

# Adopted Budget

## FY 2023-24



**CITY OF DUNN**  
NORTH CAROLINA

**ADOPTED BUDGET**  
**FISCAL YEAR 2023-24**

**CITY COUNCIL**

William Elmore Jr., Mayor  
Dr. David Bradham  
April Gaulden  
Frank McLean  
J. Wesley Sills  
Billy Tart  
Chuck Turnage

**CITY MANAGER**

Steven W. Neuschafer

**CITY CLERK**

Tammy Williams

**DEPARTMENT HEADS**

Heather Adams, Public Utilities  
George Adler, Planning  
Mathew Boone, Assistant City Manager  
Cary Jackson, Police Chief  
Connie Jernigan, Human Resources  
Cary McNallan, Finance  
Brian McNeill, Parks & Recreation  
Dwayne Williams, Public Works

Cover photo: Dunn's City Hall –May 2023

# Table of Contents

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<b>Reader's Guide.....</b>	<b>iv</b>
<b>Budget Message from the City Manager.....</b>	<b>1</b>
Adopted Budget Ordinance.....	12
<b>Community and Organizational Profile.....</b>	<b>17</b>
About the City of Dunn.....	17
Governmental Structure.....	20
Budgetary Accounting and Reporting.....	32
Financial Fund Structure.....	34
<b>General Fund.....</b>	<b>35</b>
General Fund Revenues and Descriptions.....	35
General Fund Balance.....	40
General Fund Expenditures.....	42
<b>General Government.....</b>	<b>43</b>
Mayor and Council.....	43
Administration.....	44
Tourism.....	45
Finance.....	46
Non-Departmental.....	47
Planning.....	48
<b>Public Safety.....</b>	<b>49</b>
Police.....	49
<b>Public Works.....</b>	<b>51</b>
Public Works.....	51
Sanitation.....	52
<b>Parks, Recreation, and Library.....</b>	<b>53</b>
Parks and Recreation.....	53
Library.....	54
<b>Debt Service.....</b>	<b>55</b>
<b>Enterprise Funds.....</b>	<b>57</b>
Water and Sewer Revenues.....	57
Water and Sewer Expenditures and Departments.....	58
Stormwater.....	66
<b>Special Revenue Funds.....</b>	<b>67</b>
<b>Line Item Expenditure Budgets – All Funds.....</b>	<b>71</b>
<b>Capital Project Funds.....</b>	<b>89</b>
<b>Glossary.....</b>	<b>125</b>



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# Reader's Guide to the Budget Document

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

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

The budget document is divided into the following sections.

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

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

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

Please direct comments or questions to:

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

May 30, 2023

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

To: Mayor and Council Members:

The local and state economies continue to be strong, despite six percent inflation for this region. As we developed this budget, we utilized information provided by the NC League of Municipalities that speculates that tax revenues from our Ad Valorem and our sales taxes will continue to be strong and provide a very stable base upon which we can build a budget. The City's revenues are projected to grow slightly but with continued high inflation, the cost of doing business is increasing at a faster pace, which provides for a challenge of balancing an ever changing budget.

The new Tyler Incode accounting software provides a new look to the budget information provided and some accounting changes, explained on page three, provide more detailed reporting.

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

Fee increases proposed in this budget have specific functions:

- Garbage, yard waste, and recycling rate increase (4%): a result of the contractual increase (Consumer Price Index increase) from Republic Services.
- Water rate increase: will continue to replenish the fund balance and cover the increased cost of department led repair projects.
- Sewer rate increase: needed to pay for current and future debt service on sewer projects and meet NC Department of Environmental Quality requirements.

Stormwater fees changed: We will continue to use a rate based on an Equivalent Residential Unit (ERU) calculated based on our average single residential unit which contains 2,900 square feet of impervious space. The cost will continue to be \$3.50 per month (\$42.00 annually) for a single family unit and it will be billed on the Tax Bill released and collected by Harnett County. There will be a minimum of \$120 annually (equal to the current rate billed) for non-residential property. Each non single family property was measured and issued an impervious footage which is then multiplied by the ERU to establish the amount of fee required for the property. We have set a limit of 35 ERU's for a maximum fee for each parcel of \$1,470 per year. The increase in funding is needed to continue to improve Stormwater run-off collection and reduce impacts of short duration storms.

Below are my top areas of focus for the upcoming year:

- **Infrastructure improvements:** The capital improvements program provides for improvements to facilities and infrastructure.
- **City fleet improvements:** The City's vehicles and equipment is aging and requires increased maintenance and repairs. New equipment provides for more efficient and economical operations and safer working conditions for employees.
- **Personnel:** Provide adequate resources and training to ensure that staff can perform their duties as required and provide safe and efficient services to the citizens of Dunn.

#### **Accounting Changes:**

The FY23 General Fund budget included Powell Bill revenues and expenditures and a variety of capital expenditures (including equipment purchases) that were funded with installment financing or grant revenues. In the FY24 budget, the Powell Bill revenues and expenditures are now shown in a special revenue fund, separate from the general fund. Also, capital expenditures for vehicles and equipment over \$25,000 and capital improvement expenditures that are greater than \$100,000 per improvement, are no longer shown in the general fund and are listed in the capital projects fund. Capital expenditures for the Water and Sewer Fund and Stormwater Fund were also separated into capital project funds. These changes will eliminate large variances in year to year operating budget comparisons due to capital costs and will allow capital project budgets to be carried over into future fiscal years if the projects are not completed prior to the fiscal year end. The charts and analysis on the following pages will try to show budget comparisons that reflect these accounting changes.

**Personnel Changes:** the following are proposed personnel changes included in the recommended budget:

- Addition of an Assistant Planning Director for the Planning Department (starting 1/1/24). This position will provide addition support for the planning functions of the department and setup a succession plan within this department.
- Addition of an Assistant Public Works Director for the Public Works Department. The workload for the Public Works Director continues to increase with the responsibilities of streets and stormwater maintenance and repairs.

- Addition of three Utility Maintenance Workers for the Public Utility Department (starting 9/1/23). These employees will assist with sewer system inspections and repairing water and sewer lines as needed, and help with a backlog of other tasks.
- Three positions in the Planning Department (2 Code Enforcement Officers, and a Chief Building Inspector) will remain authorized, but unfunded, in the FY24 budget. The inspections will continue to be outsourced to Harnett County staff and paid out of the contractual services line item of the Planning budget.

The COLA proposed for this year is a combination of a 1.0% lump sum payment plus a 1.5% increase in each permanent employee's salary. The South Region consumer price index (CPI) for February 2023 was 6.4%, which is down from 8.4% in February 2022. The proposed COLA takes into account the current CPI rates and considers the City's other expenditures and the funding sources to cover the entire expenditure budget.

Additionally, the City may award up to a 2.5% merit increase based upon employee evaluations, effective after January 1, 2024. Through supervisor-led evaluations, the merit increases will continue to reward those employees who exceed expectations. The merit program has been in place for the last five years and completed each December.

### **Highlights of the proposed FY 2023-24 General Fund Budget** **General Fund Revenues**

	<b>FY23</b>	<b>FY24</b>		
	<b>Adopted</b>	<b>Recommended</b>	<b>Budget</b>	<b>Pct</b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Change</u></b>	<b><u>Change</u></b>
Ad Valorem Tax	\$ 5,383,600	\$ 5,563,300	\$ 179,700	3.3%
Sales Tax	\$ 2,830,000	\$ 3,125,000	\$ 295,000	10.4%
Other Taxes	\$ 726,000	\$ 703,500	\$ (22,500)	-3.1%
Licenses & Permits	\$ 609,000	\$ 565,200	\$ (43,800)	-7.2%
Intergovernmental	\$ 10,000	\$ -	\$ (10,000)	-100.0%
Intergovernmental Grants	\$ 40,000	\$ 176,589	\$ 136,589	341.5%
Powell Bill	\$ 340,000	\$ -	\$ (340,000)	-100.0%
Charges for Services	\$ 1,286,000	\$ 1,357,570	\$ 71,570	5.6%
Other Grants	\$ 27,000	\$ 25,600	\$ (1,400)	-5.2%
Other	\$ 1,170,400	\$ 1,038,379	\$ (132,021)	-11.3%
Investment Earnings	\$ 8,000	\$ 75,000	\$ 67,000	837.5%
Installment Financing	\$ 550,000	\$ -	\$ (550,000)	-100.0%
<b>Total Revenues</b>	<b>\$ 12,980,000</b>	<b>\$ 12,630,138</b>	<b>\$ (349,862)</b>	<b>-2.7%</b>
Fund Balance Reserves	\$ 255,000	\$ 359,489	\$ 104,489	41.0%
<b>Totals</b>	<b>\$ 13,235,000</b>	<b>\$ 12,989,627</b>	<b>\$ (245,373)</b>	<b>-1.9%</b>
 <b>Total Revenues *</b>	 <b>\$ 12,090,000</b>	 <b>\$ 12,630,138</b>	 <b>\$ 540,138</b>	 <b>4.5%</b>

\* Less PB & Installmnt Financing

- A. Ad Valorem taxes: \$5,030,000 projected based on county assessed valuations and a collection rate of 99.4%, with the tax rate remaining at \$.50 per \$100 valuation.  
Note: One penny of tax rate generates approximately \$109,774 in tax revenue.
- B. Sales tax: budgeted for \$3,095,000, this is the amount expected for FY23.
- C. DMV current year taxes estimated at \$420,000, an increase of 2.4%.
- D. License Tag fee revenue of \$185,000. This amount is also shown as an operating transfer to the Powell Bill Fund and will be allocated for street resurfacing projects.
- E. Garbage, Recycling, and debris Collection rate: The fee will increase from \$25.25 to 26.25, with an estimated total revenue of \$1,146,470.
- F. Eliminated all installment financing from the General Fund. This source of funding is now reported in the Capital Project Fund.
- G. Overall revenue sources for the General Fund are up 4.5% when factoring in the accounting changes related to Powell Bill and installment financing.

### General Fund Expenditures

	FY23	FY24		
	Adopted	Recommended	Budget	Pct
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Mayor & Council	\$ 119,000	\$ 98,891	\$ (20,109)	-16.9%
Administration	\$ 732,900	\$ 784,532	\$ 51,632	7.0%
Tourism	\$ 129,600	\$ 134,125	\$ 4,525	3.5%
Finance	\$ 408,100	\$ 411,460	\$ 3,360	0.8%
Non Departmental	\$ 840,000	\$ 899,176	\$ 59,176	7.0%
Planning	\$ 737,500	\$ 686,137	\$ (51,363)	-7.0%
Police	\$ 4,420,100	\$ 4,950,585	\$ 530,485	12.0%
Public Works	\$ 1,361,300	\$ 1,687,878	\$ 326,578	24.0%
Sanitation	\$ 853,000	\$ 841,000	\$ (12,000)	-1.4%
Powell Bill	\$ 415,900	\$ -	\$ (415,900)	-100.0%
Parks & Recreation	\$ 1,539,800	\$ 1,287,892	\$ (251,908)	-16.4%
Dunn Senior Center	\$ 50,000	\$ 50,000	\$ -	0.0%
Library	\$ 303,000	\$ 95,547	\$ (207,453)	-68.5%
Debt Service	\$ 1,173,300	\$ 1,062,404	\$ (110,896)	-9.5%
<b>Total Expenditures</b>	<b>\$ 13,083,500</b>	<b>\$ 12,989,627</b>	<b>\$ (93,873)</b>	<b>-0.7%</b>
Fund Balance Reserves	\$ 151,500	\$ -	\$ (151,500)	-100.0%
<b>Totals</b>	<b>\$ 13,235,000</b>	<b>\$ 12,989,627</b>	<b>\$ (245,373)</b>	<b>-1.9%</b>
 <b>Total Expenditures *</b>	 <b>\$ 12,277,100</b>	 <b>\$ 12,748,127</b>	 <b>\$ 471,027</b>	 <b>3.8%</b>

\* Less Powell Bill & Capital Exp

- A. COLA increase for all permanent employees: 1.00% lump sum payment plus 1.50% increase in employee's base salary.
- B. Merit increase: up to 2.50%, effective January 1, 2024

- C. Retirement contribution for state retirement: increases from 12.15% to 12.91% for general employees and from 13.04% to 14.04% for sworn law enforcement officers
- D. 401K contribution for all employees: remains at 5%
- E. Health, Dental, and Life insurance cost: premium is calculated at \$8,091 per employee per year. This is based on a change in rate beginning January 1, 2024
- F. Rooms to Go incentive: rebate budgeted for \$302,000
- G. Increased budgets for fuel, vehicle and equipment maintenance, software support, and utilities. All city facilities will be charged for water and sewer usage starting July 1<sup>st</sup>.
- H. Allocation of vehicle and workers compensation insurance premiums to all departments. In prior year budgets, these costs were all charged to non-departmental.

### **Highlights of the proposed FY 2023-24 Water and Sewer Fund Budget** **Water and Sewer Fund Revenues**

	<b>FY23</b>	<b>FY24</b>		
	<b>Adopted</b>	<b>Recommended</b>	<b>Budget</b>	<b>Pct</b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Change</u></b>	<b><u>Change</u></b>
Water Sales	\$ 3,638,000	\$ 4,555,700	\$ 917,700	25.2%
Sewer Sales	\$ 3,140,000	\$ 3,890,700	\$ 750,700	23.9%
Penalties and Interest	\$ 60,000	\$ 57,500	\$ (2,500)	-4.2%
Investment Earnings	\$ 85,500	\$ 111,000	\$ 25,500	29.8%
Installment Financing	\$ 680,000	\$ 1,436,000	\$ 756,000	111.2%
Other	\$ 266,500	\$ 155,426	\$ (111,074)	-41.7%
<b>Total Revenues</b>	<b>\$ 7,870,000</b>	<b>\$ 10,206,326</b>	<b>\$ 2,336,326</b>	<b>29.7%</b>
Fund Balance Reserves	\$ 30,000	\$ -	\$ (30,000)	-100.0%
<b>Totals</b>	<b>\$ 7,900,000</b>	<b>\$ 10,206,326</b>	<b>\$ 2,306,326</b>	<b>29.2%</b>
 <b>Total Revenues *</b>	 <b>\$ 7,190,000</b>	 <b>\$ 8,770,326</b>	 <b>\$ 1,580,326</b>	 <b>22.0%</b>

\* Less Installmt Financing

- A. Proposed basic water rate increase: from \$17.00 to \$18.00 base rate and an increasing block rate from \$5.20 to \$5.35 per 1000 gallons
- B. Proposed basic sewer rates increase: from \$17.00 to \$19.00 base rate and from \$7.30 to \$8.15 per 1,000 gallons
- C. City of Dunn bulk purchaser rate will increase by 14.6% from: \$2.40 to \$2.75 per 1000 gallons for those with a contracted minimum gallons per day.
- D. Proposed Industrial water user rate increase: from \$17.00 to \$18.00 base rate and propose an increasing block rate beginning at \$5.35 from \$5.20 per 1000 gallons up to 500,000 gallons; \$3.20 from \$3.10 per 1000 gallons above 500,001 gallons.
- E. Starting July 1st, all city facilities will be charged for water and sewer usage. This will generate an additional \$612K in water and sewer revenues, with the largest amount of \$569K coming from the waste water treatment plant, which will also be recorded as an expense to the WWTP. The total increase in revenues is 13.5% without these new charges.



### Water and Sewer Fund Expenditures

	FY23	FY24		
	Adopted	Recommended	Budget	Pct
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Administration	\$ 527,200	\$ 391,497	\$ (135,703)	-25.7%
Finance	\$ 799,700	\$ 687,029	\$ (112,671)	-14.1%
Services Operations	\$ 1,653,100	\$ 1,733,156	\$ 80,056	4.8%
Water Treatment Plant	\$ 1,733,200	\$ 1,721,495	\$ (11,705)	-0.7%
Waste Water Treatment Plan	\$ 1,531,300	\$ 2,096,578	\$ 565,278	36.9%
<b>Total Operating Expense</b>	<b>\$ 6,244,500</b>	<b>\$ 6,629,755</b>	<b>\$ 385,255</b>	<b>6.2%</b>
Debt Service	\$ 1,435,500	\$ 2,871,668	\$ 1,436,168	100.0%
<b>Total Expenditures</b>	<b>\$ 7,680,000</b>	<b>\$ 9,501,423</b>	<b>\$ 1,821,423</b>	<b>23.7%</b>
Transfers to Capital Projects	\$ -	\$ 314,740	\$ 314,740	#DIV/0!
Fund Balance Reserves	\$ 220,000	\$ 390,163	\$ 170,163	77.3%
<b>Totals</b>	<b>\$ 7,900,000</b>	<b>\$ 10,206,326</b>	<b>\$ 2,306,326</b>	<b>29.2%</b>

- A. COLA increase for all permanent employees: 1.00% lump sum payment plus 1.50% increase in employee's base salary.
- B. Merit increase: up to 2.50%, effective January 1, 2024
- C. Retirement contribution for state retirement: increases from 12.15% to 12.91%
- D. 401K contribution for all employees: remains at 5%
- E. Health, Dental, Vision, and Life insurance cost: premium is calculated at \$8,091 per employee per year. This is based on a change in rate beginning January 1, 2024
- F. Increased budgets for chemicals, utilities, and repairs and maintenance.

### Highlights of the proposed FY 2023-24 Stormwater Fund Budget Stormwater Fund Revenues

	FY23	FY24		
	Adopted	Recommended	Budget	Pct
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Stormwater Sales	\$ 400,000	\$ 400,000	\$ -	0.0%
Investment Earnings	\$ -	\$ 1,000	\$ 1,000	#DIV/0!
Installment Financing	\$ 2,500,000	\$ -	\$ (2,500,000)	-100.0%
<b>Total Revenues</b>	<b>\$ 2,900,000</b>	<b>\$ 401,000</b>	<b>\$ (2,499,000)</b>	<b>-86.2%</b>
Fund Balance Reserves	\$ -	\$ -	\$ -	#DIV/0!
<b>Totals</b>	<b>\$ 2,900,000</b>	<b>\$ 401,000</b>	<b>\$ (2,499,000)</b>	<b>-86.2%</b>
 <b>Total Revenues *</b>	 <b>\$ 400,000</b>	 <b>\$ 401,000</b>	 <b>\$ 1,000</b>	 <b>0.3%</b>

\* Less Installmnt Financing

- A. Stormwater rate: Calculations using Equivalent Residential Units (ERU) remaining at the same rate with a floor of \$3.50 for Residential and \$10.00 for Non-Residential

- units per month. There is a maximum of \$1,470 per year for a Non-Residential facility. These bills will be added to the tax bill generated by Harnett County.
- B. The installment financing shown in the FY23 budget has been shifted to the Stormwater Capital Projects Fund.

### Stormwater Fund Expenditures

	<b>FY23</b>	<b>FY24</b>		
	<b>Adopted</b>	<b>Recommended</b>	<b>Budget</b>	<b>Pct</b>
	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
Operations	\$ 174,000	\$ 331,137	\$ 157,137	90.3%
<b>Total Operating Expense</b>	<b>\$ 174,000</b>	<b>\$ 331,137</b>	<b>\$ 157,137</b>	<b>90.3%</b>
Debt Service	\$ 183,500	\$ 27,789	\$ (155,711)	-84.9%
<b>Total Expenditures</b>	<b>\$ 357,500</b>	<b>\$ 358,926</b>	<b>\$ 1,426</b>	<b>0.4%</b>
Transfers to Capital Projects	\$ 2,500,000	\$ -	\$ (2,500,000)	-100.0%
Fund Balance Reserves	\$ 42,500	\$ 42,074	\$ (426)	-1.0%
<b>Totals</b>	<b>\$ 2,900,000</b>	<b>\$ 401,000</b>	<b>\$ (2,499,000)</b>	<b>-86.2%</b>

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

### Highlights of the proposed FY 2023-24 Powell Bill Special Revenue Fund Budget Powell Bill Fund Revenues

	<b>FY24</b>	
	<b>Powell</b>	<b>Percent</b>
	<b>Bill</b>	<b>of Total</b>
Intergovernmental	\$ 298,000	61.5%
Investment Earnings	\$ 2,000	0.4%
Oper Trf fr Gen Fund	\$ 185,000	38.1%
<b>Total Revenues</b>	<b>\$ 485,000</b>	<b>100.0%</b>
Fund Balance Reserves	\$ -	0.0%
<b>Totals</b>	<b>\$ 485,000</b>	<b>100.0%</b>

- A. Powell Bill revenues include the annual allocation from the State and an operating transfer from the General Fund consisting of 83.3% of the DMV license fee collections, or \$25 of every \$30 collected.

