

Ordinance FIN 3-2024

**STATE OF NORTH CAROLINA
COUNTY OF MOORE
TAYLORTOWN**

**BUDGET ORDINANCE
FY 2024-25**

WHEREAS, the Town Council, in accordance with the laws of the state of North Carolina, oversees the preparation and adoption of the budget for the Town of Taylortown;

WHEREAS, the Town Council published in The Pilot newspaper, a legal notice of a public hearing to be held on June 11, 2024, at 6:00 p.m. at the Town Hall in Taylortown, North Carolina for public input into the town's budget; and

WHEREAS, the Town Council heretofore established departments for the operation of the town government and presents its budget by departments for a total amount of \$1,371,323 and a Water Fund budget in the amount of \$273,885; and

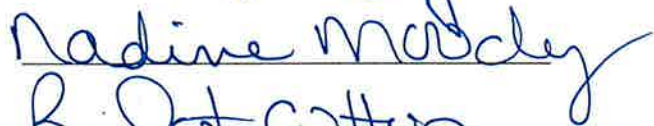
Now, Be It Ordained by the Town Council, the governing board of the Town of Taylortown, North Carolina, the following amounts are hereby appropriated in the General Fund and the Water Fund for the operation of the town government and its water and sewer operation for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Adopted by Town Council assembled this 25th day of June 2024.

Mayor Sidney Gaddy



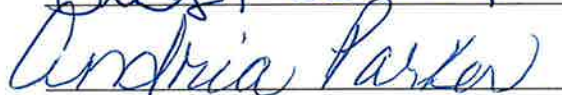
Mayor Pro Tem Nadine Moody



Councilwoman Bridget Cotton



Councilwoman Andria Parker



Councilman Marvin Taylor

Seal

Carolyn Cole, Town Administrator



Ordinance FIN 3-2024
Proposed Budget FY 2024-2025

Water and Sewer Fund **\$273,885**

Water and sewer rates are unchanged.

(To be used in Public Works & Utilities Department for operations, salaries, employee benefits, supplies, and equipment)

Property Taxes **.475**

The property tax rate is hereby levied at the rate of forty-seven and a half cents (\$.475) per one hundred (\$100) valuation of property.

Total Valuation of Property \$165,702,629

Estimated Rate of Collection 99%

Water and Sewer Rates

Water and sewer rates for residential and commercial customers shall remain the same for FY 2024-25.

Water Rates up to 2,000 Gallons

WA1 - Water Rates \$38.60

WA2 - Water Rates \$78.50

WA3 - Water Rates \$45.90

WA4 - Water Rates \$33.30

Sewer Rates up to 2,000 Gallons

Residential Sewer Rates \$34.40

Commercial Sewer Rates \$82.50

Water and Sewer Deposits

Residential \$150

Commercial \$250

(Water and sewer deposits are held in escrow and are not a revenue source.)

Reconnection fee \$50

**Ordinance FIN 3-2024
Proposed Budget FY 2024-2025**

Water Tap Fee \$1200

Sewer Tap Fee \$1500

Sanitation Fees \$20.00

Finance Officer

Sidney Gaddy was elected by the Town Council to serve as Mayor and Finance Officer. The Finance Officer is hereby authorized to transfer appropriation as contained herein by line items and between departments as needed with approval of the town council.

Check Signing

Town Council approved a check signing ordinance that requires two signatures on all checks: the Mayor and Finance Officer and Mayor Pro Tem is required on all checks unless in his absence, prior authorization is given for the second signer to be the council person that serves as alternate signer. All signers have a \$250,000 bond.

Public Record

The budget for the Town of Taylortown is a matter of public record and shall be on file with the Town Administrator/Town Manager for direction in the disbursement of funds and will be published on the town's website.

FY 2024-25 Budget by Departments (Attached pages 1-10)

Town of Taylortown
Budget
FY 2024-25

| | |
|------------------------------------|------------------|
| Budget 2023-24 | \$1,220,517 |
| Budget Amendment (12.35% increase) | 150,806 |
| | 1,371,323 |

| | |
|---------------------------|------------------|
| Budget 2024 - 2025 | 1,371,323 |
|---------------------------|------------------|

General Fund Revenue

| | |
|------------------------------|------------------|
| Property Tax | 742,691 |
| Motor Vehicle Tax | 38,026 |
| Local Option Sales Tax | 250,000 |
| Piped Natural Gas Sales Tax | 500 |
| Telecommunications Sales Tax | 3,000 |
| Video Programming Sales Tax | 2,000 |
| Electricity Sales Tax | 39,000 |
| Solid Waste Disposal Tax | 600 |
| Beer and Wine | 1,000 |
| Moore County ABC | 1,350 |
| Powell Bill Funds | 22,000 |
| Cemetery Fees | 1,000 |
| Sanitation Fees | 63,000 |
| Parks & Recreation Fees | 2,000 |
| Rent | 52,000 |
| Clerk of Court | 100 |
| Interest | 4,500 |
| Miscellaneous | |
| Appropriated Fund Balance | 148,556 |
| Total | 1,371,323 |

