



Line Item Budget FY 2024-2025



	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2024 Actuals thru 3/15/24	FY 2025 Originally Presented Budget	FY 2025 Change from Original	FY2025 Revised Proposed Budget	FY2025 Changes from Proposed	FY2025 Adopted	Comments
10 General Fund										
REVENUE:										
10-00-3197-100 Taxes Ad Valorem - Current Year	4,451,905	4,474,678	4,474,678	4,529,798	4,542,770	836,430	5,379,200	-	5,379,200	Estimate from Union County - FY2024 -2025 Tax Value for Property (excludes MV) = \$2,528,312,111 (FY2024 - \$2,454,621,309)
10-00-3198-121 Taxes Ad Valorem 20-21	6,641	9,690	9,690	358	-	-	-	-	-	Tax Estimate at Current Tax Rate of 0.186 plus .03 x \$2,528,312,111/100 = \$5,461,154
10-00-3198-122 Taxes Ad Valorem 21-22	2,023	4,260	4,260	62	-	-	-	-	-	
10-00-3198-123 Taxes Ad Valorem 22-23	-	46,175	46,175	(386)	4,000	-	4,000	-	4,000	FY2025 Budget amount @ 98.5% collection rate = \$5,379,200 Actual collection rate for FY23 - 99.87% Additional 3¢ increase @ 98.5 collection rate = \$747,100
10-00-3198-800 Taxes Ad Valorem Refunds	(11)	-	-	(4,620)	-	-	-	-	-	
10-00-3220-310 Solid Waste Disposal Tax	13,406	12,780	12,780	6,861	12,500	1,500	14,000	-	14,000	NCLM projects 1.9% increase
10-00-3231-231 Sales and Use Tax	2,079,388	1,790,000	1,790,000	1,301,434	2,000,000	100,000	2,100,000	-	2,100,000	Represents FY2024 collections. NCLM projections using projecting an increase of 2.2% over FY2024
10-00-3272-220 Gross Vehicle Rental Tax	11,171	12,500	12,500	6,293	12,500	-	12,500	-	12,500	Based on FY2024 trend
10-00-3280-100 Motor Vehicle Tax - Current Year	371,003	340,000	340,000	218,771	375,000	130,000	505,000	-	505,000	Based on MVT Base of \$237,341,514 x (\$0.186+ 0.03)/100 = \$512,658 @ 98.5% collection rate = \$505,000 rounded
10-00-3280-200 Motor Vehicle Tax - Prior Years	67,589	68,000	68,000	45,884	60,000	-	60,000	-	60,000	
10-00-3316-300 Powell Bill Allocation	450,887	450,000	450,000	505,554	500,000	-	500,000	-	500,000	Based on FY2024 projected collections
10-00-3322-200 Beer and Wine Tax	75,373	70,000	70,000	70,000	70,000	-	70,000	-	70,000	NC DOR projects no change
10-00-3324-200 Franchise and Utility Tax	851,739	815,000	815,000	415,628	825,000	-	825,000	-	825,000	Based on FY2024 projected collections
10-00-3430-100 CRF - Cares Act Relief Funds Grant	-	-	-	-	-	-	-	-	-	
10-00-3440-100 Municipal Trust Grant	-	-	-	-	-	-	-	-	-	
10-00-3450-100 ARP Funds	-	-	-	-	-	-	-	-	-	
10-00-3831-800 Investment Earnings - General Fund	358,768	265,000	265,000	399,188	250,000	120,000	370,000	-	370,000	Based on FY2024
10-00-3831-801 Investment Earnings - Powell Bill	13,862	32,000	32,000	30,998	10,000	10,000	20,000	-	20,000	Based on FY2024
10-00-3831-804 Interest	35,531	8,520	8,520	4,474	5,000	-	5,000	-	5,000	Based on FY2024
10-00-3834-800 Civic Building Rent	-	-	-	-	-	-	-	-	-	
10-00-3834-810 Rental Property Rent	10,470	13,600	13,600	4,935	-	-	-	-	-	Tenants moved out
10-00-3835-800 Sale of Surplus Property	-	-	-	-	-	-	-	-	-	
10-00-3835-810 Sale of Right of Way on Owned Property	-	-	-	286,450	-	-	-	-	-	
10-00-3839-800 Miscellaneous Revenue	7,142	6,000	6,000	13,011	6,000	-	6,000	-	6,000	
10-00-3839-801 Fees	-	-	-	-	-	-	-	-	-	
10-00-3839-802 Online CC Fees	10	746	746	0	700	-	700	-	700	Account for CC Fees Collected
10-00-3839-804 Donations/Contributions	-	-	-	-	-	-	-	-	-	
10-00-3839-806 Insurance Proceeds	8,156	-	-	730	-	-	-	-	-	
10-00-3839-808 Fees in Lieu of Park Land	-	-	-	-	-	-	-	-	-	
10-00-3839-900 Wellness Grant - NCLM	2,107	2,244	2,244	-	2,000	-	2,000	-	2,000	
10-00-3930-900 Proceeds/Other Financing Sources - SBITA 96	24,297	-	25,000	-	25,000	-	25,000	-	25,000	Offset with SBITA Expense
10-10-3317-200 Unauthorized Substances	1,694	1,694	1,694	617	1,000	-	1,000	-	1,000	
10-10-3317-300 Forfeiture - Dept. of Justice	92	-	-	195	-	-	-	-	-	
10-10-3317-400 Forfeiture - Dept. of Treasury	119,966	55,000	55,000	-	25,000	-	25,000	-	25,000	
10-10-3317-500 Forfeiture - Dept. of Treasury Reimbursement	-	2,002	2,002	-	-	-	-	-	-	
10-10-3317-800 Sale of Surplus Property - Dept of Treasury Asset	10,099	11,000	11,000	12,200	-	-	-	-	-	
10-10-3430-310 Governor's Crime Commission Grant - CALEA	-	17,575	17,575	6,182	-	-	-	-	-	
10-10-3430-500 Grant Revenue NCLM	-	-	-	-	-	-	-	-	-	
10-10-3430-320 DOJ Bulletproof Vest Grant	4,779	2,288	3,291	2,314	3,000	-	3,000	-	3,000	
10-10-3430-331 SRO Union County Grant	19,365	-	17,626	32,791	32,800	-	32,800	-	32,800	
10-10-3430-500 Grant Revenue NCLM	500	2,000	2,000	998	2,000	-	2,000	-	2,000	
10-10-3839-401 PD Live Scan User Fee	-	2,000	2,000	2,000	2,000	-	2,000	-	2,000	



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10-10-3839-410 Police Report Fees	3,563	3,226	3,226	1,916	1,000	-	1,000	-	1,000	
10-10-3839-418 Fingerprint Fees	-	-	-	540	2,000	-	2,000	-	2,000	
10-10-3839-430 Miscellaneous PD Revenue	140	131	131	907	-	-	-	-	-	
10-10-3839-440 Fundraising Revenue	13,410	-	3,100	9,275	3,000	-	3,000	-	3,000	
10-10-3839-441 Lily (K9) Donors	8,547	-	-	-	-	-	-	-	-	
10-10-3839-800 Sale of Surplus Property - PD	11,625	18,000	18,000	5,738	24,000	-	24,000	-	24,000	Sale of Retired PD vehicles - 3 @ \$8K each
10-10-3839-806 Insurance Proceeds	12,424	6,282	6,282	11,899	-	-	-	-	-	
10-20-3430-300 NC Dept of Trans - Revenue for Reimb Exp	15,217	-	-	70	-	-	-	-	-	
10-20-3430-400 TIA Revenue - Development Fee	44,000	-	-	11,000	10,000	-	10,000	-	10,000	Offset with TIA Expense
10-20-3430-804 Transportation Contributions	1,174,000	-	-	-	-	-	-	-	-	
10-20-3430-805 Twin Pines Project Contribution Earmark	78,183	-	75,000	-	-	-	-	-	-	
10-40-3491-301 CRTPO Grant Revenue	-	100,000	100,000	-	60,000	-	60,000	-	60,000	Matching Expense in Planning
10-40-3491-400 Zoning Fees	154,178	50,000	50,000	81,350	60,000	-	60,000	-	60,000	Fees increased but have concerns with Sewer Capacity slowing development down
10-40-3491-403 Nuisance Abatement Fees	-	-	-	-	-	-	-	-	-	
10-40-3491-405 Civil Citations	500	800	800	-	1,000	-	1,000	-	1,000	Full-time Code Enforcement Officer & more focus on code compliance
10-80-3600-300 Park Grant - AT&T Hometown Grant	-	-	-	-	50,000	-	50,000	-	50,000	Applied for Grant for Disc Golf Course
10-80-3834-800 Park Property Rent	9,938	9,442	9,442	6,070	8,000	-	8,000	-	8,000	Shelter Rentals