### Powell Bill Fund Expenditures

	<b>FY24</b>	
	<b>Powell</b>	<b>Percent</b>
	<b><u>Bill</u></b>	<b><u>of Total</u></b>
Operating Expenses	\$ 65,000	13.4%
Capital Expenses	\$ 204,748	42.2%
Debt Service	\$ 215,252	44.4%
<b>Total Revenues</b>	<b>\$ 485,000</b>	<b>100.0%</b>
Fund Balance Reserves	\$ -	0.0%
<b>Totals</b>	<b>\$ 485,000</b>	<b>100.0%</b>

A. Capital expenses include street paving and resurfacing.

### CAPITAL ITEMS FOR FY 2023-2024 – included in the operating budgets

#### GENERAL FUND

##### **Park and Recreation:**

Community Center Improvements	\$ 30,000
Install ADA door openers – Comm Bldg & Rec Ctr	\$ 13,500
P&R equipment and machinery	<u>\$ 13,000</u>

**Total:** **\$ 56,500**

#### WATER- SEWER FUND

##### **Water/Sewer Services:**

Asphalt breaker attachment	\$ 17,000
Leak Detector	\$ 22,000

##### **Wastewater Treatment Plant**

Air compressor	\$ 8,000
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##### **Water Treatment Plant**

Portable sampler	<u>\$ 6,000</u>
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**Total:** **\$ 53,000**

#### POWELL BILL FUND

Street paving and resurfacing	<u>\$204,748</u>
<b>Total:</b>	<u><b>\$204,748</b></u>

## FY 2023-24 Capital Projects

Summary of All Projects for All Funds

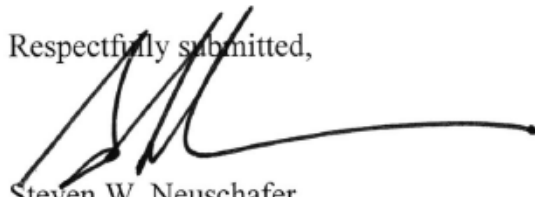
	Previous						FY24-FY28	Project
	<u>Appropriations</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>Total</u>	<u>Total</u>
<b>Expenses</b>								
Administration	721,720	-	-	-	-	-	-	721,720
Planning/Design	3,857,759	1,267,040	499,200	50,000	146,400	138,600	2,101,240	5,958,999
Construction	44,844,473	14,396,100	5,432,160	6,282,000	846,098	1,979,400	28,935,758	73,780,231
Land/ROW	-	-	-	-	-	-	-	-
Equipment/Furnishings	-	2,210,577	69,931	69,932	69,931	69,931	2,490,302	2,490,302
<b>Total Expenditures</b>	<b>\$ 49,423,952</b>	<b>\$ 17,873,717</b>	<b>\$ 6,001,291</b>	<b>\$ 6,401,932</b>	<b>\$ 1,062,429</b>	<b>\$ 2,187,931</b>	<b>\$ 33,527,300</b>	<b>\$ 82,951,252</b>
<b>Funding Sources</b>								
Intergovernmental Funds	34,799,129	9,534,966	134,966	34,966	34,965	34,965	9,774,828	44,573,957
General Fund	2,802,102	784,965	34,965	34,966	34,966	34,966	924,828	3,726,930
Water & Sewer Fund	72,520	314,740	-	-	260,498	-	575,238	647,758
Stormwater Fund	100,000	-	-	-	-	-	-	100,000
Installment Financing	11,105,201	7,239,046	5,831,360	6,332,000	732,000	2,118,000	22,252,406	33,357,607
Other	545,000	-	-	-	-	-	-	545,000
<b>Total Funding</b>	<b>\$ 49,423,952</b>	<b>\$ 17,873,717</b>	<b>\$ 6,001,291</b>	<b>\$ 6,401,932</b>	<b>\$ 1,062,429</b>	<b>\$ 2,187,931</b>	<b>\$ 33,527,300</b>	<b>\$ 82,951,252</b>
<b>Operating Budget Impact</b>								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	(21,500)	(14,500)	(7,500)	(2,500)	(46,000)	(46,000)
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	391,318	1,539,038	1,690,238	2,534,388	2,426,887	8,581,869	8,581,869
<b>Total Oper Bdgt Impact</b>	<b>\$ -</b>	<b>\$ 391,318</b>	<b>\$ 1,517,538</b>	<b>\$ 1,675,738</b>	<b>\$ 2,526,888</b>	<b>\$ 2,424,387</b>	<b>\$ 8,535,869</b>	<b>\$ 8,535,869</b>

Capital projects for FY 2023-24 are estimated at \$17,873,717 for all funds, including general fund, water and sewer fund, and stormwater fund. A detailed project sheet for each project is included in the proposed budget materials.

The proposed FY 2023-24 budget is concentrated on services for residences and preparing for growth across the community. Major work is underway in both water and sewer utilities, as well as stormwater, utilizing the funding provided by the State of North Carolina and the Federal government.

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

Respectfully submitted,



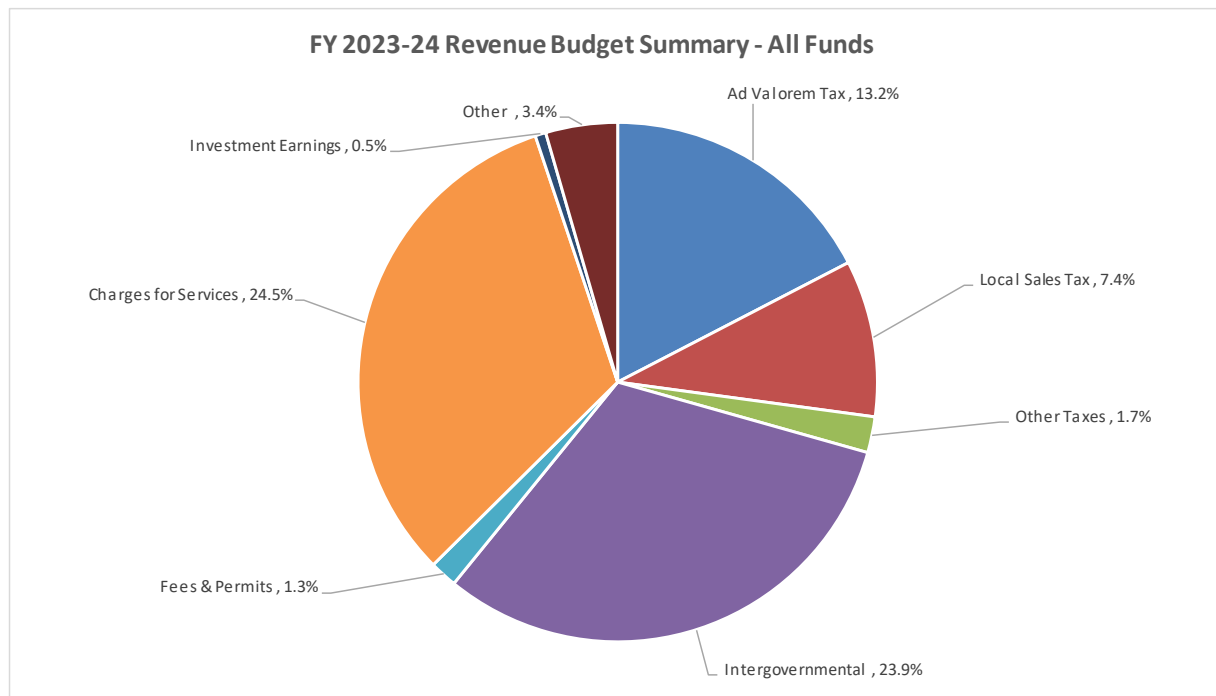
Steven W. Neuschafer  
City Manager

# City of Dunn – Budget Summary for All Funds

## FY24 REVENUE BUDGET

### FY 2023-24 Revenue Budget Summary - All Funds

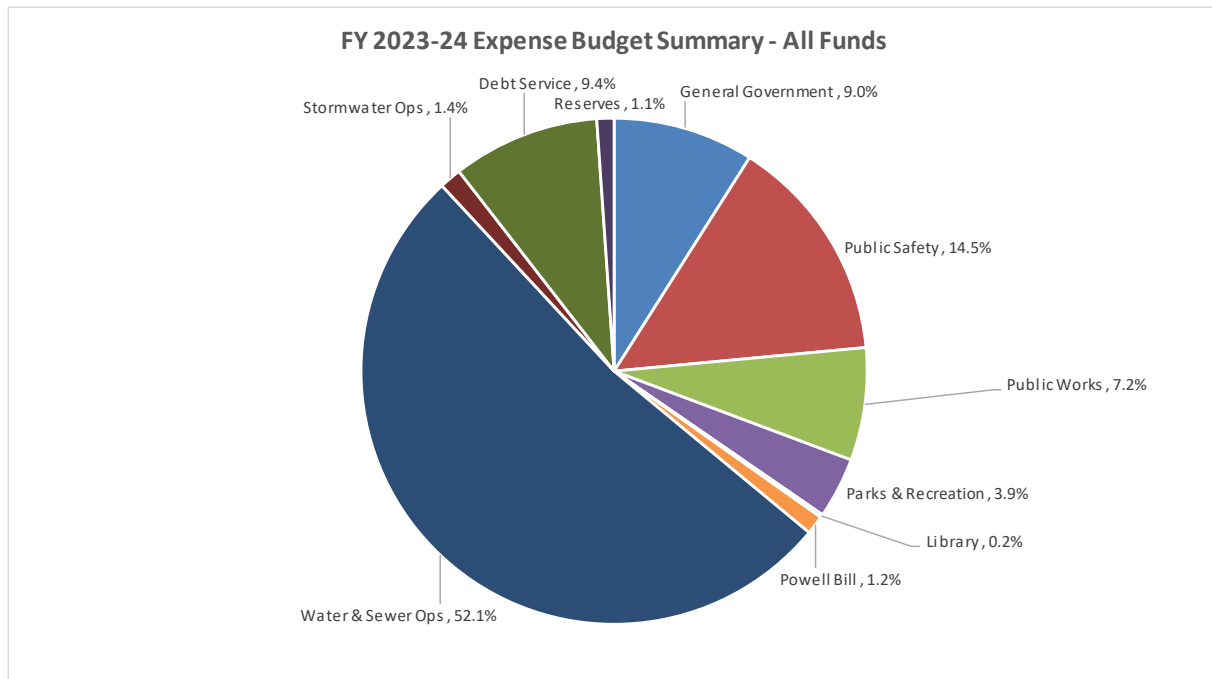
<u>Revenues</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Funds</u>	<u>Total Govtl Funds</u>	<u>Water &amp; Sewer Fund</u>	<u>W&amp;S Capital Funds</u>	<u>Stormwater Fund</u>	<u>Strmwtr Capital Funds</u>	<u>Total Enterprise Funds</u>
Ad Valorem Tax	5,563,300			5,563,300					-
Local Sales Tax	3,125,000			3,125,000					-
Other Taxes	703,500			703,500					-
Intergovernmental	176,589	345,500	134,966	657,055		9,400,000			9,400,000
Fees & Permits	565,200			565,200					-
Charges for Services	1,470,324			1,470,324	8,446,400		400,000		8,846,400
Investment Earnings	75,000	24,015		99,015	111,000		1,000		112,000
Other	951,225	185,000		1,136,225	212,926				212,926
Financing Sources	-		1,740,646	1,740,646	1,436,000	5,232,400	-	266,000	6,934,400
Fund Balance	359,489		784,965	1,144,454	-	314,740			314,740
<b>Totals</b>	<b>12,989,627</b>	<b>554,515</b>	<b>2,660,577</b>	<b>16,204,719</b>	<b>10,206,326</b>	<b>14,947,140</b>	<b>401,000</b>	<b>266,000</b>	<b>25,820,466</b>



## FY24 EXPENDITURE BUDGET

### FY 2023-24 Expense Budget Summary - All Funds

<u>Function</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Funds</u>	<u>Total Govtl Funds</u>	<u>Water &amp; Sewer Fund</u>	<u>W&amp;S Capital Funds</u>	<u>Stormwater Fund</u>	<u>Strmwtr Capital Funds</u>	<u>Total Enterprise Funds</u>
General Government	2,999,321	69,515	716,863	3,785,699					-
Public Safety	4,965,585		1,143,714	6,109,299					-
Public Works	2,528,878		500,000	3,028,878					-
Parks & Recreation	1,337,892		300,000	1,637,892					-
Library	95,547			95,547					-
Powell Bill		485,000		485,000					-
Water & Sewer Ops				-	6,944,495	14,947,140			21,891,635
Stormwater Ops				-			331,139	266,000	597,139
Debt Service	1,062,404			1,062,404	2,871,668		27,789		2,899,457
Reserves				-	390,163		42,072		432,235
<b>Totals</b>	<b>12,989,627</b>	<b>554,515</b>	<b>2,660,577</b>	<b>16,204,719</b>	<b>10,206,326</b>	<b>14,947,140</b>	<b>401,000</b>	<b>266,000</b>	<b>25,820,466</b>



**ANNUAL BUDGET ORDINANCE FY 2023-24  
CITY OF DUNN, NORTH CAROLINA**

**WHEREAS** the recommended budget for FY 2023-24 was submitted to the City Council on May 30, 2023 by the City Manager pursuant to General Statutes (G.S.) 159-11 and filed with the City Clerk pursuant to G.S. 159-12; and

**WHEREAS**, on June 13, 2023, the City Council held a public hearing on the budget pursuant to G.S. 159-12; and

**WHEREAS**, on June 13, 2023, the City Council adopted a budget ordinance making appropriations and levying taxes in such sums as the City Council considers sufficient and proper in accordance with G.S. 159-13;

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

**ARTICLE I – GENERAL FUND**

***Section 1.*** General Fund Revenues

It is estimated that the revenues from the following major sources will be available during the fiscal year beginning July 1, 2023, and ending June 30, 2024, to meet the general fund expenditures.

Ad Valorem Tax	\$ 5,563,300
Sales Tax	3,125,000
Other Taxes	703,500
Licenses & Permits	565,200
Intergovernmental Grants	176,589
Charges for Services	1,470,324
Other Grants	25,600
Other	925,625
Investment Earnings	75,000
Fund Balance Reserves	359,489
<b>Total General Fund</b>	<b><u>\$ 12,989,627</u></b>

***Section 2.*** General Fund Expenditures

The following amounts are hereby appropriated by function for the operation of the City and its activities for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

General Government		\$ 2,999,321
Mayor & Council	\$ 98,891	
Administration	769,532	
Tourism	134,125	
Finance	411,460	
Non Departmental	899,176	
Planning	686,137	
Public Safety		4,965,585
Public Works		2,528,878
Public Works	1,687,878	
Sanitation	841,000	
Parks & Recreation		1,287,892
Dunn Senior Center		50,000
Library		95,547
Debt Service		1,062,404
<b>Total General Fund</b>		<b>\$ 12,989,627</b>

### **Section 3. Levy of Taxes**

There is hereby levied the following rate of tax on each one hundred dollars (\$100.00) valuation of taxable property, as listed for taxes as of January 1, 2023 for the purpose of raising the revenue constituting the general property taxes, as set forth in the foregoing estimates of revenue (Article I, Section 1):

#### **General Tax**

Rate per \$100 Valuation of Taxable Property \$.50

#### **Special Downtown Tax District**

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

#### **Motor Vehicle Tax**

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

## **ARTICLE II – WATER AND SEWER FUND**

### **Section 1. Water and Sewer Enterprise Fund Revenues**

It is estimated that the revenues from the following major sources will be available during the fiscal year beginning July 1, 2023, and ending June 30, 2024, to meet the water and sewer fund expenditures.



Water Sales	\$ 4,555,700
Sewer Sales	3,890,700
Penalties and Interest	57,500
Investment Earnings	111,000
Installment Financing	1,436,000
Other	155,426
<b>Total Water and Sewer Revenues</b>	<b><u>\$ 10,206,326</u></b>

**Section 2.** Water and Sewer Enterprise Fund Expenditures

The following amounts are hereby appropriated by function for the operation of the City and its activities for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Administration	\$ 391,497
Finance	687,029
Services Operations	1,733,156
Water Treatment Plant	1,721,495
Waste Water Treatment Plant	2,096,578
Debt Service	2,871,668
Transfers to Capital Projects	314,740
Fund Balance Reserves	390,163
<b>Total Water and Sewer Expenses</b>	<b><u>\$ 10,206,326</u></b>

**ARTICLE III – STORMWATER FUND**

**Section 1.** Stormwater Enterprise Fund Revenues

It is estimated that the revenues from the following major sources will be available during the fiscal year beginning July 1, 2023, and ending June 30, 2024, to meet the stormwater fund expenditures.

Stormwater Sales	\$ 400,000
Investment Earnings	1,000
<b>Total Stormwater Revenues</b>	<b><u>\$ 401,000</u></b>

**Section 2.** Stormwater Enterprise Fund Expenditures

Operations	\$ 331,137
Debt Service	27,789
Fund Balance Reserves	42,074
<b>Total Stormwater Expenses</b>	<b><u>\$ 401,000</u></b>

The following amounts are hereby appropriated by function for the operation of the City and its activities for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

## ARTICLE IV – SPECIAL REVENUE FUND AND CAPITAL PROJECTS FUND

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

Grants Fund	\$ 47,515
Powell Bill Fund	485,000
American Rescue Plan Act Fund	22,000
<b>Total Special Revenue Funds</b>	<b><u>\$ 554,515</u></b>

## SECTION V – MISCELLANEOUS FEES AND CHARGES

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

## SECTION VI – GENERAL AUTHORITIES

**Section 1.** The following authorities shall apply:

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

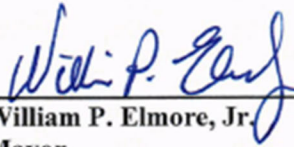
## SECTION VII. UTILIZATION OF BUDGET AND BUDGET ORDINANCE

The Ordinance and the Budget Document, shall be the basis of the financial plan for the Dunn Municipal Government during the 2023-24 fiscal year. The City Manager shall administer the budget and shall insure that the operating facilities are provided guidance and sufficient details to implement their appropriate portion of the budget.

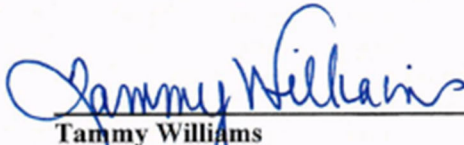
## SECTION VIII. DISTRIBUTION

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

Adopted this 13<sup>th</sup> day of June, 2023.

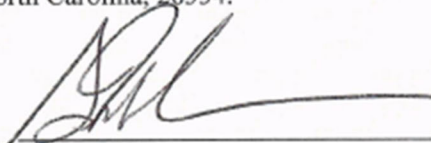
  
\_\_\_\_\_  
William P. Elmore, Jr.  
Mayor

Attest:

  
\_\_\_\_\_  
Tammy Williams  
City Clerk



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

  
\_\_\_\_\_  
Steven Neuschafer  
City Manager

# ABOUT THE CITY OF DUNN

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

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

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

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

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



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

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

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

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

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

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

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

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

## **POPULATION**

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

## ETHNIC COMPOSITION

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

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

## AGE COMPOSITION

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

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

## HOUSING

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

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

## **INCOME**

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

## **EMPLOYMENT**

Unemployment levels in Dunn reflect a decrease from 5.4% in August 2021 to 4.4% in August 2022, which is slightly above the state and national percentages of 3.9% and 3.7%, respectively.

<b><u>Unemployment Rate</u></b>			
<b>Date</b>	<b>Dunn</b>	<b>NC</b>	<b>National</b>
8/31/2022	4.4%	3.9%	3.7%
8/31/2021	5.4%	4.8%	5.2%
8/31/2020	6.8%	6.8%	8.4%
8/31/2019	4.9%	4.1%	3.7%

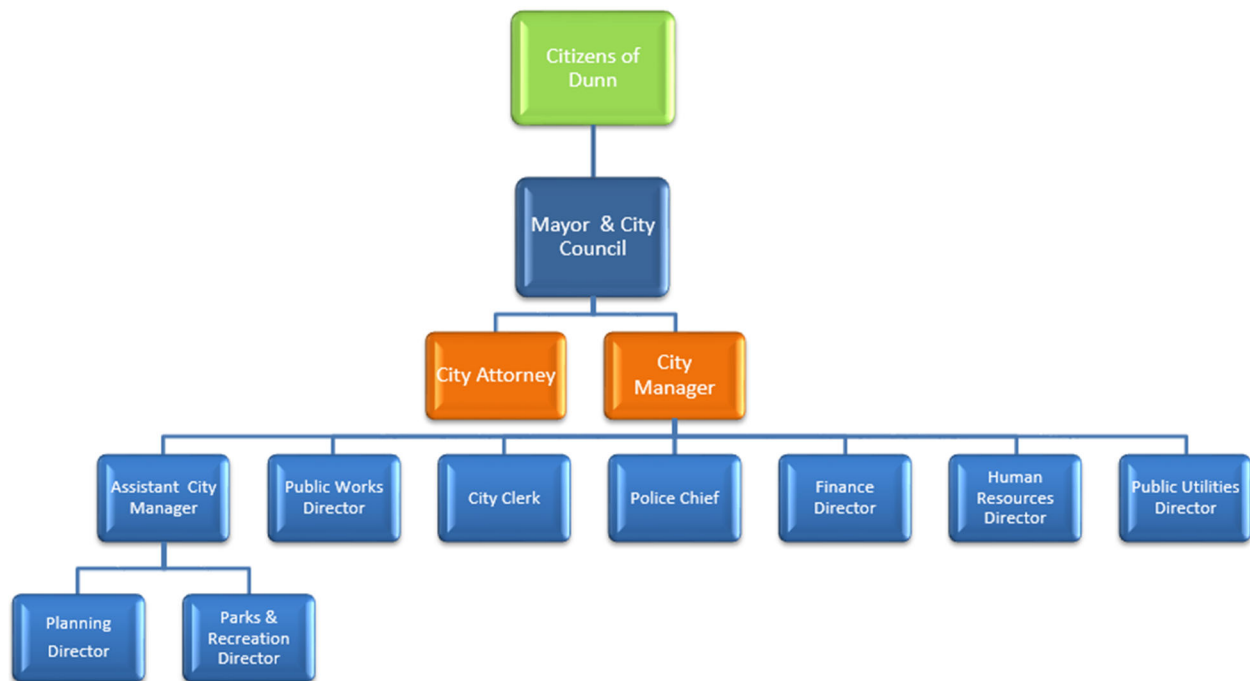
Source: homefacts.com

## **GOVERNMENTAL STRUCTURE**

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

The City Council also appoints a City Manager who carries out the laws and policies enacted by the council. The City Manager is responsible for managing the City's employees, finances, and resources. The City has 149 permanent, full-time, and part-time, employees with eight departments reporting to the City Manager (see chart below). The City Council also appoints a City Clerk to maintain official City records; and an attorney, who represents the City administration and City Council in all legal matters.





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

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

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

### **CITY COUNCIL PRIORITIES**

The City Council has participated in a strategic planning process. The results of this process provided the following goals for the FY24 fiscal year.



