



May 10, 2024

Honorable Mayor Robert A. Farrell
Members of the Town Commission
Town of Aberdeen, NC
115 North Poplar Street
PO Box 785
Aberdeen, NC 28315

RE: FY 2024-2025 Budget Message

FINAL

Dear Mayor and Commissioners:

Pursuant to Section 159-11 of the North Carolina General Statutes, I am pleased to present the Recommended Budget for Fiscal Year 2024-2025 for your review and consideration. This budget has been prepared in accordance with the Local Government Budget and Fiscal Control Act. The budget is based on recommendations from the budget officer, finance director, department heads, and the Mayor and Commission following multiple budget workshops. This budget year is the second year following a new tax valuation and assessment. This budget is balanced in all funds, including both the general fund and the utility enterprise fund, it contains a tax rate of \$0.42 cents, the same as in the current fiscal year, meets on-going debt obligations, and includes many necessary capital expenditures. This budget also maintains employee benefits at similar levels to the current fiscal year and provides a 5.0% COLA salary increase for all employees. The FY 24/25 budget incorporates the cost to fund the 5.0% COLA salary increase to meet rapidly increasing compensation demands in an increasingly competitive employment market. Following the recommendations from the market pay study plan from approximately 30 months ago, the Town continues to maintain all employee salaries at a competitive market level. This budget message shall serve, in conjunction with the line-item budget, as the *Town's spending plan* for the general fund, enterprise funds, and all other funds and capital programs for the Town of Aberdeen.

<u>Budget Highlights</u>	<u>Proposed FY 24/25</u>	<u>Original Budget FY 23/24</u>
General Fund Expenditures	\$ 14,832,214	\$ 14,632,646
Water & Sewer Expenditures	\$ <u>5,547,305</u>	\$ <u>4,840,650</u>
Total Operating Budget	\$ 20,379,519	\$ 19,473,296

Property Tax Rate \$0.42 per \$100 valuation, \$0.095 (County-controlled rate) in the Fire District Tax
The County fire tax rate is projected to be the same as in FY24-25.

Garbage Collection Rates

Residential \$19 monthly (\$1 increase to match county increase)
Commercial \$21 monthly (\$1 increase to match county increase)

Water & Sewer Rates

Water Rates (in-Town)* \$9 base rate (per month)(no change)
Sewer Rates (in-Town)* \$10.50 base rate (per month)(no change)

Water and sewer *volume* rates increased by 3%.

These increases reflect the anticipated increases by Moore County in its garbage and sewer collection rates.

*In Town residential rates only – see complete Fee Schedule for commercial, industrial, and out-of-Town rates.

Highlights:

Our region continued to settle into a more predictable and stable economic environment for much of 2023-24 following the inflationary impacts of post-COVID 19. Last year, the challenge was predicting and managing the inflationary increases to a multitude of regular expenses. These inflationary price increases were significant in several areas such as equipment and vehicle purchases. The Town's revenues for FY 23/24 were strong despite the challenges faced by many citizens in an economy that has varying results depending upon the particular business sector. Moore County's local governments' sales tax revenues have performed well again in the present fiscal year compared to other jurisdictions. The inflationary price increases have stabilized somewhat and are hovering in the 3-4% range. Again, while some budget forecasting challenges remain, both our basic ad valorem tax revenues and sales tax revenues remain strong. The new home construction market is still experiencing strong demand, but additional building-

material cost issues continue to drive the prices for new and existing homes to all-time highs in our local market, especially in the higher-priced home markets.

The Town staff has taken steps to prepare for another conservative fiscal year with conservative revenue estimates. The grant revenues from the American Recovery Plan Act (“ARP”) ended almost two years ago. The Town received a total of \$2.54 million in funds to assist in the recovery from the impacts of COVID-19 over the two years ending in 2022. As discussed on multiple occasions, this was an enormous financial boost to the Town’s ability to fund improvements to needed infrastructure not only in the water/sewer department but also in other general fund areas. The current fiscal year will not receive the benefit of these COVID funds, but we do anticipate the real estate closing on the Old Aberdeen Elementary School property, and surrounding Town-owned property, that will add almost \$1 million to our revenues at the end of FY 23/24.

This FY 24/25 budget continues the effort to fund major capital projects and future capital spending by the Town that is already underway or will start in FY 24/25, including:

- | | |
|--|---------------------|
| • Police – 3 vehicles/car equip; radios; body cams: | Lease/\$134,000 |
| • Fire – VIPER radio upgrades; CAD; Extric. equip.: | \$155,000 |
| • Streets - Tach machine, Backhoe; Powell Bill re-paving: | \$100,000/\$356,000 |
| • Parks – Master Plan: | \$60,000 |
| • Planning/Dntn - parking imprm’ts, sidewalks: | \$158,000 |
| • Sanitation – new trash containers: | \$40,000 |
| • Building & Grounds Maint. – multiple projects: | \$1,127,996 |
| • Water Production – new well, well replmt, equip., etc.: | \$867,000 |
| • Water & Sewer – Line replmts, modeling, gen.: | \$270,000 |

The continued increase of property values will afford the Town the opportunity to fund some items with cash and to plan for financing of certain projects in the following fiscal year, such as the purchase of the new fire engine in 2022 and the leasing of police vehicles, which we are finding to be a more cost-effective manner for these heavy-use vehicles. Many related but separately funded projects in the downtown area, water and sewer, and the Old AES, for example, are separately funded with proceeds in special project ordinances that continue year-to-year.

Introduction

The overall state economy continues to show signs of stabilization but is still facing inflationary increases. Locally, however, in Moore County the recovery appears stronger as the housing market remains strong. Over the last several years, including a significant increase two years ago, the Town has been able to increase its General Fund Balance (unrestricted funds), presently at over 48%. The available cash reserves for the Water/Sewer Fund remain stable and healthy. Several years ago, the Town amended its financial policy to increase its target available fund balance from 25% or greater, which it achieved ahead of schedule, to a target of 40%. The “fund balance” calculation is based on the total annual budget for the preceding fiscal year. Thus, even if a Town has more money in its available fund balance, but it has a higher

annual budget than the preceding year, its “fund balance” may be reduced. This is acceptable as long as your fund balance is at an elevated level such as the Town’s current percentage.

Planning for the Future

The Board of Commissioners and the Town’s Department Heads approved in 2015 a Town Mission Statement, Strategic Plan, and Departmental Goals that seek to implement the Strategic Plan. This Plan was updated in 2018, again in March, 2021, and is under review currently in May 2024. Starting with the budget from FY 16/17, the Strategic Plan is now part of the budget document as well as an independent document to help guide Town operations. In 2017, staff further developed performance measurements for each department that are used annually in management reports. The Strategic Plan focuses on the Town’s efforts to encourage growth and development while balancing the quality of life for our residents.

In preparing the FY 24/25 Budget, Town staff again has followed the Town Commission’s direction to develop a proactive budget that will maintain and balance current Town programs and services with development of new programs that address the Town Commission’s six strategic focus areas. The Town commission’s strategic focus areas serve as the foundation for all governmental activities for the upcoming fiscal year.

The revised strategic focus areas and goals are:

1. **Create An Engaged Economic Development Program;**
2. **Maintain County, Regional, and Intergovernmental Cooperation & Participation;**
3. **Encourage Citizen Communication & Participation in Town Events, Celebrations & Volunteerism;**
4. **Strengthen Business & Residential Partnerships;**
5. **Enhance Town Departmental Core Services; and,**
6. **Maintain Balanced Capital Improvement Plan & Long-Term Planning Documents.**

The philosophy supporting these strategic focus areas are incorporated into this budget document. (A copy of the full Vision Plan is available on the Town website at www.Townofaberdeen.net.)

Budget Format

The budget is organized into two groups of funds: the **General Fund** (general and traditional government service departments such as administration, finance, police, fire, public works, parks and recreation, sanitation, etc.) and the **Enterprise Funds** (water production, water/sewer system, and billing and collections). Expenditures in the Enterprise Funds are directed toward the operation, repair, maintenance, and extension of the Town’s water and sewer systems and the payment of interest and loans where needed. The separation of revenues and expenditures into these funds allows the Town to be more

accountable to its citizens on how money is spent. Finally, several projects that will be conducted over more than one fiscal year are separately funded by project/grant fund ordinances; these would include the Old Aberdeen Elementary School, the Sportsplex, the downtown Area, the Highway 211 road improvements (NCDOT), and certain water and sewer projects, among others.

Recommended Budget

The FY 24/25 combined Recommended Budget totals \$20,379,519 for all Town operations, capital improvements, and debt service requirements. This is \$906,223 more than the FY 23/24 Budget. This increase in spending reflects a return to using portions of the surplus created by the remaining ARP funding to perform large capital projects in several areas, including water and sewer. The proposed budget also continues the full repayment of substantial capital items such as the new fire truck and the Police facility. The upcoming budget includes some cost increases because of the inflationary market, such as:

- price hikes in gasoline and supplies,
- a 6.5% increase to primary health benefits plus broker fees,
- increases of approximately 15% to property/liability insurance costs,
- substantial capital improvements, primarily in the water/sewer departments,
- continued implementation of the market pay adjustments (public works, parks, water/sewer), and
- a 5.0% COLA increase to staff salaries.

The SAFER grant from two years ago still fully covers the six new fire fighters, but the payment by the grant agency must still be included in the budget. Other line-item increases should allow the Town to keep pace with its growth in residents and new housing, and it will also help us to remain competitive in our workforce. The budget is balanced with a flat tax rate of \$0.42. The recommended increase in the water/sewer fees and trash/debris fees covers the increased costs charged by Moore County.

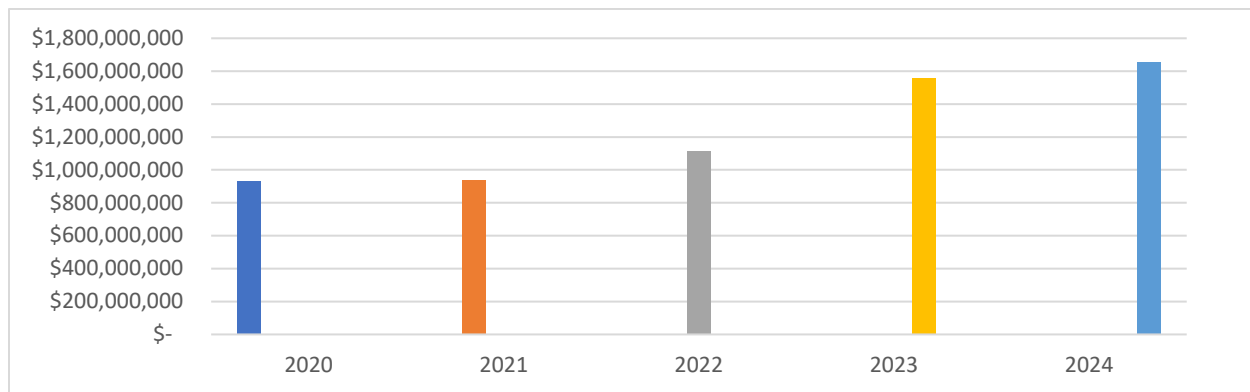
General Fund

The General Fund accounts for basic government resources (not required to be accounted for in another type fund). Typically, the General Fund includes services that cannot be operated as a business enterprise, such as administrative services, police, fire, and public works, and rely on tax dollars as their primary source of revenue. The FY 24/25 Recommended Budget for the General Fund totals \$14,832,214, which is \$199,568 more than the FY 23/24 adopted budget and \$858,519 *less than* the current, amended budget for FY 23/24. The general fund is balanced and does not rely on a fund balance contribution. The GF Budget does use \$130,000 of prior years' Powell Bill funds as is common for that fund when undertaking larger re-surfacing projects. The contingency funds used in both the General Fund and Water/Sewer Fund are adequate and available in this budget. While additional fund balance appropriations may occur during the budget year as a financing decision, such amendments will be approved by the BOC as a budget amendment if deemed appropriate.

General Fund Revenues

The Town's total property valuation for the upcoming Fiscal Year 2024/25 shows an increase of (4.0%) over last year's valuation; the increase was from \$1,598,478,443 (2023) to an estimated \$1,657,399,903 (2024). The chart below shows the steady increase in property valuations over the last 4 years.

Aberdeen Property Valuations – History



The ad valorem tax collection is conducted by Moore County, and the collection rate remains high at just over 99%.

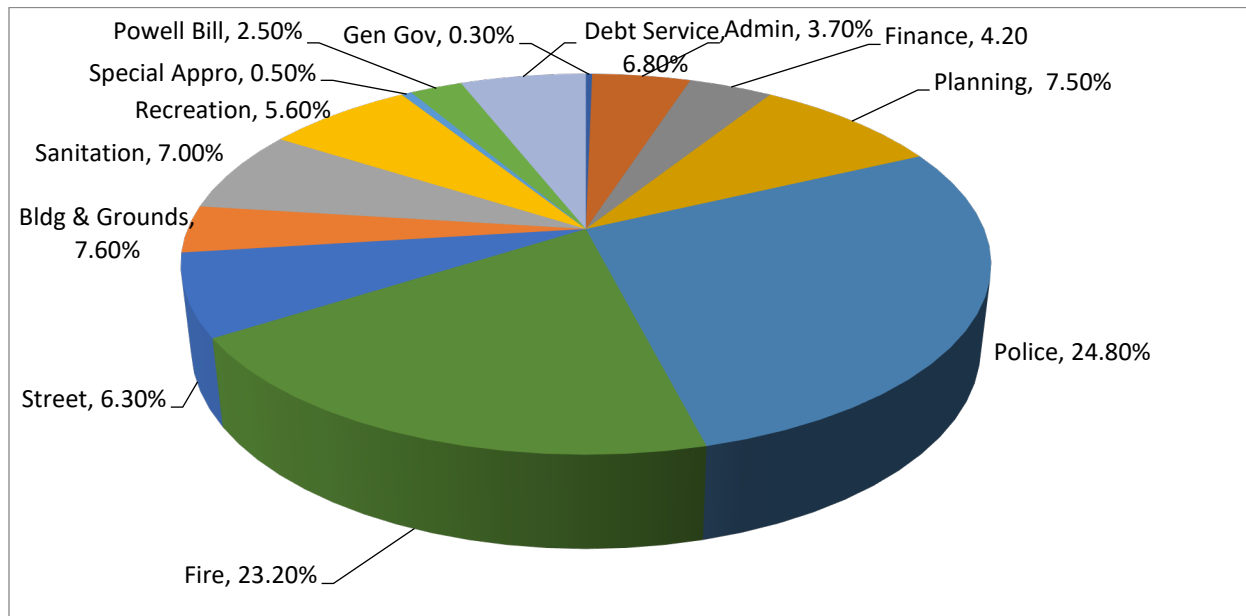
Our two (2) largest revenue sources are the ad valorem tax and Intergovernmental – State receipts/sales taxes. Together they represent approximately 77% of all general fund revenues for the upcoming fiscal year. We currently have multiple cellular telephone antenna contracts, which now will generate over \$170,000 annually.

General Fund Expenses

The General Fund allocates expenses by department and by a line item for each specific area of expense. Traditionally, the Town's budget has divided the basic line-item expenses for each department into three sub-categories: salaries and benefits, operating, and capital outlay. This arrangement allows for more accurate analysis of each individual department by comparing these categories each year and developing trends over time for these categories.

This more traditional approach simply compares how much money is dedicated to each department. The chart below shows you the percentage of funds expended for the proposed FY 24/25 by department.

FY 24/25 (Proposed) General Fund Expenses By *Department*



Administration/Special Appropriations/Governing Body/Finance/Planning - Departments

In these departments most positions remained constant and stable in FY 23/24. The Planning Department is still stabilizing after new hires in the last two years and creating the new position of landscape planner in 2023. Also, the proposed budget, including all funds and departments with staff, provides for a 5.0% COLA increase for employees. The effective date for the COLA, if approved, is typically set for mid-July of the new fiscal year.

This recommended budget funds three important adjustments, which are extremely affordable, to our benefits package for our employees. These changes were recently approved by the BOC as part of the budget process, and they are focused on the personnel policies used by the Town and required separate approval. In summary, these changes include: 1) a revised longevity payment plan that converts the payout schedule from a simple cash equivalent to a percentage of salary, 2) an increase in vacation rate accrual for new employees from 40 to 80 hours per year, and 3) an increase in tuition assistance to employees from \$1,000 per year to \$2,500. All of these changes will update our personnel policies and bring them more in line with surrounding jurisdictions and make our overall benefits package more competitive.

The Town continually weighs the balance between affordable employee benefits and the demands of our fund balance. Again, many Towns across NC faced large increases in healthcare costs last year. The Town unfortunately faced a 4.5% increase in FY 22/23 and a 10% in FY 23/24. This year's increase is 6.5% and

we are fortunate to receive that rate. These rising healthcare costs are a concern after many years of stable rates; the market is getting more challenging each year. The lowest rate was once again through the NC League of Municipalities (“NCLM”) as our healthcare provider, although it will use a new carrier this year to fulfill its coverage. The Town was able to maintain essentially the same costs, and some even lowered, for secondary and elective healthcare benefits for its employees for dental, eye, disability, life insurance, etc.

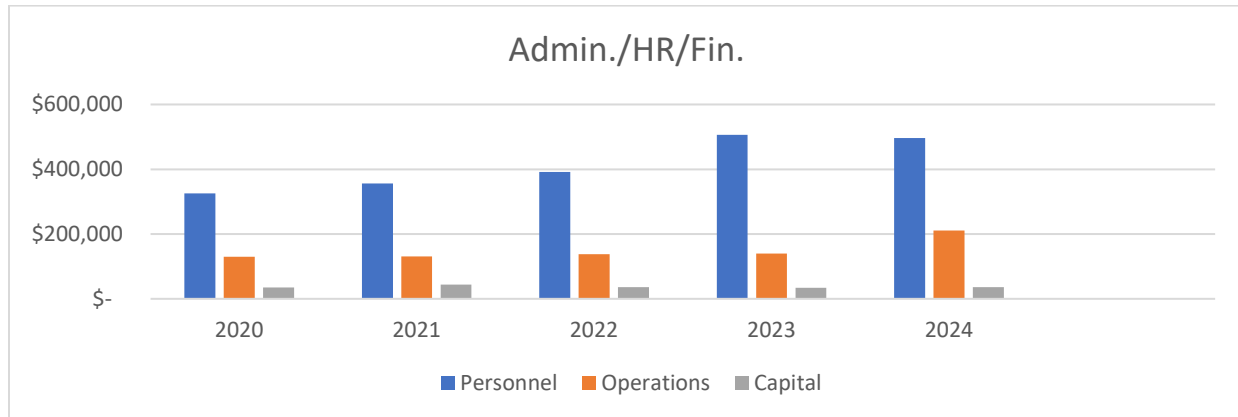
The retirement system, or LGERS, continues with a 0.75% increase. This is the same increase percentage as last year and is part of a plan by the LGERS to stabilize the entire retirement system over a five-year period. It is important to provide our employees with stability in the offering of benefits while at the same time, living within our means as a mid-size Town. In this fiscal year, the budget will fund, and the Town will continue, its established wellness programs for its employees to help reduce healthcare costs.

NCLM has provided our workers with compensation insurance at a competitive rate. Unfortunately, this upcoming year’s rate quote was high and we looked outside of NCLM for more competitive rates. As of the preparation of this Budget Message, most likely we will move forward with a third-party workers’ compensation policy with a savings compared to the current rate proposed rate. Otherwise, we were facing a 10% or higher increase in coverage with NCLM.

The **administration** and **governing body** departments continue to make improvements to our facilities and to provide the care and support for our employees. The staff continues this year with an employee health day, and we were extremely proud to be able to offer our employees an across-the-board \$2,500 retention bonus for a third year for their hard work during the past year.

In the past budgets, the Administration Department, along with the Water/Sewer Fund, has funded some media access upgrades for Town meetings. This was a key goal of the Town Board contained in the Strategic Plan for better service and convenience to our residents and the Town is becoming more advanced in this area each year. This year we were able to improve the sound and speaker quality in the Rotunda for our regular meetings. We continue to upgrade our electronic offerings and to fund the cost of a higher technological offering to our residents. Next year we are pricing and will consider placing sound boards in the same room to improve the sound quality both on-line and live at our regular meetings.