10-80-3839-803 Event Revenue	(50)	-	-	775	800	-	800	-	800	Vendor Fees - Food Trucks/Artisans
10-80-3839-804 Stallings Fest	5,050	500	500	587	600	-	600	-	600	Vendor Fees - Food Trucks/Artisans
10-80-3839-805 Donations for Park Events	2,000	2,000	2,000	4,500	5,000	-	5,000	-	5,000	Sponsorships - Waste Connections/Others
10-80-3839-807 Program Revenue	493	517	517	354	500	-	500	-	500	Camp Gladiator, instructor led classes
10-80-3839-808 Miscellaneous Revenue	180	-	-	-	-	-	-	-	-	
10-99-3991-600 Fund Balance Appropriation	-	-	540,058	-	1,143,572	(755,372)	388,200	72,200	460,400	Increased from proposed due to budget deficits for NCLM annual fee, insurance and manager's increase
10-99-3991-600 Fund Bal Approp - Debt Service	-	-	-	-	-	-	-	-	-	
10-99-3991-605 Fund Bal Appropriation - ARPA Grant Fund Transfer-in	2,084,952	2,042,949	2,042,949	1,340,305	1,326,058	(661,058)	665,000	-	665,000	Revenue Replacement - Adjust to YE projected balance
10-99-3991-610 Fund Balance Approp - Powell Bill	-	-	394,436	-	-	-	-	-	-	
10-99-3991-620 Fund Balance Approp. - Drug Forfeiture	-	-	-	-	-	-	-	-	-	
10-99-3991-630 Fund Balance Approp. - Fee in Lieu of Parkland Restricted Fund	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE - General Fund	12,616,301	10,748,599	11,804,823	9,298,009	11,461,800	(218,500)	11,243,300	72,200	11,315,500	
00 General Government										
10-00-4110-000 Salaries - Elected Officials	35,400	36,600	36,600	23,600	36,600	-	36,600	-	36,600	Per Pay Policy
10-00-4110-009 Employer Portion of PR Taxes	2,708	2,800	2,800	1,779	2,800	-	2,800	-	2,800	FICA and Medicare @ 7.65%
10-00-4120-000 Salaries and Wages - Regular	469,175	510,047	558,047	329,091	552,900	5,000	557,900	17,500	575,400	Pay Step 2% and CPI of 3.4% (July 1) Bonus 1% (Dec 2024)
10-00-4120-003 Car Stipend - Town Manager	6,000	6,000	6,000	3,923	6,000	-	6,000	-	6,000	Per Contract
10-00-4120-007 Supplemental Retirement (401k)	22,293	25,502	25,502	37,096	27,700	250	27,950	900	28,850	Match amount at 5%
10-00-4120-008 Committee Member Salary	1,100	2,400	2,400	700	2,400	-	2,400	-	2,400	Historical Committee
10-00-4120-009 Employer Portion PR Taxes	34,531	39,018	39,018	24,256	42,800	380	43,180	1,400	44,580	FICA and Medicare @ 7.65%
10-00-4120-010 Retirement Contribution	57,582	65,948	65,948	38,407	75,634	687	76,321	2,400	78,721	Calculated using FY2025 rates of 13.68% and 15.04%
10-00-4120-011 Health Insurance	40,470	53,606	53,606	25,291	43,200	-	43,200	-	43,200	Rates from NCLM - 3.5% increase on Health and no increase on dental, vision or life
10-00-4120-013 Unemployment Compensation	-	-	-	-	-	-	-	-	-	Paid as incurred
10-00-4120-014 Worker's Compensation	864	1,179	1,179	1,176	1,316	(467)	849	-	849	Workers Comp Mod decreased from 1.32 to 1.02




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10-00-4120-015 Employee Health and Wellness	4,573	6,000	6,000	3,504	6,000	-	6,000	-	6,000	Flores(\$1,200), Carolina Healthcare/EAP (\$1800) , Cintas Med Cabinet, Fitbit Wellness Program
10-00-4120-016 Uniforms	1,709	-	-	-	5,000	-	5,000	-	5,000	Logo Apparel - Town Anniversary items (does not include uniforms for specific departments)
10-00-4120-017 Training	9,656	14,000	14,000	10,818	14,000	4,000	18,000	-	18,000	\$1,500/yr./person (5 people); plus additional \$1.5K per council member training. Town Manager Training (SOG, CLE, ICMA, NCLM, NCCMA, NC State/District Bar) \$2K contingency, \$6K Performance Eval Training
10-00-4120-018 Audit/Accounting	40,128	31,000	46,000	39,800	42,000	1,000	43,000	-	43,000	Includes fee for 2 Single audit fees for Grants if needed of \$5K
10-00-4120-019 Legal Fees	52,767	80,000	80,000	26,578	65,000	-	65,000	-	65,000	No change in rate
10-00-4120-020 Medical Expense - New Hire/Drug Testing	510	1,200	1,200	90	1,200	-	1,200	-	1,200	All drug testing except PD is charged here
10-00-4120-021 Supplies/Materials	5,134	10,000	10,000	4,581	10,000	-	10,000	-	10,000	Building/Cleaning & Kitchen Supplies - Both buildings
10-00-4120-022 Meetings/Events	12,225	10,000	10,000	8,133	10,000	-	10,000	-	10,000	Council Meetings/Staff Events/Christmas Party
10-00-4120-023 Dues/Subscriptions/Pub	26,072	33,800	33,800	26,808	33,800	-	33,800	3,000	36,800	NCLM \$14K, CCOG \$4K, UNC School of Govt Dues \$2,235 other dues and subscriptions, increased 5/2/24 for NCLM annual fee
10-00-4120-024 Buildings and Grounds	-	-	-	-	-	-	-	-	-	In Public Works
10-00-4120-025 Vehicle Maintenance	1,730	1,500	1,500	170	1,500	-	1,500	-	1,500	Camry - Oil Changes/tires/inspections
10-00-4120-026 Office Supplies	6,310	10,000	10,000	4,752	12,000	-	12,000	-	12,000	Based on FY2024 trend
10-00-4120-027 Postage	3,045	4,000	4,000	1,683	3,000	-	3,000	-	3,000	Less mailed printed materials due to addition of blog posts
10-00-4120-028 Bank Charges	6,555	8,000	8,000	4,585	8,000	-	8,000	-	8,000	PNC, CC Merchant account Fees
10-00-4120-029 Inventory/Equipment	10,392	3,000	3,000	29	3,000	-	3,000	-	3,000	
10-00-4120-030 Computer and Related	103,002	116,199	116,199	54,786	115,000	-	115,000	-	115,000	Compunet World, Technocom, Open Broadband, webhosting and support, computer replacement and software (including Microsoft), Performance Eval Software (\$6,187), laptop replacement \$15K and Southern software \$6,427
10-00-4120-031 Travel/Mileage	1,569	4,200	4,200	1,359	5,000	-	5,000	-	5,000	\$600/person/conference (5 staff and 7 mayor and council)
10-00-4120-032 Telephone	7,751	12,000	12,000	5,191	10,000	-	10,000	-	10,000	Land lines, voicemail digital system, cell phones
10-00-4120-033 Utilities	35,166	38,000	38,000	24,096	40,000	-	40,000	-	40,000	
10-00-4120-034 Historical Signage	4,755	6,000	6,000	250	-	-	-	-	-	Historic Committee - Historical Signage
10-00-4120-035 Repairs/Maint (Equipment)	-	500	500	-	500	-	500	-	500	
10-00-4120-036 Fuel	88	500	500	-	500	-	500	-	500	Red Camry
10-00-4120-037 Advertising	498	3,500	3,500	935	3,500	-	3,500	-	3,500	Legal Advertisements, Public Notices
10-00-4120-039 Outside Services	105,875	36,800	41,490	45,039	51,700	2,000	53,700	-	53,700	Janitorial \$16K, shredding services \$1K, other misc. small contracts \$3K, Archive Social \$4.4K, Outsourcing Payroll \$12K, Financial Services \$10K, Pay Study Cost \$7K (An additional \$50K in Contingency for implementation)