The current City Council's top five priorities (in bold) and departmental action items (in italics) are listed below:

**A. Allocate funds that focus on employee retention and recruitment**

1. *Complete a pay study and present to the City Council. (Human Resources and Administration)*
2. *Review policy every five years. (Human Resources and Administration)*
3. *Focus on employee care, moral, and well-being. (Human Resources and Administration)*
4. *Create metrics for rewarding professional development/certifications. (Human Resources and Administration)*

**B. Continue to fund infrastructure improvements.**

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

**C. Water Plant upgrades**

1. *Continue to evaluate alternatives and strategies with regional partners. (Public Utilities and Administration)*
2. *Provide a mid-year review to City Council (Public Utilities and Administration)*

**D. Stormwater improvements**

1. *Prioritize projects from the project inventory listing. (Public Works and Public Utilities)*
2. *Continue to explore areas where improvements can be made. (Administration)*

**E. Create and fund a program for private investment**

1. *Complete an incentive document and bring to the City Council for review. (Administration)*
2. *Continue to seek grants/partnerships for improvements. (Downtown and Chamber)*
3. *Explore redevelopment zone options and opportunities. (Administration and Chamber)*

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

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

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

### **FINANCIAL POLICIES**

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

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

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

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

### **REVENUE POLICIES**

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

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

#### ***Sources of revenue***

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

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

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

#### ***Fees and cost recovery***

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

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

#### ***Grants and federal funds***

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

- a. Amount of matching funds required.
- b. Any in-kind services that are to be provided.
- c. Impact on operating expenses; and

- d. Length of grant and whether the City is obliged to continue the services after the grant ends.

### ***Operating transfers***

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

## **OPERATING BUDGET POLICIES**

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

### **Fund Balance**

To maintain the City's credit rating, meet seasonal cash flow shortfalls, economic downturns or a local disaster, the City shall maintain and present fund balance for the general fund in accordance with the requirements of GASB. The City will maintain an unassigned fund balance in the general fund at a level ranging from 22.5% to 35.0% of the General Fund budget. Unassigned fund balance will generally not be used for operating expenses.

Fund balance shall be confirmed at the end of each fiscal year by the annual independent audit and if the unassigned fund balance falls below 22.5%, the City Manager shall develop and implement a plan to rebuild the balance to 22.5% within one year.

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

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

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

## **Budget Process and Procedures**

The North Carolina Local Government Budget and Fiscal Control Act requires that the City Manager submit a recommended budget and budget message to the Mayor and Council Members no later than June 1st, that the City Council hold a public hearing on the budget, and that the City Council adopt an annual budget or interim budget each year by July 1st. The budget must be

balanced which is defined by the Fiscal Control Act as “the sum of estimated net revenues and appropriated fund balance in each fund shall be equal to appropriations in that fund”.

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

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

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

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

### ***General Fund Budgeting***

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

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

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

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

### ***Special Fund Budgeting***

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

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

### ***Capital Fund Budgeting***

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

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

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

### **Transfers**

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

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

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

### ***Maintenance of Capital Assets***

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

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

As with technology, City vehicles are also replaced on a predetermined schedule. Through a planned approach the City looks to minimize fleet capital cost and operational cost. Age and usage criteria provide general guidance for replacement and there can be other circumstances that factor in the decision to replace a vehicle or piece of equipment either sooner or later than the recommended guidelines. These factors may include high maintenance cost, excessive down time, standardization of fleet, or change of operation. All vehicles and capital equipment that exceeds \$25,000 per item shall be considered for installment financing.

### **CAPITAL IMPROVEMENT PROJECT POLICIES**

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

#### ***Capital Improvement Plan***

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

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

#### ***Capital Improvement Financing***

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

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

## **DEBT MANAGEMENT POLICY**

### **POLICY STATEMENTS**

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

- Provide guidance on the types and levels of the City's outstanding debt obligations so as not to exceed acceptable levels of indebtedness and risk. Debt policies also serve as a framework within which the City can evaluate each potential debt issuance.
- Direct staff on objectives to be achieved, both before bonds are sold and for the ongoing management of the debt program.
- Facilitate the debt issuance process by making important decisions ahead of time.
- Assist the City in the management of its financial affairs, ensuring that the City maintains a sound debt position and that its credit quality is protected.
- Allow for an appropriate balance between the established debt parameters and providing flexibility to respond to unforeseen circumstances and new opportunities; and
- Serve as a means of stimulating an open debate about the government's outstanding obligations and lead to an informed decision by elected officials.

### **Purpose and Type of Debt**

#### ***Purpose:***

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

#### ***Types of Debt:***

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

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

### **Debt Limits and Affordability**

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



limits can include the purposes for which debt may be used, the types of debt that may be issued, and minimum credit ratings.

The City will use an objective, analytical approach to determine the amount of debt to be considered for authorization and issuance.

Several standards or guidelines are available for establishing limits:

***Outstanding Debt as a Percentage of Assessed Valuation***

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

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

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

***Debt per Capita***

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

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

***Debt Service as a Percentage of Operating Expenditures***

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

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

***Use of Debt Ratios***

This measure of debt service expenditures as a percentage of operating expenditures will be the primary ratio used to relay the impact of debt to the City Council, both in terms of tax rate and ability to pay debt within budgetary constraints. No project will be included in the CIP that increases the debt ratio above 12%. Any project that is considered outside of the Capital

Improvement Plan shall be revisited in context of the plan to monitor the project's impact on the City's debt ratios. Projects shall be considered for recommendation if the debt service expenditures as a percentage of operating expenditures remain at or below the 12% debt ratio.

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

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

### **Bond Ratings**

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

### **Debt Issuance and Structure**

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

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

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

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

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

### **Capital Planning and Debt Determination**

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

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

## **BUDGETARY ACCOUNTING AND REPORTING**

### ***Budget Adoption***

The City operates under an annual budget ordinance in accordance with the Local Government Budget and Fiscal Control Act (North Carolina General Statutes Section 159). These statutes require that the City Council adopt a balanced budget in which estimated revenues and appropriated fund balances equal expenditures. The City Manager must submit a balanced budget proposal to the City Council by June 1 of each year, and the City Council must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain community comments of the proposed budget before the City Council adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

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

### ***Basis of Accounting and Budgeting***

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

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

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

f) Parks and Recreation; and g) Debt Service. Enterprise Funds include Water, Sewer, and Stormwater.

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

### ***Amending the Budget***

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

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

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

### ***Line-Item Transfers***

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

### ***Purchase Orders***

Purchase orders must be issued for purchases exceeding \$500 with exception of purchases specifically exempted by the City's purchasing policy. Purchase requisitions under \$500 do not require approval by the Purchasing Officer.

### ***Capital Outlay***

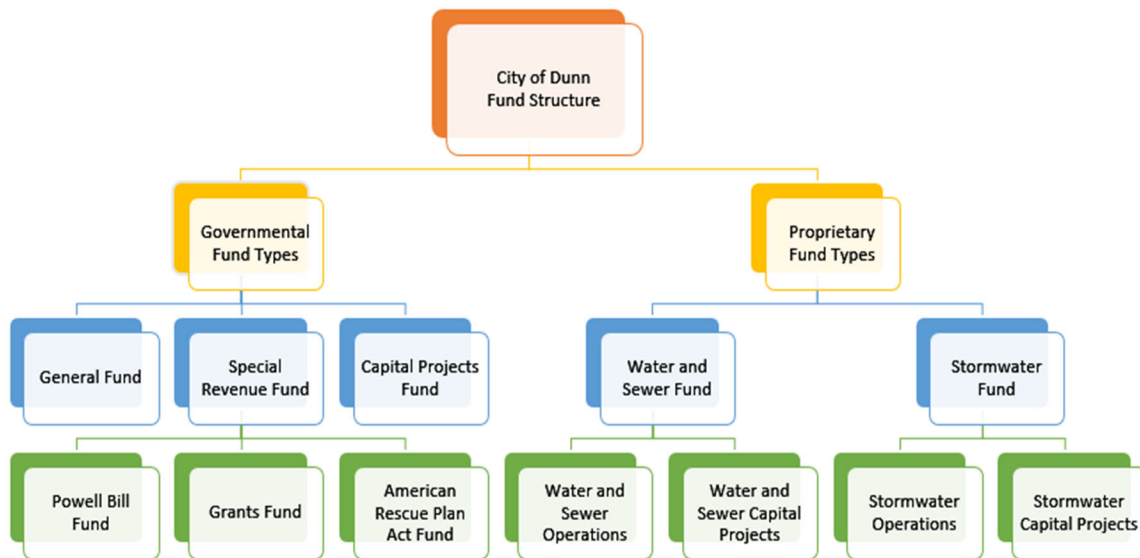
All capital items (items exceeding \$5,000 and having a useful life of more than one year) must be approved in accordance with the adopted budget. With GASB 34, the definition of capital outlay was refined to include infrastructure inventory including roads, bridges, and sidewalks, amongst other assets).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

### ***Position Control***

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

## **FINANCIAL FUND STRUCTURE**

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



### **Governmental Funds**

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

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

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

### **Proprietary Funds**

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

# Summary of Revenues - General Fund

	<u>FY22 Actuals</u>	<u>Adopted FY23 Budget</u>	<u>Adopted FY24 Budget</u>
AD-VALOREM TAXES-CURRENT YR	3,981,548.88	4,850,000.00	5,030,000.00
DOWNTOWN SERVICE DIST TAX-CURRENT YR	36,516.32	44,600.00	46,250.00
TAX PENALTIES & INTEREST	20,003.39	-	15,000.00
DMV TAXES-CURRENT YEAR	371,773.04	410,000.00	420,000.00
AD-VALOREM TAXES-PRIOR YEARS	33,212.21	35,000.00	27,000.00
DMV TAXES-INTEREST DOWNTOWN	154.98	-	50.00
DMV TAXES-DOWNTOWN	2,290.47	2,000.00	2,000.00
PYMTS IN LIEU OF TAXES	45,620.00	22,000.00	23,000.00
PENALTIES ON DMV TAXES	-	20,000.00	-
<b><i>Total Ad Valorem Taxes</i></b>	<b><i>4,491,119.29</i></b>	<b><i>5,383,600.00</i></b>	<b><i>5,563,300.00</i></b>
SALES TAX DISTRIBUTION	2,633,631.21	2,800,000.00	3,095,000.00
RENTAL VEHICLE TAX	31,405.15	30,000.00	30,000.00
<b><i>Total Local Sales Taxes</i></b>	<b><i>2,665,036.36</i></b>	<b><i>2,830,000.00</i></b>	<b><i>3,125,000.00</i></b>
ELECTRICITY SALES TAX	525,302.19	540,000.00	530,000.00
TELECOMMUNICATIONS SALES TAX	46,009.73	45,000.00	43,000.00
NATURAL GAS SALES TAX	45,203.92	33,000.00	40,000.00
VIDEO PROGRAMMING SALES TAX	52,290.48	50,000.00	49,000.00
ALCOHOL/BEVERAGE TAX DIST	33,587.93	50,000.00	35,000.00
SOLID WASTE DISPOSAL TAX	6,678.42	8,000.00	6,500.00
<b><i>Total Other Taxes</i></b>	<b><i>709,072.67</i></b>	<b><i>726,000.00</i></b>	<b><i>703,500.00</i></b>
FEMA REIMBURSEMENT	-	10,000.00	-
BROWNFIELD GRANT	-	-	50,000.00
US DOJ	-	-	86,589.00
GOV HWY SAFETY GRANT	166,321.87	40,000.00	40,000.00
POWELL BILL DISTRIBUTION	295,860.58	340,000.00	-
<b><i>Total Intergovernmental</i></b>	<b><i>462,182.45</i></b>	<b><i>390,000.00</i></b>	<b><i>176,589.00</i></b>
PRIVILEGE LICENSES	-	1,000.00	-
PRIVILEGE LICENSE PENALTY	13.50	-	-
BUSINESS REGISTRATION FEES	13,373.50	15,000.00	13,500.00
BUILDING PERMITS	170,095.50	150,000.00	160,000.00
FIRE INSPECTION FEES	4,322.00	5,000.00	5,000.00
DEVELOPMENT PERMITS	4,590.00	4,000.00	4,150.00
PLANNING BOARD FEES	8,000.00	5,000.00	5,000.00
SIGN PERMITS	6,345.00	5,000.00	5,250.00
SUBDIVISIONS - MINOR	2,600.00	2,000.00	2,200.00
DEMOLITION FEES COLLECTED	38,656.88	25,000.00	7,500.00
WEEDED LOTS/DEMO FEES	21,687.18	20,000.00	12,500.00
LATE FEES & FINES	6,700.09	8,000.00	2,000.00
DMV - LICENSE	34,239.26	36,000.00	37,000.00
PARKING VIOLATION PENALTIES	60.00	-	-
CITY ORDINANCE FINES	7,804.32	3,000.00	100.00
DOG CAPTIVE FEES.LICENSES,ETC.	9,714.46	10,000.00	9,000.00
CEMETERY OPEN/CLOSING FEES	132,075.00	130,000.00	117,000.00
DMV-LICENSE STREET	170,998.34	190,000.00	185,000.00
<b><i>Total Fees &amp; Permits</i></b>	<b><i>631,275.03</i></b>	<b><i>609,000.00</i></b>	<b><i>565,200.00</i></b>

# Summary of Revenues - General Fund

	<u>FY22 Actuals</u>	<u>Adopted FY23 Budget</u>	<u>Adopted FY24 Budget</u>
SOLID WASTE FEES	903,368.09	1,100,000.00	1,146,470.00
RECYCLING FEES	143,520.93	-	-
ADMINISTRATIVE FEES	-	-	5,000.00
RECREATION-SPONSORSHIP FEES	9,065.07	5,000.00	7,500.00
RECREATION-REGISTRATION FEES	33,219.85	35,000.00	32,500.00
NC DOT MOWING CONTRACT	13,110.22	18,000.00	19,154.00
RECREATION-CAMPS	2,931.14	300.00	3,000.00
RECREATION-COMM BLDG RENTAL	18,100.00	15,000.00	18,500.00
RECREATION-FIELD RENTALS	10,691.69	3,000.00	13,500.00
RECREATION-SHELTER RENTAL	1,590.00	1,000.00	1,000.00
LEASE-JOHNSTON/LEE/HARNETT COMM ACTION	17,554.20	17,500.00	17,500.00
MEMBERSHIP FEES - REC CENTER	100.00	-	100.00
REIMB-DUNN MIDDLE SCHOOL SRO	56,101.22	58,000.00	52,200.00
SRO REIM-HARNETT PRIMARY/WAYNE AVENUE	110,911.99	110,000.00	104,400.00
OFFICER REIMBURSEMENT-DUNN HOUSING	15,000.00	18,000.00	18,000.00
OFFICER REIMBURSEMENT-PAL	-	-	31,500.00
<b>Total Charges for Services</b>	<b>1,335,264.40</b>	<b>1,380,800.00</b>	<b>1,470,324.00</b>
PEG CHANNEL SUPPORT	25,974.58	27,000.00	25,600.00
DONATIONS & GIFTS	68,843.49	10,000.00	-
ABC STORE REVENUE	150,000.00	150,000.00	150,000.00
ABC STORE REV LAW ENFORCEMENT	12,500.00	8,000.00	12,500.00
DISTRICT COURT	7,332.24	-	6,000.00
SUBDIVISION - PRE-PLAT	2,680.00	-	750.00
MISC PLANNING FEES	500.00	-	-
HOMEOWNER RECOVERY FUND	610.00	-	750.00
POLICE INSURANCE PROCEEDS	59,075.39	20,000.00	10,000.00
DRUG TAX/SEIZURE PROCEEDS	4,563.91	25,000.00	-
DRUG ENFORCEMENT	-	15,000.00	15,000.00
MISC POLICE RECEIPTS	72,099.41	25,000.00	5,000.00
SALE OF CEMETERY LOTS	110,234.00	120,000.00	108,000.00
RECREATION-HARNETT COUNTY	18,002.00	20,000.00	16,500.00
SR CTR - OPERATIONS GRANT	21,337.00	8,000.00	8,000.00
SR CTR - HARNETT CO	11,000.00	6,000.00	6,000.00
RECREATION-MISC	300.00	1,000.00	-
PLEDGES-TYLER PARK	45,549.92	24,000.00	4,000.00
SR CTR - RENT HARNETT CO.	-	5,000.00	5,000.00
SALE OF ASSETS	34,795.99	20,000.00	25,000.00
HARNETT HEALTH PAYMENT	379,576.77	388,000.00	389,000.00
INSURANCE PROCEEDS	78,393.90	50,000.00	10,000.00
MISCELLANEOUS REVENUE	58,699.16	20,000.00	-
CASH SHORT/OVER	4.03	-	-
TOURISM-STREET LIGHT REIMB	18,333.30	11,000.00	-
TOURISM-SALARY/BENEIFTS REIMBURSEMENT	107,369.74	129,600.00	134,125.00
TOURISM-DEBT PYMT (DOWNTOWN)	20,000.00	20,000.00	20,000.00
<b>Total Other</b>	<b>1,307,774.83</b>	<b>1,102,600.00</b>	<b>951,225.00</b>

## Summary of Revenues - General Fund

	<b><u>FY22 Actuals</u></b>	<b><u>Adopted FY23 Budget</u></b>	<b><u>Adopted FY24 Budget</u></b>
INTEREST ON INVESTMENTS	10,473.43	3,000.00	75,000.00
UNREALIZED GAIN/LOSS ON INVESTMENT	-	5,000.00	-
<b><i>Total Investment Earnings</i></b>	<b><i>10,473.43</i></b>	<b><i>8,000.00</i></b>	<b><i>75,000.00</i></b>
INSTALLMENT FINANCING	195,816.67	550,000.00	-
<b><i>Total Financing Sources</i></b>	<b><i>195,816.67</i></b>	<b><i>550,000.00</i></b>	<b><i>-</i></b>
F/B - POWELL BILL	(335,827.45)	235,000.00	-
FUND BALANCE-RESERVED FOR ENCUMBRANCES	-	20,000.00	359,489.00
<b><i>Total Fund Balance</i></b>	<b><i>(335,827.45)</i></b>	<b><i>255,000.00</i></b>	<b><i>359,489.00</i></b>
<b>Total General Fund Revenues</b>	<b><u>11,472,187.68</u></b>	<b><u>13,235,000.00</u></b>	<b><u>12,989,627.00</u></b>

## **GENERAL FUND REVENUE DESCRIPTIONS**

The following information briefly explains the major sources of revenue for the City of Dunn in the FY24 Budget.

### **AD VALOREM TAXES**

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

### **LOCAL SALES TAXES**

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

Funds for the hold harmless payment to municipalities come from the counties' share of sales tax revenues. There is no expiration date on the hold harmless payments. The legislation also changes the distribution for the Article 42 local option sales tax from per capita to point of delivery



distribution. A hold harmless provision ensures that this change will not affect municipal distributions.

## **OTHER TAXES**

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

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

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

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

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

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

## **LICENSES, PERMITS, FEES, AND FINES**

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

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

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

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

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

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

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

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

## **INTERGOVERNMENTAL REVENUES AND GRANTS**

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

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

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

## **CHARGES FOR SERVICES**

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

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

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

## **INVESTMENT EARNINGS**

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

## **OTHER REVENUES**

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

## **OTHER FINANCING SOURCES**

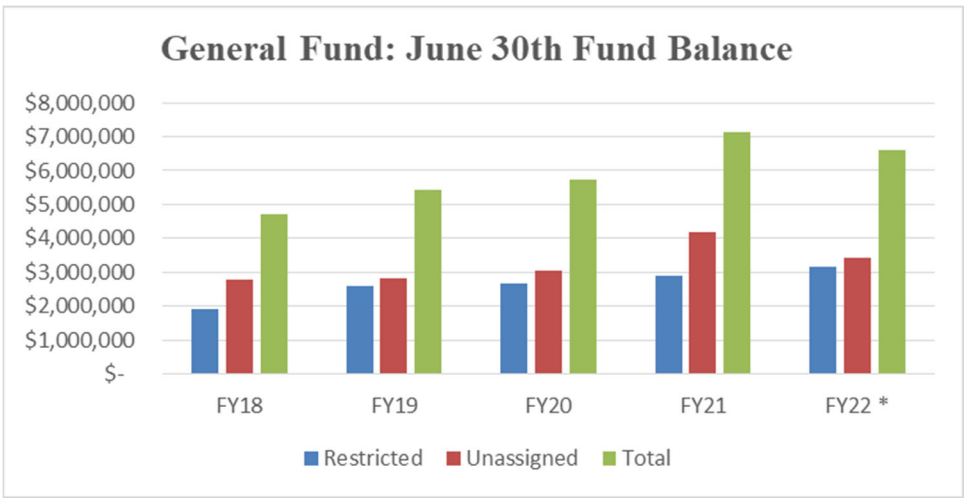
This category of revenue represents debt proceeds received by the City or funds that are transferred from another fund. Highlights include:

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

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

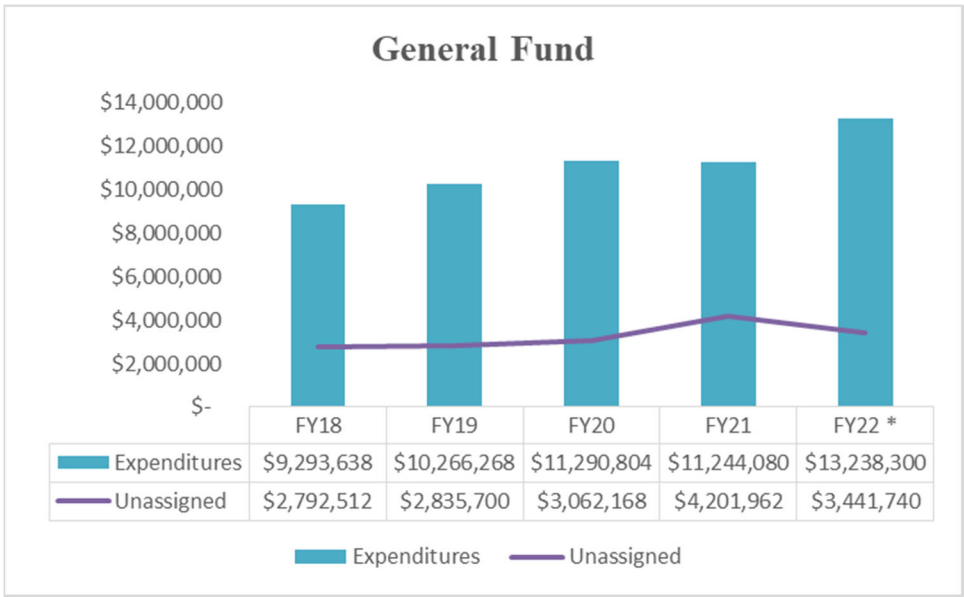
## **FUND BALANCE APPROPRIATED**

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



Fund balance at the end of FY22 was \$6,590,480, which was a decrease of \$527,810 from FY21.