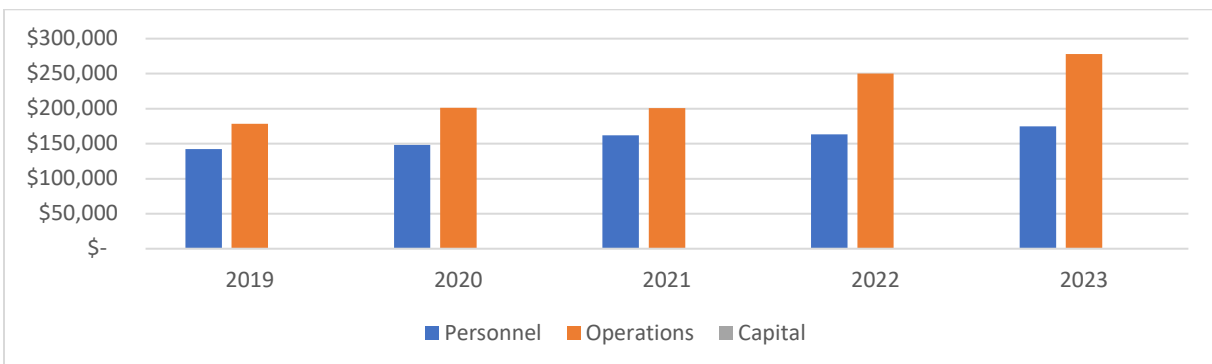
Administration
Trends of Personnel, Operations, and Capital Expenditures



The **special appropriations** department continues to support economic development and to support the same non-profit organizations that it has supported in the past. Industrial and commercial development opportunities are presenting themselves to the Town and we continue to try to position the Town to take advantage of these opportunities. Included among these opportunities is the redevelopment of the old Aberdeen Elementary School located in the center of Town off US Highway 1 and another industrial project on Highway 211.

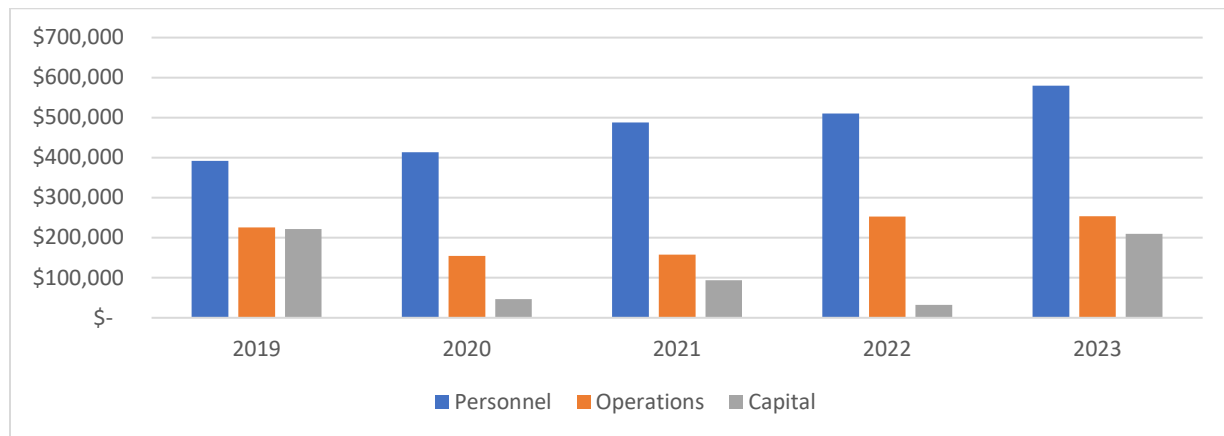
As part of its objectives supported by this recommended budget, the **Finance Department** will continue to update the utility billing system to a monthly basis, which occurred in January of 2024. This Billing and Collections Department was recently reorganized, and these improvements will continue not only in the Finance Department but also in the Water and Sewer Fund.

Finance
Trends of Personnel, Operations, and Capital Expenditures



The **Planning Department** will embark again in this recommended budget on a renewed effort to develop the downtown corridor of the Town among other projects. The proposed budget contains funding for new sidewalks, parking areas, and crosswalks in and around the downtown area. Some of the planned funding for downtown improvements will be budgeted through a special project ordinance. The special project ordinance will have approximately \$200,000 for improvements to Talbooth Street, Tarbell Street, and to add pedestrian trails to Sycamore Street, as well as projects near US 1, Johnson Street, and in the downtown area. The Town's Pedestrian Transportation Plan and the Downtown Development Plan were delayed, but they can be restarted in the upcoming year. These are the core documents that establish a plan for the Town to follow in a step-by-step process of improvement. Included in these projects is a renovation to the town hall parking lot on Talbooth Street that will add parking spaces for the general public and improve the appearance of that parking lot.

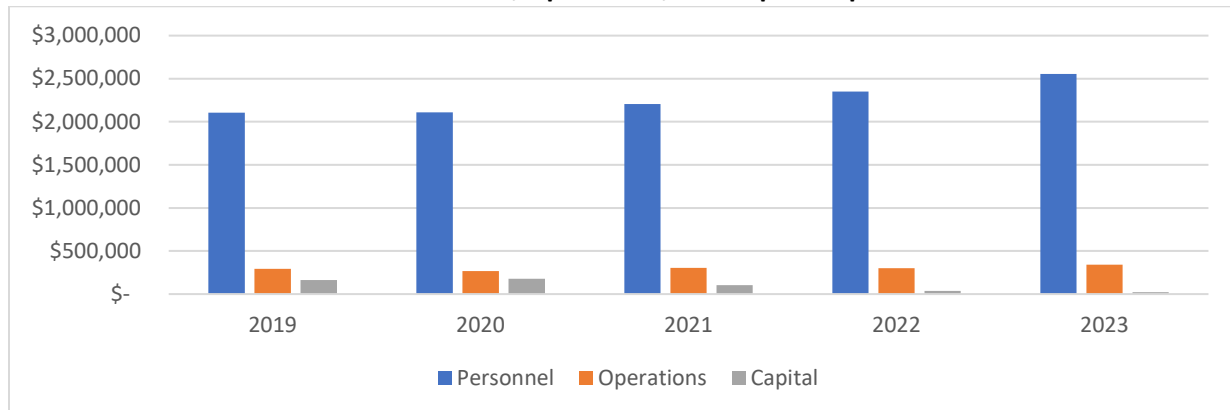
Planning Department Trends of Personnel, Operations, and Capital Expenditures



Police/Fire - Departments

The **Police Department** continues to operate with minimal increases to staffing in order to contain Town costs. This FY 24/25 includes an additional position for a new detective to meet the demand of a growing population. The police department, again, will purchase in this fiscal year three new vehicles as part of its vehicle replacement plan under a lease program. Over two years ago, the Town completed its plan to build a new main police facility next to the current location and renovated the existing facility for additional uses at a cost of \$5.7 million. The debt service for this new facility is in full repayment and the additional tax revenue through growth has made this repayment manageable. Outfitting the new police vehicles will cost \$25,800 and the department will also purchase 5 Tasers, 10 in-car radios, a drone, 15 body cameras, and other equipment. The PD was able to start funding in the current fiscal year a partial purchase of new police radios that will be required in less than two years to be compatible with a new state-mandated public safety communications program.

Police Department
Trends of Personnel, Operations, and Capital Expenditures

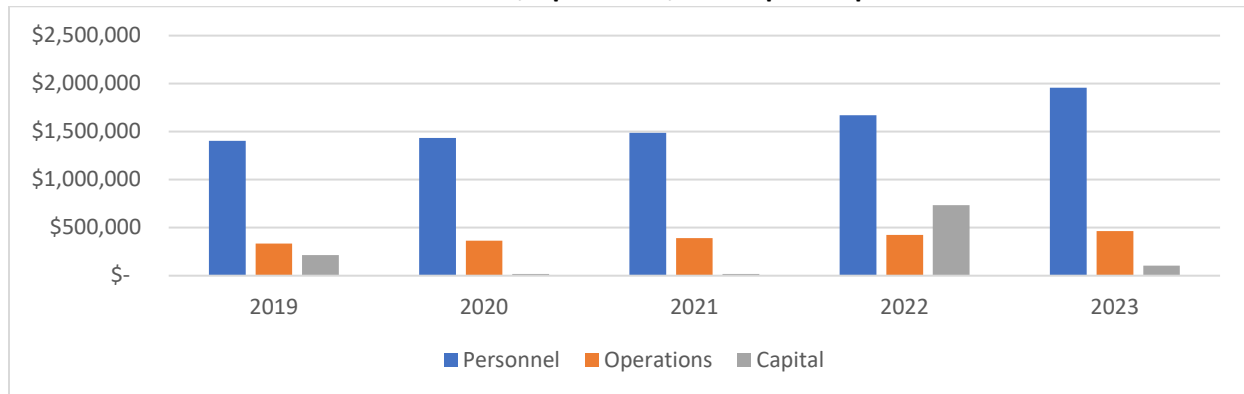


The **Fire Department** successfully hired three new fire-fighters in March of 2022. The Department applied for a SAFER grant from the previous year and was not awarded, but the Board of Commissioners still elected to move forward with the new positions at its own cost. In 2022, a new SAFER grant was awarded, and the fire department hired six new fire fighters that will be funded by the grant for another 1.5 years.

The Fire Station #2 renovations are complete and the site continues to include additional facilities supporting medivac helicopter services to the UNC Hospital in Chapel Hill. Four years ago, the UNC group completed substantial improvements to the actual living quarters, the landing area, and a new hangar facility just two years ago. Last year, the facility was again expanded with additional facilities for our growing fire department and for the UNC users. These improvements, which included a substantial living-space addition, are completed and now belong to the Town. The UNC group also pays the Town a monthly lease rate for use of a portion of the facility.

The new fire engine was delivered in 2022 and has been in service since then. Last month, the Fire Department received delivery of its new fire tanker which also can serve as a regular fire engine. This is another major acquisition for the fire department. This acquisition has allowed the Fire Department to obtain a fire rating at a level 2 for the first time, which is an insurance benefit to all citizens.

Fire Department
Trends of Personnel, Operations, and Capital Expenditures

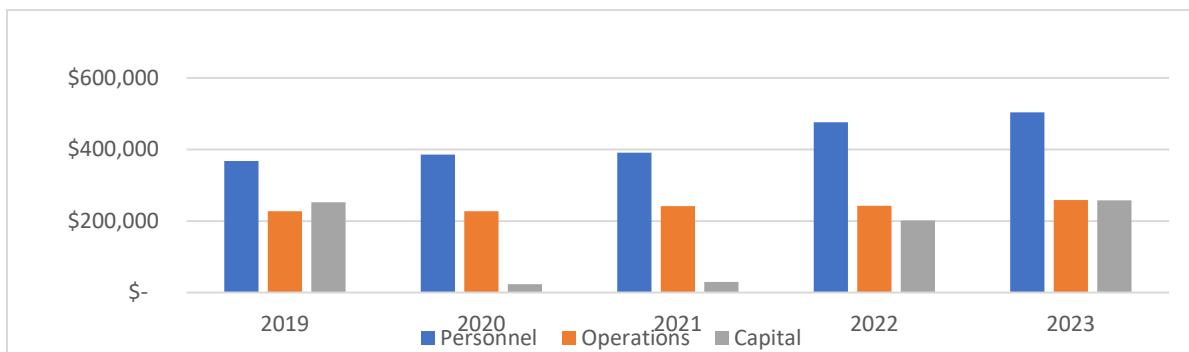


Public Works –Streets & Beautification/Sanitation - Departments

These departments continue to cover many areas of service for the Town and to produce great results with minimal staffing and equipment. In the current year, major upgrades to the main facility were made including expansion to the building, enclosing of a portion of the shelter for equipment, and interior painting. In the proposed budget, the **Public Works** Department will acquire some major vehicle/equipment additions in **Streets**, including a traffic board (\$21,000), tach machine (\$30,000), and 1/2 of a back-hoe (\$49,000)(shared with water/sewer).

The street resurfacing program continues this year with a budgeted amount of \$356,000 for resurfacing and other approved **Powell Bill** uses such as bridge repairs and railroad crossing improvements. Again, very little Powell Bill funds were used in the last fiscal year primarily because of vendor issues and availability of contractors. More Powell Bill funds are being used in the current fiscal year and for the upcoming FY 24/25. It is our hope to catch up with resurfacing projects during these two budget years.

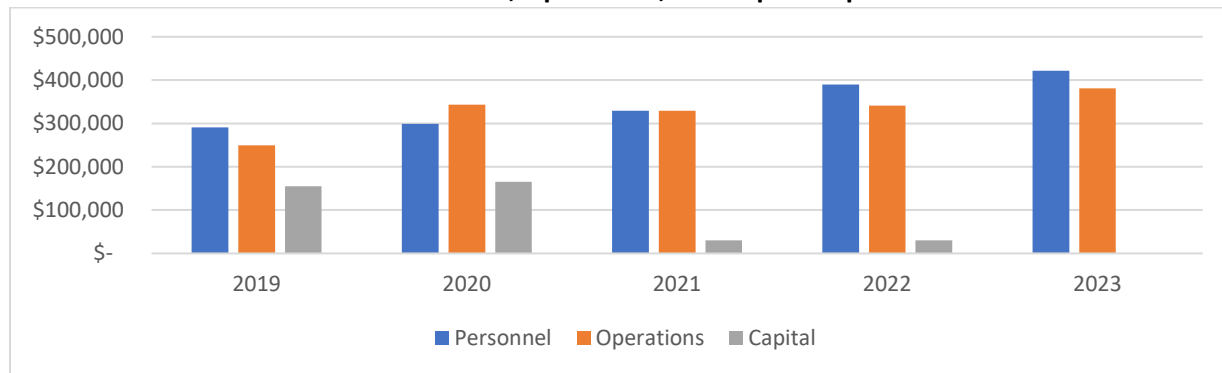
Public Works – Streets & Beautification Department
Trends of Personnel, Operations, and Capital Expenditures



The **Sanitation Department** leased a new sanitation truck to replace aging equipment in the current year. The lease approach to this larger equipment seems to be the best financial move because the life for these

trucks is short at 5 to 6 years. In the prior fiscal year, another new sanitation truck was leased. There is a rate increase of \$1 per month proposed for this upcoming fiscal year to match the increase by Moore County. The Sanitation Department will spend \$40,000 on purchasing new individual trash containers to match the growth in our residential sector.

Public Works – Sanitation Department
Trends of Personnel, Operations, and Capital Expenditures



These combined public works departments continue to provide excellent service to our residents in the collection of household waste, recycling, and yard debris. The Town continues its effort to provide easy and affordable solutions to recycling for our residents after a few years of a turbulent market. With the newer practices regarding recycling, including the elimination of glass as a recyclable material that we collect, our volume of recycling material has been reduced but the volume in the standard domestic waste has increased. After the addition of one shared employee to the sanitation department three years ago the workforce stabilized.

Buildings & Grounds Maintenance

The Public Works Department maintains and provides general upkeep for most of the Town's **buildings and grounds maintenance**. In the current budget year budget year, this department was separated out to better identify its costs and, also, for the first time we added in pre-existing salaries and benefits to this area for the facilities maintenance supervisor and two custodial positions. This proposed budget includes converting both part-time positions into full 40 hour per week employees instead of 30 hour per week. The Town expended substantial funds in recent fiscal years on needed capital improvements to these facilities. Improvements to the Wholesale Grocery Building are on-going so the Town may convert it to a Town library facility. Funds (\$10,000) are budgeted for this building in this budget, but the primary source of funds will be from a special project ordinance with a balance of \$150,000.

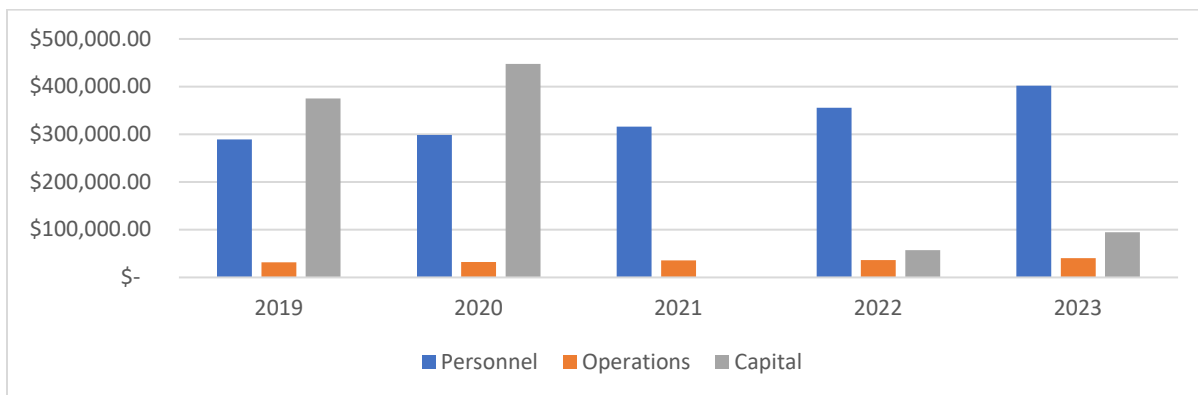
Parks and Recreation - Department

The **parks and recreation** physical park improvements and facility enhancements have been substantial over the last several years, including major repairs this current year to Malcolm Blue Farm and the construction of the new Main Street Park shelter. The playground equipment at Aberdeen Lake Park was replaced this year along with the clearing of the tree-lined growth between US 1 and the Park that resulted

in an impressive new view. In the new fiscal year, a focus on improvements at Rays Mill Park to improve the trail, parking and a boat ramp. Additionally, the department will contract for an update to its Master Plan for parks throughout the Town, which occurs approximately every ten years.

The new Sportsplex Facility, containing 6 rectangular fields, is a significant park development for the Town and is primarily budgeted in a separate project ordinance. Additional improvements have occurred this year primarily through funding from a Moore County CVB grant to include paving a majority of the road and parking areas (completed), and later this year improvements to a pedestrian trail around the complex will be completed along with a Tot Lot for younger children to enjoy.

Parks & Recreation (Administration) Department
Trends of Personnel, Operations, and Capital Expenditures (most capital costs are included in Facilities/Programs/Athletics/Capital)



Water/Sewer Fund

The Water/Sewer Fund comprises all revenues and expenditures that result from the Town's water and sewer utility operations. It is considered an "enterprise fund" and assumes more of a business operational character in that its revenues should fund its operations without consistent reliance on any tax revenues. Customer charges and fees generate enough revenue to support the fund completely.

The FY 24/25 recommended budget for the Water and Sewer Fund totals \$5,547,305 a 13% increase from the FY 23/24 Budget of \$4,840,650. The increase is driven primarily by major capital improvement projects, the current-year cost of the COLA, and benefits for the water/sewer fund. The major capital improvements include a new water supply well engineering and initial site work (\$570,000), replacement of Well #7 (\$167,000), and purchase of ½ of a back-hoe (\$89,000)(shared with PW). Also, there is a safe contingency fund (\$197,278) established in this fiscal year to guard against any mandated reductions in rates by the NC General Assembly and other unforeseen events. As mentioned previously, the special project ordinance funds specifically earmarked "water and sewer projects" as eligible expenses for future water and sewer projects that are part of the Town's CIP and long-range planning. Therefore, it is our plan to fund certain water/sewer expenses with our standard water/sewer fund's annual revenues but also to

separately fund other needed projects through the proposed special project fund. This is a great opportunity to fund many of our five-year capital improvement fund projects over the next 2 to 3 years.

The Water/Sewer Fund divides its operations into three departments: Water Production (the water supply); Water/Sewer (the maintenance and extension of water and sewer lines); and Billing and Collections. These departments will be addressed together unless there is a need to note an item separately.

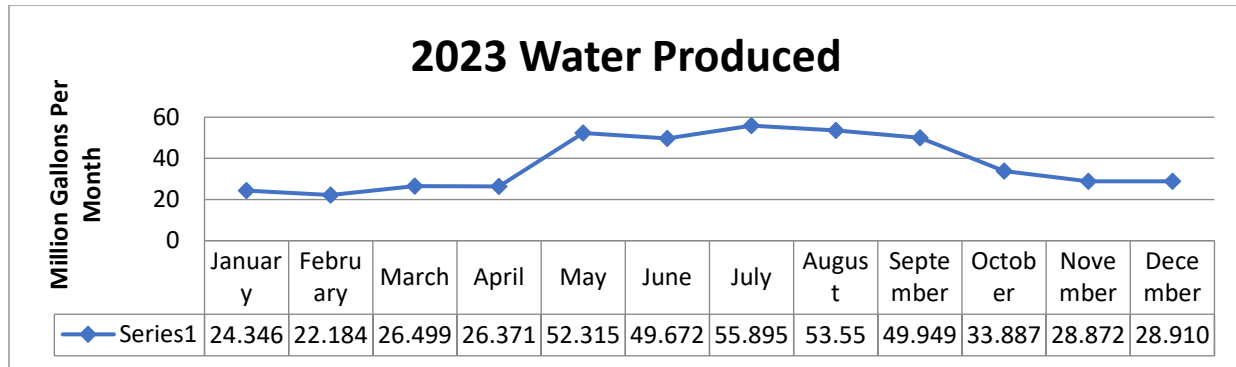
Water/Sewer Fund Revenues

The Town expects water and sewer charges and fees to provide \$5,547,305 in revenues for FY 24/25. These revenues, including revenues from tap fees, reconnect fees, and the sale of bulk water to Moore County, will fund most expenditures for the Water/Sewer Fund. The proposed budget does not include the use of any monies from the Water/Sewer Fund Balance (net available cash) but it does rely on monies from its existing capital reserve fund (\$150,000) and the SDF water (\$140,000) and sewer (\$60,000) funds, which were established for qualifying capital improvements. The SDF monies are also set aside specifically for system improvements to our water system or our sewer system.