10-00-4120-040 Tax Collection Fees	68,708	83,000	83,000	64,948	83,000	-	83,000	-	83,000	Based on contract rate of 1.5% of collections with Union County
10-00-4120-042 Equipment Rental	11,782	12,000	12,000	5,970	12,000	-	12,000	-	12,000	Copier, Postage Machine leases, Public Storage
10-00-4120-045 Insurance	32,220	35,956	35,956	35,960	39,550	-	39,550	3,450	43,000	Increased over FY2024 by 10%, updated 5/2/24 when renewal info rec'd
10-00-4120-048 Employee Morale	3,626	3,600	3,600	2,027	3,600	-	3,600	-	3,600	Catcha Awards, Team Building exercises
10-00-4120-049 Miscellaneous	13,327	6,000	6,000	9,840	6,000	-	6,000	-	6,000	Property taxes, miscellaneous
10-00-4120-050 Licenses and Fees	860	1,200	1,200	860	1,200	-	1,200	-	1,200	Vehicle Licenses and other fees
10-00-4120-085 Wellness Grant - NCLM	2,107	-	-	-	2,000	-	2,000	-	2,000	
10-00-4120-093 Codify Ordinances	996	2,700	2,700	1,165	2,700	-	2,700	-	2,700	Annual codifying, code online
10-00-4120-094 Public Relations/Employee Recognitions	297	9,500	9,500	49	7,500	-	7,500	-	7,500	Marketing items
10-00-4120-097 Management Contingency	-	10,000	10,000	-	20,000	-	20,000	-	20,000	Town Manager Discretionary - moved to FY2023 level
10-00-4170-039 Election	-	15,159	16,907	16,907	-	-	-	-	-	No election expenses expected in FY2025



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10-00-4120-080 Penalties and Interest	-	-	-	-	-	-	-	-	-	
10-00-4120-099 Capital Outlay	-	-	-	-	-	-	-	-	-	
00 General Government Total	1,243,559	1,352,414	1,421,852	886,227	1,409,600	12,850	1,422,450	28,650	1,451,100	
10 Public Safety 										
10-10-4310-000 Salaries & Wages - Regular	1,575,954	1,897,935	1,897,935	1,155,880	2,051,394	(20,485)	2,030,910	-	2,030,910	Pay Step 2% and CPI of 3.1% (July 1) Bonus 1% (Dec 2024) - total of 5 officers receiving separation allowance
10-10-4310-001 Salaries & Wages - Overtime	25,110	17,500	17,500	46,718	17,500	15,000	32,500	-	32,500	Additional hours for emergency services
10-10-4310-003 Salaries & Wages - Town Event Security Pay	1,364	15,000	15,000	-	15,000	5,000	20,000	-	20,000	Officers working Town Park and Rec/ 50th Anniversary Events
10-10-4310-004 Separation Allowance - LE	88,996	88,660	88,660	56,262	88,660	-	88,660	-	88,660	5 Retired Officers for the entire year
10-10-4310-005 Officers Incentive Pay Plan	-	60,000	60,000	23,307	60,000	-	60,000	-	60,000	Officer Incentive Pay Plan
10-10-4310-006 Supplemental Retirement - LE (401k)	71,629	87,119	87,119	55,202	91,820	(1,570)	90,250	-	90,250	Match amount at 5%
10-10-4310-007 Supplemental Retirement (401k)	5,508	6,131	6,131	1,565	15,350	550	15,900	-	15,900	Match amount at 5%
10-10-4310-008 Board Member Salary	50	3,000	3,000	50	3,000	(3,000)	-	-	-	Combined Committees - Community Committee
10-10-4310-009 Employer Portion PR Taxes	126,340	145,195	145,195	95,816	171,050	(1,580)	169,470	-	169,470	FICA and Medicare @ 7.65%
10-10-4310-010 Retirement Contributions	199,856	260,486	260,486	167,645	304,340	(3,270)	301,070	-	301,070	Calculated using FY2025 rates of 13.68% and 15.04%
10-10-4310-011 Health Insurance	189,239	245,600	245,600	137,543	235,200	-	235,200	-	235,200	Rates from NCLM - 3.5% increase on Health and no increase on dental, vision or life
10-10-4310-013 Unemployment Compensation	-	3,000	3,000	-	3,000	-	3,000	-	3,000	Paid as incurred
10-10-4310-014 Worker's Compensation	35,046	45,922	45,922	44,341	58,510	(13,646)	44,864	-	44,864	Workers Comp Mod decreased from 1.32 to 1.02
10-10-4310-015 Employee Health and Wellness	904	1,000	1,000	1,299	1,000	-	1,000	-	1,000	
10-10-4310-016 Uniforms	12,668	20,000	20,000	13,382	20,000	-	20,000	-	20,000	Replacement Uniforms, Duty equipment, Bulletproof Vests, new hires, dry cleaning
10-10-4310-017 Training	8,943	13,000	13,000	7,430	20,000	-	20,000	-	20,000	Increase needed to implement staff development plan. Training based on departmental need. Changes with turnover. Includes costs for sending 1 supervisor to AOMP/per year
10-10-4310-019 Legal Fees	9,000	9,200	9,200	9,330	9,000	-	9,000	-	9,000	Contractual Fee w/ police attorney to offer legal guidance and Legal Update Training annually
10-10-4310-020 Medical/New Hire Expenses	9,306	6,000	11,000	10,571	11,000	(2,000)	9,000	-	9,000	For Hepatitis Test/Series, assessments, officer new hire requirements (physical/psych/qualification/polygraph fees), and random drug testing initiative
10-10-4310-021 Supplies/Materials	2,923	3,000	3,000	2,022	3,000	-	3,000	-	3,000	Kitchen supplies, coffee and related, cleaning supplies
10-10-4310-022 Meetings/Events	6,036	8,000	9,329	4,876	10,500	-	10,500	-	10,500	Crime prevention materials, community handout and event material. Increase in number of events .
10-10-4310-023 Dues/Subscriptions/Pub	1,272	2,500	2,500	886	2,500	-	2,500	-	2,500	Association dues and magazine subscriptions various positions
10-10-4310-024 Buildings and Grounds	5,192	2,000	2,000	5,015	2,100	-	2,100	-	2,100	Garage/PD Specific
10-10-4310-025 Vehicle Maintenance	46,363	42,000	42,000	28,740	42,000	(5,000)	37,000	-	37,000	Ongoing required and preventative maintenance for PD Vehicles
10-10-4310-026 Office Supplies	7,359	6,000	6,000	3,421	6,000	-	6,000	-	6,000	Increase in costs of paper, pens, batteries, desktop acc, furniture/file cabinets
10-10-4310-027 Postage	135	400	400	64	400	-	400	-	400	Departmental mailings
10-10-4310-029 Inventory/Equipment	239,989	17,000	17,000	7,454	17,000	-	17,000	-	17,000	Operational equipment, mobile IT, cameras, radars, new equipment and taser cartridges



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	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2024 Actuals thru 3/15/24	FY 2025 Originally Presented Budget	FY 2025 Change from Original	FY2025 Revised Proposed Budget	FY2025 Changes from Proposed	FY2025 Adopted	Comments
10-10-4310-030 Computer and Related	21,348	23,000	25,446	7,411	32,950	-	32,950	-	32,950	Hardware replacement, software licenses and maintenance agreements (Lexipol policy manual (\$12.3K)) and IP address for LiveScan, scheduling software, ip message board maintenance agreement, additional axon licensing, and increase in Ecrash system
10-10-4310-031 Travel	3,814	4,000	4,000	813	4,000	-	4,000	-	4,000	Lodging, mileage, & meal expenses associated with training and/or departmental business.