### General Fund Expenditures compared to Unassigned Fund Balance



For FY22, the unassigned fund balance as a percentage of total expenditures, for the General Fund was 26.0%.

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**General Fund Expenditures****General Fund Budget Summary**

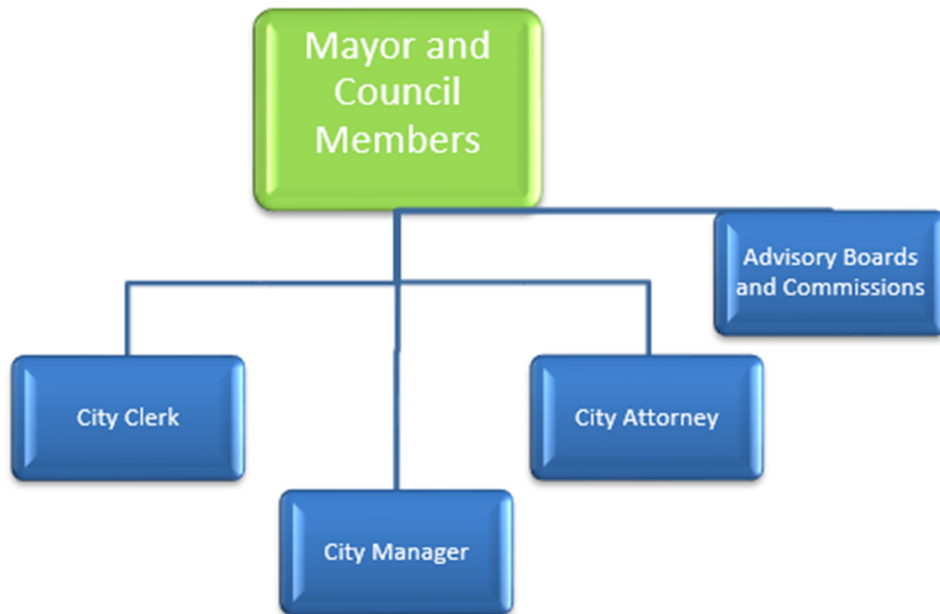
	FY23	FY24	
<u>Department</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Pct Change</u>
Personnel	7,017,100	7,427,668	5.9%
Operating	5,475,900	5,320,459	-2.8%
Capital Outlay	742,000	56,500	-92.4%
Transfers Out	-	185,000	#DIV/0!
<b>Totals</b>	<b>13,235,000</b>	<b>12,989,627</b>	<b>-1.9%</b>

**FY 2023-24 General Fund Expenditures by Department**

						% Change vs FY23
<u>Department</u>	<u>Personnel Costs</u>	<u>Operating Costs</u>	<u>Capital Outlay</u>	<u>Transfers Out</u>	<u>Total</u>	<u>Orig Bdgt</u>
Mayor & Council	25,976	72,915			98,891	-16.9%
Administration	618,287	151,245			769,532	-13.0%
Tourism	133,997	128			134,125	3.5%
Finance	247,369	164,091			411,460	0.8%
Non Departmental	16,381	697,795		185,000	899,176	7.0%
Planning	341,059	345,078			686,137	-7.0%
Total General Govt	1,383,069	1,431,252	-	185,000	2,999,321	-3.8%
Police	4,177,619	672,966			4,850,585	12.7%
Dunn PAL		115,000			115,000	0.0%
Total Police	4,177,619	787,966	-	-	4,965,585	12.3%
Public Works	1,172,355	515,523			1,687,878	24.0%
Sanitation		841,000			841,000	-1.4%
Total Public Works	1,172,355	1,356,523	-	-	2,528,878	-3.9%
Parks & Recreation	694,625	536,767	56,500		1,287,892	-16.4%
Dunn Senior Center		50,000			50,000	0.0%
Library		95,547			95,547	-68.5%
Debt Service		1,062,404			1,062,404	-9.5%
<b>Totals</b>	<b>7,427,668</b>	<b>5,320,459</b>	<b>56,500</b>	<b>185,000</b>	<b>12,989,627</b>	

# MAYOR AND CITY COUNCIL

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## PURPOSE

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

## BUDGET SUMMARY - MAYOR AND COUNCIL MEMBERS

	2021-22 Actual	2022-23 Adopted Budget	2023-24 Adopted Budget	Pct Change in Budget
Personnel	25,800	26,500	25,976	-2.0%
Operating	64,010	92,500	72,915	-21.2%
<b>TOTAL</b>	<b>\$ 89,810</b>	<b>\$119,000</b>	<b>\$ 98,891</b>	<b>-16.9%</b>

### Funding:

General Revenues	89,810	119,000	98,891	-16.9%
Department Revenues	-	-	-	#DIV/0!

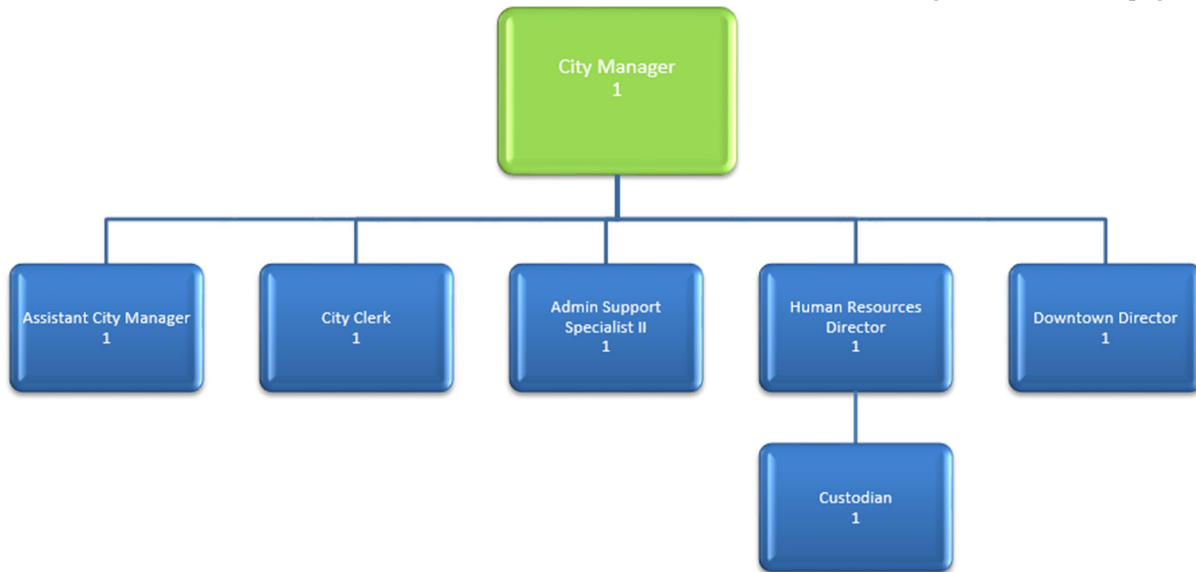
### **Changes in budget from the prior year adopted budget:**

The FY24 budget included \$10,000 for election costs for the city council election in the fall of 2023. Contractual services and travel budget were reduced in FY24.

# ADMINISTRATION

7 FTE

Also see organization chart on page 20



## PURPOSE

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

## BUDGET SUMMARY - ADMINISTRATION

	2021-22 Actual	2022-23 Adopted Budget	2023-24 Adopted Budget	Pct Change in Budget
Personnel	503,649	522,900	618,287	18.2%
Operating	63,356	361,500	151,245	-58.2%
<b>TOTAL</b>	<b>\$567,005</b>	<b>\$884,400</b>	<b>\$ 769,532</b>	<b>-13.0%</b>

### Funding:

General Revenues	545,814	865,400	755,932	-12.6%
Department Revenues	21,191	19,000	13,600	-28.4%

### Changes in budget from the prior year adopted budget:

Retirees insurance increased by \$30K in personnel services. Miscellaneous expense was reduced by \$48K and reserve for contingency was reduced by \$151,500.

# TOURISM

2 FTE



## PURPOSE

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

## **BUDGET SUMMARY - TOURISM**

	2021-22 Actual	2022-23 Adopted Budget	2023-24 Adopted Budget	Pct Change in Budget
Personnel	118,299	129,600	133,997	3.4%
Operating	-	-	128	#DIV/0!
<b>TOTAL</b>	<b>\$ 118,299</b>	<b>\$129,600</b>	<b>\$ 134,125</b>	<b>3.5%</b>

## **Funding:**

General Revenues	10,929	-	-	#DIV/0!
Department Revenues	107,370	129,600	134,125	3.5%

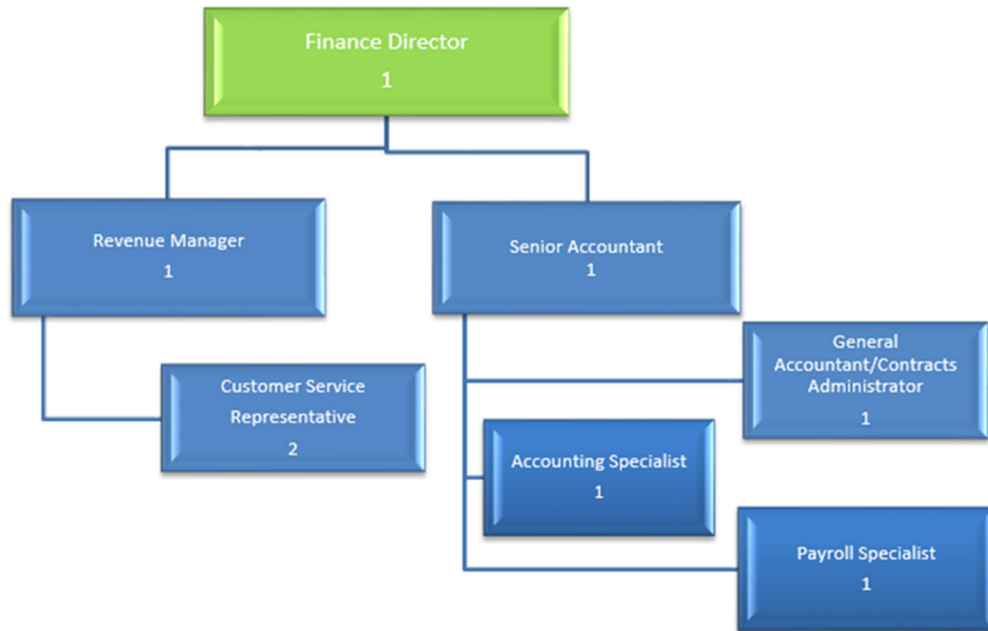
## **Changes in budget from the prior year adopted budget:**

Personnel increases are due to wage and insurance increases. The operating costs increase slightly due to workers comp insurance premiums. Note: The operating budget for Tourism is reported via the Averagesboro Tourism Development Authority.



# FINANCE

8.0 FTE



## PURPOSE

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

## BUDGET SUMMARY - FINANCE

	2021-22 Actual	2022-23 Adopted Budget	2023-24 Adopted Budget	Pct Change in Budget
Personnel	190,978	254,100	247,369	-2.6%
Operating	88,728	142,000	164,091	15.6%
Capital	-	12,000	-	-100.0%
<b>TOTAL</b>	<b>\$279,706</b>	<b>\$408,100</b>	<b>\$ 411,460</b>	<b>0.8%</b>

## Funding:

General Revenues	279,706	408,100	406,460	-0.4%
Department Revenues	-	-	5,000	#DIV/0!

## Changes in budget from the prior year adopted budget:

Reductions in personnel services due to new staff. Increases in audit services, banking fees, and software support fees, along with a \$20K decrease in county collection fees for property taxes.

# NON-DEPARTMENTAL

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## PURPOSE

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

## Services provided & activities include:

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

## **BUDGET SUMMARY - NON DEPARTMENTAL**

	2021-22	2022-23	2023-24	Pct
	Actual	Adopted Budget	Adopted Budget	Change in Budget
Personnel		-	16,381	#DIV/0!
Operating	742,245	840,000	697,795	-16.9%
Capital	566,057	-	-	#DIV/0!
Operating Transfers		-	185,000	#DIV/0!
<b>TOTAL</b>	<b>\$1,308,302</b>	<b>\$840,000</b>	<b>\$ 899,176</b>	<b>7.0%</b>

## **Funding:**

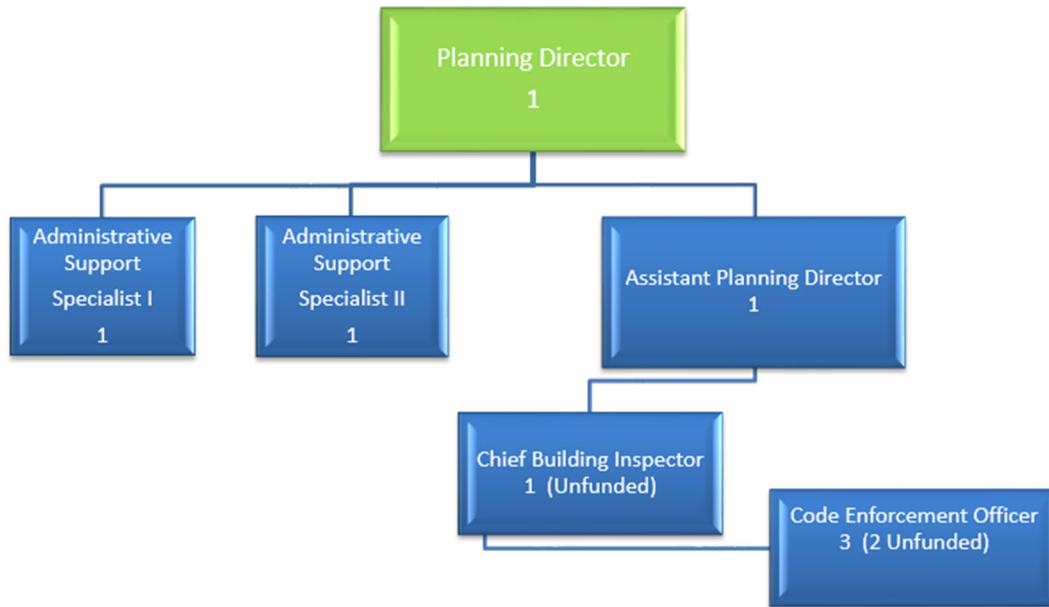
General Revenues	1,282,636	829,000	893,176	7.7%
Department Revenues	25,666	11,000	6,000	-45.5%

## **Changes in budget from the prior year adopted budget:**

Personnel includes a reserve for vacation payouts due to unanticipated retirements.  
Operating reductions include allocating property and workers compensation insurance premiums to departments for FY24.

# PLANNING DEPARTMENT

5.0 FTE



## PURPOSE

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

## **BUDGET SUMMARY - PLANNING**

	2021-22 Actual	2022-23 Adopted Budget	2023-24 Adopted Budget	Pct Change in Budget
<b>Personnel</b>	532,972	404,000	341,059	-15.6%
<b>Operating</b>	240,751	298,500	345,078	15.6%
<b>Capital</b>	33,432	35,000	-	-100.0%
<b>TOTAL</b>	<b>\$807,155</b>	<b>\$737,500</b>	<b>\$ 686,137</b>	<b>-7.0%</b>

### **Funding:**

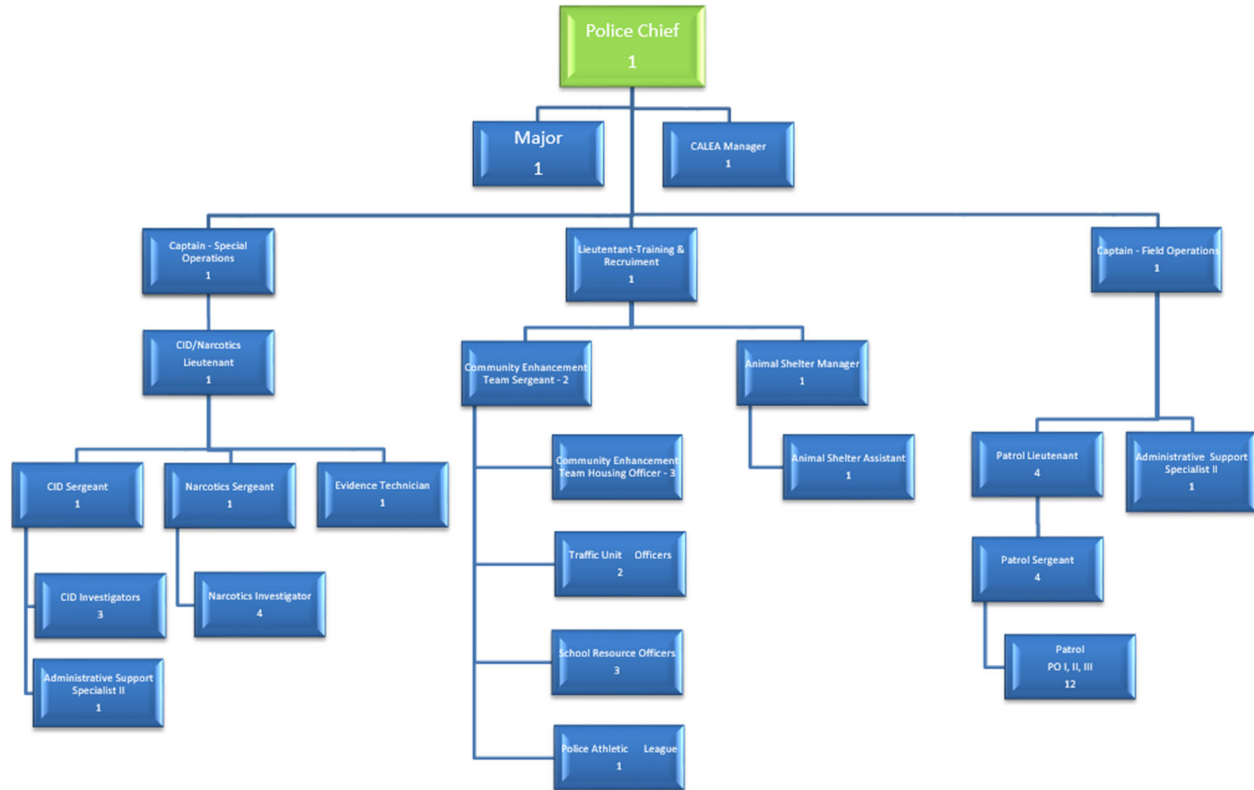
<b>General Revenues</b>	540,368	513,500	431,037	-16.1%
<b>Department Revenues</b>	266,787	224,000	255,100	13.9%

### **Changes in budget from the prior year adopted budget:**

Personnel reductions are due to 3 unfunded positions. Operating costs have increased due to contractual services with Harnett County to provide inspections services. Other increases include utilities and insurance.

# POLICE DEPARTMENT

52.0 FTE



## PURPOSE

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

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

**BUDGET SUMMARY - POLICE**

	2021-22	2022-23	2023-24	Pct
	Actual	Adopted	Adopted	Change
		Budget	Budget	in
				Budget
Personnel	3,474,629	3,687,200	4,177,619	13.3%
Operating	429,720	452,900	672,966	48.6%
Capital	269,631	165,000	-	-100.0%
<b>TOTAL</b>	<b>\$4,173,980</b>	<b>\$4,305,100</b>	<b>\$ 4,850,585</b>	<b>12.7%</b>

**Funding:**

General Revenues	3,667,632	3,976,100	4,466,396	12.3%
Department Revenues	506,348	329,000	384,189	16.8%

**Changes in budget from the prior year adopted budget:**

Personnel increased due to wage changes and insurance and pension rate increases.  
 Operating increases include insurances, utilities, fuel, and vehicle maintenance.  
 Capital outlay decreased as a result of shifting vehicle purchases to the Capital Fund in FY24.

**BUDGET SUMMARY - POLICE ATHLETIC LEAGUE**

	2021-22	2022-23	2023-24	Pct
	Actual	Adopted	Adopted	Change
		Budget	Budget	in
				Budget
Operating	124,964	115,000	115,000	0.0%
<b>TOTAL</b>	<b>\$ 124,964</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>0.0%</b>

**Funding:**

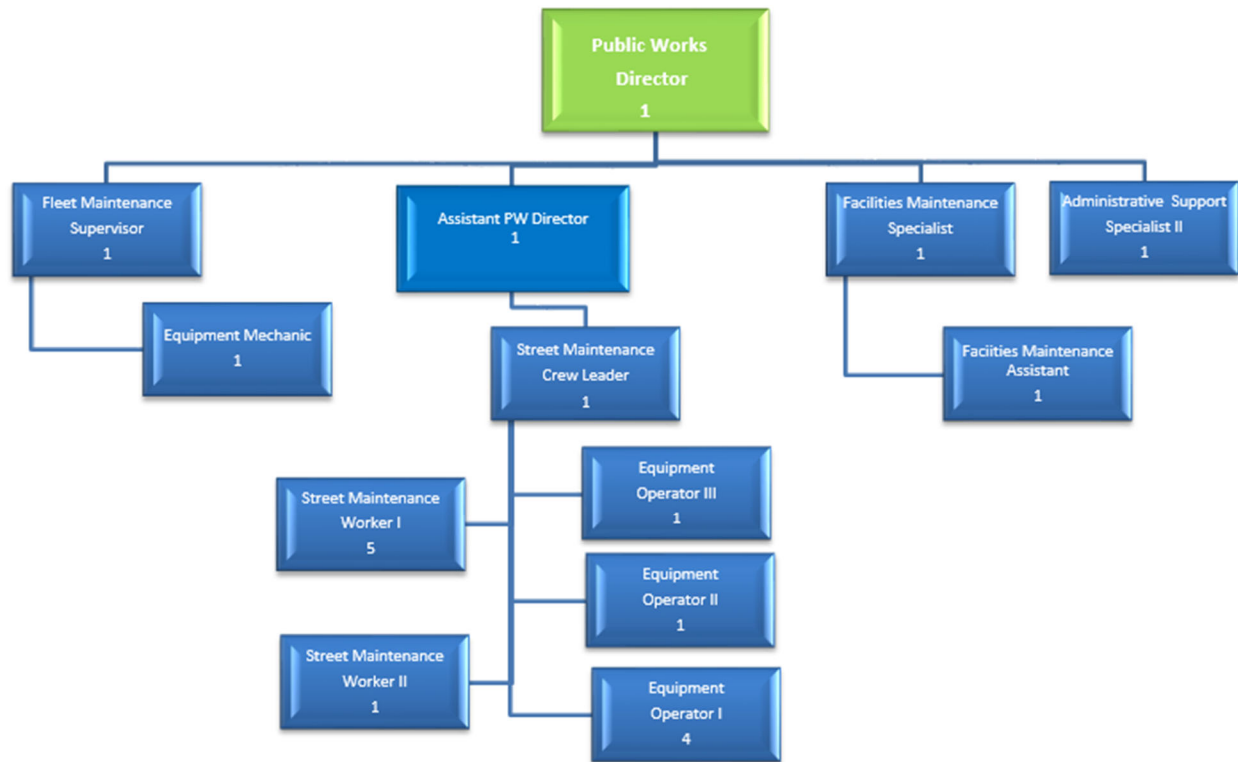
General Revenues	124,964	115,000	115,000	0.0%
Department Revenues	-	-	-	#DIV/0!