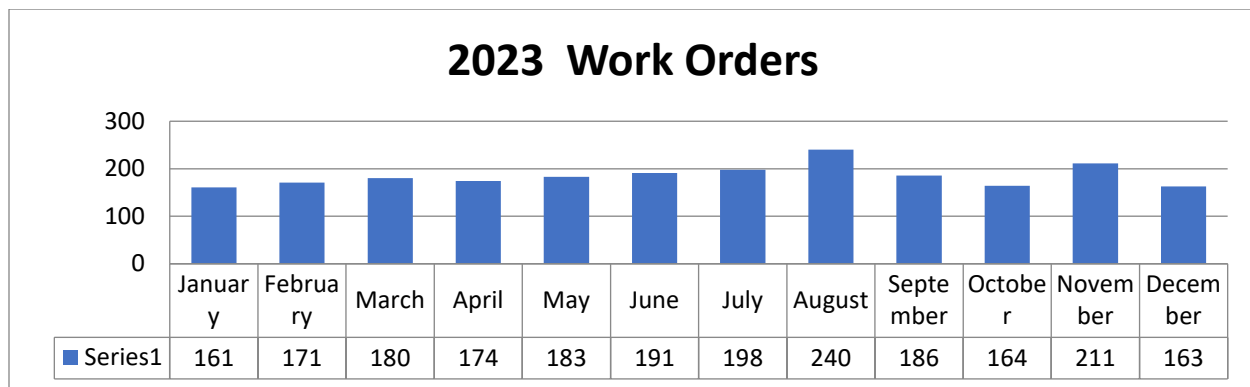
The budget does include a recommendation to increase water and sewer usage rates by 3% by volume for all usage but no increase to the water and sewer base rates. This increase will allow the Town to stay in line with the increases for sewer charges anticipated by the County for our sewer treatment costs. The base rates are charged every month currently since January of 2024. The change to a monthly billing cycle was successfully completed earlier this year and our collection system has stabilized since that time. The Water and Sewer Fund is stable and adequately funding its operations.

All utility rates are based on the amount of revenue needed to fund all operational expenses and some capital expenditures. The Town seeks to avoid reliance on the cash reserves to fund operational expenses for its utility departments; however, this cash reserve fund may be used to fund capital improvements such as new well locations, line replacements, or large water/sewer line improvements as deemed appropriate. The Town will continue to explore methods to find appropriate rates and billing systems that reward customers for efficient uses of utilities but still provide adequate revenue to operate the funds.

See below the volume of water produced in 2023:



Below, please see a chart measuring the number of water/sewer work orders produced:

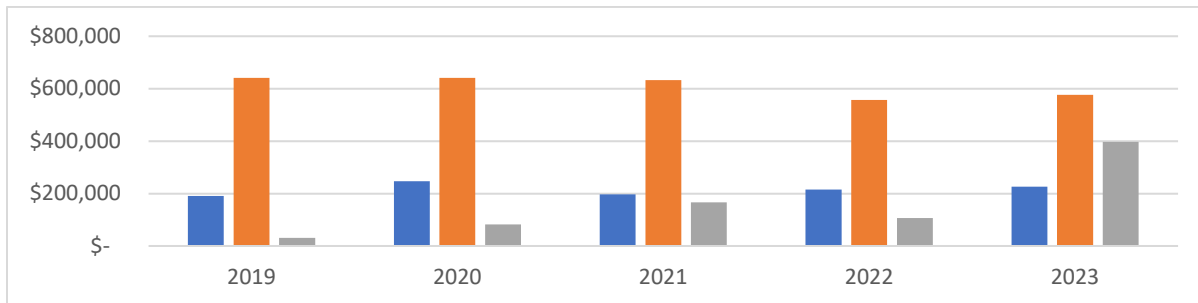


Water/Sewer Fund Expenses

All three of the Water/Sewer Fund departments will continue to share the cost of funding the Tyler financial and utility system's annual maintenance fee, a portion of the fibernet service fees, an allocated costs for certain employees, and related computer hardware improvements.

The **Water Production** Department handles the creation of clean drinking water through a well system. The FY 24/25 budget includes a new water supply well engineering and initial site work (\$570,000), replacement of Well #7 (\$167,000), and purchase of ½ of a back-hoe (\$89,000)(shared with PW), and a bobcat mower (\$15,000). As mentioned, this department is scheduled to begin engineering, design, and construction over the next 2 to 4 years, if possible, of an additional well system to protect the Town's water supply (\$570,000) and using separate project ordinance funds.

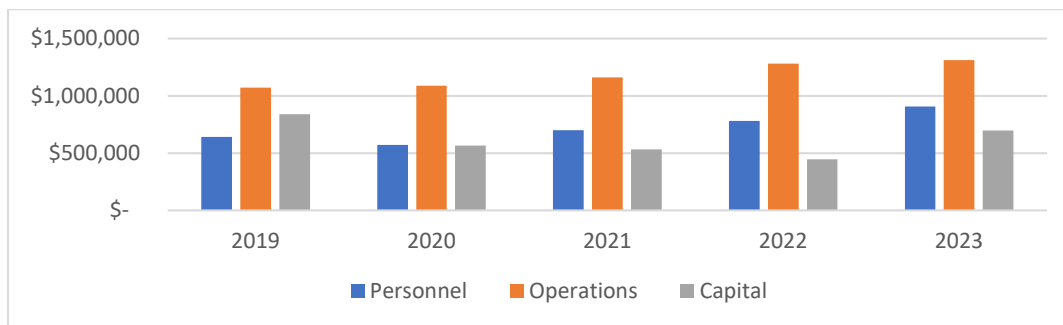
Water Production Department
Trends of Personnel, Operations, and Capital Expenditures



The **Water/Sewer** Department handles the general maintenance and actual expansion of the water and sewer lines and infrastructure for the Town. Except for a few small areas, mostly commercial, the Town has replaced meters for the AMR system (see below). This was a five-year project that is finally at its end. Additional expenditures include water line replacements (\$80,000), sewer line/manhole replacements (\$40,000), purchase of a main line camera (\$80,000) to allow for in-house monitoring, and relocation of one generator (\$20,000).

Five years ago, the Town funded a study of an AMR system (which is an automated, electronic reading of meters) for water meters. The AMR system proved to be a more efficient metering system with more customer-friendly attributes. AMR will allow the Town to receive monthly billing electronically without the need for individual reads of each meter. The meters are read electronically by hand-held devices within the general area. The new AMR system was funded for 1/3rd of the system starting four years ago. A final portion was needed to fund the shared infrastructure to support the total system and to complete the actual meter replacements in this fiscal year FY 23/24. Finally, this AMR conversion is essentially complete with a few remaining areas to complete in FY 24/25 (\$40,000) that are driven primarily by the demand for scheduled replacements that will occur in the upcoming fiscal year.

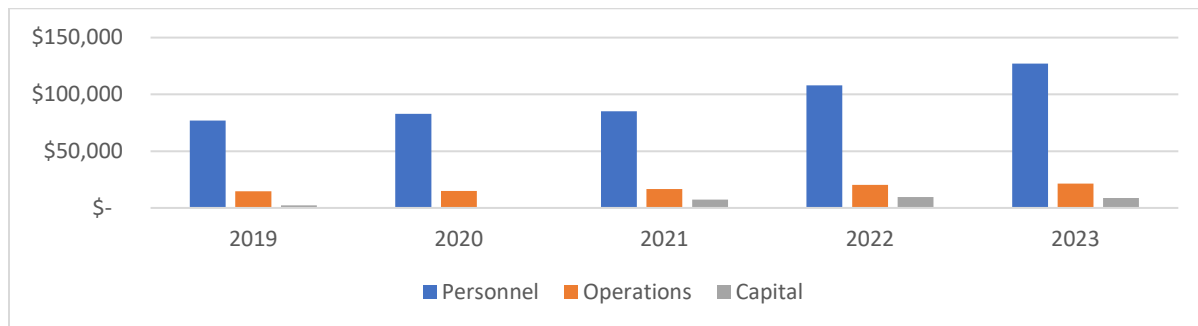
Water & Sewer (Distr./Col.) Department
Trends of Personnel, Operations, and Capital Expenditures



The **Billing and Collections** Department processes all billing for the water/sewer system and the sanitation department. It also collects fees for water and sewer installations such as tap fees and SDFs. The only capital items included in the billing and collections department are IT improvements used to support the software utility systems and to fund the software system (\$14,300). The Tyler billing system is operating well for the department, and we look forward to continuing the monthly billing cycle for all utilities.

One item to note is the new System Development Fee (“SDF”) study that was completed in March of 2024. Staff has shared the results of this study with the Board of Commissioners, and we are seeking to adopt the recommendations of the study for an effective date sometime in July of this year. While the study recommends several increases in these fees for new construction, our rates are still some of the lowest in Moore County, by far.

Water & Sewer – Billing & Collections Department
Trends of Personnel, Operations, and Capital Expenditures



Finally, it is important to note that the FY 24/25 Recommended Budget continues a contingency line item within the Water/Sewer Fund, similar to the General Fund, in the amount of \$197,278. This amount is sufficient to allow the departments to handle unexpected but serious water/sewer expenditures within its daily operations with the approval of the Town Manager. The Capital Outlay Reserve line item has accumulated over \$250,000 over the past several years and it is the intent of this budget to use some of those proceeds as needed instead of the cash reserves from Water/Sewer Fund to fund the appropriate capital expenditures during this upcoming budget year as may be needed. This line item was intended to be used to address needed capital improvements in water and sewer that are not scheduled for repairs in the budget year. In the utility business, it is quite common to face unexpected line breaks and deterioration that must be repaired almost immediately. It also provides staff some flexibility in adding capital expenditures on an “as needed” basis.

Conclusion

The FY 24/25 Recommended Budget again addresses many growth issues and continues to aggressively move forward existing improvement plans in the planning department, following the successful effort to update our Comprehensive Plan in 2018, and the revisions to our Unified Development Plan in 2019-20. This budget provides substantial contingency line items in both the General Fund and the Water/Sewer

Fund to protect the Town against potential shortfalls in revenue during these uncertain times. Again, if these line items are not expended then the remaining proceeds will move into the appropriate Fund's net cash reserves.

The Town staff has worked hard during the present fiscal year to contain costs and make wise decisions on how to expend the Town's funds. The Town seeks to provide the highest level of services to our residents at an affordable cost. Moving forward, the staff will continue to closely monitor the general economy and the Town's revenues and expenditures. The Town staff understands that its most important role is one of service to our citizens and the general public.

I would like to thank all the staff, department heads, and especially our Finance Director, Butch Watson, for their efforts to produce this budget. I also would like to thank the Mayor and the Board of Commissioners for their guidance and input during this budget process and for the support of the Town Manager's office.

I recommend this FY 24/25 Budget to the Mayor and Board and believe it will adequately fund the level of services that our citizens expect and conservatively protect our revenues in a manner that will keep the Town of Aberdeen in good financial standing.

Respectfully Submitted,


Paul Sabiston

Paul Sabiston,
Town Manager
Budget Officer

Balanced Budget Totals:

General Fund		
Revenues Budget Total	\$	14,832,214
Expenses Budget Total	\$	14,832,214
Difference	\$	0

Water/Sewer Fund		
Revenues Budget Total	\$	5,547,305
Expenses Budget Total	\$	5,547,305
Difference	\$	-

						Town of Aberdeen - Budget							
						FY 2024-2025 Proposed Budget							
						Included -	FY 23/24	Reflecting Revenues	thru 3/31/2024				
							Budget			5/17/2024			
										Defined Budgets			
		2021-2022 Actual Revenues	2022-2023 Actual Revenues	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Revenues @ 3/31/24	2023-2024 % Collected @ 3/31/24	2023-2024 Revenues Est. to be Collected	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes	
Fund: 10 - GENERAL FUND													
Type: 10 - Ad Valorem Taxes													
10-00-3000-105	Tax Interest & Penalties	8,518.83	10,031.16	\$ 9,500	6,586.79	69.33%	220%	\$ 9,500	\$ 9,500	0.00%			
10-00-3000-145	State Fire Fund	290.00	287.00	350		0.00%	100%	\$ 350	\$ 350	0.00%			
10-00-3010-109	2015 & Prior Fire R&P Tax Revenue												
10-00-3010-113	2021 Fire R&P Tax Revenue	254,828.00					100%						
10-00-3010-117	2022 Fire R&P Tax Revenue		253,472.00	2,500		0.00%		\$ 500	\$ 500	-80.00%			
10-00-3010-121	2023 Fire R&P Tax Revenue-Moore			\$ 306,153	\$ 223,251	0.00%		\$ 2,500	\$ 2,500	-99.18%		Moore Co.	
TO BE DETERMINED	2024 Fire R&P Tax Revenue-Moore							\$ 355,000	\$ 355,000			Fire tax stays at \$.09.5	
10-00-3010-122	2018 Fire R&P Tax Revenue-Moore												
10-00-3010-123	2019 Fire R&P Tax Revenue-Moore												
10-00-3010-124	2020 Fire R&P Tax Revenue-Moore												
10-00-3010-125	2021 Fire R&P Tax Revenue-Hoke	48,252.05	1,399.31				103%						
10-00-3010-126	2022 Fire R&P Tax Revenue-Hoke		52,774.21	1,500	802.01								
10-00-3010-127	2023 Fire R&P Tax Revenue-Hoke			\$ -	\$ 54,600	48,977.64	89.70%	\$ 500	\$ 500	-99.08%		Hoke Co. updated	
TO BE DETERMINED	2024 Fire R&P Tax Revenue-Hoke							\$ 56,000	\$ 56,000				
10-00-3010-128	2020 Fire R&P Tax Revenue-Hoke												
10-00-3020-129	2016 & Prior Fire MV Tax Revenue												
10-00-3020-133	2021 Fire MV Tax Revenue	-					100%						
10-00-3020-137	2022 Fire MV Tax Revenue		-										
10-00-3020-141	2023 Fire MV Tax Revenue			\$ 2,000		0.00%							
TO BE DETERMINED	2024 Fire MV Tax Revenue							\$ 2,000	\$ 2,000				
10-00-3020-143	2018 Fire MV Tax Revenue												
10-00-3020-144	2019 Fire MV Tax Revenue												
10-00-3020-146	2020 Fire MV Tax Revenue												

		2021-2022 Actual Revenues	2022-2023 Actual Revenues	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Revenues @ 3/31/24	2023-2024 % Collected @ 3/31/24	2023-2024 Revenues Est. to be Collected	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
10-00-3030-177	2014 & Prior R&P Tax Revenue											
10-00-3030-181	2021 R&P Tax Revenue	5,021,301.57	14,816.31									
10-00-3030-185	2022 R&P Tax Revenue		5,271,412.50		15,938.51							
10-00-3030-189	2023 R&P Tax Revenue				\$ 6,266,826	6,353,544.19	101.38%			-99.76%		New for FY 24/25 R + P + Util= 1,561,456,903
TO BE DETERMINED	2024 R&P Tax Revenue											x \$0.42 cents= 6,558,119 x .99 = \$6,492,538
10-00-3030-193	2016 R&P Tax Revenue											0.01 = \$154,584
10-00-3030-197	2017 R&P Tax Revenue											
10-00-3030-199	2018 R&P Tax Revenue											
10-00-3030-201	2019 R&P Tax Revenue	328.43										
10-00-3030-203	2020 R&P Tax Revenue	6,244.88	1,121.02				72%					
10-00-3040-149	MV Rentals Tax Revenue	14,501.74	0.00		13,474.39		100%	\$ 13,500	\$ 13,500			
10-00-3040-153	2014 & Prior MV Tax Revenue											
10-00-3040-157	2021 MV Tax Revenue	390,029.61					100.00%					
10-00-3040-161	2022 MV Tax Revenue		458,852.65									
10-00-3040-165	2023 MV Tax Revenue				\$ 379,647	285,278.85	75.14%					New MV - 24/25 - \$95,943,000 x \$0.42 = \$402,960
TO BE DETERMINED	2024 MV Tax Revenue									5.08%		x .99 = \$398,930
10-00-3040-169	2016 MV Tax Revenue											
10-00-3040-173	2017 MV Tax Revenue											
10-00-3040-175	2018 MV Tax Revenue											
10-00-3040-176	2019 MV Tax Revenue											
10-00-3040-178	2020 MV Tax Revenue											
Type: 10 - Ad Valorem Taxes Total:		5,744,295.11	6,064,166.16	7,023,076	6,947,853.38	98.93%		\$ 7,346,318	7,346,318	4.60%	-	
		2021-2022 Actual Revenues	2022-2023 Actual Revenues	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Revenues @ 3/31/24	2023-2024 % Collected @ 3/31/24	2023-2024 Revenues Est. to be Collected	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
Type: 20 - Restricted Intergov. Revenue				270,956				271,000	271,000			
10-00-3100-200	FEMA Revenue	5,569.41					99.45%					
10-00-3100-205	FEMA Revenue-SAFER Grant		79,070.26		182,922.75	67.51%				0.02%		6 new f'fighters SAFER 2d yr
10-00-3100-208	Covid 19 Revenue/ARP Revenue Loss Funds	50,000.00										
Type: 20 - Restricted Intergov. Revenue Total:		55,569.41	79,070.26		182,922.75	67.51%		\$ 271,000	271,000	0.02%	-	
Type: 25 - Intergovernmental-State												All 4 Articles - Sales Taxes-

[illegible]


10-10-3300-312	Homeowners Recovery Fund	780.00	910.00	250	777.00	310.80%	100%	250	250	0.00%		
10-10-3300-313	Payments in Lieu of Open Space Fees											
10-10-3301-314	Fire Inspections	0.00	0.00		3,351.00	670.20%	100%	500	500	0.00%		
10-10-3301-316	Civil Citations Revenue	4,510.00	2,075.00		2,200.00	78.57%	100%	2,800	2,800	0.00%		
10-10-3301-318	Police Precious Metal Fees				-			-	-			
10-10-3301-320	Taxi Permits (Police)				-			-	-			
10-10-3301-322	Police Evidence Proceeds		-		-			-	-			
10-10-3301-324	Police Extra Duty Reimbursements	17,527.50	10,282.50		6,985.00	38.81%	100%	18,000	18,000	0.00%		
Type: 30 - License/Permit Fees Total:		285,951.45	300,562.59	361,670	\$ 277,489.09	76.72%		\$ 386,850	386,850	6.96%	-	
		2021-2022 Actual Revenues	2022-2023 Actual Revenues	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Revenues @ 3/31/24	2023-2024 % Collected @ 3/31/24	2023-2024 Revenues Est. to be Collected	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
Type: 35 - Service Fees				25				25	25			
10-00-3400-358	NSF Fees Revenue				0.00	0.00%	100%			0.00%		
10-10-3301-350	Rescue Grant Revenue (County of Moore)	7,500.00	7,500.00		5,625.00	78.13%	100%			0.00%		
10-10-3301-356	Law Enforcement Fees Revenue	425.00	595.00		485.00	176.36%	100%			0.00%		
10-30-3302-352	Garbage Fees Revenue	792,474.25	713,172.75		567,379.75	87.97%	100%			18.17%		New rate - Match County Increases
10-30-3302-354	Recycling Revenue	915.00	765.00		840.00	84.00%	100%			0.00%		\$1 increase per account type with increased demand.
Type: 35 - Service Fees Total:		801,314.25	722,032.75		\$ 574,329.75	87.89%		\$ 770,700	770,700	17.93%	-	
Type: 40 - Investments				286,200				\$ 386,000	\$ 386,000			
10-00-3400-402	Interest Revenue	13,507.17	396,161.08		448,705.55	156.78%	50%			34.87%		Incr in rates - 4-6% annual
10-20-3400-404	Powell Bill Interest Revenue						100%					
Type: 40 - Investments Total:		13,507.17	396,161.08		\$ 448,705.55	156.78%		\$ 386,000	386,000	34.87%	-	
Type: 50 - Rents/Leases				500				500	500			
10-00-3500-502	Depot Rental	700.00	900.00		675.00	135.00%	100%			0.00%		
10-00-3500-503	Sportsplex-Main Building & Soccer		10,350.00			0.00%				0.00%		Montly rental fees
10-00-3500-504	Sportsplex-Monthly Field Maintenance		2,499.00			0.00%				0.00%		
10-00-3500-505	Sportsplex-Monthly Field Lighting Fee		37,064.00		42,897.00	308.63%				29.51%		\$1.5k per month
10-00-3500-507	Exchange Bldg-Lease Revenue	1.00	0.00		1.00	100.00%	100%			0.00%		
10-00-3500-512	Antenna Rental Revenue	174,225.31	130,614.38		134,350.30	77.66%	100%			0.00%		
10-00-3500-517	New Library Rental	856.30	0.00		-		100%			-		
10-10-3500-520	UNC Air Care Rent Revenue	27,300.00	21,000.00		25,200.00	100.00%	100%			0.00%		
Type: 50 - Rents/Leases Total:		203,082.61	202,427.38	225,449	\$ 203,123.30	90.10%		\$ 229,550	229,550	1.82%	-	