10-10-4310-032 Telephone/Communications	17,238	18,500	18,500	12,887	21,500	-	21,500	-	21,500	11 assigned cell phones & wireless connections to patrol vehicles. DCI connection service fees (SBI). SIM card connections for camera system
10-10-4310-035 Repairs/Maintenance - Equipment	465	9,700	9,700	12	9,700	-	9,700	-	9,700	Equipment Repairs (camera, mic, blue lights, mag lights, AED, Radar recertifications, radar trailer, hand held radios, etc.)
10-10-4310-036 Fuel	70,020	101,000	96,000	45,853	96,000	(10,000)	86,000	-	86,000	For PD only (price increases for fuel) - reduced for current pump price
10-10-4310-038 Guns and Ammunition	10,764	10,450	12,720	3,385	12,720	-	12,720	-	12,720	Increase in ammunition costs, weapon replacement & training
10-10-4310-039 Outside Services	6,038	21,500	21,500	4,751	21,500	-	21,500	-	21,500	Increase due to upgrade of monitoring costs for PD facility security system and camera system
10-10-4310-040 Crime Lab Expense	8,838	8,750	8,750	712	10,000	-	10,000	-	10,000	Fluctuates with crime- based on historical usage
10-10-4310-042 Equipment Rental	6,318	6,300	6,300	4,058	6,800	-	6,800	-	6,800	Increase in copier and printer rental fee agreement and ID card machine maintenance
10-10-4310-043 Vehicle Purchase	165,711	187,000	193,285	174,738	198,220	(15,000)	183,220	-	183,220	Replacement of 3 Patrol Vehicles \$198K less \$15K for special service vehicle
10-10-4310-044 Investigation Expense	5,470	7,000	7,000	5,978	8,500	-	8,500	-	8,500	Increase in costs related to investigations and supplies for processing crime scenes & officer related investigation (blood kits, gloves, evidence bags, etc.)
10-10-4310-045 Insurance	35,356	35,340	35,340	36,884	-	-	-	42,100	42,100	Insurance Renewal rates pending - Auto insurance for non-PD Vehicles - 5 total for \$4,000 allocated to GG, PW, P&R, Trans and Zoning/Planning, amt added 5/2/24 when insurance renewal summary rec'd
10-10-4310-047 Fundraising Expense	8,019	-	3,100	7,598	4,000	-	4,000	-	4,000	
10-10-4310-049 Miscellaneous	6,927	8,300	8,300	4,065	8,300	-	8,300	-	8,300	Employee get well/sympathy gifts, plaques, awards, water/food for meetings/extended duty. Tax, title licensing of new police cars
10-10-4310-051 SBITA (GASB 96) Software	24,297	-	25,000	-	25,000	-	25,000	-	25,000	
10-10-4310-060 K-9 Unit	11,436	8,700	8,700	4,396	10,000	-	10,000	-	10,000	K-9 Unit Costs - Insurance, vet bills, food, training fees
10-10-4310-061 Lily (K9) Medical Expenses	8,547	-	-	1,818	-	-	-	-	-	K-9 Unit Costs - Insurance, vet bills, food, etc....
10-10-4310-097 Contingency	-	-	-	-	-	-	-	-	-	
10-10-4310-125 Vehicle Maintenance - Ins Reimbursed	6,005	-	-	-	-	-	-	-	-	
10-10-4310-149 Emergency Services & Supplies	-	2,500	2,500	-	4,100	-	4,100	-	4,100	SRT ammo and associated costs and yearly training vendor
10-10-4310-099 Capital Outlay	34,299	92,300	282,490	266,085	127,986	(42,000)	85,986	-	85,986	Body \$16.5K and In-Car \$33.3K Cameras, Computer Replacement Schedule \$13K, Taser Replacement Program \$23.2K, removed \$12K replacement K9 & \$30K public surveillancs system
	3,120,094	3,549,988	3,780,608	2,460,263	3,860,600	(97,001)	3,763,600	42,100	3,805,700	Change over Prior FY Budget
10-10-4410-070 DOJ-Bullet Proof Vest Grant	1,827	-	1,004	2,850	3,000	-	3,000	-	3,000	
10-10-4410-090 Grant Expense - GCC - CALEA	8,400	17,575	17,575	2,280	-	-	-	-	-	
10-10-4410-091 SRO Union County Grant Expense	-	-	17,626	-	32,800	-	32,800	-	32,800	Equals revenue above





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	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2024 Actuals thru 3/15/24	FY 2025 Originally Presented Budget	FY 2025 Change from Original	FY2025 Revised Proposed Budget	FY2025 Changes from Proposed	FY2025 Adopted	Comments
10-10-4410-095 LiveScan Fingerprint Machine - Mainten Fee		2,000	2,000		-	-	-	-	-	
10-10-4420-040 Department of Treasury	19,415	25,000	25,000		25,000	-	25,000	-	25,000	Restricted Treasury funds for FY2025
10-10-4420-041 Department of Treasury - Capital Exp	10,904	-	-		-	-	-	-	-	
10-10-4420-590 Grant Expense - NCLM	1,497	2,000	2,000	248	2,000	-	2,000	-	2,000	
10-10-9110-074 PD Debt Service - SBITA	11,164	-	-	-	-	-	-	-	-	
10 Public Safety Total	3,173,300	3,596,563	3,845,813	2,465,640	3,923,400	(97,001)	3,826,400	42,100	3,868,500	
20 Transportation										
4510 Streets and Highways										
10-20-4510-000 Salaries and Wages	104,435	102,231	102,231	76,193	107,600	100	107,700	-	107,700	Pay Step 2% and CPI of 3.1% (July 1) Bonus 1% (Dec 2024), added planning tech
10-20-4510-007 Supplemental Retirement (401K)	4,519	5,107	5,107	3,790	5,325	10	5,335	-	5,335	Match amount at 5%
10-20-4510-008 Board Member Salary	-	1,800	1,800		1,800	(1,800)	-	-	-	Transferred to Storm Water
10-20-4510-009 Employer's Portion of PR taxes	8,708	7,815	7,815	5,829	8,250	10	8,260	-	8,260	FICA and Medicare @ 7.65%
10-20-4510-010 Retirement Contribution	9,211	13,209	13,209	8,475	14,750	-	14,750	-	14,750	Calculated using FY2025 rates of 13.68% and 15.04%
10-20-4510-011 Health Insurance	6,518	8,431	8,431	5,620	11,800	-	11,800	-	11,800	Rates from NCLM - 3.5% increase on Health and no increase on dental, vision or life
10-20-4510-013 Unemployment Compensation	-	-	-		-	-	-	-	-	Paid as incurred
10-20-4510-014 Workers Compensation	618	809	809	809	2,240	(610)	1,630	-	1,630	Workers Comp Mod decreased from 1.32 to 1.02
10-20-4510-015 Employee Health and Wellness	-	1,000	1,000		1,000	-	1,000	-	1,000	
10-20-4510-016 Uniforms	-	500	500		500	-	500	-	500	
10-20-4510-017 Training	990	3,000	3,000	475	3,000	-	3,000	-	3,000	\$1,500/yr./person
10-20-4510-021 Supplies/Materials	2,272	3,100	3,100		3,100	-	3,100	-	3,100	Misc Supplies
10-20-4510-023 Dues Subscriptions Memberships	6,902	7,240	7,240	7,619	8,300	-	8,300	-	8,300	CRTPO \$8,000, PE Renewal \$75, FE Exam fee \$225
10-20-4510-025 Vehicle Maintenance	92	2,000	2,000	631	2,000	-	2,000	-	2,000	Shared Vehicle with Planning and Zoning
10-20-4510-026 Office Supplies	38	300	300	13	300	-	300	-	300	Misc. office supplies
10-20-4510-029 Inventory/Equipment	-	-	-		-	-	-	-	-	Moved to Supplies /Materials
10-20-4510-030 Computer and related	759	500	500		2,650	-	2,650	-	2,650	Misc. computer supplies, Additional email storage (\$150), ARCGIS Pro (\$2K) split with planning
10-20-4510-031 Travel	-	1,000	1,000		1,000	-	1,000	-	1,000	Travel related to Training
10-20-4510-032 Telephone	835	1,000	1,000	662	1,000	-	1,000	-	1,000	Eng & Associate Eng Phone
10-20-4510-033 Utilities	106,522	-	-		-	-	-	-	-	Moved to Public Works in FY2024 Budget
10-20-4510-034 Signage	2,558	4,493	4,493		5,000	(1,500)	3,500	-	3,500	Removed \$1,500
10-20-4510-036 Fuel	474	1,000	1,000	174	1,000	-	1,000	-	1,000	Engineering/Planning Truck
10-20-4510-039 Outside Services	36,530	70,000	96,000	24,296	20,000	-	20,000	-	20,000	Arborist Annual Fee (split with Planning \$5K each), Contract/Consultant Engineers (\$15K)
10-20-4510-043 Vehicle Purchase	-	-	-		-	-	-	-	-	
10-20-4510-045 Insurance	200	345	346	345	500	-	500	-	500	Shared Vehicle with Planning and Zoning
10-20-4510-049 Miscellaneous	-	353	353		800	-	800	-	800	Miscellaneous items
10-20-4510-061 Engineering/Inspections	-	3,000	3,000		3,000	-	3,000	-	3,000	
10-20-4510-062 Paving/Resurfacing	4,121	600,000	800,000	7,652	800,000	-	800,000	-	800,000	Additional \$800K with Powell Bill, \$1.25M budget total. Includes CEI.