**Changes in budget from the prior year adopted budget:**

No change from the previous year.

# PUBLIC WORKS DEPARTMENT

**20.0 FTE**



## PURPOSE

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

## BUDGET SUMMARY - PUBLIC WORKS

	2021-22	2022-23	2023-24	Pct
	Actual	Adopted Budget	Adopted Budget	Change in Budget
<b>Personnel</b>	1,075,807	588,800	1,172,355	99.1%
<b>Operating</b>	393,721	452,500	515,523	13.9%
<b>Capital</b>	52,200	320,000	-	-100.0%
<b>TOTAL</b>	<b>\$1,521,728</b>	<b>\$1,361,300</b>	<b>\$ 1,687,878</b>	<b>24.0%</b>

## Funding:

<b>General Revenues</b>	1,108,421	1,171,300	1,502,878	28.3%
<b>Department Revenues</b>	413,307	190,000	185,000	-2.6%

## **Changes in budget from the prior year adopted budget:**

A portion of the FY23 personnel budget was incorrectly allocated to Parks and Rec which is why there is a large increase for FY24. Operating increases are due to equipment repairs, utilities, insurance, and material costs.

# SANITATION AND WASTE REMOVAL

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## PURPOSE

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

## **BUDGET SUMMARY - SANITATION AND WASTE REMOVAL**

		2022-23	2023-24	Pct
	2021-22	Adopted	Adopted	Change
	Actual	Budget	Budget	in
				Budget
Operating	741,793	853,000	841,000	-1.4%
<b>TOTAL</b>	<b>\$ 741,793</b>	<b>\$ 853,000</b>	<b>\$ 841,000</b>	<b>-1.4%</b>

### **Funding:**

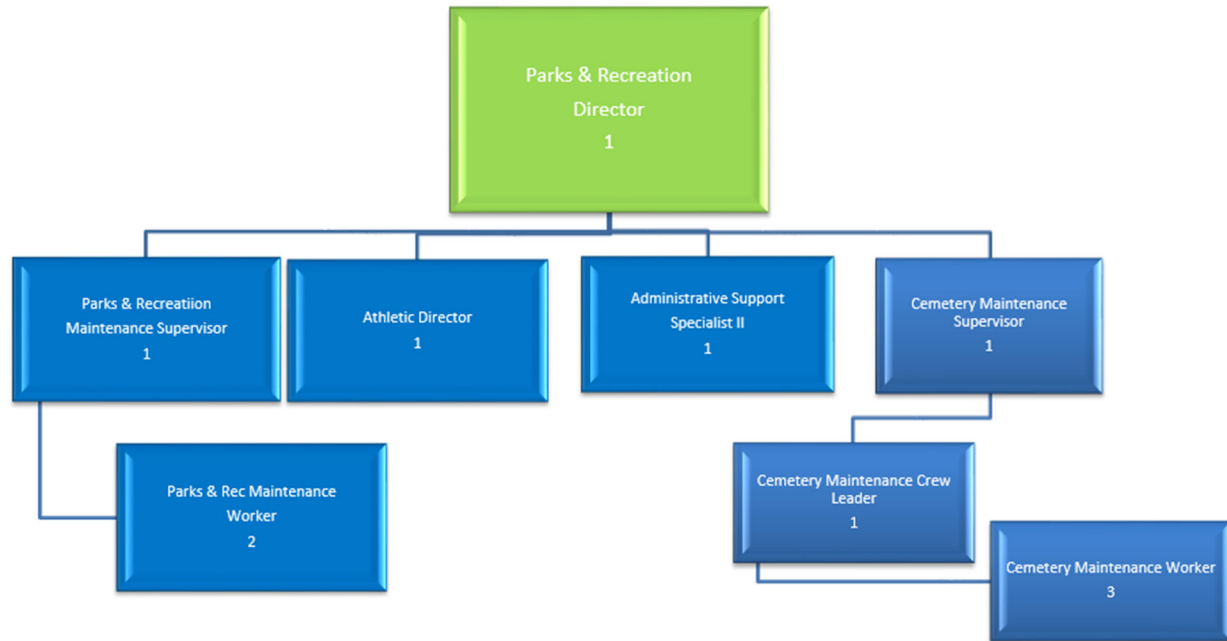
<b>General Revenues</b>	-	-	-	#DIV/0!
<b>Department Revenues</b>	1,046,889	1,100,000	1,146,470	4.2%

### **Changes in budget from the prior year adopted budget:**

Slight decrease in contractual services and a slight increase in tipping fees.

# PARKS AND RECREATION DEPARTMENT

11.0 FTE



## PURPOSE

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

## BUDGET SUMMARY - *PARKS AND RECREATION*

	2021-22	2022-23	2023-24	
	Actual	Adopted Budget	Adopted Budget	Pct Change in Budget
Personnel	356,852	1,015,700	694,625	-31.6%
Operating	752,311	514,100	536,767	4.4%
Capital	87,209	10,000	56,500	465.0%
<b>TOTAL</b>	<b>\$1,196,372</b>	<b>\$1,539,800</b>	<b>\$ 1,287,892</b>	<b>-16.4%</b>

### Funding:

General Revenues	1,026,158	1,150,000	929,638	-19.2%
Department Revenues	170,214	389,800	358,254	-8.1%

### Changes in budget from the prior year adopted budget:

A portion of the FY23 Public Works personnel budget was incorrectly allocated to Parks and Rec which is why there is a large decrease for FY24. Operating increases are due to utilities, insurance, and supplies.



## **BUDGET SUMMARY - DUNN SENIOR ENRICHMENT CENTER**

	2021-22	2022-23	2023-24	Pct Change
	Actual	Adopted	Adopted	in Budget
		Budget	Budget	
Operating	51,271	50,000	50,000	0.0%
TOTAL	<b>\$ 51,271</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>0.0%</b>

### **Funding:**

General Revenues	18,934	31,000	31,000	0.0%
Department Revenues	32,337	19,000	19,000	0.0%

### **Changes in budget from the prior year adopted budget:**

The allocation for the Dunn Senior Enrichment Center will remain steady for FY24.

## **LIBRARY DEPARTMENT**

### **PURPOSE**

In September of 2022, operations of the City's Library was transferred to Harnett County. As part of the agreement, the City will maintain the building and will provide a portion of the operating funding for FY24.

## **BUDGET SUMMARY - LIBRARY**

	2021-22	2022-23	2023-24	Pct
	Actual	Adopted	Adopted	Change
		Budget	Budget	in
				Budget
Personnel	216,584	234,400	-	-100.0%
Operating	51,019	68,600	95,547	39.3%
TOTAL	<b>\$267,603</b>	<b>\$303,000</b>	<b>\$ 95,547</b>	<b>-68.5%</b>

### **Funding:**

General Revenues	198,760	293,000	95,547	-67.4%
Department Revenues	68,843	10,000	-	-100.0%

### **Changes in budget from the prior year adopted budget:**

The decrease in the FY24 budget is the result of Harnett County assuming operations of the library. The City will provide funding for building maintenance and a fraction of the operating costs in FY24.

# DEBT SERVICE

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## PURPOSE

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

## BACKGROUND

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

## **BUDGET SUMMARY - GENERAL FUND DEBT SERVICE**

		2022-23	2023-24	Pct
	2021-22	Adopted	Adopted	Change
	Actual	Budget	Budget	in
				Budget
Operating	939,417	1,173,300	1,062,404	-9.5%
TOTAL	<b>\$939,417</b>	<b>\$1,173,300</b>	<b>\$ 1,062,404</b>	<b>-9.5%</b>

### **Funding:**

General Revenues	939,417	1,173,300	1,062,404	-9.5%
Department Revenues	-	-	-	#DIV/0!

### **Changes in budget from the prior year adopted budget:**

The total debt service budget is down slightly in FY24 as a result of low interest rates in recent years and final payments on some loans in FY23.

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# WATER AND SEWER FUND

## Summary of Revenues - Water and Sewer Fund

	<u>FY22 Actuals</u>	<u>Adopted FY23 Budget</u>	<u>Adopted FY24 Budget</u>
WATER SALES	3,311,053.26	3,593,000.00	4,506,700.00
WATER TAP FEES	76,116.64	20,000.00	22,000.00
OTHER REV-TEMP WATER CONNECTIONS	31,912.37	25,000.00	27,000.00
SEWER SALES	2,895,354.80	3,100,000.00	3,495,200.00
SEPTAGE HAULING FEE	-	-	350,000.00
FIRELINE PROTECTION FEE	29,028.00	25,000.00	29,000.00
SEWER TAP FEES	62,440.00	15,000.00	16,500.00
<b><i>Total Charges for Services</i></b>	<b><i>6,405,905.07</i></b>	<b><i>6,778,000.00</i></b>	<b><i>8,446,400.00</i></b>
INTEREST INCOME	595.12	500.00	25,000.00
LATE FEES	87,667.26	85,000.00	86,000.00
<b><i>Total Investment Earnings</i></b>	<b><i>88,262.38</i></b>	<b><i>85,500.00</i></b>	<b><i>111,000.00</i></b>
RECONNECT FEES (CUT OFF & TRAN	51,704.54	60,000.00	57,500.00
PLANNING GRANT	-	-	-
RETURNED CHECK FEES	1,970.00	2,500.00	2,000.00
TOWER SITE RENTAL	91,199.92	62,000.00	85,000.00
MISCELLANEOUS INCOME	13,328.95	-	-
SALE OF FIXED ASSETS	-	-	2,000.00
DEBT PAYMENTS-EASTOVER	192,000.00	192,000.00	56,426.00
CASH-SHORT/OVER	67.80	-	-
INSURANCE PROCEEDS	-	10,000.00	10,000.00
<b><i>Total Other</i></b>	<b><i>350,271.21</i></b>	<b><i>326,500.00</i></b>	<b><i>212,926.00</i></b>
INSTALLMENT/LEASE FINANCING PROCEEDS	837,201.30	680,000.00	1,436,000.00
<b><i>Total Financing Sources</i></b>	<b><i>837,201.30</i></b>	<b><i>680,000.00</i></b>	<b><i>1,436,000.00</i></b>
FUND BALANCE-RESERVED FOR ENCUMBRANCES	-	30,000.00	-
<b><i>Total Fund Balance</i></b>	<b><i>-</i></b>	<b><i>30,000.00</i></b>	<b><i>-</i></b>
<b>Total Water &amp; Sewer Fund Revenues</b>	<b><u>7,681,639.96</u></b>	<b><u>7,900,000.00</u></b>	<b><u>10,206,326.00</u></b>

## Summary of Expenditures – Water and Sewer Fund

### Water and Sewer Fund Budget Summary

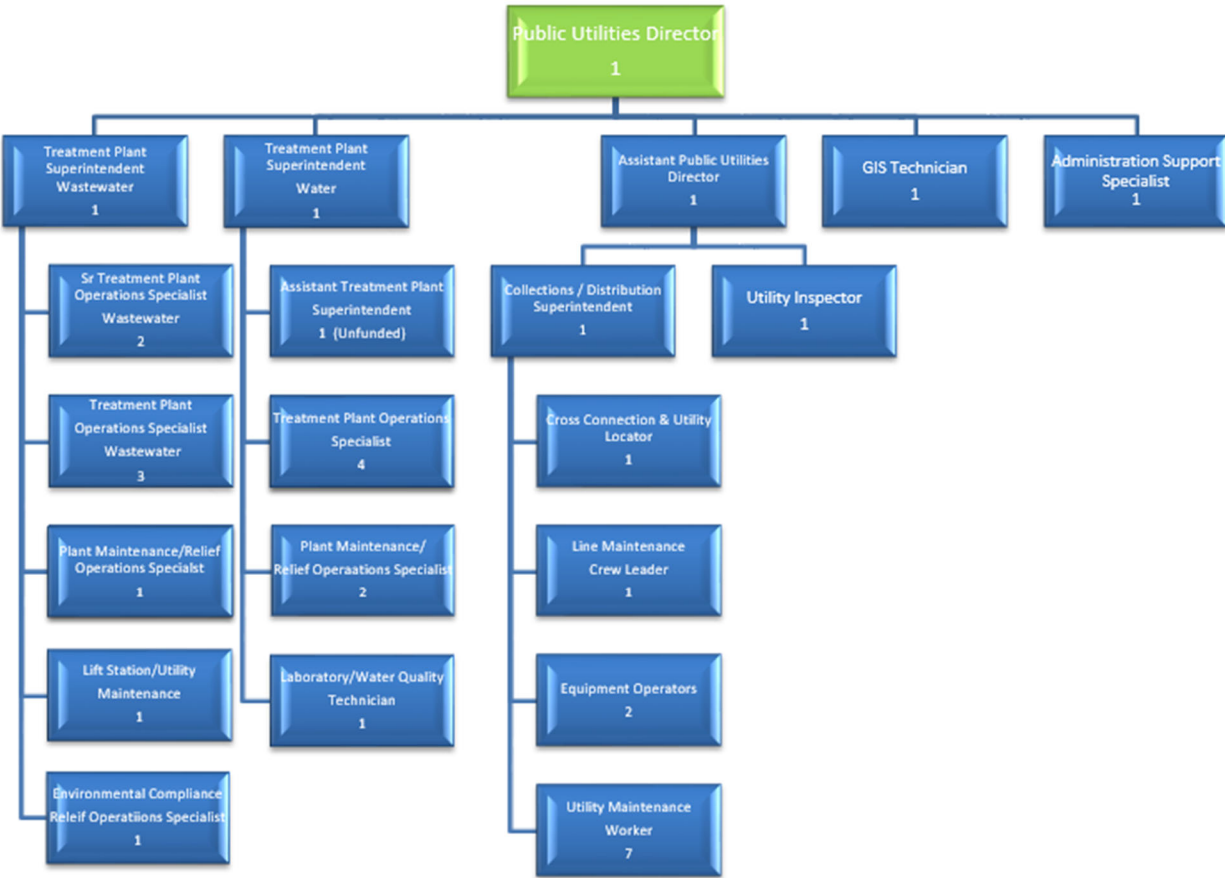
	FY23	FY24	
	Adopted	Adopted	Pct
<u>Department</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
Personnel	2,967,500	3,134,746	5.6%
Operating	4,361,000	6,703,840	53.7%
Capital Outlay	571,500	53,000	-90.7%
Transfers Out	-	314,740	#DIV/0!
<b>Totals</b>	<b>7,900,000</b>	<b>10,206,326</b>	<b>29.2%</b>

### FY 2023-24 Sewer and Water Utility Expenditures by Department

	Personnel	Operating	Capital	Transfers		% Change
<u>Water &amp; Sewer</u>	<u>Costs</u>	<u>Costs</u>	<u>Outlay</u>	<u>Out</u>	<u>Total</u>	<u>vs FY23</u>
Administration	283,739.00	497,921.00		314,740.00	1,096,400.00	46.7%
Finance	363,591.00	323,438.00			687,029.00	-14.1%
Services Operations	1,080,264.00	613,892.00	39,000.00		1,733,156.00	4.8%
Water Treatment Plant	589,458.00	1,124,037.00	8,000.00		1,721,495.00	-0.7%
Waste Water Treatment Plant	817,694.00	1,272,884.00	6,000.00		2,096,578.00	36.9%
Debt Service		2,871,668.00			2,871,668.00	100.0%
<b>Total Water &amp; Sewer</b>	<b>3,134,746.00</b>	<b>6,703,840.00</b>	<b>53,000.00</b>	<b>314,740.00</b>	<b>10,206,326.00</b>	

# Water and Sewer Fund Organization Chart

34.0 FTE



# **WATER AND SEWER ADMINISTRATION**

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## **PURPOSE**

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

## **BUDGET SUMMARY - WATER & SEWER ADMINISTRATION**

	<b>2021-22 Actual</b>	<b>2022-23 Adopted Budget</b>	<b>2023-24 Adopted Budget</b>	<b>Pct Change in Budget</b>
<b>Personnel</b>	233,504	242,700	283,739	16.9%
<b>Operating</b>	344,458	504,500	497,921	-1.3%
<b>TOTAL</b>	<b>\$ 577,962</b>	<b>\$ 747,200</b>	<b>\$ 1,096,400</b>	<b>46.7%</b>

### **Funding:**

<b>General Revenues</b>	577,962	747,200	1,096,400	46.7%
<b>Department Revenues</b>	-	-	-	#DIV/0!

### **Changes in budget from the prior year adopted budget:**

Personnel costs increased due to wage and insurance increases. Operating costs are down for building maintenance and software support. The reserve for contingency increased for FY24.

# WATER AND SEWER FINANCE

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## PURPOSE

This department provides for the revenue collections for the fund along with general accounting and financial reporting functions. A portion of personnel and operating expenses are allocated to this department from the General Fund Finance Department.

## BUDGET SUMMARY - WATER & SEWER FINANCE

	2021-22	2022-23	2023-24	Pct
	Actual	Adopted	Adopted	Change
		Budget	Budget	in
				Budget
<b>Personnel</b>	359,128	453,700	363,591	-19.9%
<b>Operating</b>	296,607	341,000	323,438	-5.2%
<b>Capital</b>	-	5,000	-	-100.0%
<b>TOTAL</b>	<b>\$ 655,735</b>	<b>\$ 799,700</b>	<b>\$ 687,029</b>	<b>-14.1%</b>

### Funding:

<b>General Revenues</b>	653,697	797,200	685,029	-14.1%
<b>Department Revenues</b>	2,038	2,500	2,000	-20.0%

### **Changes in budget from the prior year adopted budget:**

Personnel costs decreased due to retirements. Operating costs remain steady for FY24.



# **WATER AND SEWER SERVICES OPERATIONS**

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**16.0 FTE**

## **PURPOSE**

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

## **BUDGET SUMMARY - WATER & SEWER SERVICES OPERATIONS**

	<b>2021-22 Actual</b>	<b>2022-23 Adopted Budget</b>	<b>2023-24 Adopted Budget</b>	<b>Pct Change in Budget</b>
<b>Personnel</b>	668,876	897,700	1,080,264	20.3%
<b>Operating</b>	705,567	569,900	613,892	7.7%
<b>Capital</b>	1,423,638	185,500	39,000	-79.0%
<b>TOTAL</b>	<b>\$ 2,798,081</b>	<b>\$ 1,653,100</b>	<b>\$ 1,733,156</b>	<b>4.8%</b>

## **Funding:**

<b>General Revenues</b>	2,798,081	1,653,100	1,733,156	4.8%
<b>Department Revenues</b>	-	-	-	#DIV/0!

## **Changes in budget from the prior year adopted budget:**

Personnel costs increased due to wage and insurance increases. Operating costs increased for repairs and maintenance, insurance, and fuel.

# WATER TREATMENT PLANT

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## 8.0 FTE

### PURPOSE

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

### BUDGET SUMMARY - WATER TREATMENT PLANT

	2021-22 Actual	2022-23 Adopted Budget	2023-24 Adopted Budget	Pct Change in Budget
Personnel	527,728	547,700	589,458	7.6%
Operating	676,868	907,500	1,124,037	23.9%
Capital	156,138	278,000	8,000	-97.1%
<b>TOTAL</b>	<b>\$ 1,360,734</b>	<b>\$ 1,733,200</b>	<b>\$ 1,721,495</b>	<b>-0.7%</b>

### Funding:

General Revenues	-	-	-	#DIV/0!
Department Revenues	3,753,987	3,952,000	4,754,626	20.3%

### Changes in budget from the prior year adopted budget:

Operating costs increases for FY24 include chemicals, utilities, contract services, and insurance.

# WASTE WATER TREATMENT PLANT

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10.0 FTE

## PURPOSE

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

## **BUDGET SUMMARY - WASTE WATER TREATMENT PLANT**

	2021-22	2022-23	2023-24	Pct
	Actual	Adopted Budget	Adopted Budget	Change in Budget
Personnel	752,183	825,700	817,694	-1.0%
Operating	501,834	602,600	1,272,884	111.2%
Capital	-	103,000	6,000	-94.2%
<b>TOTAL</b>	<b>\$ 1,254,017</b>	<b>\$ 1,531,300</b>	<b>\$ 2,096,578</b>	<b>36.9%</b>

### **Funding:**

General Revenues	-	-	-	#DIV/0!
Department Revenues	2,986,823	3,140,000	3,890,700	23.9%

### **Changes in budget from the prior year adopted budget:**

Operating costs increases for FY24 include water charges, chemicals, lab testing, and insurance.