		2021-2022 Actual Revenues	2022-2023 Actual Revenues	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Revenues @ 3/31/24	2023-2024 % Collected @ 3/31/24	2023-2024 Revenues Est. to be Collected	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
Type: 60 - Franchise Fees												
10-00-3600-605	Cablevision Franchise	0.00	0.00				50%					
Type: 60 - Franchise Fees Total:		-	-	-	0.00			\$ -	-		-	
Type: 70 - Contributions												
10-00-3550-705	Malcolm Blue Farm-Grist Mill			-							-	
10-00-3550-710	Malcolm Blue Farm-Other Revenue			-							-	
10-00-3700-715	Town Business Guild			-							-	
10-00-3700-720	April in Aberdeen/Spring Spree Festival	125.00					100%					
10-00-3700-725	Directory-Matching Revenue			-							-	
10-00-3700-730	Planning Grants			-							-	
10-00-3700-735	Economic Development Grants			-							-	
10-00-3700-740	NC Railroad Contribution-Ironhorse		167,670.00	-							-	
10-00-3700-745	Miscellaneous Contributions											
10-00-3700-750	Sponsorships/Donations-Planning Events			500	0.00	0.00%		\$ 500	\$ 500	0.00%		
10-10-3100-277	Police Monument Donations	3,940.00	1,000.00	-	735.00		60.00%					
Type: 70 - Contributions Total:		4,065.00	168,670.00	500	735.00	147.00%		500	\$ 500	0.00%	-	
		2021-2022 Actual Revenues	2022-2023 Actual Revenues	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Revenues @ 3/31/24	2023-2024 % Collected @ 3/31/24	2023-2024 Revenues Est. to be Collected	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
Type: 80 - Recreation Fees												
10-80-3700-805	Grants-Parks & Recreation			-	-							
10-80-3700-810	Sponsorships & Donations Historic Plaq	8,658.00	9,328.00	9,500	7,502.00	78.97%	85%	9,500	9,500	0.00%		
10-80-3700-812	Old Aberdeen School Programs/Rentals	1,320.00	3,750.00	6,500	5,085.00	78.23%		8,000	8,000	23.08%		
10-80-3700-815	P&R Scholarship Program Arches											
10-80-3800-820	Park Rentals	5,125.00	3,810.00	3,500	4,830.00	138.00%	120%	5,000	5,000	42.86%		
10-80-3800-825	Malcolm Blue Farm Rentals	13,531.00	8,175.00	15,000	2,490.26	16.60%	100%	5,000	5,000	-66.67%		
10-80-3800-830	Recreation Station Rentals	17,161.50	18,992.00	20,000	18,945.00	94.73%	100%	20,000	20,000	0.00%		*Estimated growth
10-80-3800-835	Recreation Programs	23,320.00	22,995.00	30,000	21,413.00	71.38%	100%	30,000	30,000	0.00%		*Estimated growth
10-80-3800-840	Special Events	2,957.00	5,046.00	5,000	3,285.00	65.70%	100%	5,000	5,000	0.00%		
10-80-3800-845	Youth Athletics	16,206.00	16,692.00	19,000	18,397.33	96.83%	100%	22,000	22,000	15.79%		
10-80-3800-850	Adult Athletics	2,271.00	1,607.00	2,000	879.00	43.95%	80%	2,000	2,000	0.00%		

Type: 80 - Recreation Fees Total:		90,549.50	90,395.00	110,500	\$ 82,826.59	74.96%		\$106,500	106,500	-3.62%	-	
Type: 90 - Miscellaneous Revenues												
10-00-3700-755	Monument Fund											
10-00-3900-903	Bad Debt Revenue-Garbage			-							-	
	Mon Fund -755											
10-00-3900-904	Bad Debt Revenue-Recycling			-							-	
10-00-3900-906	Sales Tax Revenue											
10-00-3900-907	Miscellaneous Revenue	2,566,266.02	1,308,543.68	40,000	55,369.64	138.42%	100%	55,000	55,000	37.50%		
10-00-3900-908	NCDOT Right of Way Acquisitions			390,000	341,838.00			20,000	20,000	-94.87%		
10-00-3900-909	Insurance Reimbursements						100%					SpPlx rentals (\$40k)
10-00-3900-911	Worker's Comp Reimbursements											
10-00-3900-913	Sale of Fixed Assets Revenue			4,000		0.00%	100%	4,000	4,000	0.00%		PD facility items - sold.
10-00-3900-914	Sale Proceeds from Acquired Assets			304,479		0.00%		15,000	15,000	-95.07%		Partial proceeds - resale of old AES.
10-00-3901-915	Transfer-In from Water/Sewer											
	(now part of salaries/payroll exp. W/S fund)											
10-00-3901-917	Transfer-In from PARTF Fund											
10-00-3901-919	Transfer-in from Brownfield EPA Fund											
10-00-3901-921	Transfer-in from Reliance Building Reuse Fund											
10-00-3901-923	Transfer-in from Reliance One NC Funs											
10-20-3301-905	Street Lighting Reimbursable	4,144.89	5,026.52	3,400	2,091.19	61.51%	100%	3,400	3,400	0.00%		
10-60-3901-919	Loan Proceeds	667,259.36	180,918.92	425,387	0.00	0.00%	99.00%	185,000	185,000	-56.51%		Loan proceeds.
Type: 90 - Miscellaneous Revenues Total:		3,237,670.27	1,494,489.12	1,167,266	399,298.83	34.21%		\$ 282,400	282,400	-75.81%	-	
		2021-2022 Actual Revenues	2022-2023 Actual Revenues	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Revenues @ 3/31/24	2023-2024 % Collected @ 3/31/24	2023-2024 Revenues Est. to be Collected	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
Type: 95 - Appropriated Revenues												
10-00-3990-950	Fund Balance-Appropriated	-	-		\$ -			\$ -	\$ -			
10-00-3990-955	Fund Balance Appropriated-Powell Bill Only	-	-	882,500	0.00	0.00%	0%	\$ 130,000	\$ 130,000	-85.27%		Matched w Powell Bill Budget
Type: 95 - Appropriated Revenues Total:		-	-	882,500.00	\$ -	0.00%		\$ 130,000	\$ 130,000	-85.27%	-	
Fund: 10 - GENERAL FUND Total:		14,679,497.87	14,149,260.32	15,690,733	\$ 12,256,173.14	78.11%		\$ 14,832,214	14,832,214	-5.47%	-	
		2021-2022 Actual Revenues	2022-2023 Actual Revenues	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Revenues @ 3/31/24	2023-2024 % Collected @ 3/31/24	2023-2024 Revenues Est. to be Collected	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
Fund: 30 - WATER & SEWER FUND												
Type: 40 - Investments												
30-91-3730-406	Interest Income	-			\$ -			-	-		-	
Type: 40 - Investments Total:		-			\$ -			-	-		-	
Type: 45 - Water/Sewer Revenues												FY 24-25 (based on per tier incr.)
30-91-3710-452	Water Revenue	2,189,188.32	1,840,203.03	1,984,560	1,467,974.38	73.97%	100%	2,285,743	2,285,743	15.18%	Current Rates	Add to Water 2%-\$ Add to Sewer 2%-\$

												3%-\$ 50,258	3%-\$42,812
30-91-3710-454	Sewer Revenue	1,825,216.52	1,575,193.62	1,663,040	1,253,011.59	75.34%	100%	1,928,262	1,928,262	15.95%	Current Rate	5%-\$	5%-\$
30-91-3710-455	ATF Sewer Revenue	8,362.38	5,574.47	6,500	10,567.79	162.58%		10,500	10,500	61.54%		*County projects a 7.5% sewer rate increase. (pending); above is incl'd in water and sewer revenues.	
30-91-3710-456	Bulk Water Revenue-Moore County	458,536.26	190,843.92	425,000	272,514.57	64.12%	100%	445,000	445,000	4.71%			
30-91-3710-458	Bulk Water Revenue-Cypress	17,847.76	15,824.45	16,000	10,507.84	65.67%	100%	16,000	16,000	0.00%			
30-91-3710-460	Bulk Water Revenue-Hoke	15,204.26	4,134.12	10,000	7,529.65	75.30%	100%	10,000	10,000	0.00%			
30-91-3710-462	Late/Reconnect Fees Revenue	64,758.61	55,103.34	58,000	30,878.18	53.24%	100%	58,000	58,000	0.00%			
30-91-3710-464	Irrigation Fee-Sportsplex Soccer Field		2,400.00										
30-91-3710-466	W/S Tap Fees Revenue	109,473.23	129,675.69	92,000	97,000.00	105.43%	100%	118,000	118,000	28.26%		100+ units	
30-91-3710-467	System Development Fees-Water	76,636.00	162,148.80	217,072	164,309.60	75.69%	100%	225,000	225,000	3.65%		Based on 75 new units.	
30-91-3710-469	System Development Fees-Sewer	24,316.80	46,376.00	42,000	51,788.80	123.31%	100%	82,000	82,000	95.24%		(plus commercial)(proj. incr in fees)	
30-91-3720-470	Contract Reimbursable											Based on 75 new units.	
30-91-3730-472	NSF Fees Revenue	1,525.00	1,950.00	750	1,050.00	140.00%	100%	1,000	1,000	33.33%		(plus commercial)(proj. incr in fees)	
Type: 45 - Water/Sewer Revenues Total:		4,791,065.14	4,029,427.44	4,514,922	\$ 3,367,132.40	74.58%		\$ 5,179,505	5,179,505	14.72%	-		
		2021-2022 Actual Revenues	2022-2023 Actual Revenues	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Revenues @ 3/31/24	2023-2024 % Collected @ 3/31/24	2023-2024 Revenues Est. to be Collected	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes	
Type: 90 - Miscellaneous Revenues													
30-91-3720-921	Insurance Reimbursements			800	0.00	0.00%	100%	800	800	0.00%			
30-91-3900-920	Bad Debt Revenue-Water			-				-	-				
30-91-3900-922	Bad Debt Revenue-Sewer			-				-	-				
30-91-3900-923	Miscellaneous Revenue	14,859.40	9,532.47	17,000	8,806.70	51.80%	172%	17,000	17,000	0.00%			
30-91-3900-925	Sale of Fixed Assets Revenue						100%						
30-91-3900-927	State Grants			-				-	-			Still possible. AIA in Sp Proj Ord.	
30-91-3900-929	Contributed Capital			-				-	-				
30-91-3900-931	Intangible Contributions			-				-	-				
30-91-3901-931	Transfer-in Water System Development Fees			140,000		0.00%	0%	140,000	140,000			TBD - water projects only.	
30-91-3901-933	Loan Proceeds												
30-91-3901-935	Transfer-in Sewer System Development Fees			60,000	\$ -	0.00%	0%	60,000	60,000	0.00%		TBD - water/sewer projects.	
30-91-3901-936	Transfer-in from Well Replacement Fund												
Type: 90 - Miscellaneous Revenues Total:		14,859.40	9,532.47	217,800	\$ 8,806.70	4.04%		\$ 217,800	217,800	0.00%	-		
Type: 95 - Appropriated Revenues													
30-91-3990-950	Fund Balance-Appropriated	-	-	-	0.00						-		
30-91-3990-955	Fund Balance-Appropriated-Capital Reserve Fund			225,000	0.00			\$ 150,000	\$ 150,000	-33.33%		Cap. Reserve Fund - W/S Only	
Type: 95 - Appropriated Revenues Total:		-	-	225,000	\$ -	0.00%		\$ 150,000	150,000	-33.33%	-	(\$250k Bal. remain'g before use)	
								\$ -					
Fund: 30 - WATER & SEWER FUND Total:		4,805,924.54	4,038,959.91	4,957,722	\$ 3,375,939.10	68.09%		\$ 5,547,305	\$ 5,547,305	11.89%	-		
Report Total:		19,485,422.41	18,188,220.23	20,648,455	\$ 15,632,112.24	75.71%		\$ 20,379,519	\$ 20,379,519	-1.30%	-		

[illegible]

								Budget Worksheets FY 2024-2025 Proposed Budget				
										YTD Expenses		3/31/2024
										Version		5/17/2024
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
Fund: 10 - GENERAL FUND												
Department: 4200 - ADMINISTRATION												
10-00-4200-020	SALARIES	287,009.11	349,553.11	337,072	250,489.93	74.31%	100.00%	357,997	357,997	6.21%		
10-00-4200-030	SOCIAL SECURITY	22,466.70	25,571.79	25,075	18,564.67	74.04%	100.00%	28,177	28,177	12.37%		
10-00-4200-045	MEDICAL INSURANCE	28,716.28	36,185.48	29,160	21,448.53	73.55%	100.00%	30,735	30,735	5.40%		
10-00-4200-046	DENTAL INSURANCE	1,306.67	1,701.98	1,459	1,049.84	71.96%	100.00%	1,170	1,170	-19.81%		
10-00-4200-047	LIFE INSURANCE	450.28	546.01	646	437.36	67.70%	100.00%	576	576	-10.84%		
10-00-4200-049	WELLNESS	25,723.74	1,511.97	5,000	2,010.88	40.22%	157.91%	5,000	5,000	0.00%		
10-00-4200-050	RETIREMENT	31,816.00	41,041.88	42,315	32,745.47	77.39%	100.00%	49,630	49,630	17.29%		
10-00-4200-051	401K RETIREMENT	13,729.74	16,635.14	16,389	12,427.44	75.83%	100.00%	18,167	18,167	10.85%		
10-00-4200-052	LONGEVITY	4,237.50	4,818.75	5,175	5,100.00	98.55%	100.00%	5,325	5,325	2.90%		
Group: 01 - Salaries & Benefits Total:		\$ 415,456.02	\$ 477,566.11	462,291	\$ 344,274.12	74.47%		\$ 496,777	\$ 496,777	7.46%	\$ -	
Group: 10 - Operating												
10-00-4200-100	WORKER'S COMP	624.25	1,827.95	1,300	8,752.28	673.25%		9,628	9,628	640.62%		
10-00-4200-102	W/COMP DEDUCTIBLE											
10-00-4200-108	UNEMPLOYMENT	1,654.87	3,671.00	2,670	0.00	0.00%		2,670	2,670	0.00%		
10-00-4200-112	LEGAL SERVICES	6,800.56	3,619.71	8,000	7,769.76	97.12%		8,000	8,000	0.00%		
10-00-4200-115	COMPUTER SERVICES	14,810.04	13,501.70	20,400	8,992.92	44.08%	100.00%	20,400	20,400	0.00%		CT IT increases.
10-00-4200-117	ENGINEER SERVICES			-				-	-			
10-00-4200-122	POSTAGE	-3,177.89	-34,791.80	2,600	1,150.86	44.26%	100.00%	2,600	2,600	0.00%		
10-00-4200-128	NEWSLETTER	908.57	1,045.82	1,500	1,543.88	102.93%	100.00%	3,000	3,000	100.00%		
10-00-4200-140	VEHICLE MAINTENANCE	0.00	905.98	400	538.32	134.58%		400	400	0.00%		
10-00-4200-152	COMMUNICATIONS	5,218.11	5,655.17	7,500	5,247.84	69.97%	100.00%	7,500	7,500	0.00%		Fibernet - Conterra-\$5k.
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
10-00-4200-155	EQUIPMENT PURCHASES	149.00	150.16	2,000	396.93	19.85%	100.00%	2,000	2,000	0.00%		
10-00-4200-158	EQUIPMENT MAINTENANCE	0.00	5.70	200	0.00	0.00%	100.00%	200	200	0.00%		
10-00-4200-165	CONTRACTS/AGREEMENTS	17,528.73	25,527.59	26,500	20,189.77	76.19%	100.00%	26,500	26,500	0.00%		
10-00-4200-175	WELLNESS PROGRAMS	3,204.72	5,278.03	4,500	2,298.08	51.07%	100.00%	4,500	4,500	0.00%		
10-00-4200-180	EMPLOYEE FUNCTIONS	12,753.11	13,230.37	12,000	11,424.37	95.20%	100.00%	12,000	17,000	41.67%		

10-00-4200-182	ADVERTISING	241.38	720.68	250	267.69	0.00%	100.00%	250	250	0.00%		
10-00-4200-200	SUPPLIES	8,834.83	10,605.27	8,500	7,620.80	0.00%	100.00%	8,500	8,500	0.00%		
10-00-4200-201	IT Supplies	0.00	884.48	1,200	1,896.08	0.00%	100.00%	1,200	6,200	416.67%		
10-00-4200-202	SAFETY	7,179.26	5,952.35	1,800	2,237.18	0.00%	100.00%	8,000	8,000	344.44%		
10-00-4200-232	TRAINING/TRAVEL	1,910.43	3,076.57	3,500	4,071.55	0.00%	100.00%	3,500	3,500	0.00%		
10-00-4200-265	DUES/SUBSCRIPTIONS	17,293.28	18,353.49	17,000	17,419.94	0.00%	100.00%	17,000	17,000	0.00%		
10-00-4200-268	CITIZENS ACADEMY	0.00	899.54	2,000	0.00	0.00%	100.00%	2,000	2,000	0.00%		
10-00-4200-270	PROP/LIAB INSURANCE	21,218.24	18,538.30	28,175	24,679.21	87.59%	100.00%	23,500	23,500	-16.59%		Prop. & Liab. Ins. subject to change.
10-00-4200-280	MISCELLANEOUS EXPENSE	36.63	490.00	\$ 500	0.00	0.00%	100.00%	\$ 500	\$ 500	0.00%		
10-00-4200-281	NCDOT RIGHT OF WAY ACQUISITIONS/RE-BLD			\$ 50,000	550.00	1.10%		\$ 32,000	\$ 32,000	-36.00%		Replacement of signs moved by NCDOT.
Group: 10 - Operating Total:		\$ 117,188.12	\$ 99,148.06	202,495	\$ 127,047.46	62.74%		\$ 195,848	\$ 205,848	1.66%	\$ -	
Group: 30 - Capital Outlay												
10-00-4200-340	CAPITAL OUTLAY	\$ 947,166.44	\$ 8,222.28	20,000	53,837.94	269.19%		35,700	40,700	78.50%		
Group: 30 - Capital Outlay Total:		\$ 947,166.44	\$ 8,222.28	20,000	\$ 53,837.94	269.19%		\$ 35,700	\$ 40,700	103.50%	\$ -	Equip. 18.7k; Comp.updates \$5k; Tyler/CT K increase -\$12k. Other Tyler fees billed to each dept.
Group: 40 - Allocations/Transfers												
10-00-4200-490	CHARGEOUT TO W/S Adm Fee	\$ (255,000.00)	\$ (270,000.00)	(295,000)	\$ (221,250.00)	75.00%	100.00%	(330,000)	(330,000)	11.86%		Shared costs with W/S
Group: 40 - Allocations/Transfers Total:		\$ (255,000.00)	\$ (270,000.00)	(295,000)	\$ (221,250.00)	75.00%		\$ (330,000)	\$ (330,000)	11.86%	\$ -	
Department: 4200 - ADMINISTRATION Total:		\$ 1,224,810.58	\$ 314,936.45	389,786	\$ 303,909.52	77.97%		\$ 398,325	\$ 413,325	6.04%	\$ -	
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
Department: 4208 - SPECIAL APPROPRIATIONS												
10-00-4208-710	MOORE COUNTY LIBRARY SYSTEM	4,500.00	4,500.00	4,500	0.00	0.00%	100.00%	4,500	4,500	0.00%		
10-00-4208-720	FRIENDS OF THE ABERDEEN LIBRARY	2,000.00	2,000.00	2,000	2,000.00	100.00%	100.00%	2,000	2,000	0.00%		
10-00-4208-730	LIONS CLUB FLAG PROJECT	2,000.00	2,000.00	2,000	2,000.00	100.00%	100.00%	2,000	2,000	0.00%		
10-00-4208-750	A&R RR PROPERTY LEASE	0.00	0.00	1,200	0.00	0.00%	100.00%	1,200	1,200	0.00%		
10-00-4208-770	FRIENDS OF THE POSTMASTER'S HOUSE	1,500.00	1,500.00	4,500	4,500.00	100.00%	100.00%	4,500	4,500	0.00%		
10-00-4208-780	BETHESDA PRESBYTERIAN CHURCH-NCDOT	50,000.00					100.00%					
10-00-4208-790	ECONOMIC DEVELOPMENT	12,600.00	12,600.00	17,500	18,150.00	103.71%	100.00%	17,500	17,500	0.00%		PIP Fees increased to include all events.
10-00-4208-795	ECONOMIC DEV. FUNCTIONS/SMPO FEES	1,750.00	1,150.00	2,000	0.00	0.00%	100.00%	9,000	9,000	350.00%		Includes SMPO Dues (\$7k)
10-00-4208-796	ECONOMIC DEV. INCENTIVES	0.00	0.00	3,000	-20,000.00	-666.67%	100.00%	8,000	8,000	166.67%		
10-00-4208-797	NC RAILROAD - IRONHORSE PROJECT		0.00	-			0.00%	5,000	5,000		\$ -	
Department: 4208 - SPECIAL APPROPRIATIONS Total:		\$ 74,350.00	\$ 23,750.00	36,700	\$ 6,650.00	18.12%		\$ 53,700	\$ 53,700	46.32%	\$ -	
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
Department: 4220 - GOVERNING BODY												
10-00-4220-020	COMPENSATION	26,675.00	26,400.00	37,200	27,900.00	75.00%	100.00%	37,200	37,200	0.00%		BOC salaries
10-00-4220-030	SOCIAL SECURITY	2,019.96	2,019.96	2,846	2,134.35	74.99%	100.00%	2,846	2,846	-0.01%		
Group: 01 - Salaries & Benefits Total:		\$ 28,694.96	\$ 28,419.96	40,046	\$ 30,034.35	75.00%		\$ 40,046	\$ 40,046	0.00%	\$ -	

