023** Finish Date: **6/30/2026**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration	50,000						-	50,000
Planning/Design	850,000						-	850,000
Construction	7,591,002						-	7,591,002
Land/ROW	100,000						-	100,000
Equipment/Furnishings							-	-
Total Expenditures	\$ 8,591,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,591,002
Funding Sources								
Intergovernmental Funds	6,243,900						-	6,243,900
General Fund	2,347,102						-	2,347,102
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 8,591,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,591,002
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

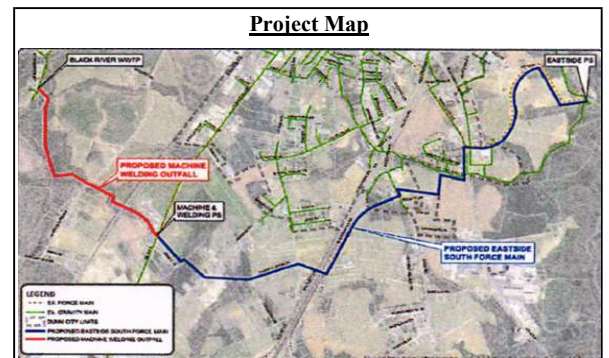
Construction of a new Machine & Welding outfall line.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding includes American Rescue Plan Act grant funds from the State and general fund proceeds

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Sewer Asset Inventory & Assessment (AIA)**
 Location: **City Wide**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **81**
 Category: **Water & Sewer**
 Fund: **Water & Sewer Capital**

Proj Start Date: 7/1/2023	Finish Date: 12/31/2025
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	400,000						-	400,000
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Funding Sources								
Intergovernmental Funds	400,000						-	400,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

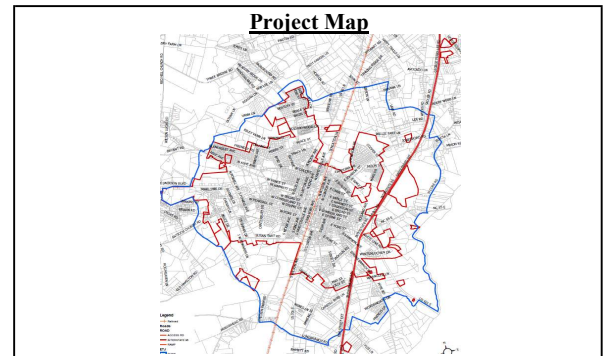
Description and Benefits

Sewer Asset Inventory and Assessment Grant from DWI-Sewer Assessment

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Convert Champion Pump Station to Gravity**
 Location: **N. Powell Ave**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **83**
 Category: **Water & Sewer**
 Fund: **Water & Sewer Capital**

Proj Start Date:	7/1/2023	Finish Date:	6/30/2025
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration	50,400						-	50,400
Planning/Design	67,200						-	67,200
Construction	334,500						-	334,500
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 452,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 452,100
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund	52,100						-	52,100
Stormwater Fund							-	-
Installment Financing	400,000						-	400,000
Other							-	-
Total Funding	\$ 452,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 452,100
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		92,390	92,390	92,390	92,390	92,390	461,950	461,950
Total Oper Bdgt Impact	\$ -	\$ 92,390	\$ 92,390	\$ 92,390	\$ 92,390	\$ 92,390	\$ 461,950	\$ 461,950

Description and Benefits

Cost estimate is based on the Wooten Co's 2022 CIP. Converting the station to gravity will eliminate an electric bill and required maintenance on the asset.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a ten year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Lead and Copper Service Assessment**
 Location: **City of Dunn**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **84**
 Category: **Water & Sewer**
 Fund: **Water & Sewer Capital**

Proj Start Date:	3/1/2024	Finish Date:	6/30/2025
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration	10,000						-	10,000
Planning/Design	490,000						-	490,000
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Funding Sources								
Intergovernmental Funds	300,000						-	300,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing	200,000						-	200,000
Other							-	-
Total Funding	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		6,667	6,667	6,667	6,667	6,667	33,335	33,335
Total Oper Bdgt Impact	\$ -	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 33,335	\$ 33,335