# WATER AND SEWER DEBT SERVICE

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## PURPOSE

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

## **BUDGET SUMMARY - WATER & SEWER DEBT SERVICE**

	2021-22 Actual	2022-23 Adopted Budget	2023-24 Adopted Budget	Pct Change in Budget
Operating	1,195,148	1,435,500	2,871,668	100.0%
TOTAL	<b>\$ 1,195,148</b>	<b>\$ 1,435,500</b>	<b>\$ 2,871,668</b>	<b>100.0%</b>

## **Funding:**

General Revenues	1,195,148	1,435,500	2,871,668	100.0%
Department Revenues	-	-	-	#DIV/0!

## **Changes in budget from the prior year adopted budget:**

The FY24 increase is primarily due to a balloon payment on one loan that will likely be paid with newly borrowed funds.

# STORMWATER FUND

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

## Summary of Revenues - Stormwater Fund

	<u>FY22 Actuals</u>	<u>Adopted FY23 Budget</u>	<u>Adopted FY24 Budget</u>
STORMWATER FEES	228,040.49	400,000.00	400,000.00
<i>Total Charges for Services</i>	<i>228,040.49</i>	<i>400,000.00</i>	<i>400,000.00</i>
INVESTMENT EARNINGS	-	-	1,000.00
<i>Total Investment Earnings</i>	<i>-</i>	<i>-</i>	<i>1,000.00</i>
INSTALLMENT FINANCING	-	2,500,000.00	-
<i>Total Financing Sources</i>	<i>-</i>	<i>2,500,000.00</i>	<i>-</i>
<b>Total Stormwater Fund Revenues</b>	<b>228,040.49</b>	<b>2,900,000.00</b>	<b>401,000.00</b>

## Summary of Expenditures – Stormwater Fund

### Stormwater Fund Budget Summary

	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>Pct Change</u>
<u>Department</u>			
Personnel	16,500	25,489	54.5%
Operating	383,500	375,511	-2.1%
Capital Outlay	2,500,000	-	-100.0%
<b>Totals</b>	<b>2,900,000</b>	<b>401,000</b>	<b>-86.2%</b>

### FY 2023-24 Stormwater Utility Expenditures by Department

	<u>Personnel Costs</u>	<u>Operating Costs</u>	<u>Capital Outlay</u>	<u>Transfers Out</u>	<u>Total</u>	<u>% Change vs FY23 Orig Bdgt</u>
<u>Stormwater</u>						
Stormwater Operations	25,489.00	347,722.00			373,211.00	-86.3%
Debt Service		27,789.00			27,789.00	-84.9%
<b>Total Water &amp; Sewer</b>	<b>25,489.00</b>	<b>375,511.00</b>	<b>-</b>	<b>-</b>	<b>401,000.00</b>	

## SPECIAL REVENUE FUNDS

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

- Grants
- Powell Bill
- American Rescue Plan Act

### FY 2023-24 Budget Summary - Special Revenue Fund

<u>Fund</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>Budget Change</u>	<u>Pct Change</u>
Grants Fund	\$ -	\$ 47,515	\$ 47,515	#DIV/0!
Powell Bill Fund	\$ -	\$ 485,000	\$ 485,000	#DIV/0!
American Rescue Plan Act Fund	\$ 3,148,551	\$ 22,000	\$ (3,126,551)	-99.3%
<b>Totals</b>	<b>\$ 3,148,551</b>	<b>\$ 554,515</b>	<b>\$ (2,594,036)</b>	<b>-82.4%</b>

## *GRANT ADMINISTRATION FUND*

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This fund accounts for grant awards made to the City that are legally restricted to expenditures for specific programs, activities, and purposes. Recent grant awards include Harnett County Grant for downtown enhancements in Dunn.

### FY 2023-24 Revenue Budget Summary - Grants Special Revenue Fund

<u>Revenues</u>	<u>FY24 Grant Fund</u>	<u>Percent of Total</u>	<u>Revenues</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>Budget Change</u>
Intergovernmental	\$ 47,500	99.97%	Intergovernmental	\$ -	\$ 47,500	\$ 47,500
Investment Earnings	\$ 15	0.03%	Investment Earnings	\$ -	\$ 15	\$ 15
<b>Total Revenues</b>	<b>\$ 47,515</b>	<b>100.0%</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 47,515</b>	<b>\$ 47,515</b>

### FY 2023-24 Expense Budget Summary - Grants Special Revenue Fund

<u>Expenditures</u>	<u>FY24 Grants</u>	<u>Percent of Total</u>	<u>Expenditures</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>Budget Change</u>
Operating Expenses	\$ 47,515	100.00%	Operating Expenses	\$ -	\$ 47,515	\$ 47,515
<b>Total Expenditures</b>	<b>\$ 47,515</b>	<b>100.0%</b>	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 47,515</b>	<b>\$ 47,515</b>

**Grants:**

Harnett County - Downtown Enhancements Grant      \$            47,500.00

## ***POWELL BILL FUND***

Annually, State Street-Aid (Powell Bill) allocations are made to incorporated municipalities which establish their eligibility and qualify as provided by G.S. 136-41.1 through 136-41.4. The City's special revenue fund for Powell Bill will be established by council with the adoption of the FY24 annual budget, starting July 1, 2023.

### **FY 2023-24 Revenue Budget Summary - Powell Bill Special Revenue Fund**

	<b>FY24</b>			<b>FY23</b>	<b>FY24</b>	
<b><u>Revenues</u></b>	<b><u>Powell</u></b>	<b><u>Percent</u></b>	<b><u>Revenues</u></b>	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>Budget</u></b>
	<b><u>Bill</u></b>	<b><u>of Total</u></b>		<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Change</u></b>
Intergovernmental	\$ 298,000	61.5%	Intergovernmental	\$ -	\$ 298,000	\$ 298,000
Investment Earnings	\$ 2,000	0.4%	Investment Earnings	\$ -	\$ 2,000	\$ 2,000
Oper Trf fr Gen Fund	\$ 185,000	38.1%	Oper Trf fr Gen Fund	\$ -	\$ 185,000	\$ 185,000
<b>Total Revenues</b>	<b>\$ 485,000</b>	<b>100.0%</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 485,000</b>	<b>\$ 485,000</b>

### **FY 2023-24 Expense Budget Summary - Powell Bill Special Revenue Fund**

	<b>FY24</b>			<b>FY23</b>	<b>FY24</b>	
<b><u>Expenditures</u></b>	<b><u>Powell</u></b>	<b><u>Percent</u></b>	<b><u>Expenditures</u></b>	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>Budget</u></b>
	<b><u>Bill</u></b>	<b><u>of Total</u></b>		<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Change</u></b>
Operating Expenses	\$ 65,000	13.4%	Operating Expenses	\$ -	\$ 65,000	\$ 65,000
Capital Expenses	\$ 204,748	42.2%	Capital Expenses	\$ -	\$ 204,748	\$ 204,748
Debt Service	\$ 215,252	44.4%	Debt Service	\$ -	\$ 215,252	\$ 215,252
<b>Total Expenditures</b>	<b>\$ 485,000</b>	<b>100.0%</b>	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 485,000</b>	<b>\$ 485,000</b>

## ***AMERICAN RESCUE PLAN ACT FUND***

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The American Rescue Plan Act was signed into law on March 11, 2021, and provides funding to state and local governments to assist with pandemic rescue and recovery efforts. These funds may be used for a range of activities including: 1) revenue replacement for the provision of government services to the extent the reduction in revenue is due the COVID-19 public health emergency; 2) premium pay to essential employees; 3) assistance to small businesses, nonprofits, household and hard-hit industries, and economic recovery; and 4) investments in water, sewer, and broadband infrastructure.

### **FY 2023-24 Revenue Budget Summary - American Rescue Plan Act (ARPA) Special Revenue Fund**

<u>Revenues</u>	<u>FY24 ARPA</u>	<u>Percent of Total</u>	<u>Revenues</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>Budget Change</u>
Intergovernmental	\$ -	0.0%	Intergovernmental	\$ 3,148,551	\$ -	\$ (3,148,551)
Investment Earnings	\$ 22,000	100.0%	Investment Earnings	\$ -	\$ 22,000	\$ 22,000
<b>Total Revenues</b>	<b>\$ 22,000</b>	<b>100.0%</b>	<b>Total Revenues</b>	<b>\$ 3,148,551</b>	<b>\$ 22,000</b>	<b>\$ (3,126,551)</b>

### **FY 2023-24 Expense Budget Summary - American Rescue Plan Act Special Revenue Fund**

<u>Expenditures</u>	<u>FY24 ARPA</u>	<u>Percent of Total</u>	<u>Expenditures</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>Budget Change</u>
Operating Expenses	\$ -	0.0%	Operating Expenses	\$ 3,148,551	\$ -	\$ (3,148,551)
Operating Trf to Gen Fund	\$ 22,000	100.0%	Operating Trf to Gen Fur	\$ -	\$ 22,000	\$ 22,000
<b>Total Expenditures</b>	<b>\$ 22,000</b>	<b>100.0%</b>	<b>Total Expenditures</b>	<b>\$ 3,148,551</b>	<b>\$ 22,000</b>	<b>\$ (3,126,551)</b>



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# LINE-ITEM BUDGET DETAIL...

## *Mayor and City Council*

<u>Account Description</u>	<u>FY22 Actuals</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>FY23 to FY24 Percent Change</u>
SALARIES & WAGES	24,070	24,700	24,148	-2.2%
FICA/MEDICARE	1,730	1,800	1,828	1.6%
TRAVEL & TRAINING	12,409	15,000	12,002	-20.0%
DEPARTMENT SUPPLIES	1,574	2,000	2,000	0.0%
MUNICIPAL CODE/CONTRACT SRVCS	618	24,500	2,379	-90.3%
SOFTWARE SUPPORT	-	-	1,000	#DIV/0!
ELECTION COST	220	-	10,000	#DIV/0!
WORKER'S COMP INSURANCE	-	-	34	#DIV/0!
MISC & PUBLIC RELATIONS	3,581	3,000	3,000	0.0%
ATTORNEY FEES	43,658	45,000	40,000	-11.1%
ATTORNEY FEES-LOT FORECLOSURES	1,950	3,000	2,500	-16.7%
<b>Totals</b>	<b>89,810</b>	<b>119,000</b>	<b>98,891</b>	<b>-16.9%</b>

## *Administration Department*

<u>Account Description</u>	<u>FY22 Actuals</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>FY23 to FY24 Percent Change</u>
SALARIES & WAGES	280,358	292,900	332,036	13.4%
FICA/MEDICARE	22,218	20,400	24,067	18.0%
EMPLOYEE INSURANCE	37,237	30,100	38,430	27.7%
RETIREMENT/401K	42,653	45,800	58,754	28.3%
WORKMANS COMP PYMTS	3,225	3,700	5,000	35.1%
RETIREE'S INSURANCE	117,959	130,000	160,000	23.1%
TELEPHONE	20,721	20,000	20,000	0.0%
TRAVEL & TRAINING	6,355	12,000	14,146	17.9%
ADVERTISING	6,832	8,000	8,000	0.0%
POSTAGE	280	500	500	0.0%
AUTOMOTIVE SUPPLIES	121	-	150	#DIV/0!
FUEL	-	-	500	#DIV/0!
DEPARTMENT SUPPLIES	7,123	8,000	8,000	0.0%
CONTRACT SERVICES	-	20,000	12,000	-40.0%
DUES & SUBSCRIPTION	12,144	13,500	9,645	-28.6%
UNEMPLOYMENT INSURANCE	3,160	8,000	4,000	-50.0%
WORKER'S COMP INSURANCE	-	-	432	#DIV/0!
VEHICLE AND EQUIPMENT INSURANCE	-	-	1,872	#DIV/0!
MISCELLANEOUS	6,621	120,000	72,000	-40.0%
RESERVE FOR CONTINGENCY	-	151,500	-	-100.0%
<b>Totals</b>	<b>567,007</b>	<b>884,400</b>	<b>769,532</b>	<b>-13.0%</b>

## ***Tourism Department***

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY23 to FY24</b>
<u><b>Account Description</b></u>	<u><b>Actuals</b></u>	<u><b>Adopted Budget</b></u>	<u><b>Adopted Budget</b></u>	<u><b>Percent Change</b></u>
SALARIES & WAGES	85,218	90,600	95,151	5.0%
SALARIES - OVERTIME	370	-	-	#DIV/0!
FICA/MEDICARE	6,437	7,000	5,828	-16.7%
EMPLOYEE INSURANCE	14,572	16,400	16,182	-1.3%
RETIREMENT/401K	11,703	15,600	16,836	7.9%
WORKER'S COMP INSURANCE	-	-	128	#DIV/0!
<b>Totals</b>	<b>118,300</b>	<b>129,600</b>	<b>134,125</b>	<b>3.5%</b>

## ***Finance Department***

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY23 to FY24</b>
<u><b>Account Description</b></u>	<u><b>Actuals</b></u>	<u><b>Adopted Budget</b></u>	<u><b>Adopted Budget</b></u>	<u><b>Percent Change</b></u>
SALARIES & WAGES	139,274	177,700	181,717	2.3%
SALARIES - PART-TIME	-	7,000	-	-100.0%
PROFESSIONAL AUDIT	18,261	24,000	38,000	58.3%
FICA/MEDICARE	10,743	14,100	12,997	-7.8%
EMPLOYEE INSURANCE	19,684	23,700	20,501	-13.5%
RETIREMENT/401K	21,277	31,600	32,154	1.8%
TRAVEL & TRAINING	2,624	6,000	6,334	5.6%
POSTAGE	1,993	2,500	2,500	0.0%
DEPARTMENT SUPPLIES	2,607	3,000	3,200	6.7%
CONTRACT SERVICES	482	3,000	1,450	-51.7%
SOFTWARE SUPPORT	-	-	16,565	#DIV/0!
BANKING & CREDIT CARD FEES	-	-	13,000	#DIV/0!
RENTAL & LEASE - EQUIPMENT	1,717	2,500	2,000	-20.0%
COLLECTION FEES	59,776	100,000	80,000	-20.0%
DUES & SUBSCRIPTIONS	-	-	302	#DIV/0!
WORKER'S COMP INSURANCE	-	-	240	#DIV/0!
MISCELLANEOUS	365	1,000	500	-50.0%
NON-CAPITAL EQUIPMENT	902	-	-	#DIV/0!
CAPITAL OUTLAY	-	12,000	-	-100.0%
<b>Totals</b>	<b>279,705</b>	<b>408,100</b>	<b>411,460</b>	<b>0.8%</b>

## *Non-Departmental Department*

		FY23	FY24	FY23 to FY24
<u>Account Description</u>	<u>FY22</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	-	-	13,079	#DIV/0!
FICA/MEDICARE	-	-	988	#DIV/0!
RETIREMENT/401K	-	-	2,314	#DIV/0!
UTILITIES-CITY HALL	12,287	15,000	-	-100.0%
ELECTRIC	-	-	15,300	#DIV/0!
WATER & SEWER	-	-	2,181	#DIV/0!
SANITATION SERVICES	-	-	5,800	#DIV/0!
MAINT & REPAIR - BUILDINGS	29,987	50,000	45,000	-10.0%
GOVERNMENT CHANNEL	11,046	27,000	25,600	-5.2%
CONTRACT SERVICES	38,648	-	4,500	#DIV/0!
RENTAL & LEASE - EQUIPMENT	17,845	15,000	14,000	-6.7%
INFORMATION TECHNOLOGY	39,211	50,000	40,000	-20.0%
DOWNTOWN SERVICE DISTRICT	5,492	50,000	46,000	-8.0%
ECONOMIC INCENTIVE-RTG	256,549	302,000	302,000	0.0%
I95/I40 ALLIANCE	66,290	55,000	55,000	0.0%
INSURANCE & BONDS	244,377	250,000	114,614	-54.2%
HUMAN RESOURCES PROGRAMS	1,955	6,000	7,800	30.0%
MISCELLANEOUS	18,558	20,000	20,000	0.0%
PROPERTY IMPROVEMENTS	566,057	-	-	#DIV/0!
OPER TRFS TO POWELL BILL FUND	-	-	185,000	#DIV/0!
<b>Totals</b>	<b>1,308,302</b>	<b>840,000</b>	<b>899,176</b>	<b>7.0%</b>

## ***Police Department***

<u>Account Description</u>	<u>FY22 Actuals</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>FY23 to FY24 Percent Change</u>
SALARIES & WAGES	2,329,067	2,485,400	2,880,934	15.9%
SALARIES - OVERTIME	75,672	35,000	45,675	30.5%
SALARIES - PART-TIME	25,354	32,000	30,450	-4.8%
SEPARATION ALLOWANCE	85,271	120,000	111,462	-7.1%
FICA/MEDICARE	206,764	195,300	216,618	10.9%
EMPLOYEE INSURANCE	380,770	381,700	344,476	-9.8%
RETIREMENT/401K	371,730	437,800	548,004	25.2%
UNIFORMS	25,699	29,000	35,000	20.7%
TELEPHONE	10,005	14,000	14,000	0.0%
CELL PHONE	30,442	46,000	45,056	-2.1%
UTILITIES-ANIMAL SHELTER	7,901	9,000	-	-100.0%
ELECTRIC	-	-	5,410	#DIV/0!
NATURAL GAS-LP-HEATING	-	-	4,000	#DIV/0!
WATER & SEWER	-	-	881	#DIV/0!
SANITATION SERVICES	-	-	1,550	#DIV/0!
TRAVEL & TRAINING	32,310	32,000	33,000	3.1%
ANIMAL CONTROL BUILDING	4,868	6,000	11,000	83.3%
MAINT & REPAIR - EQUIPMENT	6,468	6,200	6,500	4.8%
PHYSICAL/DRUG EXAMS	1,573	2,000	2,000	0.0%
POSTAGE	217	700	700	0.0%
FUEL	101,955	80,000	92,000	15.0%
MAINT & REPAIR - VEHICLES	35,018	30,000	34,000	13.3%
DEPARTMENT SUPPLIES	13,204	13,000	13,000	0.0%
SAFETY SUPPLIES & EQUIPMENT	25,961	4,000	15,000	275.0%
CONTRACT SERVICES	33,978	65,000	76,500	17.7%
HARNETT COUNTY CONTRACT(VIPER RADIO SYS)	30,600	35,000	36,000	2.9%
CALEA ACCREDITATION	517	1,000	1,000	0.0%
RENTAL & LEASE - EQUIPMENT	5,172	5,500	-	-100.0%
ANIMAL SHELTER BLDG SUPPLIES	7,240	9,000	9,000	0.0%
K9 UPKEEP	2,151	2,500	3,000	20.0%
DUES & SUBSCRIPTIONS	-	-	38,822	#DIV/0!
LICENSES, PERMITS, RECORDING FEES	-	-	5,100	#DIV/0!
WORKER'S COMP INSURANCE	-	-	89,802	#DIV/0!
VEHICLE & EQUIPMENT INSURANCE	-	-	45,445	#DIV/0!
ATTORNEY'S FEES	-	12,000	12,000	0.0%
DRUG ENFORCEMENT	10,000	15,000	15,000	0.0%
DRUG FORFEITURE MONEY	15,591	15,000	15,000	0.0%
DUNN CRIME STOPPERS	-	1,000	1,000	0.0%
NON-CAPITAL EQUIPMENT	-	-	2,200	#DIV/0!
INSURANCE REPAIR EXPENSE	28,850	20,000	10,000	-50.0%
CAPITAL OUTLAY	17,222	15,000	-	-100.0%
CAPITAL OUTLAY - VEHICLES	252,409	150,000	-	-100.0%
<b>Totals</b>	<b>4,173,979</b>	<b>4,305,100</b>	<b>4,850,585</b>	<b>12.7%</b>

## *Police Athletic League*

	FY22	FY23	FY24	FY23 to FY24
<u>Account Description</u>	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
CONTRIBUTIONS TO ORGANIZATIONS	124,964	115,000	115,000	0.0%
<b>Totals</b>	<b>124,964</b>	<b>115,000</b>	<b>115,000</b>	<b>0.0%</b>

## *Planning Department*

	FY22	FY23	FY24	FY23 to FY24
<u>Account Description</u>	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	384,890	250,000	242,028	-3.2%
SALARIES - OVERTIME	760	3,000	3,045	1.5%
FICA/MEDICARE	31,131	30,000	17,574	-41.4%
EMPLOYEE INSURANCE	59,031	54,000	35,048	-35.1%
RETIREMENT/401K	57,159	67,000	43,364	-35.3%
TELEPHONE	10,220	10,000	10,600	6.0%
UTILITIES	5,004	5,000	-	-100.0%
ELECTRIC	-	-	4,130	#DIV/0!
NATURAL GAS-LP-HEATING	-	-	360	#DIV/0!
WATER & SEWER	-	-	780	#DIV/0!
TRAVEL & TRAINING	8,728	15,000	6,890	-54.1%
MAINT & REPAIR - BUILDINGS	595	5,000	3,300	-34.0%
ADVERTISING	6,085	8,000	9,540	19.3%
POSTAGE	3,264	5,000	5,830	16.6%
FUEL	2,555	4,000	4,240	6.0%
MAINT & REPAIR - VEHICLES	1,509	1,500	3,180	112.0%
DEPARTMENT SUPPLIES	9,973	11,000	11,000	0.0%
CONTRACT SERVICE	68,745	169,000	187,038	10.7%
DEMOLITION	105,400	30,000	20,000	-33.3%
SOFTWARE SUPPORT	10,043	8,000	-	-100.0%
EPA BROWNFIELDS GRANT	-	-	50,000	#DIV/0!
DUES & SUBSCRIPTIONS	1,567	2,000	1,000	-50.0%
WORKER'S COMP INSURANCE	-	-	6,147	#DIV/0!
VEHICLE & EQUIPMENT INSURANCE	-	-	4,043	#DIV/0!
ROW/PROPERTY BEAUTIFICATION	18,655	5,000	5,000	0.0%
COMMUNITY APPEARANCE COMMITTEE	-	20,000	10,000	-50.0%
NON-CAPITAL EQUIPMENT	-	-	2,000	#DIV/0!
CAPITAL OUTLAY	33,432	35,000	-	-100.0%
<b>Totals</b>	<b>818,746</b>	<b>737,500</b>	<b>686,137</b>	<b>-7.0%</b>