10-00-4220-100	WORKER'S COMP	39.05	44.97	50	50.29	100.58%	99.73%	56	56	12.00%		
10-00-4220-152	COMMUNICATIONS			1,500	0.00	0.00%	100.00%	1,500	1,500	0.00%		
10-00-4220-155	Equipment Purchases (new account)						100.00%					
10-00-4220-162	ELECTION	8,887.35	-100.00	8,900	10,992.27	123.51%	100.00%	8,900	8,900	0.00%		
10-00-4220-232	TRAINING/TRAVEL	40.00	781.27	2,000	598.20	29.91%	100.00%	2,000	2,000	0.00%		
10-00-4220-270	PROP/LIAB INSURANCE	402.30	1,079.82	1,242	1,295.24	104.29%	95.75%	1,425	1,425	14.73%		
Group: 10 - Operating Total:		\$ 9,368.70	\$ 1,806.06	13,692	\$ 12,936.00	94.48%		\$ 13,881	\$ 13,881	1.38%	\$ -	
Department: 4220 - GOVERNING BODY Total:		\$ 38,063.66	\$ 30,226.02	53,738	\$ 42,970.35	79.96%		\$ 53,927	\$ 53,927	0.35%	\$ -	
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
Department: 4300 - FINANCE												
10-00-4300-020	SALARIES	116,554.90	126,737.44	140,924	104,026.16	73.82%	100%	156,327	156,327	10.93%		Add'l \$8k for salaries, etc. added.
10-00-4300-030	SOCIAL SECURITY	8,948.11	9,716.06	10,459	8,077.72	77.23%	100%	11,634	11,634	11.23%		
10-00-4300-045	MEDICAL INSURANCE	17342.05	16,845.16	15,964	14,266.46	89.37%	100%	16,830	16,830	5.42%		
10-00-4300-046	DENTAL INSURANCE	469.10	511.55	584	418.69	71.69%	100%	468	468	-19.86%		
10-00-4300-047	LIFE INSURANCE	147.64	161.67	270	143.00	52.96%	100%	238	238	-11.85%		
10-00-4300-049	WELLNESS	0.00	0.00									
10-00-4300-050	RETIREMENT	13,057.74	15,135.49	17,651	13,821.98	78.31%	100%	20,774	20,774	17.69%		
10-00-4300-051	401K RETIREMENT	5,606.05	6,103.62	6,836	5,165.76	75.57%	100%	7,604	7,604	11.23%		
10-00-4300-052	LONGEVITY	2,325.00	2,400.00	2,475	3,750.00	151.52%	100%	3,750	3,750	51.52%		
Group: 01 - Salaries & Benefits Total:		\$ 164,450.59	\$ 177,610.99	195,163	\$ 149,669.77	76.69%		\$ 217,625	\$ 217,625	11.51%	\$ -	
10-00-4300-100	WORKER'S COMP	71.28	183.60	210	226.26	107.74%	100.00%	249	249	18.57%		
10-00-4300-102	W COMP DEDUCTIBLE			-	0.00			-	-			
10-00-4300-110	PROFESSIONAL SERVICES	62,680.61	88,179.24	88,000	109,984.04	124.98%	100.00%	122,000	122,000	38.64%		Annual Activity Projection Increase incl. Debtbooks (GASB 87 & GASB 96 subscription cost), inc. CC Cost
10-00-4300-113	AUDIT	43,600.00	67,350.00	71,000	43,000.00	60.56%	100.00%	75,000	75,000	5.63%		Incr. Audit Fee Cost, Federal Single Audit (Dual) State Single Audit
10-00-4300-115	COMPUTER SERVICES	880.59	1,058.48	2,000	2,062.81	103.14%	100.00%	2,900	2,900	45.00%		Incr Comtech Cost absorbed
10-00-4300-122	POSTAGE	2,249.17	6,534.19	8,100	1,207.30	14.90%	100.00%	8,000	8,000	-1.23%		Annualized Activity-Two (2) postal rate increases
10-00-4300-155	EQUIPMENT PURCHASES	500.00	686.37	2,800	2,447.51	87.41%	100.00%	2,800	2,800	0.00%		Replace FD Surface w/Laptop & new A/P Office Chair
10-00-4300-158	EQUIPMENT MAINTENANCE	3,501.37	3,408.27	4,300	2,620.85	60.95%	120.70%	4,300	4,300	0.00%		Toshiba Lease portion, copies
10-00-4300-185	TAX COLLECTION FEES	115,547.60	127,888.46	161,668	142,223.93	87.97%	100.00%	162,000	162,000	0.21%		Increased Property Tax higher amount \$'s Collected
10-00-4300-200	SUPPLIES	2,770.31	3,223.92	3,400	3,821.96	112.41%	100.00%	4,800	4,800	41.18%		Increased Cost for Items
10-00-4300-232	TRAINING/TRAVEL	1,094.89	142.28	1,450	433.34	29.89%	50.00%	1,450	1,450	0.00%		Addt'l training/trvl
10-00-4300-270	PROP/LIAB INSURANCE	1,095.77	4,650.86	1,899	4,905.97	258.34%	107.06%	5,397	5,397	184.20%		Prop/Liability Insurance
Group: 10 - Operating Total:		\$ 233,991.59	\$ 303,305.67	344,827	\$ 312,933.97	90.75%		\$ 388,896	\$ 388,896	12.78%	\$ -	
10-00-4300-340	CAPITAL OUTLAY	\$ -	\$ 22,728.14	23,800	\$ -	0.00%	0.00%	27,000	27,000	13.45%	\$ -	Tyler Incode 10 Software (Finance Portion Cost)

10-00-4401-119	CONTRACT CLEANING	1,947.61	1,946.94	1,600	1,619.88	101.24%	100.00%	1,600	1,600	0.00%		
10-00-4401-125	TELEPHONE	2,732.96	2,552.02	6,500	1,965.03	30.23%	100.00%	6,500	6,500	0.00%		
10-00-4401-132	UTILITIES	12,423.82	12,903.48	14,000	11,088.14	79.20%	100.00%	14,000	14,000	0.00%		
10-00-4401-200	SUPPLIES/MAINTENANCE	1,866.16	2,974.91	3,200	3,148.18	98.38%	100.00%	3,200	3,200	0.00%		
10-00-4401-270	PROP/LIAB INSURANCE	11,772.57	11,116.59	13,554	10,361.91	76.45%	118.15%	14,910	14,910	10.00%		10% proj inc 24/25
Group: 10 - Operating Total:		\$ 30,743.12	\$ 31,493.94	38,854	\$ 28,183.14	72.54%		\$ 40,210	\$ 40,210	3.49%	\$ -	
10-00-4401-340	CAPITAL OUTLAY	1,268.00	6,365.00	80,000	\$ 40,300.00	50.38%	100.00%	32,000	32,000	-60.00%		Bldg imprments, lighting and drop ceiling (rotundra)
Group: 30 - Capital Outlay Total:		\$ 1,268.00	\$ 6,365.00	80,000	\$ 40,300.00	50.38%		\$ 32,000	\$ 32,000	-60.00%	\$ -	
Department: 4401 - MUNICIPAL BUILDING Total:		\$ 32,011.12	\$ 37,858.94	118,854	\$ 68,483.14	57.62%	100%	\$ 72,210	\$ 72,210	-39.24%	\$ -	
DEPARTMENT: 4402 - LIBRARY (Old)												
10-00-4402-119	CONTRACT CLEANING			-	\$ 94.60							
10-00-4402-132	UTILITIES	2,556.62	2,582.55	2,800	2,024.89	72.32%	89.00%	2,800	2,800	0.00%		
10-00-4402-145	MAINTENANCE	997.29	812.11	2,000	2,673.90	133.70%	99.00%	2,500	2,500	25.00%		
10-00-4402-270	PROP/LIAB INSURANCE	6,738.88	6,812.06	8,525	8,098.94	95.00%	112.12%	9,378	9,378	10.01%		
Group: 10 - Operating Total:		\$ 10,292.79	\$ 10,206.72	13,325	\$ 12,892.33	96.75%		\$ 14,678	\$ 14,678	10.15%	\$ -	
10-00-4402-340	CAPITAL OUTLAY	2,329.99	3,500.00	1,500		0.00%	100.00%	2,000	2,000	33.33%		Bldg imprvments-sealing repair windows.
Group: 30 - Capital Outlay Total:		\$ 2,329.99	\$ 3,500.00	1,500	\$ -	0.00%		\$ 2,000	\$ 2,000	33.33%	\$ -	
Department: 4402 - LIBRARY Total:		\$ 12,622.78	\$ 13,706.72	14,825	\$ 12,892.33	86.96%		\$ 16,678	\$ 16,678	12.50%	\$ -	
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
DEPARTMENT: 4403 - DEPOT												
10-00-4403-132	UTILITIES	3,090.89	3,309.19	4,000	2,889.95	72.25%	75.00%	4,000	4,000	0.00%		
10-00-4403-200	SUPPLIES/MAINTENANCE	282.75	614.16	3,500	2,295.19	65.58%	100.00%	3,500	3,500	0.00%		
10-00-4403-270	PROP/LIAB INSURANCE	1,313.40	1,439.76	1,662	1,726.99	103.91%	95.19%	1,900	1,900	14.32%		
Group: 10 - Operating Total:		\$ 4,687.04	\$ 5,363.11	9,162	6,912.13	75.44%		\$ 9,400	\$ 9,400	2.60%	\$ -	
10-00-4403-340	CAPITAL OUTLAY	9,800.00	0.00	1,200	0.00	0.00%	100.00%	12,000	12,000	900.00%		Exterior repairs. Paint in FY 25/26.
Group: 30 - Capital Outlay Total:		\$ 9,800.00	\$ -	1,200	\$ -	0.00%		\$ 12,000	\$ 12,000	900.00%	\$ -	
Department: 4403 - DEPOT Total:		\$ 14,487.04	\$ 5,363.11	10,362	\$ 6,912.13	66.71%		\$ 21,400	\$ 21,400	106.52%	\$ -	
DEPARTMENT: 4404 - FINANCE BUILDING												
10-00-4404-119	CONTRACT CLEANING		58.05	-	78.64			100	100			
10-00-4404-125	TELEPHONE	866.96	850.65	1,100	655.00	59.55%	100.00%	1,100	1,100	0.00%		
10-00-4404-132	UTILITIES	1,674.98	1,748.67	2,000	1,622.90	81.15%	100.00%	2,000	2,000	0.00%		
10-00-4404-145	MAINTENANCE	645.00	696.88	1,000	858.10	85.81%	100.00%	2,500	2,500	150.00%		
10-00-4404-270	PROP/LIAB INSURANCE	11,562.66	11,366.59	14,628	13,089.91	89.49%	236.40%	16,091	16,091	10.00%		10% proj inc for 24/25
Group: 10 - Operating Total:		\$ 14,749.60	\$ 14,720.84	\$ 18,728	\$ 16,304.55	87.06%	536.40%	\$ 21,791	\$ 21,791	16.36%	\$ -	
10-00-4404-340	CAPITAL OUTLAY	0.00	2395.51	5,000	1,682.49	33.65%	112.50%	6,000	6,000	20.00%		Repaint entryway, frt door and soffits.
Group: 30 - Capital Outlay Total:		\$ -	\$ 2,395.51	5,000	\$ 1,682.49	33.65%	112.50%	\$ 6,000	\$ 6,000	20.00%	\$ -	
Department: 4404 - FINANCE BUILDING Total:		\$ 14,749.60	\$ 17,116.35	23,728	\$ 17,987.04	75.81%		\$ 27,791	\$ 27,791	17.12%	\$ -	

		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
DEPARTMENT: 4405 - MAYOR MEMORIAL												
10-00-4405-132	UTILITIES	387.42	398.99	360	318.80	88.56%	100.00%	\$ 360	\$ 360	0.00%		
10-00-4405-145	SUPPLIES/MAINTENANCE	0.00	0.00	200	0.00	0.00%	100.00%	200	200	0.00%	\$ -	
Group: 10 - Operating Total:		\$ 387.42	\$ 398.99	560	\$ 318.80	56.93%		\$ 560	\$ 560	0.00%	\$ -	
Department: 4405 - MAYOR MEMORIAL Total:		\$ 387.42	\$ 398.99	560	\$ 318.80	56.93%		\$ 560	\$ 560	0.00%	\$ -	
DEPARTMENT: 4406 - NEW LIBRARY BLDG												
10-00-4406-270	PROP/LIAB INSURANCE	1,266.07	1,439.76	1,656	\$ 1,726.99	104.29%	95.68%	1,900	1,900	14.73%		
Group: 10 - Operating Total:		\$ 1,266.07	\$ 1,439.76	1,656	\$ 1,726.99	104.29%		\$ 1,900	\$ 1,900	14.73%	\$ -	
10-00-4406-340	CAPITAL OUTLAY		\$ 44,814.02	7,500	\$ 3,750.00	50.00%	100.00%	10,000	10,000	33.33%		Bldg repairs.- interior.
Group: 30 - Capital Outlay Total:		\$ -	\$ 44,814.02	7,500	\$ 3,750.00	50.00%		\$ 10,000	\$ 10,000	33.33%	\$ -	Add'l renovations to landscaping
Department: 4406 - NEW LIBRARY BLDG Total:		\$ 1,266.07	\$ 46,253.78	9,156	\$ 5,476.99	59.82%		\$ 11,900	\$ 11,900	29.97%	\$ -	
DEPARTMENT: 4407 - EXCHANGE BUILDING												
10-00-4407-270	UTILITIES		\$ 1,817.93	2,200	4,334.30	197.01%	98.00%	4,000	4,000	81.82%		
10-00-4407-270	PROP/LIAB INSURANCE	\$ 958.42	1439.76	1,656	\$ 1,726.99	104.29%	95.68%	1,900	1,900	14.73%		
Group: 10 - Operating Total:		\$ 958.42	\$ 3,257.69	3,856	\$ 6,061.29	157.19%		\$ 5,900	\$ 5,900	53.01%	\$ -	
10-00-4407-340	CAPITAL OUTLAY		\$ 9,975.00	5,000	\$ 6,992.38	139.85%	100.00%	\$ 500	\$ 500	-90.00%		General upkeep
Group: 30 - Capital Outlay Total:		\$ -	\$ 9,975.00	5,000	\$ 6,992.38	139.85%		\$ 500	\$ 500	-90.00%	\$ -	
Department: 4407 - EXCHANGE BUILDING Total:		\$ 958.42	\$ 13,232.69	8,856	\$ 13,053.67	147.40%		\$ 6,400	\$ 6,400	-27.73%	\$ -	
DEPARTMENT: 4408 - AA BUILDING												
10-00-4408-270	PROP/LIAB INSURANCE	1,100.41	1,439.76	1,656	\$ 1,726.99	104.29%	95.65%	1,900	1,900	14.73%		
Group: 10 - Operating Total:		\$ 1,100.41	\$ 1,439.76	1,656	\$ 1,726.99	104.29%		\$ 1,900	\$ 1,900	14.73%	\$ -	
10-00-4408-340	CAPITAL OUTLAY	\$ -	\$ -	-	\$ -	#DIV/0!		\$ -	\$ -		\$ -	
Group: 30 - Capital Outlay Total:		\$ -	\$ -	-	\$ -	#DIV/0!		\$ -	\$ -		\$ -	
Department: 4408 - AA BUILDING Total:		\$ 1,100.41	\$ 1,439.76	1,656	\$ 1,726.99	104.29%		\$ 1,900	\$ 1,900	14.73%	\$ -	
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
DEPARTMENT: 4409 - PUBLIC WORKS FACILITY												
10-00-4409-115	COMPUTER SERVICES	6,217.64	5,801.18	7,200	11,223.17	155.88%	100.00%	10,000	10,000	38.89%		
10-00-4409-125	TELEPHONE	3,599.94	3,402.58	6,500	2,620.03	40.31%	100.00%	6,500	6,500	0.00%		
10-00-4409-132	UTILITIES	10,151.28	11,968.60	13,000	9,317.37	71.67%	100.00%	14,000	14,000	7.69%		
10-00-4409-152	COMMUNICATIONS	3,600.00	3,600.00	3,600	2,700.00	75.00%	100.00%	4,000	4,000	11.11%		
10-00-4409-155	EQUIPMENT PURCHASES	299.98	575.44	1,000	0.00	0.00%	100.00%	2,000	2,000	100.00%		
10-00-4409-158	Equipment Maintenance-Comm.	137.80	626.10	1,000	2,879.57	287.96%	100.00%	4,000	4,000	300.00%		Additional \$2600 (National Power Svc Contract (New)
10-00-4409-165	Contracts & Agreements (Plotter,ArcGis,Adobe)	5,449.52	5,880.67	5,700	5,466.32	95.90%	100.00%	5,900	5,900	3.51%		
10-00-4409-180	Employee Functions	846.53	1,212.78	2,500	1,223.43	48.94%	100.00%	2,500	2,500	0.00%		