Description and Benefits

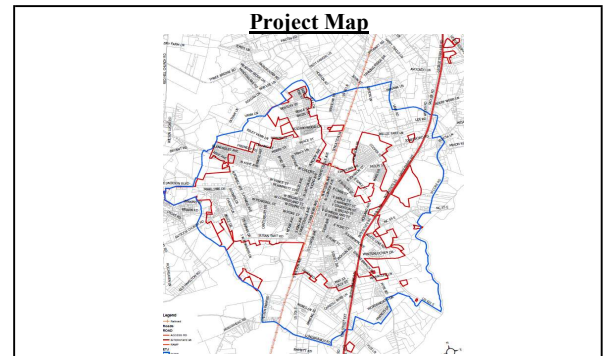
The project includes a complete inventory of the City's water service lines to determine the construction material of each with the intention of replacing any lead service lines.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Grant and loan funding provided by the North Carolina Department of Environmental Quality Division of Water Infrastructure's State Water Infrastructure Authority. The \$300,000 loan is repayable at zero percent interest and would be funded by the Water and Sewer Fund.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Vehicles and Equipment - Water & Sewer**
 Location: **Public Utilities**
 Project Status: **Proposed**

Project # _____ PUVeh _____
 Category: **Water & Sewer**
 Fund: **Water & Sewer Capital**

Proj Start Date: 7/1/2024	Finish Date: 6/30/2025
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings		70,000					70,000	70,000
Total Expenditures	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund		70,000					70,000	70,000
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

W&S Collections & Distribution: Valve Turning Machine (\$70,000). **Water Plant:** None. **Sewer Plant:** None.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding from the Water and Sewer Fund. Operating expenses should decrease due to less repairs with newer vehicles.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Black River WWTP Building Rehab**
 Location: **Black River Wastewater Treatment Plant**
 Project Status: **Proposed**

Project # **PU1**
 Category: **Water & Sewer**
 Fund: **Water & Sewer Capital**

Proj Start Date: 7/1/2025	Finish Date: 12/31/2027
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction			100,000				100,000	100,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund			100,000				100,000	100,000
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

Repair and/or paint a total of 6 buildings at the Black River Wastewater Treatment Plant (BRTTWP).

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **I-95 Project - City Share**
 Location: **I-95 corridor through Dunn**
 Project Status: **Proposed**

Project # **PU2**
 Category: **Water & Sewer**
 Fund: **Water & Sewer Capital**

Proj Start Date: 7/1/2026	Finish Date: 6/30/2027
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction				830,940			830,940	830,940
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 830,940	\$ -	\$ -	\$ 830,940	\$ 830,940

Funding Sources								
Intergovernmental Funds							-	-
General Fund				157,442			157,442	157,442
Water & Sewer Fund				673,498			673,498	673,498
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ -	\$ -	\$ 830,940	\$ -	\$ -	\$ 830,940	\$ 830,940

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

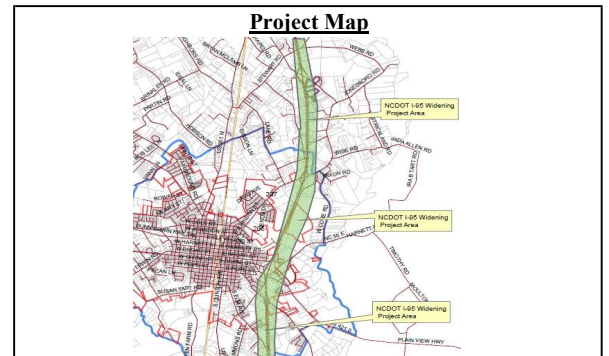
Description and Benefits

City's share of the I-95 Highway Project related to water and sewer infrastructure improvements, sidewalk improvements, and 2" electrical conduit constructed by NCDOT.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Stormwater Mapping**
 Location: **Public Works**
 Project Status: **Existing Project - No Additional Funding Programmed**
 Proj Start Date: **7/1/2022** Finish Date: **6/30/2025**

Project # **SW34**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	350,000						-	350,000
Construction	150,000						-	150,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Funding Sources								
Intergovernmental Funds	500,000						-	500,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