Town of Taylortown
Budget
FY 2024-25

Departments

| | | |
|-------------------------------|------------------|--|
| Town Council (Governing Body) | 60,000 | |
| Administration | 270,318 | |
| Finance | 35,400 | |
| Planning | 99,400 | |
| Cultural & Leisure Services | 35,800 | |
| Public Safety | 460,043 | |
| Public Works & Utilities | 410,362 | |
| TOTAL | 1,371,323 | |

Town Council

| | | |
|-----------------------------------|---------------|-------|
| Monthly Stipend | | |
| Mayor & Finance Officer | 24,000 | 2,000 |
| Mayor Pro Tem | 7,500 | 625 |
| Councilperson (Alt. Check Signer) | 6,300 | 525 |
| Councilperson #4 | 5,100 | 425 |
| Councilperson #5 | 5,100 | 425 |
| Subtotal | 48,000 | |

| | | |
|-----------------------|---------------|--|
| Training | 5,000 | |
| Travel, Lodging, Food | 5,000 | |
| Dues/Subscriptions | 1,500 | |
| Subtotal | 11,500 | |

| | | |
|---------------|---------------|--|
| Miscellaneous | 500 | |
| Total | 60,000 | |

Town of Taylortown
Budget
FY 2024-25

Administration

Salaries

| | |
|--------------------------|--------|
| Town Administrator | 72,000 |
| Town Clerk (part-time) | 15,600 |
| Administrative Assistant | 15,600 |

Subtotal **103,200**

| | |
|-----------------------|-------|
| Payroll Taxes | 7,800 |
| Health Insurance | 8,500 |
| Retirement (LRS) | 4,919 |
| Worker's Compensation | 5,927 |

401k
Subtotal **27,146**

Contract Services

| | |
|-----------------|--------|
| Legal | 42,000 |
| Human Resources | 13,693 |

Subtotal **55,693**

Fees

| | |
|---------------------------------|--------|
| Bank Charges | 1,600 |
| Tax Collection Fee (Ad Valorem) | 18,567 |
| Tax Collection Fee (MV Tax) | 951 |

Subtotal **21,118**

Communications

| | |
|------------------------------|-------|
| Telephone | 7,000 |
| Internet, Website, Newspaper | 2,000 |
| Postage | 2,500 |

Subtotal **11,500**

Office Equipment

| | |
|-----------------------|--------|
| Maintenance & Repairs | 17,000 |
|-----------------------|--------|

Subtotal **17,000**

Insurance

| | |
|---|--------|
| Fidelity Bond (Travelers) | 2,022 |
| Property & Liability | 18,876 |
| Health & Benefits Trust (Dental, Vision & Life) | 3,656 |

Subtotal **24,554**

Town of Taylortown

Budget

FY 2024-25

| | |
|---------------------------------|----------------|
| Office Supplies | 4,107 |
| Dues & Subscriptions | 5,000 |
| Election Expense | 0 |
| Training | 500 |
| Travel | 500 |
| Miscellaneous | 0 |
| Total | 270,318 |

Finance Department

| | |
|-----------------------|---------------|
| Contract Services | |
| Finance Director | 12,000 |
| Bookkeeping | 8,400 |
| Auditor | 15,000 |
| Software Subscription | |
| Total | 35,400 |

Planning Department

| | |
|-------------------|---------------|
| Planner | 30,000 |
| Contract Services | 69,400 |
| Total | 99,400 |

Cultural & Leisure Services Department

| | |
|-----------------------------------|---------------|
| Contract Services | 4800 |
| Academy Heights School Basketball | 5,000 |
| Museum | 5,000 |
| Johnny Boler Park | 10,000 |
| Taylortown Day | 11,000 |
| Youth/Senior Services | |
| Total | 35,800 |

Town of Taylortown

Budget

FY 2024-25

Public Safety Department

Contract Services

| | |
|------------------|----------------|
| Fire Protection | 100,000 |
| Code Enforcement | 1,500 |
| | 101,500 |

Police Department

Salaries

| | |
|--------------|--------|
| Chief | 65,000 |
| Deputy Chief | |
| Officer I | 40,000 |
| Officer II | 36,000 |
| Officer III | 36,000 |
| Officer IV | |
| Flex Officer | 28,000 |

| | |
|-----------------|----------------|
| Subtotal | 205,000 |
|-----------------|----------------|

| | |
|--------------------|----------------|
| Fringe (FICA, etc) | 15,450 |
| Health Insurance | 42,469 |
| Retirement (LGERS) | 35,044 |
| 401k | 12,480 |
| Subtotal | 105,443 |

Administrative Costs

| | |
|---------------------|--------------|
| Telephone /Internet | 5,000 |
| Subtotal | 5,000 |