10-20-4510-066 Traffic Control	1,174,000	-	-		-	-	-	-	-	
10-20-4510-069 Sidewalks	-	-	-		-	-	-	-	-	Included in Powell Bill
10-20-4510-070 TIA Consulting	32,340	-	3,628		10,000	-	10,000	-	10,000	Pass through dollars on an as-needed basis.
10-20-4510-071 Twin Pines Projection Earmark	-	-	75,000		-	-	-	-	-	
10-20-4510-099 Capital Outlay	-	-	-		-	-	-	-	-	
4510 Streets & Highways	1,502,642	838,233	1,142,862	142,583	1,014,915	(3,790)	1,011,125	-	1,011,125	





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	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2024 Actuals thru 3/15/24	FY 2025 Originally Presented Budget	FY 2025 Change from Original	FY2025 Revised Proposed Budget	FY2025 Changes from Proposed	FY2025 Adopted	Comments
4610 Powell Bill										
10-20-4610-060 Powell - Right of Way	-	-	-	-	-	-	-	-	-	
10-20-4610-061 Powell - Inspections/Engineering	-	-	12,181	-	-	-	-	-	-	
10-20-4610-062 Powell - Paving/Resurfacing	694,592	400,000	730,105	438,439	455,000	(5,000)	450,000	-	450,000	Road Resurfacing in accordance with Town Road Repair Evaluations, Additional Road Repair Work \$660K (PB Revenue \$440,000)
10-20-4610-063 Powell - Maintenance	-	-	-	-	-	-	-	-	-	
10-20-4610-066 Powell - Traffic Control	-	-	-	-	-	-	-	-	-	
10-20-4610-069 Powell - Sidewalks	7,850	50,000	102,150	5,000	50,000	-	50,000	-	50,000	Potential Panel Repairs
4610 Powell Bill	702,442	450,000	844,436	443,439	505,000	(5,000)	500,000	-	500,000	
20 Transportation Total	2,205,085	1,288,233	1,987,298	586,022	1,519,915	(8,790)	1,511,125	-	1,511,125	
30 Environmental Protection 										
10-30-4710-039 Sanitation	1,132,602	1,400,000	1,400,000	877,540	1,450,000	-	1,450,000	-	1,450,000	Based on contract terms (3.1% CPI increase); includes dumpsters, one time bulk and estimate for increased households.
30 Environmental Protection Total	1,132,602	1,400,000	1,400,000	877,540	1,450,000	-	1,450,000	-	1,450,000	
40 Economic and Physical Development 										
10-40-4910-000 Salaries and Wages - Regular	196,148	235,783	235,783	123,454	246,590	45,340	291,930	-	291,930	Pay Step 2% and CPI of 3.1% (July 1) Bonus 1% (Dec 2024), added planning tech
10-40-4910-007 Supplemental Retirement (401k)	9,624	11,010	11,010	5,386	12,340	2,240	14,580	-	14,580	Match amount at 5%
10-40-4910-008 Board Member Salary	2,000	6,300	6,300	1,150	8,100	-	8,100	-	8,100	9 member committee meets monthly and Board of Adjustment meets 2 x per year. Economic Development Committee (3 members)
10-40-4910-009 Employer Portion of PR Taxes	15,150	16,844	16,844	9,558	18,890	3,440	22,330	-	22,330	FICA and Medicare @ 7.65%
10-40-4910-010 Retirement Contributions	23,470	28,470	28,470	15,606	33,730	6,190	39,920	-	39,920	Calculated using FY2025 rates of 13.68% and 15.04%
10-40-4910-011 Health Insurance	23,271	25,294	25,294	15,594	26,400	8,400	34,800	-	34,800	Rates from NCLM - 3.5% increase on Health and no increase on dental, vision or life
10-40-4910-013 Unemployment Contribution	-	-	-	-	-	-	-	-	-	Paid as incurred
10-40-4910-014 Worker's Compensation	1,603	1,975	1,975	1,975	1,890	(550)	1,340	-	1,340	Workers Comp Mod decreased from 1.32 to 1.02
10-40-4910-015 Employee Health and Wellness	-	1,000	1,000	-	1,000	-	1,000	-	1,000	
10-40-4910-016 Uniforms	603	1,000	1,000	733	1,500	-	1,500	-	1,500	Work boots, Stallings Branded Clothing, Safety Vests/Clothing, Planning Board Shirts & Pins
10-40-4910-017 Training	3,388	6,000	6,000	267	6,000	-	6,000	-	6,000	Ongoing training, including Code Officer training, NCAZO maintenance, AICP Certification maintenance, and training materials.
10-40-4910-019 Legal	7,808	50,000	50,000	5,565	50,000	-	50,000	-	50,000	Development agreement, text amendment, and conditional zoning review. Planning and Zoning support. Board of Adjustment Attorney.
10-40-4910-021 Supplies/Materials	979	2,000	2,000	480	2,000	-	2,000	-	2,000	In-the-field items
10-40-4910-022 Meetings/Events	1,061	1,200	1,200	586	2,000	-	2,000	-	2,000	Food and supplies for planning meetings & events, sub-committee meetings, StallingsFest items, stakeholder meetings, and special planning meetings.



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	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2024 Actuals thru 3/15/24	FY 2025 Originally Presented Budget	FY 2025 Change from Original	FY2025 Revised Proposed Budget	FY2025 Changes from Proposed	FY2025 Adopted	Comments
10-40-4910-023 Dues/Subscriptions	1,127	1,200	1,200	449	1,200	-	1,200	-	1,200	Including NCAPA & NCAZO dues for the Planning Director and Planner 1, plus other dues and subscriptions.
10-40-4910-025 Vehicle Maintenance	575	3,000	3,000	2,360	3,000	-	3,000	-	3,000	1.5 Vehicles (Shared & Code Enforcement); tires and maintenance for both vehicles.
10-40-4910-026 Office Supplies	1,228	2,000	2,000	813	2,000	-	2,000	-	2,000	Office Supplies for staff and meetings.
10-40-4910-029 Inventory/Equipment	7,240	6,000	6,000	283	3,000	-	3,000	-	3,000	As needed to replace existing inventory, storage, equipment and furniture.