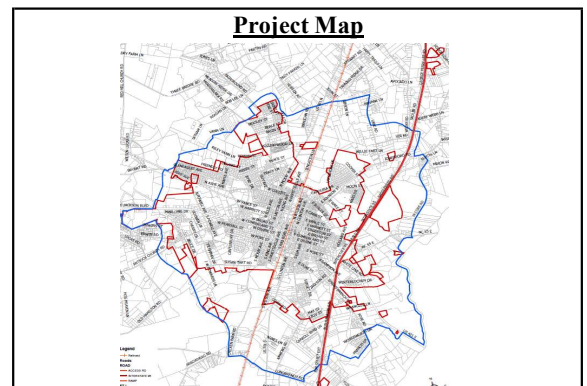
Location and mapping of the City's stormwater infrastructure to determine the condition of all stormwater pipes and other stormwater infrastructure.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding provided by the State Revolving Fund including State American Recovery Plan Act funds.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **E Bay St & S Wilson Av Stormwater Improvements**
 Location: **E Bay St & S Wilson Avenue**
 Project Status: **Existing Project - Additional Funding Programmed**
 Proj Start Date: **5/1/2024** Finish Date: **6/30/2028**

Project # **SW60**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration	800						-	800
Planning/Design		35,000					35,000	35,000
Construction		347,000					347,000	347,000
Land/ROW	118,000						-	118,000
Equipment/Furnishings							-	-
Total Expenditures	\$ 118,800	\$ 382,000	\$ -	\$ -	\$ -	\$ -	\$ 382,000	\$ 500,800
Funding Sources								
Intergovernmental Funds							-	-
General Fund	118,800						-	118,800
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		382,000					382,000	382,000
Other							-	-
Total Funding	\$ 118,800	\$ 382,000	\$ -	\$ -	\$ -	\$ -	\$ 382,000	\$ 500,800
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			64,750	64,750	64,750	64,750	259,000	259,000
Total Oper Bdgt Impact	\$ -	\$ -	\$ 64,750	\$ 64,750	\$ 64,750	\$ 64,750	\$ 259,000	\$ 259,000

Description and Benefits

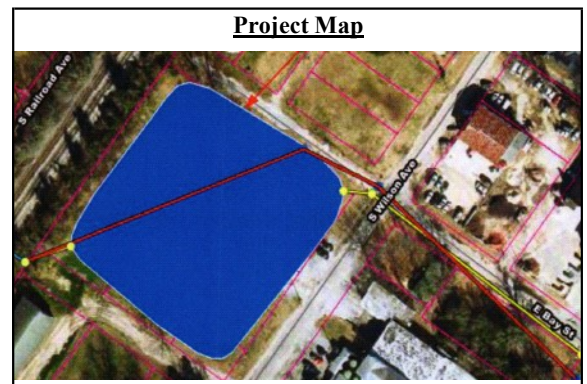
Purchase of property to build stormwater improvements.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding includes General Fund Reserves and possible future state grant funds.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Pearsall Street Culvert Replacement**
 Location: **Public Works**
 Project Status: **Existing Project - Additional Funding Programmed**
 Proj Start Date: **7/1/2023** Finish Date: **6/30/2026**

Project # **SW61**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	400,000						-	400,000
Construction	490,340	1,500,000					1,500,000	1,990,340
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 890,340	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 2,390,340
Funding Sources								
Intergovernmental Funds	890,340						-	890,340
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		1,500,000					1,500,000	1,500,000
Other							-	-
Total Funding	\$ 890,340	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 2,390,340
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

Replacement and improvements of the culvert on Pearsall Street. Project includes culvert replacement, stormwater improvements, street improvements, and utility improvements.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding includes grants from the North Carolina Department of Environmental Quality Division of Water Infrastructure.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Merry St & Friendly St Drainage Improvements**
 Location: **Merry Street & Friendly Street**
 Project Status: **Proposed**

Project # **SW1**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

Proj Start Date:	7/1/2025	Finish Date:	6/30/2027
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design			149,200				149,200	149,200
Construction			596,800	746,000			1,342,800	1,342,800
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 746,000	\$ 746,000	\$ -	\$ -	\$ 1,492,000	\$ 1,492,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing			746,000	746,000			1,492,000	1,492,000
Other							-	-
Total Funding	\$ -	\$ -	\$ 746,000	\$ 746,000	\$ -	\$ -	\$ 1,492,000	\$ 1,492,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service					109,800	109,800	219,600	219,600
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ 109,800	\$ 109,800	\$ 219,600	\$ 219,600