## ***Public Works Department***

<u>Account Description</u>	<u>FY22 Actuals</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>FY23 to FY24 Percent Change</u>
SALARIES & WAGES	(4,198)	389,100	852,665	119.1%
SALARIES - OVERTIME	-	10,000	10,150	1.5%
SALARIES - PART-TIME	-	5,000	15,225	204.5%
PERSONNEL COSTS FR (TO) OTHER DEPTS	-	-	(25,489)	#DIV/0!
PROFESSIONAL SERVICES	1,620	20,000	22,000	10.0%
FICA/MEDICARE	-	33,000	62,515	89.4%
EMPLOYEE INSURANCE	24,131	78,500	104,601	33.2%
RETIREMENT/401K	-	73,200	152,688	108.6%
UNIFORMS	-	8,000	11,900	48.8%
TELEPHONE	10,703	10,000	10,000	0.0%
UTILITIES	12,163	10,500	-	-100.0%
UTILITIES-STREET LIGHTS	241,731	240,000	157,000	-34.6%
ELECTRIC	-	-	3,500	#DIV/0!
NATURAL GAS-LP-HEATING	-	-	5,000	#DIV/0!
WATER & SEWER	-	-	3,447	#DIV/0!
SANITATION SERVICES	-	-	6,060	#DIV/0!
TRAVEL & TRAINING	1,459	2,500	2,500	0.0%
MAINT & REPAIR - BUILDINGS	718	1,000	2,500	150.0%
MAINT & REPAIR - EQUIPMENT	46,077	30,000	75,000	150.0%
SIDEWALK CONSTRUCTION	3,606	10,000	20,000	100.0%
POSTAGE	169	500	600	20.0%
FUEL	46,000	40,000	40,000	0.0%
MAINT & REPAIR - VEHICLES	14	-	10,000	#DIV/0!
CHEMICALS	2,525	3,500	5,000	42.9%
DEPARTMENT SUPPLIES	8,330	7,000	9,000	28.6%
DEPT SUPPLIES-CEMETERY	174	-	-	#DIV/0!
STREET SIGNS	2,373	5,000	7,500	50.0%
MATERIALS	-	35,000	45,000	28.6%
TREE REPLACEMENT/REMOVAL	-	-	4,000	#DIV/0!
SOFTWARE SUPPORT	-	-	4,500	#DIV/0!
WORKER'S COMP INSURANCE	-	-	41,535	#DIV/0!
VEHICLE & EQUIPMENT INSURANCE	-	-	10,481	#DIV/0!
MISCELLANEOUS	4,850	4,500	2,000	-55.6%
CURB & GUTTER	1,670	10,000	2,000	-80.0%
CAPITAL OUTLAY	52,200	320,000	-	-100.0%
STREET REPAIRS	9,540	15,000	15,000	0.0%
<b>Totals</b>	<b>465,855</b>	<b>1,361,300</b>	<b>1,687,878</b>	<b>24.0%</b>

### ***Sanitation Department***

		<b>FY23</b>	<b>FY24</b>	<b>FY23 to FY24</b>
	<b>FY22</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Percent</b>
<u><b>Account Description</b></u>	<u><b>Actuals</b></u>	<u><b>Budget</b></u>	<u><b>Budget</b></u>	<u><b>Change</b></u>
MAINT & REPAIR - EQUIPMENT	7,023	8,000	-	-100.0%
CONTRACT SERVICE	675,347	795,000	780,000	-1.9%
TIPPING FEES	59,422	50,000	60,000	20.0%
HURRICANE/STORM DEBRIS REMOVAL	-	-	1,000	#DIV/0!
<b>Totals</b>	<b>741,792</b>	<b>853,000</b>	<b>841,000</b>	<b>-1.4%</b>

### ***Powell Bill Department***

		<b>FY23</b>	<b>FY24</b>	<b>FY23 to FY24</b>
	<b>FY22</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Percent</b>
<u><b>Account Description</b></u>	<u><b>Actuals</b></u>	<u><b>Budget</b></u>	<u><b>Budget</b></u>	<u><b>Change</b></u>
SALARIES & WAGES	711,405	104,600	-	-100.0%
SALARIES - OVERTIME	20,816	-	-	#DIV/0!
SALARIES - PART-TIME	25,032	-	-	#DIV/0!
PROFESSIONAL SERVICES	25,240	20,000	-	-100.0%
FICA/MEDICARE	63,113	8,000	-	-100.0%
EMPLOYEE INSURANCE	123,407	23,400	-	-100.0%
RETIREMENT/401K	112,102	17,900	-	-100.0%
UNIFORMS	8,429	2,000	-	-100.0%
MAINT & REPAIR - EQUIPMENT	11,116	15,000	-	-100.0%
MATERIALS	41,591	25,000	-	-100.0%
PAVING & RESURFACING	335,827	200,000	-	-100.0%
<b>Totals</b>	<b>1,478,078</b>	<b>415,900</b>	<b>-</b>	<b>-100.0%</b>



## ***Parks and Recreation Department***

		FY23	FY24	FY23 to FY24
<u>Account Description</u>	<u>FY22</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	229,229	672,000	456,208	-32.1%
SALARIES - OVERTIME	10,763	10,000	15,225	52.3%
SALARIES - PART-TIME	10,350	30,000	60,900	103.0%
CONTRACT LABOR	32,613	23,000	30,000	30.4%
PROFESSIONAL SERVICES	102,678	30,000	-	-100.0%
FICA/MEDICARE	19,898	53,000	39,932	-24.7%
EMPLOYEE INSURANCE	49,638	131,900	39,051	-70.4%
RETIREMENT/401K	36,974	118,800	83,309	-29.9%
UNIFORMS-CEMETERY	2,650	3,000	3,000	0.0%
TELEPHONE	15,047	14,500	14,500	0.0%
UTILITIES-COMMUNITY BLDG	13,804	11,000	18,000	63.6%
UTILITIES-PARKS	23,320	25,000	25,000	0.0%
UTILITIES - REC CENTER	8,331	10,000	10,000	0.0%
UTILITIES-CEMETERY	1,114	1,500	3,030	102.0%
WATER & SEWER	-	-	33,475	#DIV/0!
SANITATION SERVICES	-	-	3,990	#DIV/0!
TRAVEL & TRAINING	2,569	5,000	7,000	40.0%
MAINT & REPAIR - BUILDINGS	22,599	12,000	16,000	33.3%
MAINT & REPAIR - GROUNDS	19,994	25,000	25,000	0.0%
MAINT & REPAIR - POOL	4,638	5,000	5,000	0.0%
REPAIRS TO CODRINGTON PARK	505	-	-	#DIV/0!
MAINTENANCE & REPAIR-CEMETERY BUILDINGS	1,387	1,500	1,500	0.0%
MAINTENANCE & REPAIR-CEMETERY EQUIP	7,459	14,000	10,000	-28.6%
MAINT & REPAIR - EQUIPMENT	737	10,000	7,000	-30.0%
POSTAGE	52	100	100	0.0%
MAINT & REPAIR - TRACTOR/MOWERS	5,139	7,500	5,000	-33.3%
FUELS	4,560	32,000	10,000	-68.8%
MAINT & REPAIR - VEHICLES	711	1,000	2,000	100.0%
DEPARTMENT SUPPLIES	7,213	6,000	6,000	0.0%
PARK & POOL SUPPLIES	6,497	10,000	12,000	20.0%
SENIOR CITIZENS	3,032	5,000	5,000	0.0%
MATERIALS-CEMETERY	9,159	10,000	10,000	0.0%
ATHLETIC EQUIPMENT	30,687	32,000	32,000	0.0%
ATHLETIC TOURNAMENTS	1,970	5,000	5,000	0.0%
JANITORIAL SUPPLY-CITY HALL	7,789	9,000	8,000	-11.1%
CONTRACT SERVICE-LANDSCAPE SERVICES	409,333	191,000	191,000	0.0%
TREE REPLACEMENT/REMOVAL	500	4,000	-	-100.0%
SOFTWARE SUPPORT	4,507	5,000	5,000	0.0%
WORKER'S COMP INSURANCE	-	-	21,627	#DIV/0!
VEHICLE & EQUIPMENT INSURANCE	-	-	5,545	#DIV/0!
MISCELLANEOUS	1,352	1,000	1,000	0.0%
FLAGS AND EVENT DECORATIONS	365	5,000	5,000	0.0%
CAPITAL OUTLAY	22,750	-	56,500	#DIV/0!
CAPITAL OUTLAY-CEMETERY VEHICLES	64,459	-	-	#DIV/0!
CAPITAL OUTLAY-GARAGE	-	10,000	-	-100.0%
PAYMENT TO CCCC FOR SENIOR CENTER	51,271	50,000	50,000	0.0%
<b>Totals</b>	<b>1,247,643</b>	<b>1,589,800</b>	<b>1,337,892</b>	<b>-15.8%</b>

<b>FY24 Capital Outlay includes:</b>	Community Center Improvements	\$30,000
	Install ADA door openers	\$13,500
	Field maintenance equipment	\$13,000

### ***Library Department***

<u>Account Description</u>	<u>FY22 Actuals</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>FY23 to FY24 Percent Change</u>
SALARIES & WAGES	150,170	162,900	-	-100.0%
CONTRACT LABOR	1,980	1,200	-	-100.0%
FICA/MEDICARE	11,927	12,500	-	-100.0%
EMPLOYEE INSURANCE	31,150	31,100	-	-100.0%
RETIREMENT/401K	23,338	27,900	-	-100.0%
TELEPHONE	2,319	2,200	-	-100.0%
UTILITIES	3,604	5,000	-	-100.0%
TRAVEL & TRAINING	4	2,000	-	-100.0%
MAINT & REPAIR - BUILDINGS	401	1,300	1,300	0.0%
MAINT & REPAIR - EQUIPMENT	-	300	-	-100.0%
POSTAGE	69	100	-	-100.0%
DEPARTMENT SUPPLIES	5,340	7,000	-	-100.0%
BOOKS	30,169	38,700	-	-100.0%
CONTRACT SERVICES	1,054	1,300	94,247	7149.8%
DUES & SUBSCRIPTIONS	3,145	3,000	-	-100.0%
MISCELLANEOUS	1,068	1,500	-	-100.0%
NON-CAPITAL EQUIPMENT	1,867	5,000	-	-100.0%
<b>Totals</b>	<b>267,605</b>	<b>303,000</b>	<b>95,547</b>	<b>-68.5%</b>

## Debt Service Department – General Fund

Account Description	FY22	FY23	FY24	FY23 to FY24
	Actuals	Adopted Budget	Adopted Budget	Percent Change
BB&T LEAF TRUCK 2020 00013 PRINCIPAL	27,942	28,000	28,996	3.6%
Vehicles Loan BBT 2019 Principal	19,100	19,100	19,930	4.3%
COMPUTER LOAN PRINCIPAL	31,291	25,000	-	-100.0%
POLICE CARS (2017) - PRINCIPAL	17,897	17,900	19,341	8.1%
BACKHOE, WHEEL LOADER(2017) - PRI	17,392	17,900	18,795	5.0%
USDA POLICE CARS 2019 97-20 PRINCIPAL	19,096	19,300	20,465	6.0%
USDA LEAF EQUIPMENT PARK&REC 97-22 PRIN	9,560	9,400	10,019	6.6%
USDA POLICE CARS 2020 97-24 PRINC	9,532	9,400	10,713	14.0%
BB&T LEAF TRUCK 2020 00013 INTEREST	3,427	3,500	2,374	-32.2%
VEHICLES LOAN BBT 2019 PRINCIPAL	6,300	6,300	4,797	-23.9%
COMPUTER LOAN INTEREST	2,448	2,200	-	-100.0%
POLICE CARS (2017) - INTEREST	1,978	2,200	532	-75.8%
BACKHOE, FRONT WHEEL(2017) - INTEREST	3,557	3,600	2,155	-40.1%
USDA POLICE CARS 2019 97-20 INTEREST	2,352	2,800	984	-64.9%
USDA LEAF EQUIPMENT PARK&REC 97-22 INT	2,248	2,500	1,789	-28.4%
USDA POLICE CARS 2020 97-24 INTEREST	1,441	1,700	255	-85.0%
FCB COMPUTER SERVER 2021 03260 PRINCIPAL	26,900	26,900	27,867	3.6%
FCB COMPUTER SERVER 2021 03260 INTEREST	(7)	2,000	697	-65.2%
TYLER PARK PHASE II - PRINC	70,000	70,000	70,000	0.0%
TYLER PARK PHASE II - INT	7,476	9,400	3,738	-60.2%
EQUIP USDA 2015 - PRINC	670	-	-	#DIV/0!
USDA POLICE CARS 2021-PRINCIPAL	-	20,000	19,575	-2.1%
USDA POLICE CARS 2021-INTEREST	-	3,600	1,718	-52.3%
HARNETT TRAINING CENTER	95,838	95,900	100,856	5.2%
HARNETT TRNING CNT-INTEREST	50,213	50,300	45,195	-10.1%
TART PARK 2019 PRINCIPAL	90,000	98,000	235,343	140.1%
TART PARK 2019 INTEREST	36,821	37,000	32,358	-12.5%
POLICE CARS (2018) PRINCIPAL	17,861	17,900	18,440	3.0%
POLICE CARS (2018) INTEREST	1,911	2,650	2,005	-24.3%
DEPARTMENTAL VEHICLES (2018) PRINCIPAL	16,643	16,800	18,440	9.8%
DEPARTMENTAL VEHICLES (2018) INTEREST	3,801	4,000	2,005	-49.9%
TYLER PARK-PRINCIPAL	97,500	97,500	-	-100.0%
TYLER PARK-INTEREST	4,778	7,200	-	-100.0%
DOWNTOWN REVITALIZATION PRINCIPAL	94,521	100,600	108,275	7.6%
DOWNTOWN REVITALIZATION	86,841	87,000	73,098	-16.0%
EQUIPMENT USDA 2016-PRINCIPAL	15,200	-	-	#DIV/0!
ASPHALT EQUIPMENT FCB 2020-PRINCIPAL	24,999	24,500	-	-100.0%
ASPHALT EQUIPMENT FCB 2020 - INTEREST	1,170	2,100	-	-100.0%
TRUIST VACUUM TRUCK 2022 PRINCIPAL	-	60,250	-	-100.0%
TRUIST VACUUM TRUCK 2022 INTEREST	-	8,400	-	-100.0%
USDA POLICE CARS (2022) PRINCIPAL	-	20,000	23,193	16.0%
USDA POLICE CARS (2022) INTEREST	-	500	4,687	837.4%
USDA PUBLIC WORKS EQUIP (2021) PRINCIPAL	-	36,000	34,418	-4.4%
USDA PUBLIC WORKS EQUIP (2021) INTEREST	-	900	4,050	350.0%
UCB N MCKAY AVE 8.32A LAND PRINCIPAL	16,425	35,000	35,005	0.0%
UCB N MCKAY AVE 8.32A LAND INTEREST	4,298	8,000	6,440	-19.5%
UCB PW BOOM TRUCK 2022 PRINCIPAL	-	-	20,478	#DIV/0!
UCB PW BOOM TRUCK 2022 INTEREST	-	-	7,288	#DIV/0!
BORROWING FOR NEW BUDGET YEAR PRINC	-	45,555	20,090	-55.9%
BORROWING FOR NEW BUDGET YEAR INTEREST	-	14,545	6,000	-58.7%
<b>Totals</b>	<b>939,420</b>	<b>1,173,300</b>	<b>1,062,404</b>	<b>-9.5%</b>

***Water & Sewer Fund:***

***Administration – Water and Sewer Fund***

<u>Account Description</u>	<u>FY22 Actuals</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>FY23 to FY24 Percent Change</u>
SALARIES & WAGES	181,926	172,700	215,401	24.7%
FICA/MEDICARE	12,737	13,200	15,752	19.3%
EMPLOYEE INSURANCE	19,891	29,400	16,845	-42.7%
RETIREMENT/401K	23,243	27,400	35,741	30.4%
TELEPHONE	7,408	8,000	8,200	2.5%
UTILITIES-CITY HALL	5,956	15,000	-	-100.0%
ELECTRIC	-	-	8,250	#DIV/0!
WATER & SEWER	-	-	1,175	#DIV/0!
TRAVEL & TRAINING	6,791	10,000	12,852	28.5%
MAINT & REPAIR - BUILDINGS	42	35,000	2,000	-94.3%
ADVERTISING	6,722	6,000	6,000	0.0%
DEPARTMENT SUPPLIES	2,124	5,000	4,500	-10.0%
MUNICIPAL CODE	333	13,000	1,000	-92.3%
CONTRACT SERVICES	131,909	5,000	4,000	-20.0%
SOFTWARE SUPPORT	60,610	75,000	-	-100.0%
RENTAL & LEASE - EQUIPMENT	429	5,000	-	-100.0%
INFORMATION TECHNOLOGY	96,976	70,000	21,500	-69.3%
DUES & SUBSCRIPTIONS	6,149	7,500	7,000	-6.7%
WORKER'S COMP INSURANCE	-	-	281	#DIV/0!
MISC & PUBLIC RELATIONS	1,178	4,000	7,000	75.0%
ATTORNEY FEES	17,833	26,000	24,000	-7.7%
RESERVE FOR CONTINGENCY	-	220,000	390,163	77.3%
OPER TRFS TO CAPITAL PROJECTS	1	-	314,740	#DIV/0!
<b>Totals</b>	<b>582,258</b>	<b>747,200</b>	<b>1,096,400</b>	<b>46.7%</b>

## ***Finance – Water and Sewer Fund***

		<b>FY23</b>	<b>FY24</b>	<b>FY23 to FY24</b>
<b><u>Account Description</u></b>	<b><u>FY22</u></b>	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>Percent</u></b>
	<b><u>Actuals</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Change</u></b>
SALARIES & WAGES	209,895	232,200	228,824	-1.5%
SALARIES - OVERTIME	-	1,000	1,015	1.5%
SALARIES - PART-TIME	8,880	25,000	16,240	-35.0%
PROFESSIONAL AUDIT	17,800	25,000	43,000	72.0%
FICA/MEDICARE	15,417	18,200	16,670	-8.4%
EMPLOYEE INSURANCE	26,437	36,500	35,201	-3.6%
RETIREMENT/401K	29,721	40,800	40,641	-0.4%
RETIREE INSURANCE	73,957	100,000	25,000	-75.0%
TELEPHONE	1,674	4,000	900	-77.5%
TRAVEL & TRAINING	77	8,000	5,516	-31.1%
POSTAGE	23,674	28,000	27,000	-3.6%
DEPARTMENT SUPPLIES	13,083	14,000	8,000	-42.9%
CONTRACT SERVICES	38,073	50,000	13,560	-72.9%
SOFTWARE SUPPORT	62,937	50,000	63,965	27.9%
BANKING & CREDIT CARD FEES	-	-	40,000	#DIV/0!
RENTAL & LEASE - EQUIPMENT	1,717	4,000	2,000	-50.0%
BAD DEBTS	918	20,000	15,000	-25.0%
DUES & SUBSCRIPTIONS	-	-	168	#DIV/0!
INSURANCE AND BONDS	130,703	135,000	81,740	-39.5%
UNEMPLOYMENT INSURANCE	1,702	2,000	2,000	0.0%
WORKER'S COMP INSURANCE	-	-	329	#DIV/0!
VEHICLE & EQUIPMENT INSURANCE	-	-	19,260	#DIV/0!
MISCELLANEOUS	4,251	1,000	1,000	0.0%
CAPITAL OUTLAY	-	5,000	-	-100.0%
<b>Totals</b>	<b>660,916</b>	<b>799,700</b>	<b>687,029</b>	<b>-14.1%</b>

## Water and Sewer Services Operations

		FY23	FY24	FY23 to FY24
	FY22	Adopted	Adopted	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	456,319	586,000	732,612	25.0%
SALARIES - OVERTIME	20,115	35,000	35,525	1.5%
SALARIES - PART-TIME	13,307	25,000	12,180	-51.3%
FICA/MEDICARE	37,476	47,100	55,113	17.0%
EMPLOYEE INSURANCE	85,843	99,000	108,821	9.9%
RETIREMENT/401K	67,073	105,600	136,013	28.8%
UNIFORMS	6,322	7,500	9,000	20.0%
TELEPHONE	6,638	6,500	7,500	15.4%
UTILITIES	12,418	13,500	-	-100.0%
ELECTRIC	-	-	7,850	#DIV/0!
TRAVEL & TRAINING	7,415	9,000	10,000	11.1%
MAINT & REPAIR - BUILDINGS	762	2,000	2,000	0.0%
MAINTENANCE - WATER TANKS	60,759	55,000	89,000	61.8%
DISTRIBUTION/UPGRADES	31,517	50,000	50,000	0.0%
INFILTRATION-COLLECTION	94,864	100,000	100,000	0.0%
MAINT & REPAIR - EQUIPMENT	19,029	20,000	20,000	0.0%
MAINT & REPAIR - LINES	-	-	25,000	#DIV/0!
FUELS	19,149	19,000	26,500	39.5%
MAINT & REPAIR - VEHICLES	6,833	8,000	10,000	25.0%
DEPARTMENT SUPPLIES	7,699	7,500	7,500	0.0%
SAFETY SUPPLIES & EQUIPMENT	5,640	8,400	8,400	0.0%
MATERIALS - METERS	148,673	150,000	150,000	0.0%
ENGINEERING	107,398	30,000	25,000	-16.7%
CONTRACT SERVICES	142,952	36,500	-	-100.0%
DUES & SUBSCRIPTIONS	15,103	15,000	28,000	86.7%
LICENSES, PERMITS, RECORDING FEES	-	-	5,000	#DIV/0!
WORKER'S COMP INSURANCE	-	-	18,142	#DIV/0!
MISCELLANEOUS	5,449	15,000	5,000	-66.7%
NON-CAPITAL EQUIPMENT	6,948	17,000	10,000	-41.2%
CAPITAL IMPROVEMENT PROJECTS	765,049	14,300	-	-100.0%
CAPITAL OUTLAY	658,589	171,200	39,000	-77.2%
<b>Totals</b>	<b>2,809,339</b>	<b>1,653,100</b>	<b>1,733,156</b>	<b>4.8%</b>