10-00-4409-200	SUPPLIES/MAINTENANCE	10,573.98	16,515.31	13,500	11,198.43	82.95%	100.00%	14,500	14,500	7.41%		
10-00-4409-270	PROP/LIAB INSURANCE	4,367.20	5,691.44	6,546	6,364.33	97.22%	108.20%	7,201	7,201	10.01%		
Group: 10 - Operating Total:		\$ 45,243.87	\$ 55,274.10	60,546	\$ 52,992.65	87.52%		\$ 70,601	\$ 70,601	16.61%	\$ -	
10-00-4409-340	CAPITAL OUTLAY	15,791.93	151,823.84	66,000	4,949.28	7.50%	100.00%	138,000	138,000	109.09%		Containment Blocks (Soil Containment) \$5K Streets/Sanitation Bldg (Equip Storage) \$133K
Group: 30 - Capital Outlay Total:		\$ 15,791.93	\$ 151,823.84	66,000	\$ 4,949.28	7.50%		\$ 138,000	\$ 138,000	109.09%	\$ -	
Department: 4409 - PUBLIC WORKS FACILITY Total:		\$ 61,035.80	\$ 207,097.94	126,546	\$ 57,941.93	45.79%		\$ 208,601	\$ 208,601	64.84%	\$ -	
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
DEPARTMENT: 4410 - RECREATION STATION												
10-00-4410-119	CONTRACT CLEANING	6,543.40	6,460.25	7,000	4,493.79	64.20%	85.00%	9,400	9,400	34.29%		
10-00-4410-125	TELEPHONE	2,732.96	2,551.98	3,500	1,965.01	56.14%	50.00%	3,000	3,000	-14.29%		
10-00-4410-132	UTILITIES	15,089.20	19,113.80	18,000	19,375.00	107.64%	75.00%	22,000	22,000	22.22%		Add \$2,000 for increased costs
10-00-4410-200	SUPPLIES/MAINTENANCE	13,336.46	10,900.39	12,000	11,618.26	96.82%	80.00%	12,000	12,000	0.00%		
10-00-4410-270	PROP/LIAB INSURANCE	10,252.50	10,740.59	12,970	12,787.91	98.60%	117.52%	14,267	14,267	10.00%		10% proj. inc. for 24/25
Group: 10 - Operating Total:		\$ 47,954.52	\$ 49,767.01	53,470	\$ 50,239.97	93.96%		\$ 60,667	\$ 60,667	13.46%	\$ -	
10-00-4410-340	CAPITAL OUTLAY		-	102,238	16,922.00	16.55%		\$ 12,000	\$ 12,000	-88.26%	\$ -	Outside upgrades to grill, etc.
Group: 30 - Capital Outlay Total:		\$ -	\$ -	102,238	\$ 16,922.00	16.55%		\$ 12,000	\$ 12,000	-88.26%	\$ -	80Kw generator?
Department: 4410 - RECREATION STATION Total:		\$ 47,954.52	\$ 49,767.01	155,708	\$ 67,161.97	43.13%		\$ 72,667	\$ 72,667	-53.33%	\$ -	
DEPARTMENT: 4411 - MALCOLM BLUE FARM												
10-00-4411-119	CONTRACT CLEANING	250.00	307.94	500	1,819.92	363.98%	100.00%	3,000	3,000	500.00%		Increased by \$200 to increase cleaning of facilities.
10-00-4411-132	UTILITIES	6,117.04	5,963.13	6,200	6,042.34	97.46%	80.00%	7,000	7,000	12.90%		
10-00-4411-200	SUPPLIES/MAINTENANCE	16,896.85	18,301.05	20,000	16,206.11	81.03%	170.00%	20,000	20,000	0.00%		Increased by \$2000 to account for cleaning of trash/recycling bins.
10-00-4411-270	PROPERTY INSURANCE	1,053.08	1,079.82	1,333	1,295.24	97.17%	95.67%	1,467	1,467	10.05%		maintain maintenance level. 10% proj. inc for 24/25
10-00-4411-296	SPECIAL EVENTS	23,764.83	18,985.30	31,500	23,270.42	73.87%	25.00%	26,500	26,500	-15.87%		
Group: 10 - Operating Total:		\$ 48,081.80	\$ 44,637.24	59,533	\$ 48,634.03	81.69%		\$ 57,967	\$ 57,967	31.92%	\$ -	
10-00-4411-340	CAPITAL OUTLAY	\$ 19,350.00	\$ 63,000.00					3,000	3,000			Gen. maint.
10-00-4411-346	GRIST MILL RESTORATION			-	\$ -						\$ -	
Group: 30 - Capital Outlay Total:		\$ 19,350.00	\$ 63,000.00	-	\$ -			\$ 3,000	\$ 3,000		\$ -	
Department: 4411 - MALCOLM BLUE FARM Total:		\$ 67,431.80	\$ 107,637.24	59,533	\$ 48,634.03	81.69%		\$ 60,967	\$ 60,967	2.41%	\$ -	
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
DEPARTMENT: 4412 - RAY'S MILL PARK												
10-00-4412-132	UTILITIES	3,296.29	838.64	4,000	742.23	18.56%	35.00%	2,000	2,000	-50.00%		Decreased by \$1,000 Irrigation should be back running this fiscal year
10-00-4412-145	GROUNDS MAINTENANCE	16,537.40	16,072.26	20,000	10,106.00	50.53%	100.00%	20,000	20,000	0.00%		
10-00-4412-155	EQUIPMENT PURCHASES			-								

10-00-4412-270	PROPERTY INSURANCE	1,053.08	1,439.76	1,656	1,726.99	104.29%	95.67%	1,900	1,900	14.73%		10% proj. inc for 24/45
Group: 10 - Operating Total:		\$ 20,886.77	\$ 18,350.66	25,656	\$ 12,575.22	49.01%		\$ 23,900	\$ 23,900	-6.84%	\$ -	
10-00-4412-340	CAPITAL OUTLAY						0.00%	\$ 185,000	\$ 185,000			Add to trail (\$35k); Add portions of drive, gravel parking & boat ramp (\$150k). Remainder in FY 25/26.
Group: 30 - Capital Outlay Total:		\$ -	\$ -	-	\$ -			\$ 185,000	\$ 185,000		\$ -	
Department: 4412 - RAYS MILL PARK Total:		\$ 20,886.77	\$ 18,350.66	25,656	\$ 12,575.22	49.01%		\$ 208,900	\$ 208,900	714.23%	\$ -	
DEPARTMENT : 4413 - N. POPLAR STREET - Planning												
10-00-4413-115	COMPUTER SERVICES	65.48										
10-00-4413-132	UTILITIES	1,866.40	4,036.74	4,800	3,242.81	67.56%	100.00%	4,800	4,800	0.00%		
10-00-4413-152	COMMUNICATIONS	847.50	2,700.00	2,700	2,025.00			2,700	2,700	0.00%		
10-00-4413-200	SUPPLIES/MAINTENANCE	7,413.10	1,064.88	8,000	955.66	11.95%	100.00%	8,000	8,000	0.00%		
10-00-4413-270	PROPERTY INSURANCE		\$ 1,440	2,070	1,726.99	83.43%	100.00%	2,277	2,277	10.00%		
Group: 10 - Operating Total:		10,192.48	9,241.38	17,570	7,950.46	45.25%		\$ 17,777	\$ 17,777	1.18%		
10-00-4413-340	CAPITAL OUTLAY	16,824.67	24,000.00	6,000	-	0.00%	100.00%	2,000	2,000	-66.67%		Building Repairs (Need to check lease)
Group: 30 - Capital Outlay Total:		16,824.67	24,000.00	6,000	-	0.00%		\$ 2,000	\$ 2,000	-66.67%		
Department: 4413 - 124 NORTH POPLAR STREET Total:		27,017.15	33,241.38	23,570	7,950.46	33.73%		\$ 19,777	\$ 19,777	-16.09%		
DEPARTMENT: 4415 - MAIN STREET PROPERTY												
10-00-4415-340	MAIN STREET PROPERTY-CAPITAL OUTLAY	\$ -	\$ -	500	\$ -	0.00%		500	500	0.00%		
Group: 30 - Capital Outlay Total:		\$ -	\$ -	500	\$ -	0.00%		\$ 500	\$ 500	0.00%	\$ -	
Department: 4415 - MAIN STREET PROPERTY Total:		\$ -	\$ -	500	\$ -	0.00%		\$ 500	\$ 500	0.00%	\$ -	
DEPARTMENT: 4416 - TALBOOTH ST PROPERTY												
10-00-4416-340	TALBOOTH ST PROPERTY-CAPITAL OUTLAY	\$ -	\$ -	500	\$ -	0.00%		2,000	2,000	300.00%	\$ -	Parking improvements - see PL Dept.
Group: 30 - Capital Outlay Total:		\$ -	\$ -	500	\$ -	0.00%		\$ 2,000	\$ 2,000	300.00%	\$ -	
Department: 4416 - TALBOOTH ST PROPERTY Total:		\$ -	\$ -	500	\$ -	0.00%		\$ 2,000	\$ 2,000	300.00%	\$ -	
DEPARTMENT: 4420 - POLICE FACILITY												
10-10-4420-119	CONTRACT CLEANING	187.42	7,893.60	12,000	6,403.53	53.36%	100%	12,000	12,000	0.00%		In-house now.
10-10-4420-125	TELEPHONE	7,167.79	7,939.48	10,300	6,256.31	60.74%	100%	10,800	10,800	4.85%		
10-10-4420-132	UTILITIES	14,229.66	20,351.67	23,000	16,754.91	72.85%	100%	24,000	24,000	4.35%		Power & Gas Bill
10-10-4420-152	COMMUNICATIONS											
10-10-4420-200	SUPPLIES/MAINTENANCE	8,909.57	7,867.70	8,000	3,667.76	64.76%	100%	8,000	8,000	0.00%		
10-10-4420-270	PROP/LIAB INSURANCE	5,623.58	4,319.29	7,130	5,180.96		100%	7,843	7,843	10.00%		
Group: 10 - Operating Total:		\$ 36,118.02	\$ 48,371.74	60,430	\$ 38,263.47	63.32%		\$ 62,643	\$ 62,643	3.66%	\$ -	
10-10-4420-340	CAPITAL OUTLAY	14,250.00	0.00	15,000		0.00%	100%	\$ 22,300	\$ 22,300	48.67%		Ldscping (\$14.3k);
Group: 30 - Capital Outlay Total:		\$ 14,250.00	\$ -	15,000	\$ -	0.00%		\$ 22,300	\$ 22,300	48.67%	\$ -	Heating & Air Serv. (\$8k);
Department: 4420 - POLICE FACILITY Total:		\$ 50,368.02	\$ 48,371.74	75,430	\$ 38,263.47	50.73%		\$ 84,943	\$ 84,943	12.61%	\$ -	
DEPARTMENT: 4425 - OLD ABERDEEN ELEMENTARY SCHOOL												
10-00-4425-132	UTILITIES	8,710.31	38,055.28	30,000	34,841.14	5.05%	100%	12,000	12,000	-60.00%		
10-00-4425-145	GROUNDS MAINTENANCE	696.92		1,500	-	460.53%		1,500	1,500	0.00%		

Group: 10 - Operating Total:		\$ 193,105.28	\$ 157,033.77	234,461	\$ 95,971.38	40.93%		\$ 298,284	\$ 298,284	27.22%	\$ -	Johnston Str Sidewalks (\$65k)
												Saunders PED/Traffic Impr. (\$25k);
10-10-5415-340	CAPITAL OUTLAY	31,973.04	89,473.95	235,000	30,836.75	13.12%	62%	\$ 158,000	\$ 158,000	-32.77%		Sycamore Ped Path (\$68k).
Group: 30 - Capital Outlay Total:		\$ 31,973.04	\$ 89,473.95	235,000	\$ 30,836.75	13.12%		\$ 158,000	\$ 158,000	-32.77%	\$ -	Sp Proj Ord will fund: Talbooth Str. (\$165k); US 1 X'ing (\$90k)
Department: 5415 - PLANNING Total:		\$ 687,493.04	\$ 771,763.90	1,067,257	\$ 498,496.65	46.71%		\$ 1,118,729	\$ 1,118,729	4.82%	\$ -	
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
DEPARTMENT: 5500 - PARKS & REC ADMINISTRATION												
10-80-5500-020	SALARIES	187,132.41	243,389.16	304,945	187,800.26	61.58%	98%	334,007	334,007	9.53%		
10-80-5500-021	PART-TIME SALARIES	63,707.03	70,218.59	47,000	77,218.87	164.30%	75%	60,000	60,000	27.66%		
10-80-5500-027	Arches											
10-80-5500-030	SOCIAL SECURITY	18,486.24	23,262.40	27,155	20,068.49	73.90%	85%	30,301	30,301	11.59%		
10-80-5500-045	MEDICAL INSURANCE	21,657.37	35,155.00	45,590	21,736.00	47.68%	100%	48,900	48,900	7.26%		
10-80-5500-046	DENTAL INSURANCE	1,007.52	1,674.49	2,278	1,364.44	59.90%	95%	1,949	1,949	-14.44%		
10-80-5500-047	LIFE INSURANCE	264.26	377.43	641	314.04	48.99%	98%	539	539	-15.91%		
10-80-5500-050	RETIREMENT	23,702.18	32,030.29	38,146	27,754.25	72.76%	100%	45,910	45,910	20.35%		
10-80-5500-051	401K RETIREMENT	10,266.57	13,037.69	15,399	10,674.33	69.32%	100%	16,804	16,804	9.12%		
10-80-5500-052	LONGEVITY	2,500.00	2,650.00	3,020	2,475.00	81.95%	103%	2,080	2,080	-31.13%		
Group: 01 - Salaries & Benefits Total:		\$ 328,723.58	\$ 421,795.05	484,174	349,405.68	72.17%		\$ 540,490	\$ 540,490	11.63%	\$ -	
10-80-5500-100	WORKER'S COMP	5,950.24	6,399.66	7,038	10,715.85	152.26%	135%	11,788	11,788	67.49%		Awaiting 24/25 projections
10-80-5500-102	W COMP DEDUCTIBLE	0.00	0.00									
10-80-5500-115	COMPUTER SERVICES	1,605.40	1,924.30	2,000	2,637.92	131.90%	60%	3,600	3,600	80.00%		
10-80-5500-119	GRANT PLANNING											
10-80-5500-122	POSTAGE	305.69	327.70	350	270.06	77.16%	85%	350	350	0.00%		
10-80-5500-130	PRINTING/COPIES	3,300.00	3,716.00	3,500	2,865.00	81.86%	75%	3,000	3,000	-14.29%		
10-80-5500-140	VEHICLE MAINTENANCE	433.53	-2,274.52	1,000	61.52	6.15%	100%	1,000	1,000	0.00%		
10-80-5500-152	COMMUNICATIONS	4,460.86	4,423.07	4,500	3,701.31	82.25%	110%	5,000	5,000	11.11%		Conterra - \$3.5k
10-80-5500-155	EQUIPMENT PURCHASES	1,218.05	0.00	1,000	597.71	59.77%	50%	1,000	1,000	0.00%		
10-80-5500-158	EQUIPMENT MAINTENANCE	3,242.67	3,408.27	3,500	2,620.88	74.88%	100%	3,500	3,500	0.00%		Increased \$200 to account for property tax on printer
10-80-5500-165	CONTRACTS/AGREEMENTS	0.00	0.00	150	0.00	0.00%	0%	150	150	0.00%		
10-80-5500-182	ADVERTISING	3,259.85	2,522.70	3,000	2,728.61	90.95%	60%	4,000	4,000	33.33%		
10-80-5500-188	FUEL	522.73	614.19	2,000	2,310.25	115.51%	30%	2,400	2,400	20.00%		
10-80-5500-200	SUPPLIES	2,487.70	3,704.77	4,000	4,145.16	103.63%	70%	4,200	4,200	5.00%		Increased by \$1812 to account for cost of desktop reader
10-80-5500-202	SAFETY	1,063.29	1,498.48	800	1,389.44	173.68%	100%	800	800	0.00%		

10-20-5600-195	CHRISTMAS DECORATIONS	1,356.97	820.65	2,000	1,035.56	51.78%	100.00%	2,000	2,000	0.00%		
10-20-5600-200	SUPPLIES	8,596.57	12,151.87	12,000	9,473.02	78.94%	100.00%	13,500	13,500	12.50%		
10-20-5600-202	SAFETY	3,919.05	1,599.85	3,000	2,811.36	93.71%	100.00%	4,200	4,200	40.00%		
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
10-20-5600-220	EMERGENCY MANAGEMENT			-								
10-20-5600-225	UNIFORMS	4,249.05	4,867.72	6,000	1,892.12	31.54%	100%	6,000	6,000	0.00%		
10-20-5600-232	TRAINING	1,563.18	1,415.49	3,000	1,523.99	50.80%	100%	5,000	5,000	66.67%		
10-20-5600-255	ENGINEER SERVICES	0.00	0.00	1,500	0.00	0.00%	100%	1,500	1,500	0.00%		
10-20-5600-262	STORMWATER GRANT											
10-20-5600-270	PROP/LIAB INSURANCE	6,815.46	5,759.06	\$ 8,625	7,354.96	85.27%	96%	\$ 9,488	\$ 9,488	10.01%		
Group: 10 - Operating Total:		\$ 257,315.47	\$ 261,834.40	294,883	\$ 249,403.40	84.58%		\$ 326,651	\$ 326,651	10.77%	\$ -	
10-20-5600-340	CAPITAL OUTLAY	208,415.48	335,663.32	585,000	573,360.22	98.01%	100%	100,050	100,050	-82.90%		Stay Alert Traffic Bd (\$21k), Tach Machine (\$30,050k), 1/2 Backhoe (\$49k)(split with water/sewer)
10-20-5600-341	CAPITAL OUTLAY-NONPOWELL BILL			-	-			\$ -	\$ -			
Group: 30 - Capital Outlay Total:		\$ 208,415.48	\$ 335,663.32	585,000	\$ 573,360.22	98.01%		\$ 100,050	\$ 100,050	-82.90%	\$ -	
Department: 5600 - STREETS & BEAUTIFICATION Total:		\$ 960,305.49	\$ 1,055,798.67	1,406,617	\$ 1,188,704.71	84.51%		\$ 936,719	\$ 936,719	-33.41%	\$ -	
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
DEPARTMENT: 5650 - POWELL BILL												
10-20-5650-117	ENGINEERING	15,700.00	300.00	1,000	500.00	50.00%	100%	1,000	1,000	0.00%		
10-20-5650-155	EQUIPMENT PURCHASES	0.00	0.00				100%					
10-20-5650-168	BRIDGE MAINTENANCE	7,592.14	242.50	10,000	7,336.00	73.36%	100%	10,000	10,000	0.00%		Bridge Repairs due to inspections
10-20-5650-170	RR CROSSING MAINTENANCE	6,964.00	6,628.00	14,000		0.00%	100%	17,000	17,000	21.43%		
10-20-5650-192	STREET MAINTENANCE	24,100.64	10,727.98	15,000	19,645.40	130.97%	100%	18,000	18,000	20.00%		
10-20-5650-198	STREET RESURFACING	0.00	0.00	750,000	22,000.00	2.93%	100%	285,000	285,000	-62.00%		Paving repairs/resurfacing- Paving/resurfacing proj. \$225k
10-20-5650-215	SIDEWALK INSTALLATION	0.00	704.95	20,000	-	0.00%	100%	20,000	20,000	0.00%		Crack Sealing \$60k
10-20-5650-218	SIDEWALK MAINTENANCE	506.16	804.12	5,000	396.90	7.94%	100%	5,000	5,000	0.00%		
Group: 10 - Operating Total:		\$ 54,862.94	\$ 19,407.55	815,000	\$ 49,878.30	6.12%		\$ 356,000	\$ 356,000	117.07%	\$ -	
10-20-5650-340	CAPITAL OUTLAY	0.00	0.00	67,500	69,258.00	102.60%		\$ -	\$ -	-100.00%	\$ -	
Group: 30 - Capital Outlay Total:		\$ -	\$ -	67,500	\$ 69,258.00	102.60%		\$ -	\$ -	-100.00%	\$ -	
Department: 5650 - POWELL BILL Total:		\$ 54,862.94	\$ 19,407.55	882,500	\$ 119,136.30	13.50%		\$ 356,000	\$ 356,000	-59.66%	\$ -	
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
DEPARTMENT: 5800 - SANITATION												
10-30-5800-020	SALARIES	258,322.85	274,004.22	\$ 299,866	219,897.90	73.33%	100%	\$ 314,164	\$ 314,164	4.77%		

[illegible]