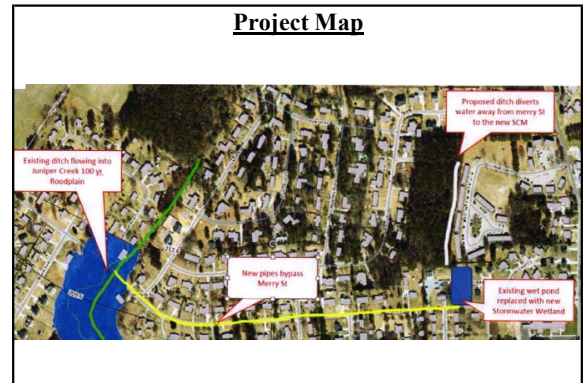
Description and Benefits

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a 20 year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **Watauga Park Stormwater Park**
 Location:
 Project Status: **Proposed**

Project # **SW2**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

Proj Start Date: 7/1/2026	Finish Date: 6/30/2027
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design				50,000			50,000	50,000
Construction				536,000			536,000	536,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 586,000	\$ -	\$ -	\$ 586,000	\$ 586,000

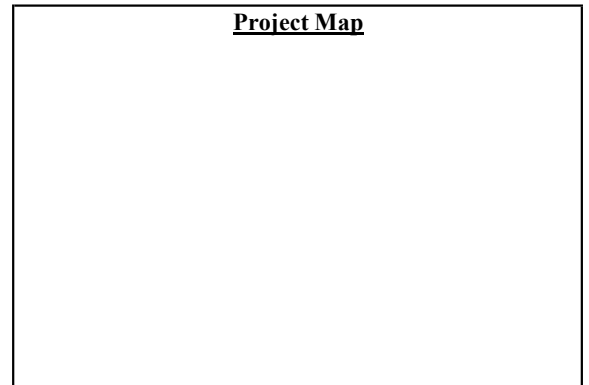
	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing				586,000			586,000	586,000
Other							-	-
Total Funding	\$ -	\$ -	\$ -	\$ 586,000	\$ -	\$ -	\$ 586,000	\$ 586,000

	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service					72,150	72,150	144,300	144,300
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ 72,150	\$ 72,150	\$ 144,300	\$ 144,300

Description and Benefits

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a ten year loan.



City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone

Project Title: **W Cole St & N Fayetteville Ave Drainage Improvements**
 Location: **W Cole Street & N Fayetteville Avenue**
 Project Status: **Proposed**

Project # **SW3**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

Proj Start Date: 7/1/2027	Finish Date: 6/30/2029
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	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design					146,400		146,400	146,400
Construction					585,600	732,000	1,317,600	1,317,600
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 732,000	\$ 732,000	\$ 1,464,000	\$ 1,464,000
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing					732,000	732,000	1,464,000	1,464,000
Other							-	-
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 732,000	\$ 732,000	\$ 1,464,000	\$ 1,464,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service						107,750	107,750	107,750
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,750	\$ 107,750	\$ 107,750

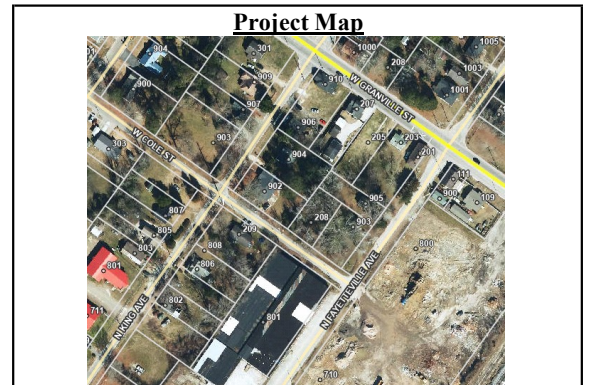
Description and Benefits

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a 20 year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



Project Title: **East Johnson St Bridge Replacement**
 Location: **Johnson Street**
 Project Status: **Proposed**