Office Equipment

| | |
|-------------------------------|--------------|
| Computers, Cell Phones, Pager | 1,000 |
| Printer Lease | 3,000 |
| Maintenance & Repairs | 1,000 |
| Subtotal | 5,000 |

Vehicles

| | |
|-----------------------|---------------|
| Maintenance & Repairs | 15,000 |
| Fuel | 10,000 |
| Subtotal | 25,000 |

| | |
|----------|-------|
| Uniforms | 5,000 |
|----------|-------|

| | |
|--------------------------|--------------|
| Insurance - Other | 1,000 |
|--------------------------|--------------|

| | |
|------------------------|--------------|
| Office Supplies | 3,600 |
|------------------------|--------------|

| | |
|---------------------------------|--------------|
| Dues & Subscriptions | 1,500 |
|---------------------------------|--------------|

Town of Taylortown

Budget

FY 2024-25

| | |
|---------------|----------------|
| Training | 1,000 |
| Travel | 1,000 |
| Miscellaneous | 3,600 |
| Total | 460,043 |

Town of Taylortown

Budget

FY 2024-25

Public Works & Utilities Department

Salaries

| | |
|---|---------------|
| Public Works & Utilities Director | 26,000 |
| Street & Roads Technician | |
| Waste Management Technician (Bryon Jackson) | 36,005 |
| Buildings & Grounds Technician (Dallas Gaddy) | 36,005 |
| Subtotal | 98,010 |

| | |
|--------------------|---------------|
| Payroll Taxes | 7,498 |
| Health Insurance | 8,400 |
| Retirement (LGERS) | 4,289 |
| 401k | |
| Subtotal | 20,187 |

Administrative Costs

| | |
|---|--------|
| (Phone, Internet, Postage, Office Supplies, Office Equipment) | 12,000 |
|---|--------|

Other Equipment

| | |
|---------------------------------|--------|
| Maintenance/Repairs/Replacement | 90,000 |
|---------------------------------|--------|

Vehicles

| | |
|---------------------|---------------|
| Maintenance/Repairs | 1500 |
| Fuel | 8500 |
| Subtotal | 10,000 |

| | |
|----------|------|
| Uniforms | 3000 |
|----------|------|

Building & Grounds

| | |
|------------------------|---------------|
| Landscaping | 4000 |
| Town Hall | |
| Maintenance Bldg | |
| Storage Bldg | |
| Park & Pool | 20,000 |
| Museum | 1,000 |
| Academy Heights School | 1,000 |
| Commercial Buildings | 10,000 |
| SUBTOTAL | 36,000 |

Streets & Roads

| | |
|-----------------------|---------------|
| Repairs & Maintenance | 53,165 |
| Powell Bill Mapping | 2000 |
| SUBTOTAL | 55,165 |

Town of Taylortown

Budget

FY 2024-25

Sanitation

Contract Services

44,000

SUBTOTAL

44,000

Utilities

Utilities

27,000

Street Lights

15,000

SUBTOTAL

42,000

Water & Sewer

Transfer to Water & Sewer Fund

SUBTOTAL

-

TOTAL PUBLIC WORKS & UTILITIES DEPT

410,362

Town of Taylortown

Budget

FY 2024-25

Public Works & Utilities Department - Water Fund

Revenue

| | |
|----------------------|----------------|
| Water | 174,000 |
| Sewer | 94,785 |
| Tap Fees | 3,500 |
| Reconnect Fees | 1,500 |
| Interest Income | 100 |
| Miscellaneous | 0 |
| Total Revenue | 273,885 |

Expenditures

| | |
|--|---------------|
| Salaries | |
| Public Works & Utilities Director (60%) | 39,000 |
| Water & Sewer Technician (Howard Campbell) | 36,005 |
| Subtotal | 75,005 |

| | |
|------------------|---------------|
| Payroll Taxes | 5,738 |
| Health Insurance | 12,600 |
| Retirement (LRS) | 6,461 |
| 401k | |
| Subtotal | 24,799 |

| | |
|---|--------|
| Administrative Costs | |
| (Phone, Internet, Postage, Office Supplies, Office Equipment) | 12,000 |

| | |
|---------------------------------|--------|
| Equipment | |
| Maintenance/Repairs/Replacement | 28,200 |

| | |
|-----------------|--------------|
| Vehicle | |
| Usage & Fuel | 7,500 |
| Subtotal | 7,500 |

| | |
|------------------|---------------|
| Utilities | |
| Utilities | 12,000 |
| SUBTOTAL | 12,000 |

| | |
|-------------------------------|---------------|
| Contract Services | |
| Bobby Teague (ORC Engineer) | 2400 |
| Mister IT | 20,218 |
| Veolia (Monitoring & Testing) | 36,000 |
| Engineer | 25,200 |
| Subtotal | 83,818 |

Town of Taylortown

Budget

FY 2024-25

Debt Service (USDA Principal & Interest)

30,563

Transfer to Water & Sewer Fund

SUBTOTAL

TOTAL WATER FUND

273,885