DEBT SERVICE:													
10-60-5902-900	2022-23 VEHICLES & EQUIPMENT-PRINCIPAL	66,666.62		0			100%	0	0				
10-60-5902-910	2022-23 VEHICLES & EQUIPMENT-INTEREST	2,646.65		0			100%	0	0				
10-60-5911-900	2013-14 FIRE TRUCK-PRINCIPAL	78,076.82	80,067.78	82,110	82,109.51	100.00%	100%	84,204	84,204	2.55%			
10-60-5911-910	2013-14 FIRE TRUCK-INTEREST	15,049.36	13,058.40	11,017	11,016.67	100.00%	100%	8,923	8,923	-19.01%			
10-60-5912-900	2017-18 FIRE PUMPER TRUCK-PRINCIPAL	53,180.10	54,552.14	55,960	55,959.59	100.00%	100%	57,404	57,404	2.58%			
10-60-5912-910	2017-18 FIRE PUMPER TRUCK-INTEREST	9,822.23	8,450.19	7,602	7,042.74	92.64%	100%	6,158	6,158	-19.00%			
10-60-5913-900	2011-12 FIRE STATION EXPANSION-PRINC	29,644.99	30,756.68	31,911	31,910.05	100.00%	100%	33,107	33,107	3.75%			
10-60-5913-910	2011-12 FIRE STATION EXPANSION-INT	34,573.01	33,461.32	32,308	32,307.95	100.00%	100%	31,112	31,112	-3.70%			
10-60-5914-900	2013-14 POLICE/FIRE LAND-PRINCIPAL		0.00		0.00								
10-60-5914-910	2013-14 POLICE/FIRE LAND-INTEREST		0.00				100%						
	2016-17 POLICE VEHICLES-PRINCIPAL												
	2016-17POLICE VEHICLES- INTEREST												
10-60-5917-900	2017-18 POLICE/FIRE VEHICLES-PRINCIPAL	39,780.00		0			100%	0	0				
10-60-5917-910	2017-18 POLICE/FIRE VEHICLES-INTEREST	978.71		0			100%	0	0				
10-60-5918-900	2017-18 SANITATION TRUCK-PRINCIPAL	15,069.31	15,387.27	15,712	15,711.94	100.00%	100%	16,044	16,044	2.11%			
10-60-5918-910	2017-18 SANITATION TRUCK-INTEREST	2,371.69	2,053.73	1,730	1,729.06	99.95%	100%	1,398	1,398	-19.19%			
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes	
10-60-5903-900	2018-19 POLICE VEHICLES-PRINCIPAL	41,958.90	42,512.76	-			100.00%	-	-				
10-60-5903-910	2018-19 POLICE VEHICLES-INTEREST	1,115.03	561.16	-			100.00%	-	-				
10-60-5905-900	2018-19 LEAF TRUCK-PRINCIPAL	16,621.81	16,989.15	17,365	17,364.61	100.00%	100.00%	17,749	17,749	2.21%			
10-60-5905-910	2018-19 LEAF TRUCK-INTEREST	3,176.38	2,809.04	2,434	2,433.57	99.98%	100.00%	2,050	2,050	-15.78%			
10-60-5904-900	2019-20 POLICE VEHICLES-PRINCIPAL	43,018.71	43,737.98	0			100.00%	0	0				
10-60-5904-910	2019-20 POLICE VEHICLES-INTEREST	1,450.57	731.30	0			100.00%	0	0				
10-60-5906-900	2019-20 SANITATION TRUCK-PRINCIPAL	16,854.79	17,205.71	17,564		0.00%	100.00%	17,930	17,930	2.08%			
10-60-5906-910	2019-20 SANITATION TRUCK-INTEREST	2,615.28	2,264.36	1,907		0.00%	100.00%	1,541	1,541	-19.19%			
10-60-5907-900	2019-20 POLICE STATION-PRINCIPAL (new)	345,000.00	344,000.00	296,000	296,000.00	100.00%		296,000	296,000	0.00%		Principal pymt 3/1/24 on new Police Facility	
10-60-5907-910	2019-20 POLICE STATION-INTEREST	124,250.73	112,781.77	122,941	113,377.11	92.22%	8.07%	115,689	115,689	-5.90%			
10-60-5908-900	2021-22 FIRE TRUCK-PRINCIPAL (new)		62,581.84	62,838	65,351.82	104.00%		63,106	63,106	0.43%			
10-60-5908-910	2021-22 FIRE TRUCK-INTEREST (new)		2,780.00	2,515		0.00%		2,246	2,246	-10.70%			
10-60-5921-900	2021-22 Planning Vehicle-Principal (new)		9,587.39	9,757	4,861.22	49.82%		9,920	9,920	1.67%			
10-60-5921-910	2021-22 Planning Vehicle-Interest (new)		479.71	311	172.33	55.41%		148	148	-52.41%			
10-60-5900-900	2020-21 POLICE VEHICLES-PRINCIPAL	26,769.22	27,111.87	27,459	28,522.51	103.87%		-	-	-100.00%		Principal payment in FY 23-24	
10-60-5900-910	2020-21 POLICE VEHICLES-INTEREST	1,041.15	698.50	352	4,016.40	1141.02%		-	-	-100.00%		Int payment in FY 23-24	

30-91-6100-122	POSTAGE	914.71	1,863.92	600	446.69	74.45%	95%	600	600	0.00%		
30-91-6100-132	UTILITIES	159,143.32	168,600.35	172,000	136,635.59	79.44%	100%	175,000	175,000	1.74%		
30-91-6100-140	VEHICLE MAINTENANCE	1,444.11	2,934.09	5,000	6,766.71	85.14%	100%	7,000	7,000	40.00%		
30-91-6100-142	SYSTEM MAINTENANCE	43,263.60	19,336.57	30,000	5,453.44	18.18%	100%	30,000	30,000	0.00%		
30-91-6100-145	FACILITY MAINTENANCE	36,791.10	28,727.58	40,000	38,928.43	97.32%	100%	40,000	40,000	0.00%		
30-91-6100-148	WELL HEAD PROTECTION PGM	0.00	0.00	500	0.00	0.00%	0%	500	500	0.00%		
30-91-6100-152	COMMUNICATIONS	4,677.94	2,047.78	5,000	4,256.75		100%	6,500	6,500	30.00%		
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes
30-91-6100-155	EQUIPMENT PURCHASES	2,608.77	4,332.91	8,000	3,631.38	45.39%	100.00%	8,000	8,000	0.00%		
30-91-6100-158	EQUIPMENT MAINTENANCE	8,260.91	7,714.43	12,000	2,721.99	22.68%	100.00%	12,000	12,000	0.00%		
30-91-6100-172	LICENSES & FEES	6,181.53	6,031.11	10,000	6,306.02	63.06%	100.00%	10,000	10,000	0.00%		
30-91-6100-188	FUEL	8,536.64	14,427.91	24,000	4,880.04	20.33%	95.00%	24,000	24,000	0.00%		
30-91-6100-200	SUPPLIES	7,261.14	6,695.28	9,000	10,667.36	118.53%	100.00%	12,000	12,000	33.33%		
30-91-6100-202	SAFETY	547.43	504.95	1,300	773.38	59.49%	100.00%	1,500	1,500	15.38%		
30-91-6100-208	TESTING	13,380.41	41,682.79	75,000	16,184.14	21.58%	100.00%	75,000	75,000	0.00%		Additional testing UCMR 5
30-91-6100-210	CHEMICALS	144,315.72	138,897.88	145,000	72,122.30	49.74%	110.00%	148,000	148,000	2.07%		10% Increase Predicted
30-91-6100-225	UNIFORMS	973.51	1,416.90	2,600	754.00	29.00%	100.00%	2,700	2,700	3.85%		
30-91-6100-232	TRAINING/TRAVEL	879.88	981.80	3,800	734.04	19.32%	100.00%	6,000	6,000	57.89%		
30-91-6100-258	CONTRACT REIMBURSEABLE	10,020.00	9,570.00	9,000	8,355.00	92.83%	100.00%	9,000	9,000	0.00%		testing well 13
30-91-6100-270	PROP/LIAB INSURANCE	18,872.68	20,047.65	23,874	17,269.85	72.34%	95.66%	26,262	26,262	10.00%		
30-91-6100-299	DEPRECIATION EXPENSE	980,161.00		-								
Group: 10 - Operating Total:		\$ 1,524,775.85	\$ 552,836.83	676,706	\$ 410,490.87	60.66%		\$ 697,728	\$ 697,728	3.11%	\$ -	
30-91-6100-340	CAPITAL OUTLAY	87,955.00	45,601.50	316,000	-	0.00%	100.00%	757,000	757,000	139.56%		Cap. Well Facility Piping Rep. (\$20k); New Water Supply Well (\$570k) Well #7 Replmt (portion)(\$167k)
30-91-6100-342	CAPITAL OUTLAY-EQUIPMENT		14,120.25	104,500	58,412.81	55.90%	99.80%	110,000	110,000	5.26%		Equip: Bobcat Mower (15k), Chemical Storage Tanks (\$6k) 1/2 cost for Back-hoe (\$89k)
30-91-6100-346	Capital Outlay-Water System Develop Fees			117,072		89.80%						Sp Proj Ord: Well 7 Replmt (\$100k)(Total cost over 2 yrs remaining(\$790k); New water supply - portion.
			0.00		105,135.00							
Group: 30 - Capital Outlay Total:		\$ 87,955.00	\$ 59,721.75	537,572	\$ 163,547.81	30.42%		\$ 867,000	\$ 867,000	61.28%	\$ -	
30-91-6100-890	CONTINGENCY-WATER PRODUCTION	0.00	0.00	214,834	-	0.00%	100.00%	197,278	197,278	-8.17%		For all W/S Fund and projects
Group: 80 - Reserve For Contingency Total:		\$ -	\$ -	214,834	\$ -	0.00%		197,278	197,278	-8.17%	\$ -	
30-91-6100-900	2020-21 WATER PROD VEH-PRINCIPAL (NEW)	-0.46	11,231.49	11,376	-	0.00%				-100.00%		
30-91-6100-910	2020-21 WATER PROD VEH-INTEREST (NEW)	431.32	289.37	146	-	0.00%				-100.00%		
Group: 90 - Water Production Debt Service Total:		\$ 430.86	\$ 11,520.86	11,522	\$ -	0.00%	\$ -	\$ -	\$ -	-100.00%	\$ -	
Department: 6100 - WATER PRODUCTION Total:		\$ 1,823,967.27	\$ 855,041.22	1,669,394	\$ 714,424.46	42.80%		\$ 1,984,550	\$ 1,984,550	18.88%	\$ -	
		2021-2022 Actual Expenses	2022-2023 Actual Expenses	FY 2023-2024 Current Budget (AS AMENDED)	2023-2024 YTD Expenses @ 3/31/24	2023-2024 % Expensed @ 3/31/24	2023-2024 Exp. Est. to be Expended	FY 2024-2025 Dept Head Requests (Received 3/20/24)	FY 2024-2025 Town Manager Recommends	Budget Change % from Current Year	FY 2024-2025 Board Approved	Notes

[illegible]

COMMISSIONERS
ELEASE GOODWIN
WILMA LANEY
BRYAN BOWLES
TERESSA V. BEAVERS
TIMOTHY A. HELMS

Town of Aberdeen



ROBERT A. FARRELL, Mayor
PAUL SABISTON, Town Manager
REGINA M. ROSY, Town Clerk

TOWN OF ABERDEEN FISCAL YEAR 2024-2025 OPERATING BUDGET ORDINANCE

BE IT ORDAINED by the Governing Board of the Town of Aberdeen, North Carolina:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this Town:

Administration	\$ 413,325
Special Appropriations	53,700
Governing Body	53,927
Finance	633,521
Buildings & Grounds	1,127,996
Contingency	108,168
Police	3,675,211
Fire/Rescue	3,440,109
Planning	1,118,729
Parks & Recreation	842,227
Streets & Beautification	936,719
Powell Bill	356,000
Sanitation	1,000,776
Debt Service	<u>1,071,806</u>
Total	\$14,832,214

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

Ad Valorem Taxes	\$ 7,346,318
Restricted Intergovernmental Revenue (FEMA)	271,000
Intergovernmental-State	4,703,296
Intergovernmental-Local	219,100
License & Permit Fees	386,850
Service Fees	770,700
Investments	386,000
Rents/Leases	229,550
Franchise Fees	-
Contributions	500
Recreation Fees	106,500
Miscellaneous Revenue	282,400
Appropriated Revenues-Powell Bill	<u>130,000</u>
Total	\$14,832,214

Revenues from base **ad valorem taxes** are calculated as follows:

New valuations from Moore County Tax Assessor:

Real Property	\$1,446,000,000
Personal Property	92,000,000
Utility	<u>23,456,903</u>
Total:	\$1,561,456,903
	<u>x \$0.42 tax rate</u>

New Ad Valorem	\$ 6,558,119
	<u>x 99% collection rate</u>

Available Ad Valorem \$ 6,492,538

Motor Vehicle	\$ 95,943,000
	<u>x \$0.42 tax rate</u>

New MV Revenue	\$ 402,960
	<u>x 99% collection rate</u>

Available MV Revenue \$ 398,930

Section 3. There is hereby levied a **tax** at the rate of forty-two cents (\$.42) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2024.

Section 4. The following amounts are hereby **appropriated** in the **Water & Sewer Fund** for the operation of the water and sewer utilities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the Town:

Water Production	\$ 1,984,550
Water and Sewer	3,344,731
Water Billing & Collections	<u>218,024</u>
Total	\$ 5,547,305

Section 5. It is estimated that the following **revenues** will be available in the **Water/Sewer Fund** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Water & Sewer Revenues	\$ 5,179,505
Miscellaneous Revenues	217,800
Appropriated Revenues-Cap Res Fund	<u>150,000</u>
Total	\$ 5,547,305

Section 6. **Water and sewer usage rates and base rates** for each monthly billing cycle are hereby established as set forth in Attachment "A" for the fiscal year beginning July 1, 2024, and ending June 30, 2025, and thereafter until amended. The effective date for the new water and sewer rates will begin with the billing period, or the usage period, starting on or about June 10, 2024, in preparation for the actual billing date of July 20, 2024.

Section 7. **Special Authorization – Budget Officer.** The Town Manager shall be authorized to reallocate departmental appropriations among the various line items of expenditures as deemed necessary and appropriate. The Town Manager shall be authorized to make interdepartmental transfers, within the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is impacted.

Section 8. **Fee Schedule.** The Town of Aberdeen wishes to establish and adopt a comprehensive fee schedule for its fees, charges and revenues collected that are not otherwise established by its tax, licenses, permits in other parts of this Budget

Ordinance or in other parts of the Town's Code of Ordinances or rules and regulations. No currently charged fees or charges are discontinued unless specifically eliminated herein. Attached to the Budget Ordinance as **Attachment "A"** and incorporated herein is the Town of Aberdeen Fee Schedule which will be effective immediately upon passage of this Budget Ordinance. The Fee Schedule may be amended and adjusted by passage of a resolution or by a majority vote by the Board of Commissioners at any time. These fees and charges shall be effective until and unless specifically eliminated or determined invalid by North Carolina statute or judicial decision with binding authority.

Section 9. Salary Grade Schedule. Pursuant to the Town of Aberdeen Personnel Policy attached to the Budget Ordinance as **Attachment "B"** is the annual salary grades for employees of the Town which shall govern the pay ranges for all included employees.

Section 10. Project Ordinances and Grant Projects – Continuing. The Town has approved various project ordinances and/or grant ordinances, and may approve additional project/grant ordinances that will continue from budget year to budget year. These project and grant ordinances include but are not limited to: Old Aberdeen Elementary School Project; Downtown Improvement Project; New Library Project; Sportsplex Project; Water & Sewer Capital Project; AIA Capital Project; and NC Highway 211 Improvements Project. The terms of these approvals of such ordinances continue as set forth in such ordinances.

Duly adopted this _____ day of May, 2024, while in regular session for budget adoption.

Robert A. Farrell
Town Mayor

Attest:

Regina Rosy
Town Clerk

Town of Aberdeen

Attachment A

Adopted Fee Schedule – new/amended fees effective July 1,2024 (unless otherwise indicated)

Copies

8 1/2 x 11 (B & W)	15¢ ea - first 10 pgs, 5¢/pg thereafter
8 1/2 x 11 (Color)	25¢ ea - first 10 pgs, 10¢/pg thereafter
11 x 17 (B&W)	25¢ each
11 x 17 (Color)	
35¢ each	

*If electronic copies provided \$8 per thumbdrive (or actual costs-whichever is greater) plus \$8.50 per hour for labor minimum if over 15 minute project – all projects must be related to town business.

Maps, large documents etc.

See Planning Department fees

1. Water & Sewer Rates Fee Schedule [Volume Increase by 3%]

(Effective date for the new water & sewer fees shall be ~~7-1-2024~~.)

<u>In-Town Water Rates (per billing cycle)</u>	<u>2023-24 Rates</u>	<u>2024-25 Rates</u>
<u>Base Charges (includes no usage):</u>		
Residential	\$9.00	\$ 9.00
Commercial & Institutional	10.50	\$ 10.50
Industrial	28.00	\$ 28.00
1,000-3000	3.77 per thousand	\$3.88 per thousand
3,001-8,000	4.02 per thousand	\$4.14 per thousand
8,001-13,000	4.29 per thousand	\$4.42 per thousand
13,001-18,000	4.54per thousand	\$4.68 per thousand

<u>In-Town Water Rates (per billing cycle)</u>	<u>2023-24 Rates</u>	<u>2024-25 Rates</u>
18,001-23,000	\$5.06 per thousand	\$5.21 per thousand
Over 23,001	\$5.53per thousand	\$5.70 per thousand

<u>In-Town Sewer Rates (per billing cycle)</u>	<u>2023-24 Rates</u>	<u>2024-25 Rates</u>
<u>Base Charges (includes no usage):</u>		
Residential	\$ 9.00	\$ 9.00
Commercial & Institutional	10.50	\$10.50
Industrial	28.00	\$28.00
1,000-3,000	4.23 per thousand	\$4.36 per thousand
3,001-8,000	4.92 per thousand	\$5.07 per thousand
8,001-13,000	5.97 per thousand	\$6.15 per thousand
13,001-18,000	6.72 per thousand	\$6.92 per thousand
18,001-23,000	7.58 per thousand	\$7.81 per thousand
Over 23,001	8.42 per thousand	\$8.67 per thousand

***Special Rate – Multi-Unit**

See schedule. To accommodate unique multi-unit facilities and other special user demands the Town has established certain rates to avoid unnecessary and redundant charges.

Bulk Rates are determined by interlocal agreement and listed separately.

<u>Out of Town Water Rates (per billing cycle)</u>	<u>2023-24 Rates</u>	<u>2024-25 Rates</u>
<u>Base Charge (includes no usage):</u>		
Residential	\$ 13.50	\$ 13.50
Commercial & Institutional	18.50	\$ 18.50
Industrial	53.50	\$ 53.50
1,000-3,000	7.54 per thousand	\$7.77per thousand
3,001-8,000	8.03 per thousand	\$8.27 per thousand
8,001-13,000	8.57 per thousand	\$8.83 per thousand
13,001-18,000	9.08 per thousand	\$9.35 per thousand
18,001-23,000	10.11 per thousand	\$10.41 per thousand
Over 23,001	11.06 per thousand	\$11.39 per thousand

<u>Out of Town Sewer Rates (per billing cycle)</u>	<u>2023-24 Rates</u>	<u>2024-25 Rates</u>
---	-----------------------------	-----------------------------

Base Charge (includes no usage):

Residential	\$ 13.50	\$ 13.50
Commercial & Institutional	18.50	\$ 18.50
Industrial	53.50	\$ 53.50
1,000-3,000	8.47 per thousand	\$8.72 per thousand
3,001-8,000	9.85 per thousand	\$10.15per thousand
8,001-13,000	11.95 per thousand	\$12.31per thousand
13,001-18,000	13.43 per thousand	\$13.83 per thousand
18,001-23,000	15.16 per thousand	\$15.61per thousand
Over 23001-	16.83 per thousand	\$17.33 per thousand
*ATF Sewer Rate	7.74 per thousand	\$7.97 per thousand

Water and Sewer Connection Fees Per Unit:

Water*

¾ inch tap/meter place)	\$1,300 (\$600 if meter box in place)	\$1,300 (\$600 if meter box in
1 inch tap/meter	1,500	1,500
1.5 inch tap/meter	1,900	1,900
2 inch tap/meter	2,200	2,200
4 inch tap/meter \$400)	Minimum \$3,300 (cost plus \$400)	Minimum \$3,300 (cost plus
6- and 8-inch tap/meter	Minimum \$3,800 (cost plus \$600)	Minimum \$3,800 (cost plus \$600)

¾ in. Installed Irrigation Meter \$800 if shared line – Separate line - see charges above.

Out-of-town rates are double the above-listed charges.

Sewer Residential*

Individual residential connection	\$ 1,200	\$ 1,200
4-inch Gravity	1,200	1,200

Out-of-town rates are double the above-listed charges.

See separate attachment for ***System Development Fees*** for water and sewer previously adopted by Board of Commissioners and re-adopted herein until new rates *to be amended in August 2024*.

Bacteriological Analysis Testing

\$25.00 per test

*Actual costs if greater than above fees in cases of bores, etc. Out-of-town rates are double the listed charges.