Project # **SW4**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

Proj Start Date: 7/1/2028	Finish Date: 6/30/2029
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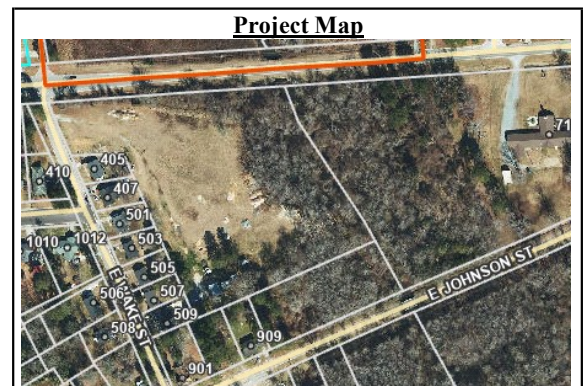
	<u>Previous Funding</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY25-FY29 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design						138,600	138,600	138,600
Construction						1,247,400	1,247,400	1,247,400
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,386,000	\$ 1,386,000	\$ 1,386,000
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing						1,386,000	1,386,000	1,386,000
Other							-	-
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,386,000	\$ 1,386,000	\$ 1,386,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- Enhance and sustain quality of life/place issues for everyone



GLOSSARY

Ad Valorem tax - A tax levied in proportion to the value of a property.

Annual Budget - A budget covering a single fiscal year.

Annual Comprehensive Financial Report (ACFR) - The official annual report of a government.

Appropriated Fund Balance – The amount of fund balance budgeted as revenue to offset expenses that exceed current revenue.

Appropriation - The amount budgeted on a yearly basis to cover projected expenditures which the City Council legally authorizes through the budget ordinance.

Approved Budget - The budget as formally adopted by the City Council for the upcoming fiscal year.

Assessed Valuation - The estimated dollar value placed upon real and personal property by the county assessor as the basis for levying property taxes. The General Assembly exempted household personal property from taxation effective July 1, 1987.

Audit – An examination, usually by an official or private accounting firm retained by the City Council that reports on the accuracy of the annual financial report.

Authorized Positions - Employee positions that are authorized in the adopted budget to be filled during the fiscal year.

Balanced Budget - Occurs when planned expenditures equal anticipated revenues. In North Carolina, it is required that the budget submitted to the City Council be balanced.

Bond - A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

Bond Rating - A grade indicating a governmental unit's investment qualities. Generally speaking, the higher bond rating, the more favorable the interest rate and the lower the cost of financing capital projects funded by bonds. A high rating is indicative of the government's strong financial position. Ratings range from AAA (highest) to D (lowest).

Budget - A financial plan for a specified period of time that matches planned revenues and expenditures with various City services.

Budget Message - A written overview of the proposed budget from the City Manager to the City Council. This overview discusses the major budget items of the Manager's budget.

Capital Improvements Plan (CIP) - A long term plan of proposed capital improvement projects including estimated project costs and funding sources the City expects to undertake within a five-year period. The plan is updated annually to reassess capital needs.

Capital Outlay - An expenditure that results in the acquisition of, or addition to, a fixed asset.

Capital Project Fund - A fund used to account for the acquisition or construction of major capital facilities and equipment.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (economic inflation).

Contingency - Appropriation intended for unanticipated expenditures. The City Council controls transfer of these funds into an expendable account.

COVID-19 - COVID-19 is a new strain of coronavirus that has not been previously identified in humans. The COVID-19 is the cause of an outbreak of respiratory illness first detected in Wuhan, Hubei province, China.

Debt Service - Principal, interest and administrative costs associated with the repayment of long-term debt.

Department - A major administrative division of the City that has overall management responsibility for an operation within a functional area.

Encumbrances – An approved financial commitment for services, contracts, or goods which have not been delivered or performed.

Enterprise Fund - A grouping of activities whose expenditures are wholly or partially offset by revenues collected from consumers in the form of fees and charges.

Expenditures - The total cost of a program or capital project.

Fiscal Year (FY) - A 12-month period (July 1 through June 30) in which the annual operating budget applies and at the end of which an assessment is made of the City's financial condition and performance of operations.

Fixed Asset – A capital item that has an acquisition cost of \$5,000 or more, is tangible, and has an expected minimum life of 1 year.

Fund - An accounting entity created to record the financial activity for a selected financial group.

Fund Balance - Funds accumulated through the under expenditure of appropriation and/or receiving revenues greater than anticipated and included in the budget.

General Fund - A fund which provides for the accounting for most of the basic government services, such as police, sanitation, inspections, street maintenance, recreation, and other general services.

General Obligation Bonds - Bonds issued by a government which are backed by the full faith and credit of its taxing authority.

Geographic Information System (GIS) - An organized collection of computer hardware, software, geographic data, and personnel designed to efficiently capture, store, update, manipulate, analyze, and display all forms of geographically referenced information.