10-40-4910-030 Computer Related	11,963	15,000	15,000	7,723	15,000	-	15,000	-	15,000	Yearly Fee for 2 ESRI ArcGIS \$1400 (possible extensions needed through the year); Interactive Mapping Credits, Engineering ESRI ArcGIS Online, iworQ Permitting and Code Enforcement Tracking Software \$2000, Additional Plan Review Portal in iWorq \$3000 Microsoft Licensing. Adobe. Computer Hardware and software included.
10-40-4910-031 Travel	805	2,000	2,000	367	2,000	-	2,000	-	2,000	Associated with Training
10-40-4910-032 Telephone	1,912	2,400	2,400	1,156	2,500	-	2,500	-	2,500	Code Enforcement cell phone, hot spot, iPad. Planning Director & Planner 1 Cell Phone.
10-40-4910-036 Fuel	1,633	3,000	3,000	604	3,000	-	3,000	-	3,000	1.5 Vehicles (Shared Truck w/ENG and Code Enforcement Truck)
10-40-4910-037 Advertising	1,219	4,000	4,000	572	4,000	-	4,000	-	4,000	Advertising for public hearings, signs, code enforcement litter sweep, public outreach, public education, & planning events.
10-40-4910-039 Outside Services	6,753	60,000	60,000	28,330	20,000	-	20,000	-	20,000	Outside consultant services, NFOCUS Code Enforcement minimum housing \$10K, on-call language interpreter, Urban Forester \$4K
10-40-4910-043 Vehicle Purchase	-	-	-	-	-	-	-	-	-	New Code Enforcement Vehicle once vehicle reaches 100k mi. \$40,000 for FY 25-27.
10-40-4910-045 Insurance (Vehicle)	600	884	884	884	900	-	900	200	1,100	Shared Vehicle with Transportation and Code Enforcement, amt updated 5/2/24 when insurance renewal rec'd
10-40-4910-047 Nuisance Abatement/Code Enforcement	300	5,500	5,500	2,129	6,000	-	6,000	-	6,000	Code Enforcement clean-up items (ex. Mowing Tall Grass, garbage bags/bins)
10-40-4910-049 Miscellaneous	266	1,500	1,500	144	1,500	-	1,500	-	1,500	Same as FY2023-24
10-40-4910-060 Town Beautification	-	5,000	5,000	-	5,000	-	5,000	-	5,000	Town clean up and Code Enforcement items.
10-40-4910-097 CRTPO Grant Expense Match	-	25,000	125,000	5,344	75,000	-	75,000	-	75,000	80/20 % CRTPO Grant Match Roll over from last year for Silverline Integration Plan
10-40-4910-099 Capital Outlay	-	25,000	25,000	-	-	-	-	-	-	Agreed to CIP
40 Economic and Physical Development Total	320,726	548,360	648,360	231,512	554,540	65,060	619,600	200	619,800	
60 Debt Service 										
10-60-9110-000 Debt Service	-	-	-	-	-	-	-	-	-	
10-60-9110-075 Note Principal	291,800	291,800	291,800	291,800	291,800	-	291,800	-	291,800	Principal Pmt on NTH & PW Debt
10-60-9110-076 Interest on Note	67,114	57,886	57,887	44,463	48,425	-	48,425	-	48,425	Interest on Debt
60 Debt Service Total	358,914	349,686	349,687	336,263	340,225	-	340,225	-	340,225	
70 Public Works 										
10-70-4570-000 Salaries and Wages - Regular	98,757	93,586	93,586	58,846	91,160	260	91,420	-	91,420	Pay Step 2% and CPI of 3.4% (July 1) Bonus 1% (Dec 2024)



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	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2024 Actuals thru 3/15/24	FY 2025 Originally Presented Budget	FY 2025 Change from Original	FY2025 Revised Proposed Budget	FY2025 Changes from Proposed	FY2025 Adopted	Comments
10-70-4570-007 Supplemental Retirement (401k)	3,264	4,680	4,680	1,477	4,590	-	4,590	-	4,590	Match amount at 5%
10-70-4570-009 Employer Portion PR Taxes	7,338	7,159	7,159	4,470	6,970	-	6,970	-	6,970	FICA and Medicare @ 7.65%
10-70-4570-010 Retirement Contribution	11,343	12,100	12,100	6,938	12,480	-	12,480	-	12,480	Calculated using FY2025 rates of 13.68% and 15.04%
10-70-4570-011 Health Insurance	13,722	12,647	12,647	7,728	18,000	-	18,000	-	18,000	Rates from NCLM - 3.5% increase on Health and no increase on dental, vision or life
10-70-4570-014 Worker's Compensation	3,395	4,522	4,522	4,776	4,720	(1,280)	3,440	-	3,440	Workers Comp Mod decreased from 1.32 to 1.02
10-70-4570-015 Employee Health and Wellness	86	1,000	1,000	289	1,000	-	1,000	-	1,000	
10-70-4570-016 Uniforms	1,287	1,500	1,500	942	1,500	-	1,500	-	1,500	Shirts, Raingear, Work Boots, etc... allowance
10-70-4570-017 Training	375	3,500	3,500	5,579	3,500	-	3,500	-	3,500	Training based on department needs
10-70-4570-021 Supplies/Materials	4,789	8,000	8,000		8,000	-	8,000	-	8,000	General Supplies (pothole patch, paint, concrete, etc). Signs, Sign Posts, etc. ..
10-70-4570-022 Meetings/Events	261	750	750		750	-	750	-	750	Staff Events
10-70-4570-023 Dues/Subscriptions/Pub	-	-	-		-	-	-	-	-	
10-70-4570-024 Buildings and Grounds - Gen Govt	13,763	27,600	27,600	4,274	27,600	-	27,600	-	27,600	General maintenance and repairs of Town Hall Campus (trees, HVAC items, filters, Landscape beatification, etc.). \$10K in contingency
10-70-4570-025 Vehicle Maintenance	3,300	4,500	4,500	2,030	4,500	-	4,500	-	4,500	2 Vehicles - Inspections/Oil Change/Misc. Repairs.
10-70-4570-026 Office Supplies	1,446	1,500	1,500	453	1,500	-	1,500	-	1,500	Misc. Office Supplies
10-70-4570-029 Inventory/Equipment	11,417	20,000	20,000	2,874	20,000	-	20,000	-	20,000	HVAC Service Chemicals/Etc., various tool(s) and/or replacements, \$9K for additional skid steer/mini-ex attachments
10-70-4570-030 Computer and Related	7,913	9,700	9,700	7,673	9,700	-	9,700	-	9,700	Microsoft Licenses, IworQ's work order software \$7,700
10-70-4570-031 Travel/Mileage	220	1,500	1,500	177	1,500	-	1,500	-	1,500	Training Mileage
10-70-4570-032 Telephone	1,889	2,000	2,000	1,327	2,000	-	2,000	-	2,000	Cell Phones
10-70-4570-033 Utilities	785	124,000	124,000	77,940	124,000	-	124,000	-	124,000	Utilities for TH, PW building, and adjacent properties; Street light payments throughout Town, including anticipated new subdivisions. Working with utility companies to see if we're sufficiently paying all of our bills.
10-70-4570-035 Repairs/Maint (Equipment)	-	3,000	3,000	130	3,000	-	3,000	-	3,000	Minor Equipment repairs
10-70-4570-036 Fuel	3,152	3,800	3,800	1,965	3,800	-	3,800	-	3,800	Public Works Trucks/Equipment Fuel
10-70-4570-039 Outside Services	65,612	227,400	227,400	107,330	217,200	(100,000)	117,200	-	117,200	Fire Alarm System (AlarmSouth) \$2K, Pest Control (Carolina Pest) \$2K, Elevator PM (ThyssenKrupp) \$3.7K, Generator PM (Nixon Power Services) \$2K, Fire Sprinkler/Backflow PM's (Quality Sprinklers) \$4.5K, Fire Extinguisher PM's (FCS) \$1.5K, Generator Fuel (Griffin Oil) \$1.5K, Remote Support Services (BMI) \$3K, Landscaping-Smith Grounds Management (\$77K, includes Town Hall, 2725 Old Monroe, 325 Stallings, Roadsides, Chestnut RAB, and Bypass) Misc Outside Services (\$10K), Bypass irrigation utility payments (\$10K). Also included: Lawyers Road RAB landscaping (assume \$25K, includes implementation and recurring maintenance) Demolition of 325 and/or 329 Stallings Road (Assume \$75K, \$37K each, includes asbestos removal).