**Charges for water/sewer connections for sizes larger than standard will be at actual cost of material, labor, overhead, equipment, engineering and all other costs, or the cost of contracting the work, plus 20% for in town and 40% for out of town connections.

Additional Fees:

Relocation of a meter box.....\$300.00 (within 12 feet of original location of box)

Replacement of a broken meter box.....\$300.00

Road Cut for sewer.....(Cost will be based on field estimate, \$300 min.)

Road Bore for water.....(Cost will be based on field estimate, \$300 min.)

Pull irrigation meter per customer.....\$50.00

Rereads and Date Logs\$35.00 (this applies to requested rereads/data logs requested from the customer/location of more than 2 within a 12 month period that are not related to the fault of the Town of Aberdeen)

Additional visits to a single location for a leak adjustment.....\$10.00 (per visit same billing cycle)

Water purchased from the Public Works Department bulk water point will be charged based on out-of town residential water rates and billed according to all water logged for customer.

Service Application Fee.....\$20.00

This fee would take the place of the wording for "processing fee" that is used in the current Deposit Policy.

Deposit:

Residential/ Commercial deposit: \$75.00 (monthly billing)

Deposit reduction for a letter of good standing will only apply to monthly billing and will be reduced to \$75.00. Good Standing is defined as no late fees or disconnections for the previous 12 months.

Late Fee for unpaid water bill.....\$5.00 or 5% of the outstanding bill whichever is greater will be applied to all outstanding balances of \$5.00 or greater as of 5:00pm on the 20th of the billing month. Penalty Fee for past due bill.....\$25.00 applied to all outstanding bills with a balance of \$10 or greater as of 5:00pm on the 5th of the month following the billing month in which the outstanding balance originated from.

Return Check Fee/ bank draft.....\$25.00

2. **Sanitation**: [\$1 increase to residential Rate/.50 Increase to Commercial]

Residential Garbage -	Old - \$32.00	New \$33.00 (per billing cycle)
Business Garbage -	Old - \$38.00	New\$38.50 (per billing cycle)

1. **Parks and Recreation Department - Fees and Charges Policy**

<u>Programs</u> –	Direct Cost + \$5 administrative fee, Non-Resident 50% more
<u>Youth Athletics</u> –	\$15 Resident, \$30 Non-Resident
<u>Adult Athletics</u> –	Direct Cost + \$20 team fee, Non-Resident \$10 fee
<u>Non-Resident Membership</u> -	\$50 yearly fee, all family household members receive resident rates

[Continued On Next Page]

Facilities

- **Recreation Center –**

<u>Room</u>	<u>Sq. Ft.</u>	<u>Dimensions</u>	<u>Occupancy</u>	<u>Hourly Rate</u>	<u>Tables</u>	<u>Chairs</u>
104	1280	30' x 40'		\$20 R/ \$40 NR	6	50
107	1280	31' X 40'		\$20 R/ \$40 NR	6	50
104&107	2560	40' X 60'		\$35 R/ \$70 NR	12	100
126	800	19' X 45'		\$20 R/ \$40 NR	3	30

- Each Room includes number of tables and chairs listed (we do not set up or clean up)
- Additional tables: \$3 per table. Additional Banquet Chairs: \$1.00 per chair.
- PA System: \$15.00 Screen: \$15.00
- Security Deposit: \$100.00. Alcohol Deposit: \$100 (\$200 total deposits)
- R = Town of Aberdeen Resident NR = Non- Resident

Max. depends
on the
configuration
of tables and
chairs.
Please ask
APRD Staff.

- **Parks –**

<u>Aberdeen Lake Gazebo</u>	<u>Residents - \$20/hr. Non-Residents - \$40/hr.</u>
<u>Aberdeen Lake Lawn</u>	<u>Residents - \$25/hr. Non-Residents - \$50/hr.</u>
<u>Aberdeen Lake Shelter</u>	<u>Residents - \$25/hr. Non-Residents - \$50/hr.</u>
<u>Sharpe Memorial Shelter</u>	<u>Residents - \$15/hr. Non-Residents - \$30/hr.</u>
<u>Berkley Park Shelter</u>	<u>Residents - \$15/hr. Non-Residents - \$30/hr.</u>
<u>Colonial Heights Ballfield</u>	<u>Residents w/o lights - \$10/hr. Residents w/lights - \$20/hr.</u>
<u>(Tyndall–Front, Farrell-Back)</u>	<u>Non-Resident w/o lights - \$20/hr. Non-Resident w/lights – \$40/hr.</u>
<u>Main Street Park</u>	<u>Residents - \$15/hr. Non-Residents - \$30/hr.</u>
<u>Ray's Mill Pier</u>	<u>Residents - \$20/hr. Non-Residents - \$40/hr.</u>
<u>Ray's Mill Shelter</u>	<u>Residents - \$15/hr. Non-Residents - \$30/hr.</u>
<u>Sportsplex</u> (Please call)	<u>Residents - Varies Non-Residents- Varies*</u>

- **Malcolm Blue Farm –**

<u>Grounds Rental (Includes Restrooms/Concession) - \$350</u>	
<u>Deposit -</u>	<u>+ \$100</u>
<u>Pack House Use -</u>	<u>\$100</u>
<u>Pack House Deposit -</u>	<u>+ \$100</u>
<u>Trash/Recycling Bins -</u>	<u>\$30/bin</u>
Refer to ABC for alcohol permit.	

- **Outdoor Special Event Permit –** \$50 + applicable facility rental fees

*Rates at the Sportsplex Facility will be determined upon completion of construction and as may be negotiated on a general use or case-by-case basis.

2. Planning, Zoning, and Inspection Fees

Current Fee Schedule:			
Permits/			
Building Permits			
Permits		Current Fee	
Residential Building (Additions/Stick Built Sheds)		\$100.00 + .20 sq ft	
Residential Building (Remodel/Alterations)		\$75.00 + .20 sq ft	
Residential Building (Deck)		\$100.00	
Residential Building (Portable Buildings/Carports)		\$100.00	
Commercial Building		\$200.00 + .20 sq ft	
Sign Permit		\$25.00 per sign	
Demolition Permit		\$150.00	
Inspections			
Trade	Inspection	Current Fee	
	Manufactured Housing	\$250.00	
	NCHORF (required by State of NC)	\$10.00	
	Sign (Building)	\$50.00	
	Miscellaneous (Building)	\$75.00	
Electrical	Temporary Pole (Residential)	\$50.00	

	Temporary Pole (Commercial)	\$75.00	
	Up To Electrical 200 Amp Service (1 Phase)	\$100.00	
	Each additional Electrical 200 Amp Service	\$100.00	
	Temporary Power	\$100.00	
	Panel/Mtr. Base Replacement	\$100.00 if same for same	
	Panel Replacement with service change	\$75.00, \$125.00 above 200 amp	
	Service Change Only	\$75.00	
	Load Control / Disconnect	\$15.00 each	
	Sign (Electrical)	\$50.00	
	Miscellaneous (Electrical)	\$75.00	
Plumbing	Residential	\$100.00 + \$10 per fixture	
	Commercial	\$200.00 + \$20 per fixture	
	Hot-Water Heater Change-out	\$75.00	
	Sprinkler System – Irrigation	\$50.00	
	Water/Sewer Tap	\$50.00 (see water/sewer for add'l fees)	
	Miscellaneous (Plumbing)	\$75.00	
Mechanical	Duct Work for alterations; and insulation inspections	\$75.00 each	
	Residential	\$100.00 per system	
	Commercial	\$150.00 per system	
	Refrigeration	\$50.00 + \$10.00 per unit	
	New Gas Line	\$75.00	
	Commercial Range, Grease Hood, Etc.	\$125.00	

	Smoke Test – over 5 tons	\$100.00	
	Pool – includes electrical	\$200.00	
	Petroleum Tanks (above/below)	\$100 each	
	Petroleum Product Dispenser	\$50.00 + \$50 each addition disp.	
	Generator	\$125.00	
	Miscellaneous (Mechanical)	\$75.00	
Fire	Fire Suppression System	\$100.00	
	Fire Sprinkler Systems: New/Renovations (plan review/100 heads)	\$100.00 + .50 each additional head	
	Fire Alarm System (includes plan review)	\$50.00	
	Miscellaneous (Fire)	\$75.00	
Other	Tent	\$50.00	
	Day Care Special Inspection	\$200.00	
	Failure to obtain permit	Double Permit Fee	
	*Re-inspection fees for all trades and fire	\$100.00	
		(Second Re-inspection) \$100.00	
		(Third Re-Inspection) \$200.00	
Zoning Permits			
Permit		Current Fee	
ABC Permit		\$75.00	
Fence		\$50.00	
Home Occupation		\$50.00	
Temporary Use Permit		\$50.00	
Zoning Permit		\$50.00	
Zoning Compliance Letter		\$50.00	
Land Development			
Service		Current Fee	
Administrative Adjustment		\$50.00	

Determination	\$50.00	
Easement Reconveyance	\$100.00	
Exempt Map	\$50.00	
Final Plat	\$100.00	
Floodplain Development Permit	\$50.00	
Group Development	\$400.00 + \$20 per DU -or- acre	
Land Disturbance	\$50.00	
Right-of-way Encroachment Agreement	\$150.00	
Preliminary Plat	\$500.00 + \$20 per lot	
Site Plan	\$500.00 + \$5 per acre or portion	
Site Plan (w/ Special Intensity Allocation Application)	\$350.00 + \$20 per each acre over 1	
Watershed Protection Permit	\$100.00	
Service	Current Fee	
Annexation	\$300.00	
Appeal	\$300.00	
Certificate of Appropriateness	(Major) \$100.00	
	(Minor) \$50.00	
Land Use Plan Amendment	\$100.00	
Land Use Plan Amendment	\$200.00	
Special Use Permit	\$750.00	
Street Abandonment	\$500.00	
Text Amendment	\$300.00	
Variance	\$250.00	
Zoning Map Amendment	(General Zoning) \$500.00	
	(Conditional Zoning) \$750.00	
	(Planned Development) \$950.00	
Other Services		
Map	Size	Current Fee
Standard Map	8.5 x 11	\$2.00
	11 x 17	\$4.00
	24 x 36	\$20.00
	36 x 48	\$25.00

Additional Information and Requirements for Planning related fees:

- The Town reserves the right to charge actual costs for special circumstances that require review above the norm or if the Town needs to hire a specialist (engineer, attorney, surveyor, etc.) to further review a proposal. Likewise, any other associated review, advertising, or recording fees shall be passed on to the applicant.
- Unless otherwise noted, all fees (and additional professional fees) must be paid upon initial application and prior to receiving a Zoning Compliance or a Certificate of Occupancy.

3. Fire Department Fees

Repeated or Continual Alarm Malfunction – (12-month period from July 1 to June 30)

First Alarm –	N/C
Second Alarm –	N/C
Third Alarm -	\$25.00
Fourth Alarm -	\$50.00
Fifth Alarm -	\$100.00
Each subsequent alarm -	\$100.00

Intentional Misuse of an Alarm

First Alarm -	\$250.00
Each subsequent alarm -	\$250.00

Fire Watch and Medical Coverage*

Class “A” Pumper -	\$50 per “Event”
Fire Officer -	\$30 per hour
Engineer -	\$25 per hour
Firefighter -	\$25 per hour (or per event as designated)
Emergency Medical Technician -	\$25 per hour (or per event as designated)

*Hourly rates may be adjusted for routine events, public school functions, and non-profit events upon approval of the Fire Chief.

4. Police Department Fees

First false alarm-	N/C
Second false alarm-	Warning letter
Third false alarm-	2nd warning letter
Fourth and subsequent false alarms-	\$100 each
Police Duty*	\$70 per hour (or per event as designated)

*Hourly rates may be adjusted for routine events, public school functions, and non-profit events upon approval of the Police Chief.

5. Beer and Wine Fees

Failure to comply with local zoning and other regulatory requirements cannot permit a tax collector from issuing an ABC license.

All persons who obtain a permit from the state Alcoholic On-premises malt beverage

\$15.00

Off-premises malt beverage

\$5.00

On-premises unfortified wine, fortified wine, or both

\$15.00

Off-premises unfortified wine, fortified wine, or both

\$15.00

Beer wholesaler

\$37.50

Wine wholesaler

\$37.50

Beer and wine wholesaler (both)

\$62.50

Each person who obtains a state Alcoholic Beverage Control (ABC) license to sell alcoholic beverages (malt beverages, fortified, and unfortified wine) must also purchase a local ABC license. Issuance of the local government license is mandatory. Failure to comply with local zoning and other regulatory requirements cannot permit a tax collector from issuing an ABC license.

6. Public Works Inspection Fees

Driveway Culvert & Pre-Form Inspection	\$50.00
Sidewalk Pre-Form Inspection	\$50.00
Final Sidewalk, Driveway & Utility Inspection	\$50.00

All persons who obtain a permit from the state Alcoholic Beverage Control (ABC) Commission to sell malt beverages, fortified and unfortified wine are required to pay the tax for an additional license of the same type to the same person which is 110 percent of the basic license.

Note:

Any fees or charges not specifically listed or itemized in this fee schedule but currently or traditionally charged by the Town shall remain in full force and effect until specifically eliminated. All rates and fees may be amended or altered during the year by majority vote of the Town Commissioners. Water and sewer fees for monthly usage will apply during the first billing period after July 1.



TOWN OF ABERDEEN PAY PLAN
ALLOCATION OF CLASSES TO SALARY GRADE
Approved by the Board of Commissioners on 5/28/24
Effective 7/1/24

Grade	Classification Title	Exempt / Non-exempt	Min	Midpt	Max
10	Future Use		\$22,567	\$28,209	\$33,850
11	Future Use		\$23,695	\$29,619	\$35,543
12	Future Use		\$24,880	\$31,100	\$37,320
13	Future Use		\$26,124	\$32,655	\$39,186
14	Future Use		\$27,430	\$34,288	\$41,145
15	Custodial Worker	Non-exempt	\$28,802	\$36,002	\$43,202
16	Future Use		\$30,242	\$37,802	\$45,362
17	Parks Maintenance Worker Series*	Non-exempt	\$31,754	\$39,692	\$47,630
	<i>(Parks Maintenance Worker I, II and Specialist)</i>				
17	Sanitation Maintenance Worker	Non-exempt	\$31,754	\$39,692	\$47,630
17	Streets Maintenance Worker	Non-exempt	\$31,754	\$39,692	\$47,630
18	Future Use		\$33,341	\$41,677	\$50,012
19	Administrative Assistant I	Non-exempt	\$35,008	\$43,761	\$52,513
19	Water and Sewer Maintenance Worker	Non-exempt	\$35,008	\$43,761	\$52,513
20	Water & Sewer Meter Technician	Non-exempt	\$36,759	\$45,948	\$55,138
21	Administrative Assistant II	Non-exempt	\$38,597	\$48,246	\$57,896
21	Sanitation Crew Leader	Non-exempt	\$38,597	\$48,246	\$57,896
21	Streets and Grounds Crew Leader	Non-exempt	\$38,597	\$48,246	\$57,896
21	Water and Sewer Crew Leader	Non-exempt	\$38,597	\$48,246	\$57,896
21	Well System Operator	Non-exempt	\$38,597	\$48,246	\$57,896
21	Parks Maintenance Crew Leader	Non-exempt	\$38,597	\$48,246	\$57,896
22	Finance Technician	Non-exempt	\$40,527	\$50,658	\$60,791
22	Permit Technician	Non-exempt	\$40,527	\$50,658	\$60,791
22	Police Records Clerk/Evidence Tech	Non-exempt	\$40,527	\$50,658	\$60,791
22	Recreation Athletic Coordinator	Non-exempt	\$40,527	\$50,658	\$60,791
22	Recreation Programs Coordinator	Non-exempt	\$40,527	\$50,658	\$60,791
22	Firefighter/EMT Series*	Non-exempt	\$40,527	\$50,658	\$60,791
	<i>(Firefighter, Firefighter 1st Class, Senior Firefighter)</i>				
23	Landscape Planner	Non-exempt	\$42,553	\$53,192	\$63,830

24	Police Officer Series*	Non-exempt	\$44,681	\$55,852	\$67,021
	<i>(Police Officer I, II, and Master Police Officer)</i>				
25	Code Enforcement Officer	Non-exempt	\$46,915	\$58,644	\$70,372
26	Accounting Tech/Purchasing Agent	Non-exempt	\$49,261	\$61,575	\$73,891
26	Fire Lieutenant Series*	Non-exempt	\$49,261	\$61,575	\$73,891
	<i>(Fire Lieutenant, Senior Fire Lieutenant)</i>				
26	HR Specialist/Public Information Officer	Non-exempt	\$49,261	\$61,575	\$73,891
26	Planner Series*	Non-exempt	\$49,261	\$61,575	\$73,891
	<i>(Planner I, II and Senior Planner)</i>				
26	Sanitation Superintendent	Non-exempt	\$49,261	\$61,575	\$73,891
27	Building Inspector I	Non-exempt	\$51,723	\$64,654	\$77,585
27	IT Support Specialist	Non-exempt	\$51,723	\$64,654	\$77,585
27	Police Detective*	Non-exempt	\$51,723	\$64,654	\$77,585
	<i>(Police Detective, 2nd Class, 1st Class)</i>				
27	Police Sergeant*	Non-exempt	\$51,723	\$64,654	\$77,585
	<i>(Police Sergeant, 2nd Class, 1st Class)</i>				
27	Facilities Maintenance Supervisor	Non-exempt	\$51,723	\$64,654	\$77,585
27	Well System Superintendent	Non-exempt	\$51,723	\$64,654	\$77,585
28	Building Inspector II	Non-exempt	\$54,310	\$67,888	\$81,465
28	Police Lieutenant*	Non-exempt	\$54,310	\$67,888	\$81,465
	<i>(Police Lieutenant, 2nd Class, 1st Class)</i>				
28	Public Works Operations Manager	Exempt	\$54,310	\$67,888	\$81,465
28	Utilities Operations Manager/W&S Superintendent	Exempt	\$54,310	\$67,888	\$81,465
29	Building Inspector III	Non-exempt	\$57,026	\$71,282	\$85,538
29	Fire Captain*	Non-exempt	\$57,026	\$71,282	\$85,538
	<i>(Captan, Senior Captain)</i>				
30	Future Use		\$59,876	\$74,846	\$89,815
31	Fire Marshal*	Non-exempt	\$62,870	\$78,588	\$94,306
	<i>(Fire Marshal, Senior Fire Marshal)</i>				
32	Chief Building Inspector	Non-exempt	\$66,014	\$82,517	\$99,021
32	Chief of Fire Operations/Fleet Mechanic	Exempt	\$66,014	\$82,517	\$99,021
32	Police Captain of Investigations*	Exempt	\$66,014	\$82,517	\$99,021
	<i>(Captain, 2nd Class, 1st Class, Operations Captain)</i>				
32	Police Captain of Patrol*	Exempt	\$66,014	\$82,517	\$99,021
	<i>(Captain, 2nd Class, 1st Class, Operations Captain)</i>				
33	Assistant Fire Chief/Senior Fire Marshal	Exempt	\$69,315	\$86,643	\$103,973
33	Assistant PW Director/Operations Manager	Exempt	\$69,315	\$86,643	\$103,973
33	Assistant Planning Director	Non-exempt	\$69,315	\$86,643	\$103,973

34	Deputy Fire Chief	Exempt	\$72,780	\$90,976	\$109,171
34	Parks and Recreation Director	Exempt	\$72,780	\$90,976	\$109,171
35	Deputy Police Chief	Exempt	\$76,420	\$95,524	\$114,629
36	Future Use		\$80,240	\$100,301	\$120,361
37	HR Director / Town Clerk	Exempt	\$84,253	\$105,316	\$126,378
37	Planning Director	Exempt	\$84,253	\$105,316	\$126,378
37	Public Works Director	Exempt	\$84,253	\$105,316	\$126,378
38	Fire Chief	Exempt	\$88,465	\$110,581	\$132,697
38	Finance Director	Exempt	\$88,465	\$110,581	\$132,697
38	Police Chief	Exempt	\$88,465	\$110,581	\$132,697
39	Assistant Town Manager/Dept. Head	Exempt	\$92,888	\$116,111	\$139,333
40	Future Use		\$97,533	\$121,916	\$146,300
	*Positions that include promotional classifications within the same grade range for career development outlined in the Personnel Policy and/or Job Descriptions; not to be considered an all-inclusive list.				
	*Cost of living increases are authorized for all regular part-time and full-time staff that work a minimum of 16 hours per week.				