Goal - A broad statement of desired conditions to be maintained or achieved through the efforts of an organization.

Governmental Funds – consists of the General Fund, Special Revenue Fund and Capital Project Fund.

Interest and Penalties Receivable on Taxes - Uncollected interest and penalties on property taxes.

Lease Purchase - A method of purchasing equipment in which payments are spread over a period of time.

Levy - The amount of tax, service charge, and assessment imposed by the government.

Line Item - A budgetary account representing a specific object of expenditure.

Local Government Commission (LGC) - The Local Government Commission, which is chaired by the State Treasurer, is an oversight body that ensures municipalities and other governmental units fulfill their statutory obligations with regard to State and local government finance.

LTD – Life to Date

Major Fund Reporting – General Government Accounting Principles require governmental fund data be presented separately for each individual major governmental fund. General Fund is always considered a major fund. The Non-Major Funds include the Capital Projects, Grants, and Powell Bill Funds.

At a minimum, governmental funds other than the general fund must be reported as major funds if they meet both of the following criteria:

- 10% criterion. An individual governmental fund reports at least 10% of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures

- 5% criterion. An individual governmental fund reports at least 5% of the aggregated total for both governmental funds and enterprise funds of any one of the items for which it met the 10% criterion.

Modified Accrual - The basis of accounting for the City. Under this system, expenditures are recognized when encumbered.

Midpoint of Salary – a rate that is halfway between the minimum rate and maximum rate of a budgeted position.

Non-major Fund – see definition for Major Fund Reporting.

Operating Budget - The City’s financial plan which outlines proposed expenditures for the upcoming fiscal year and estimates revenues which will be used to finance them.

Operating Expenses - Those expenditures of a recurring nature, covering services and supplies necessary to operate individual departmental activities.

Ordinance - A formal legislative enactment by the City Council which has the full force and effect of law within the boundaries of the City.

Occupational Safety and Health Act (OSHA) – Regulations passed by the US Department of Occupational Safety and Health Administration to assure safe and healthful working conditions for working men and women by authorizing enforcement of the standards developed under the Act.

Pandemic – An outbreak of a disease that is prevalent over a whole country or the world.

Personal Property - Movable property classified within two categories: tangible and intangible. “Tangible” or touchable property includes items of visible and movable property not permanently affixed to real property. “Intangible” or non-touchable property includes stocks, bonds, notes, cash, bank deposits, accounts receivable, patents, trademarks, copyrights, and similar assets.

Personnel Services - Salaries and wages paid to employees for full-time, part-time, and temporary work, including overtime and similar compensation. Also included in this account group are fringe benefits paid for employees.

Program - A well-defined portion of the operating plan for which a distinct set of goals and objective may be developed.

Property Tax - Tax paid by those owning property in the City.

Property Tax Rate - The rate at which real property in the City is taxed in order to produce revenues sufficient to conduct necessary governmental activities.

Proprietary Funds – consists of the Water and Sewer Fund, and the Stormwater Utility Fund.

Real Property - Land, buildings, and items permanently affixed to land or buildings.

Real Property Value - The value of land and buildings which are taxable.

Reclassification - A change in the classification and corresponding job title of an existing position which results from a major change in assigned responsibilities.

Reserve - An account designed for a portion of the fund balance which is to be used for a specific purpose.

Revaluation - The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value; by North Carolina law, a revaluation must be conducted at a minimum of every eight years. Harnett County's last revaluation was as of January 1, 2022.

Revenue - All funds that the City government receives as income, including items such as tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

Revenue-neutral Tax Rate - The revenue-neutral tax rate, as defined by G.S. 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal. State law requires that units of local government, including public authorities, publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide residents with comparative information.

Sales Tax - Tax paid by retail consumers in the City.

Special Revenue Funds – Specific revenue sources (other than major capital projects) that are legally restricted expenditures for specific purposes.

Stormwater Utility Enterprise Fund – This fund comprehensively addresses the stormwater management needs of the City. The Enterprise Fund establishes a dedicated source of funding for stormwater and flood remediation.

Tax Levy - Revenue produced by applying a given tax rate to a property's assessed, or tax value.

Water and Sewer Fund – This fund includes the production of water for the citizens and businesses of the area, and the sewage treatment operations. Capital and operation expenditures are funded by water and sewer user fees dedicated specifically to the fund.