10-70-4570-042 Equipment Rental	-	1,000	1,000	2,945	1,000	-	1,000	-	1,000	Various Equipment
10-70-4570-045 Insurance	2,054	2,945	2,945		2,900	-	2,900	600	3,500	*Waiting for NCLM Assessment* , updated 5/2/24 when insurance renewal rec'd
10-70-4570-049 Miscellaneous	-	999	999	24	1,000	-	1,000	-	1,000	Misc. expenses
10-70-4570-149 Emergency Supplies/Services	-	1,000	1,000	7,800	1,000	-	1,000	-	1,000	Emergency supplies/services
10-70-4570-099 Capital Outlay	-	59,000	83,000	-	341,250	-	341,250	-	341,250	Deferred maintenance costs (\$10,250) & HVAC UPGRADES \$331,000



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	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2024 Actuals thru 3/15/24	FY 2025 Originally Presented Budget	FY 2025 Change from Original	FY2025 Revised Proposed Budget	FY2025 Changes from Proposed	FY2025 Adopted	Comments
70 Public Works Total	256,170	639,388	663,388	307,987	914,620	(101,020)	813,600	600	814,200	
80 Cultural and Recreation										
10-80-6130-000 Salaries and Wages - Regular	246,372	396,362	396,362	222,724	375,500	5,140	380,640	-	380,640	Pay Step 2% and CPI of 3.4% (July 1) Bonus 1% (Dec 2024)
10-80-6130-007 Supplemental Retirement (401k)	9,698	16,369	16,369	7,825	18,770	260	19,030	-	19,030	Match amount at 5%
10-80-6130-008 Board Member Salary	1,000	4,200	4,200	1,000	4,200	-	4,200	-	4,200	10 member committee meets monthly
10-80-6130-009 Employer Portion of PR Taxes	18,788	30,321	30,321	17,085	28,750	390	29,140	-	29,140	FICA and Medicare @ 7.65%
10-80-6130-010 Retirement Contributions	26,071	42,333	42,333	26,209	51,350	760	52,110	-	52,110	Calculated using FY2025 rates of 13.68% and 15.04%
10-80-6130-011 Health Insurance	25,936	46,045	46,045	28,102	43,200	-	43,200	-	43,200	Rates from NCLM - 3.5% increase on Health and no increase on dental, vision or life
10-80-6130-013 Unemployment	1,761	-	6,970	6,968	1,200	-	1,200	-	1,200	Pay as incurred
10-80-6130-014 Worker's Compensation	8,138	10,710	10,710	9,252	11,725	(4,275)	7,450	-	7,450	Workers Comp Mod decreased from 1.32 to 1.02
10-80-6130-015 Employee Health and Wellness	455	1,000	1,000	332	1,000	-	1,000	-	1,000	
10-80-6130-016 Uniforms	1,671	1,500	1,500	1,318	2,000	-	2,000	-	2,000	Shirts for Volunteers, Committee members (Committee Combination) , Maintenance Uniform Needs & Staff Needs
10-80-6130-017 Training	5,191	7,000	7,000	5,265	7,000	-	7,000	-	7,000	NRPA Conference, NC/SC Joint Conference, NC PR Directors Conference, First Aid/CPR/AED, NRPA Maintenance Management School Year 2
10-80-6130-020 New Hire Costs	-	2,000	2,000	1,038	2,000	-	2,000	-	2,000	New Employee Training
10-80-6130-021 Supplies and Materials	6,936	6,000	6,000	2,267	7,000	-	7,000	-	7,000	Park supplies - Paper products, cleaning supplies, pesticides, safety equipment, Splash Pad Chemicals
10-80-6130-022 Meetings	1,320	1,400	1,400	656	1,400	-	1,400	-	1,400	Committee Meeting Cost, Event Pre/Post Meetings, Volunteer Meetings
10-80-6130-023 Dues/Subscriptions/Pub	5,136	6,500	6,500	1,548	7,500	-	7,500	-	7,500	ASCAP, BMI, NRPA & NCRPA enterprise member fees, Rec Desk, Canva, Adobe, PandaDoc, Addition of SESAC license, Arlo, Spotify, Amazon Prime (Increase in all Annual Fees)
10-80-6130-024 Buildings and Grounds	20,808	118,500	118,500	74,072	90,000	-	90,000	-	90,000	Annual Playground Repairs, playground mulch, BandShell Repairs, Landscaping Contract (65K)
10-80-6130-025 Vehicle Maintenance	6,227	3,500	3,500	377	3,500	-	3,500	-	3,500	Any Maintenance items for Gator/Golf Carts/van
10-80-6130-026 Office Supplies	1,821	2,500	2,500	1,211	4,000	-	4,000	-	4,000	Toner, Ink, Plotter Paper, Paper, Pens, notebooks, laminator paper, Envelopes, Postage
10-80-6130-029 Inventory/Equipment	11,686	7,000	7,000	5,658	7,000	-	7,000	-	7,000	Cord Covers, Generator Replacement, Replace Tents
10-80-6130-030 Computer and related	2,864	2,500	2,500	1,878	2,500	-	2,500	-	2,500	New Laptop Cost
10-80-6130-031 Travel	1,762	4,000	4,000	2,608	4,000	-	4,000	-	4,000	Related to training - airfare required for NRPA Maintenance Management School , NCRPA Annual Conference Hotel Costs
10-80-6130-032 Telephone	2,213	3,000	3,000	1,931	3,500	-	3,500	-	3,500	Cell Phones & Ipad, Camera System data
10-80-6130-033 Utilities	17,913	25,000	25,000	18,267	30,000	-	30,000	-	30,000	Current usage and pricing, does not include operating sprinkler system in SMP
10-80-6130-035 Repairs/Maint. - Equipment	19,814	25,000	25,000	2,840	25,000	-	25,000	-	25,000	Splash Pad Maintenance, Lawn equipment repairs, arbor and pergola maintenance, Tractor Maintenance (New Tires)
10-80-6130-036 Fuel	381	1,000	1,000	371	1,000	-	1,000	-	1,000	Fuel gas operated items
10-80-6130-037 Advertising	2,212	3,000	3,000	1,586	4,000	-	4,000	-	4,000	Social media , Banners, Handouts, Giveaways, & Signage for Sponsors
10-80-6130-039 Outside Services	103,496	50,000	50,000	34,038	60,000	-	60,000	-	60,000	Christmas displays and storage (35K), Splash Pad Winterizing/De-Winterizing (8K), New Christmas Ornaments (*3-4 Year Rotation)
10-80-6130-042 Equipment Rental	3,450	6,000	6,000	2,803	6,000	-	6,000	-	6,000	Copier in New Town Hall



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	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2024 Actuals thru 3/15/24	FY 2025 Originally Presented Budget	FY 2025 Change from Original	FY2025 Revised Proposed Budget	FY2025 Changes from Proposed	FY2025 Adopted	Comments
10-80-6130-045 Property Insurance	1,961	4,716	4,716	4,754	5,000	-	5,000	650	5,650	Insurance Renewal Rates for Park items, updated 5/2/24 when renewal rec'd
10-80-6130-049 Miscellaneous	272	-	-	-	-	-	-	-	-	
10-80-6130-080 Grant Expense	-	-	-	-	-	-	-	-	-	
10-80-6130-081 Recreation Programming	9,794	11,000	11,000	6,932	11,330	-	11,330	-	11,330	3% Yearly Increase for Cost of Services
10-80-6130-090 Park Events	79,926	90,000	90,000	86,243	92,700	-	92,700	-	92,700	3% Yearly Increase for Cost of Services
10-80-6130-091 Stallings Fest 50th Anniversary	-	10,000	10,000	-	20,000	-	20,000	-	20,000	Banner Kits, Sponsorship Banners, Shenanigans in Stallings, Deposits for Entertainment, Craft supplies, Medals for 1975M Race, Promotional Materials for 50th
10-80-6130-097 Management Contingency	-	500	500	-	500	-	500	-	500	
10-80-6130-149 Emergency Supplies/Services	-	10,000	10,000	-	10,000	-	10,000	-	10,000	Splash Pad Emergency Repairs Placeholder
10-80-6130-099 Capital Outlay	671,268	624,999	532,499	279,688	356,875	(91,875)	265,000	-	265,000	Stallings Municipal Park Playground Replacement Phase 2 (\$150K) , (SMP)Wooden Structures Replacement Phase 2 of 4 \$50K Removed Blair Mill Park - Resurface Parking Lot \$76,875, Reduced SMP Sound Equipment from \$30K to \$15K, Disc Golf Course Upgrades - New Tee Pads & Baskets \$50K
80 Cultural and Recreation Total	1,316,342	1,573,955	1,488,425	856,846	1,299,500	(89,600)	1,209,900	650	1,210,550	
10-99-9840-096 Transfer to Capital Project Fund	-	-	-	-	-	-	-	-	-	
10-99-9840-097 Transfer to Cap Proj Fund - Potter Rd Pleasant Plains	-	-	-	261,827	-	-	-	-	-	Transfer from GF to Fund 41 For Potter Road Pleasant Plains Intersection
10-99-9840-098 Transfer to Cap Proj Fund - NTH & PW Bldg.	-	-	-	-	-	-	-	-	-	
10-99-9910-097 Contingency	-	-	-	-	50,000	-	50,000	-	50,000	Implementation of Pay Study - \$50K Maximum Contingency 5% of total expenditures
	-	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURES - General Fund	10,006,698	10,748,599	11,804,823	6,809,865	11,461,800	(218,501)	11,243,300	72,200	11,315,500	
41 Streetscape/Pleasant Plains Improvement (Capital Project)										
REVENUE:										
41-00-3839-410 NCDOT STP-DA Fund	232,006	-	-	-	-	-	-	-	-	
41-00-3839-420 Union County Funding	42,000	-	-	261,827	-	-	-	-	-	Fund to be closed in FY2024
TOTAL REVENUE	274,006			261,827						
EXPENDITURE:										
41-85-8170-058 Capital Outlay - Bldgs/Structures	-	-	-	-	-	-	-	-	-	
41-85-8170-061 Engineering/Architecture	-	-	-	-	-	-	-	-	-	
41-85-8170-087 Testing and Geotechnical	-	-	-	1,419,727	-	-	-	-	-	Fund to be closed in FY2024
41-85-8170-088 Right of Way Acquisition	3,430	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURE	3,430			1,419,727						
43 ARPA Funds - Capital Project										
REVENUE:										
43-00-3831-430 Investment Income - ARPA Fund	156,519	-	-	103,664	-	-	-	-	-	
43-99-3991-600 Appropriated Fund Balance	-	-	2,042,949	-	-	-	665,000	-	665,000	



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TOTAL REVENUE	156,519		2,042,949	103,664	-		665,000	-	665,000	
EXPENDITURE:										
43-99-9840-096 Transfer to the General Fund	2,084,952		2,042,949	1,340,305	-		665,000	-	665,000	
			-		-		-	-	-	
TOTAL EXPENDITURES	2,084,952		2,042,949	1,340,305	-		665,000	-	665,000	
61 Sewer Fund										
REVENUE:										
61-00-3831-803 Investment Income	203		-	255	-		-	-	-	
	-		-		-		-	-	-	
TOTAL REVENUE	203		-	255	-		-	-	-	
EXPENDITURE:										
61-	-		-	-	-		-	-	-	
	-		-	-	-		-	-	-	
TOTAL EXPENDITURES - FUND 61	-		-	-	-		-	-	-	
67 Storm Water Fund										
REVENUE:										
67-11-3197-100 Storm Water Tax - Current	484,847	798,172	798,172	694,522	798,100		798,100	-	798,100	
67-11-3831-800 Investment Earnings	25,645	-	-	24,296	10,000		10,000	-	10,000	
67-11-3831-804 Interest	625	-	-	6	100		100	-	100	Increased to account for Interest Income from county
67-11-3839-900 SW Fund Appropriated Fund Balance	-	100,000	100,000	-	-		-	-	-	
67-11-3991-600 SW Appropriated Fund Balance	-	-	-	-	-		-	-	-	
TOTAL REVENUE - Storm Water Fund	511,117	898,172	898,172	718,823	808,200	-	808,200	-	808,200	
EXPENDITURE:										
67-97-7510-000 Salaries and Wages - Regular	48,993	140,586	140,586	71,189	144,770		144,990	-	144,990	Pay Step 2% and CPI of 3.1% (July 1) Bonus 1% (Dec 2024), added planning tech
67-97-7510-007 Supplemental Retirement (401K)	889	7,030	7,030	3,049	5,325		5,335	-	5,335	Match amount at 5%
67-97-7510-008 Board Member Salary	100	1,800	1,800	50	1,800		1,800	-	1,800	SIC Committee Meetings
67-97-7510-009 Employer Portion PR tax	2,694	10,755	10,755	5,432	8,250		8,260	-	8,260	FICA and Medicare @ 7.65%
67-97-7510-010 Retirement Contribution	9,211	18,177	18,177	11,209	14,750		14,750	-	14,750	Calculated using FY2025 rates of 13.68% and 15.04%
67-97-7510-011 Health Insurance	6,518	12,647	12,647	8,430	11,800		11,800	-	11,800	Rates from NCLM - 3.5% increase on Health and no increase on dental, vision or life
67-97-7510-013 Workers Compensation	618	782	782	627	2,240		1,665	-	1,665	Workers Comp Mod decreased from 1.32 to 1.02
67-97-7510-019 Legal Fees	-	-	1,000	220	1,000		1,000	-	1,000	
67-97-7510-023 Dues/Subscriptions/Public	-	3,000	3,000	-	3,000		3,000	-	3,000	Phase II Permit - SWANC
67-97-7510-024 Repairs/Maintenance - Minor	59,790	-	-	34				-	-	Removed from Budget in FY2024
67-97-7510-029 Inventory/Equipment	-	30,000	30,000		30,000		30,000	-	30,000	Additional storm water repair equipment (attachments for skid steers)
67-97-7510-035 Repairs/Maintenance - Major	360,656	500,000	500,000	149,980	400,000		400,000	-	400,000	Storm Water Repair Projects
67-97-7510-039 Outside Services	48,420	100,000	99,000	6,817	140,000		140,000	-	140,000	Street Sweeping (\$20K), SW Annual Maintenance- catch basin cleaning, etc.. (\$70K), MS4 Permit Assistance (\$50K)
67-97-7510-030 Tax Collection Services	6,070	12,217	12,217	10,324	12,300		12,300	-	12,300	Tax Collection Fees from the County
67-97-7510-049 Miscellaneous	-	-	-	-				-	-	



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	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2024 Actuals thru 3/15/24	FY 2025 Originally Presented Budget	FY 2025 Change from Original	FY2025 Revised Proposed Budget	FY2025 Changes from Proposed	FY2025 Adopted	Comments
67-97-7510-061 Engineering/Inspections	1,000	5,000	5,000		5,000		5,000	-	5,000	Most inspections internally performed, funds needed for specialty inspections and geo testing
67-97-7510-099 Capital Outlay - Storm Water	70,655	52,000	52,000		-		-	-	-	Moved to FY 26: \$100K for a Ford 550 w/ dump bed for PW use and SW use (split 75/25).
67-99-9967-097 Contingency	-	4,178	4,178		27,965		28,300	-	28,300	
TOTAL EXPENDITURE - Storm Water Fund	615,614	898,172	898,172	267,363	808,200	-	808,200	-	808,200	Decrease due to Underground Water Detention
Total EXPENDITURES (Excludes Capital Project Funds)	10,622,312	11,646,771	12,702,995	7,077,227	12,270,000	(218,500)	12,051,500	72,200	12,123,700	
Total REVENUES (Excludes Capital Project Funds)	13,127,418	11,646,771	12,702,995	10,016,832	12,270,000	(218,500)	12,051,500	72,200	12,123,700	