**FY24 Capital Outlay includes:** Asphalt breaker attachment \$17,000  
Leak detector \$22,000

## ***Water Treatment Plant***

<u>Account Description</u>	<u>FY22 Actuals</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>FY23 to FY24 Percent Change</u>
SALARIES & WAGES	368,407	359,000	402,861	12.2%
SALARIES - OVERTIME	27,336	30,000	30,450	1.5%
FICA/MEDICARE	30,698	29,700	32,262	8.6%
EMPLOYEE INSURANCE	54,020	62,300	47,212	-24.2%
RETIREMENT/401K	56,352	66,700	76,673	15.0%
UNIFORMS	3,991	5,000	5,000	0.0%
TELEPHONE	3,951	5,000	5,000	0.0%
UTILITIES	174,685	180,000	-	-100.0%
ELECTRIC	-	-	190,000	#DIV/0!
NATURAL GAS-LP-HEATING	-	-	1,500	#DIV/0!
SANITATION SERVICES	-	-	25,000	#DIV/0!
TRAVEL & TRAINING	1,545	4,000	5,400	35.0%
MAINT & REPAIR - BUILDINGS	1,299	32,500	10,000	-69.2%
MAINT & REPAIR - EQUIPMENT	69,864	70,000	72,000	2.9%
FUELS	2,695	4,500	2,700	-40.0%
MAINT & REPAIR - VEHICLES	470	1,500	1,500	0.0%
CHEMICALS & LABORATORY SUPPLY	272,904	440,000	520,000	18.2%
INDEPENDENT LAB TEST	10,076	15,000	17,500	16.7%
DEPARTMENT SUPPLIES	3,625	7,000	4,000	-42.9%
SAFETY SUPPLIES & EQUIPMENT	-	-	1,000	#DIV/0!
PURCHASES FOR RESALE	-	-	7,800	#DIV/0!
ENGINEERING	12,200	-	45,000	#DIV/0!
CONTRACT SERVICES	110,548	125,000	180,000	44.0%
DUES & SUBSCRIPTIONS	8,888	15,000	7,500	-50.0%
LICENSES, PERMITS, RECORDING FEES	-	-	7,500	#DIV/0!
WORKER'S COMP INSURANCE	-	-	12,637	#DIV/0!
MISCELLANEOUS	128	3,000	3,000	0.0%
CAPITAL OUTLAY	156,138	98,000	8,000	-91.8%
CAPITAL IMPROVEMENT PROJECTS	-	180,000	-	-100.0%
<b>Totals</b>	<b>1,369,820</b>	<b>1,733,200</b>	<b>1,721,495</b>	<b>-0.7%</b>

**FY24 Capital Outlay includes:** Air compressor      \$8,000

## ***Wastewater Treatment Plant***

<u>Account Description</u>	<u>FY22 Actuals</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>FY23 to FY24 Percent Change</u>
SALARIES & WAGES	509,572	555,300	562,876	1.4%
SALARIES - OVERTIME	39,583	40,000	40,600	1.5%
FICA/MEDICARE	42,946	44,700	44,532	-0.4%
EMPLOYEE INSURANCE	79,598	85,700	63,022	-26.5%
RETIREMENT/401K	80,484	100,000	106,664	6.7%
UNIFORMS	5,207	6,600	6,600	0.0%
TELEPHONE	4,019	4,500	4,500	0.0%
UTILITIES	142,736	160,000	-	-100.0%
ELECTRIC	-	-	170,000	#DIV/0!
NATURAL GAS-LP-HEATING	-	-	3,000	#DIV/0!
WATER & SEWER	-	-	569,078	#DIV/0!
SANITATION SERVICES	-	-	20,000	#DIV/0!
TRAVEL & TRAINING	2,564	4,000	4,000	0.0%
MAINT & REPAIR - BUILDINGS	14,156	1,000	5,000	400.0%
MAINTENANCE-BUILDINGS LIFT STATIONS	10,432	15,000	500	-96.7%
MAINT & REPAIR - EQUIPMENT	48,989	50,000	40,000	-20.0%
MAINT & REPAIR - LIFT STATIONS	-	-	15,000	#DIV/0!
FUELS	5,095	5,000	10,000	100.0%
MAINT & REPAIR - VEHICLES	584	2,000	2,000	0.0%
CHEMICALS & LABORATORY SUPPLIE	128,854	200,000	250,000	25.0%
INDEPENDENT LAB TEST	8,248	12,000	18,000	50.0%
DEPARTMENT SUPPLIES	4,182	4,000	4,000	0.0%
SAFETY SUPPLIES & EQUIPMENT	-	-	1,000	#DIV/0!
MATERIALS	7,723	-	-	#DIV/0!
ENGINEERING	38,000	54,000	50,000	-7.4%
CONTRACT SERVICES	59,366	70,000	60,000	-14.3%
DUES & SUBSCRIPTIONS	21,036	12,000	11,000	-8.3%
LICENSESE, PERMITS, RECORDING FEES	-	-	6,000	#DIV/0!
WORKER'S COMP INSURANCE	-	-	20,706	#DIV/0!
MISCELLANEOUS	267	1,500	1,500	0.0%
NON-CAPITAL EQUIPMENT	376	1,000	1,000	0.0%
CAPITAL OUTLAY	-	103,000	6,000	-94.2%
<b>Totals</b>	<b>1,254,017</b>	<b>1,531,300</b>	<b>2,096,578</b>	<b>36.9%</b>

**FY24 Capital Outlay includes:** Portable Sampler      \$6,000



## *Debt Service Department – Water and Sewer Fund*

<u>Account Description</u>	<u>FY22 Actuals</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>FY23 to FY24 Percent Change</u>
WWTP IMPROVEMENTS 2009-PRINCIPAL	219,256	219,500	219,256	-0.1%
WWTP IMPROVEMENTS 2009-INTEREST	54,814	60,000	43,851	-26.9%
WWTP AERATION LOAN PRINCIPAL	137,500	141,000	137,500	-2.5%
WWTP AERATION LOAN INTEREST	-	15,000	-	-100.0%
EASTOVER WATER LINE-PRINCIPAL	277,950	-	-	#DIV/0!
EASTOVER WATER LINE-INTEREST	6,731	-	-	#DIV/0!
USDA WATER SEWER GENERATOR VEH 97-23 PRI	17,005	17,700	17,822	0.7%
USDA WATER SEWER GENERATOR VEH 97-23 INT	3,999	4,500	3,182	-29.3%
CAMERA TRUCK LEASE-PRINCIPAL	17,153	-	30,083	#DIV/0!
CAMERA TRUCK LEASE-INTEREST	1,598	-	1,794	#DIV/0!
USDA WATER SEWER EQUIP 2021-PRINCIPAL	-	32,600	-	-100.0%
USDA WATER SEWER EQUIP 2021-INTEREST	-	5,900	-	-100.0%
BB&T LAKESHORE DR 2020-PRINCIPAL	40,230	41,400	41,648	0.6%
BB&T LAKESHORE DR 2020-INTEREST	3,830	3,900	2,412	-38.2%
USDA WASTEWATER REHAB 2021 PRINCIPAL	-	30,000	48,167	60.6%
USDA WASTEWATER REHAB 2021 INTEREST	-	18,000	12,996	-27.8%
USDA WATER SEWER PHASE 1 PRINCIPAL	-	72,000	1,436,000	1894.4%
USDA WATER SEWER PHASE 1 INTEREST	-	500	76,038	15107.6%
SRF WWTP IMPROVEMENTS 2022- PRINCIPAL	-	72,500	116,153	60.2%
SRF WWTP IMPROVEMENTS 2022- INTEREST	-	-	4,714	#DIV/0!
SRF WATER COLLECTIONS REHAB 2022- PRINCIPAL	-	40,000	-	-100.0%
FRF WATER DISTRICT REHAB 2019- PRINCIPAL	-	49,000	-	-100.0%
FRF WATER DISTRICT REHAB 2019- INTEREST	-	14,000	-	-100.0%
TRUIST ELM BAY 2022- PRINCIPAL	-	110,000	107,788	-2.0%
TRUIST ELM BAY 2022 INTEREST	-	15,000	11,895	-20.7%
JUNIPER CREEK OUTFALL PRINCIPAL	-	-	50,118	#DIV/0!
JUNIPER CREEK OUTFALL INTEREST	-	-	12,246	#DIV/0!
TRUIST VACUUM TRUCK 2022 PRINCIPAL	-	-	57,348	#DIV/0!
TRUIST VACUUM TRUCK 2022 INTEREST	-	-	6,781	#DIV/0!
AUTO METER READ LOAN PRINCIPAL	108,325	105,000	112,359	7.0%
AUTO METER READ LOAN INTEREST	57,996	62,000	53,963	-13.0%
BB&T WATAUGA BROAD WATER/SEWER 2020 PRIN	71,462	71,500	74,451	4.1%
BB&T WATAUGA BROAD WATER/SEWER 2020 INT	16,250	16,500	13,261	-19.6%
BOND WATER LINE - PRINCIPAL	149,000	149,000	138,000	-7.4%
BOND WATER LINE - INTEREST	12,048	13,000	5,842	-55.1%
BORROWING FOR NEW BUDGET YEAR PRINCIPAL	-	42,000	30,000	-28.6%
BORROWING FOR NEW BUDGET YEAR INTEREST	-	14,000	6,000	-57.1%
<b>Totals</b>	<b>1,195,147</b>	<b>1,435,500</b>	<b>2,871,668</b>	<b>100.0%</b>

## *Stormwater Department*

<u>Account Description</u>	<u>FY22 Actuals</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>FY23 to FY24 Percent Change</u>
SALARIES & WAGES	-	13,000		-100.0%
PERSONNEL COSTS FR (TO) OTHER DEPTS	-	-	25,489	#DIV/0!
FICA MEDICARE	-	1,000		-100.0%
EMPLOYEE INSURANCE	-	2,300		-100.0%
RETIREMENT / 401K	-	200		-100.0%
MAINT & REPAIR - EQUIPMENT	-	7,500	43,500	480.0%
MATERIALS	969	40,000	50,000	25.0%
ENGINEERING	8,195	40,000	70,000	75.0%
CONTRACT SERVICES	89,762	65,000	130,000	100.0%
TIPPING FEES	-	5,000	7,500	50.0%
COLLECTION FEES	-	-	4,000	#DIV/0!
INSURANCE AND BONDS	-	-	650	#DIV/0!
RESERVE FOR CONTINGENCY	-	42,500	42,072	-1.0%
CAPITAL OUTLAY	295,965	2,500,000		-100.0%
USDA LOAN PRINCIPAL-ST SWEEPER FY23	-	183,500	15,338	-91.6%
USDA LOAN INTEREST-ST SWEEPER FY23	-	-	6,825	#DIV/0!
CAMERA TRUCK LEASE-PRINCIPAL	-	-	5,309	#DIV/0!
CAMERA TRUCK LEASE-INTEREST	-	-	317	#DIV/0!
<b>Totals</b>	<b>394,891</b>	<b>2,900,000</b>	<b>401,000</b>	<b>-86.2%</b>

## *Powell Bill – Special Revenue Fund*

<u>Account Description</u>	<u>FY22 Actuals</u>	<u>FY23 Adopted Budget</u>	<u>FY24 Adopted Budget</u>	<u>FY23 to FY24 Percent Change</u>
MAINT & REPAIR - EQUIPMENT	-	-	25,000	#DIV/0!
MATERIALS	-	-	40,000	#DIV/0!
PAVING AND RESURFACING	-	-	204,748	#DIV/0!
TRUIST PAVEMENT IMPR 2022 PRINCIPAL	-	-	190,115	#DIV/0!
TRUIST PAVEMENT IMPR 2022 INTEREST	-	-	25,137	#DIV/0!
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>485,000</b>	<b>#DIV/0!</b>

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# CAPITAL PROJECTS FUND

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

The Capital Projects Fund is comprised of the following funds:

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

## Summary of All Projects for All Funds

	Previous						FY24-FY28	Project
	<u>Appropriations</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>Total</u>	<u>Total</u>
<b>Expenses</b>								
Administration	721,720	-	-	-	-	-	-	721,720
Planning/Design	3,857,759	1,267,040	499,200	50,000	146,400	138,600	2,101,240	5,958,999
Construction	44,844,473	14,396,100	5,432,160	6,282,000	846,098	1,979,400	28,935,758	73,780,231
Land/ROW	-	-	-	-	-	-	-	-
Equipment/Furnishings	-	2,210,577	69,931	69,932	69,931	69,931	2,490,302	2,490,302
<b>Total Expenditures</b>	<b>\$ 49,423,952</b>	<b>\$ 17,873,717</b>	<b>\$ 6,001,291</b>	<b>\$ 6,401,932</b>	<b>\$ 1,062,429</b>	<b>\$ 2,187,931</b>	<b>\$33,527,300</b>	<b>\$ 82,951,252</b>
<b>Funding Sources</b>								
Intergovernmental Funds	34,799,129	9,534,966	134,966	34,966	34,965	34,965	9,774,828	44,573,957
General Fund	2,802,102	784,965	34,965	34,966	34,966	34,966	924,828	3,726,930
Water & Sewer Fund	72,520	314,740	-	-	260,498	-	575,238	647,758
Stormwater Fund	100,000	-	-	-	-	-	-	100,000
Installment Financing	11,105,201	7,239,046	5,831,360	6,332,000	732,000	2,118,000	22,252,406	33,357,607
Other	545,000	-	-	-	-	-	-	545,000
<b>Total Funding</b>	<b>\$ 49,423,952</b>	<b>\$ 17,873,717</b>	<b>\$ 6,001,291</b>	<b>\$ 6,401,932</b>	<b>\$ 1,062,429</b>	<b>\$ 2,187,931</b>	<b>\$33,527,300</b>	<b>\$ 82,951,252</b>
<b>Operating Budget Impact</b>								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	(21,500)	(14,500)	(7,500)	(2,500)	(46,000)	(46,000)
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	391,318	1,539,038	1,690,238	2,534,388	2,426,887	8,581,869	8,581,869
<b>Total Oper Bdgt Impact</b>	<b>\$ -</b>	<b>\$ 391,318</b>	<b>\$ 1,517,538</b>	<b>\$ 1,675,738</b>	<b>\$ 2,526,888</b>	<b>\$ 2,424,387</b>	<b>\$ 8,535,869</b>	<b>\$ 8,535,869</b>

# City of Dunn, NC

## Capital Improvement Plan for FY24 thru FY28

### CIP Summary by Project Category

<u>Proj #</u>	<u>Category/Project Description</u>	<u>Previous Appropriations</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b><u>General Government</u></b>									
GFVeh	Vehicles and Equipment - General Fund	-	466,863	-	-	-	-	466,863	466,863
GG1	Wayfinding	-	250,000	-	-	-	-	250,000	250,000
<b><i>Total General Government Projects</i></b>		<b>-</b>	<b>716,863</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>716,863</b>	<b>716,863</b>
<b><u>Police</u></b>									
PS1	Police Dept. Firing Range	-	450,000	-	-	-	-	450,000	450,000
PS2	Viper Radio Upgrade	-	623,783	-	-	-	-	623,783	623,783
PS3	Axon Body Camera	-	69,931	69,931	69,932	69,931	69,931	349,656	349,656
<b><i>Total Police Projects</i></b>		<b>-</b>	<b>1,143,714</b>	<b>69,931</b>	<b>69,932</b>	<b>69,931</b>	<b>69,931</b>	<b>1,423,439</b>	<b>1,423,439</b>
<b><u>Public Works</u></b>									
PW77	Fuel System Relocation	500,000	-	-	-	-	-	-	500,000
PW100	2023 Paving Project	2,100,000	-	-	-	-	-	-	2,100,000
PW1	Relocate Public Works Facility	-	-	4,000,000	5,000,000	-	-	9,000,000	9,000,000
PW2	Park to Park Trail	-	500,000	-	-	-	-	500,000	500,000
<b><i>Total Public Works Projects</i></b>		<b>2,600,000</b>	<b>500,000</b>	<b>4,000,000</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>9,500,000</b>	<b>12,100,000</b>
<b><u>Parks and Recreation</u></b>									
PR77	Volleyball & Basketball Improvements	150,000	-	-	-	-	-	-	150,000
PR1	Tart Park Phase 2 Renovation	-	200,000	200,000	-	-	-	400,000	400,000
PR2	Maintenance Storage Facility	-	100,000	-	-	-	-	100,000	100,000
<b><i>Total Parks and Recreation Projects</i></b>		<b>150,000</b>	<b>300,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>650,000</b>
<b><u>Water and Sewer</u></b>									
66	CDBG-I Wastewater Collection System 2021	1,999,129	-	-	-	-	-	-	1,999,129
67	CWSRF Wastewater Treatment Plant Imprvmnts 2021	12,554,620	-	-	-	-	-	-	12,554,620
68	CWSRF Sewer Collection System Rehab	3,120,000	-	-	-	-	-	-	3,120,000
71	USDA Sewer Collection System Rehab 2021	3,559,201	-	-	-	-	-	-	3,559,201
78	Machine & Welding Outfall	9,341,002	-	-	-	-	-	-	9,341,002
79	Black River WWTP Effluent	16,100,000	-	-	-	-	-	-	16,100,000
80	Eastside Pump Station, Forcemain	-	12,500,000	-	-	-	-	12,500,000	12,500,000
PUVeh	Vehicles and Equipment - Water & Sewer	-	701,000	-	-	-	-	701,000	701,000

## City of Dunn, NC

### Capital Improvement Plan for FY24 thru FY28

#### *CIP Summary by Project Category*

<u>Proj #</u>	<u>Category/Project Description</u>	<u>Previous Appropriations</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
PU1	I-95 Project - City Share	-	-	-	-	260,498	-	260,498	260,498
PU2	Water Plant Clearwell Rehab	-	138,000	-	-	-	-	138,000	138,000
PU3	Raw Water Pump Replacement	-	150,000	-	-	-	-	150,000	150,000
PU4	Meter Vault on Ammons Rd	-	104,500	-	-	-	-	104,500	104,500
PU5	Convert Champion PS to Gravity	-	72,240	528,760	-	-	-	601,000	601,000
PU6	Replace Loves Force Main	-	581,400	456,600	-	-	-	1,038,000	1,038,000
PU7	Tracy Lane Water & Sewer Extension	-	300,000	-	-	-	-	300,000	300,000
PU8	AIA Sewer Grant	-	400,000	-	-	-	-	400,000	400,000
<b><i>Total Water and Sewer Projects</i></b>		<b><i>46,673,952</i></b>	<b><i>14,947,140</i></b>	<b><i>985,360</i></b>	<b><i>-</i></b>	<b><i>260,498</i></b>	<b><i>-</i></b>	<b><i>16,192,998</i></b>	<b><i>62,866,950</i></b>
<b><i>Storm Water Projects</i></b>									
SW1	Vehicles and Equipment - Stormwater	-	266,000	-	-	-	-	266,000	266,000
SW2	Merry St & Friendly St Drainage Improvements	-	-	746,000	746,000	-	-	1,492,000	1,492,000
SW3	Watauga Park Stormwater Park	-	-	-	586,000	-	-	586,000	586,000
SW4	W Cole St & N Fayetteville Ave Drainage Improvements	-	-	-	-	732,000	732,000	1,464,000	1,464,000
SW5	East Johnson St Bridge Replacement	-	-	-	-	-	1,386,000	1,386,000	1,386,000
<b><i>Total Stormwater Projects</i></b>		<b><i>-</i></b>	<b><i>266,000</i></b>	<b><i>746,000</i></b>	<b><i>1,332,000</i></b>	<b><i>732,000</i></b>	<b><i>2,118,000</i></b>	<b><i>5,194,000</i></b>	<b><i>5,194,000</i></b>
<b><i>Total Projects</i></b>		<b><i>49,423,952</i></b>	<b><i>17,873,717</i></b>	<b><i>6,001,291</i></b>	<b><i>6,401,932</i></b>	<b><i>1,062,429</i></b>	<b><i>2,187,931</i></b>	<b><i>33,527,300</i></b>	<b><i>82,951,252</i></b>

# City of Dunn, NC

## Capital Improvement Plan for FY24 thru FY28

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

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

Proj Start Date: **7/1/2023** Finish Date: **6/30/2024**

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings		466,863					466,863	466,863
<b>Total Expenditures</b>	\$ -	\$ 466,863	\$ -	\$ -	\$ -	\$ -	\$ 466,863	\$ 466,863

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		466,863					466,863	466,863
Other							-	-
<b>Total Funding</b>	\$ -	\$ 466,863	\$ -	\$ -	\$ -	\$ -	\$ 466,863	\$ 466,863

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating			(7,500)	(5,000)	(2,500)		(15,000)	(15,000)
Capital Outlay							-	-
Debt Service			105,000	105,000	105,000	105,000	420,000	420,000
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ 97,500	\$ 100,000	\$ 102,500	\$ 105,000	\$ 405,000	\$ 405,000

### Description and Benefits

Vehicle Replacements for FY24 include: four (4) Police Department Dodge Chargers (total of \$231,728), one (1) Police Department K9 vehicle (\$73,133), two (2) Public Works Single Cab Ford F-150 vehicles (\$58,000), and two (2) Crew Cab Ford F-350 vehicles (\$104,000).

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

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

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

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

### Project Map



Project Title: **Wayfinding**  
 Location: **City of Dunn**  
 Project Status: **Proposed**

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

Proj Start Date: <b>7/1/2023</b>	Finish Date: <b>6/30/2024</b>
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	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design		25,000					25,000	25,000
Construction		225,000					225,000	225,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000

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

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Description and Benefits

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

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

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

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





Project Title: **Police Dept. Firing Range**  
 Location: **Three Bridge Road**  
 Project Status: **Proposed**

Project # **PS1**  
 Category: **Police**  
 Fund: **General Cap Projs**

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

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design		100,000					100,000	100,000
Construction	-	275,000					275,000	275,000
Land/ROW							-	-
Equipment/Furnishings		75,000					75,000	75,000
<b>Total Expenditures</b>	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		450,000					450,000	450,000
Other							-	-
<b>Total Funding</b>	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			75,000	75,000	75,000	75,000	300,000	300,000
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000	\$ 300,000

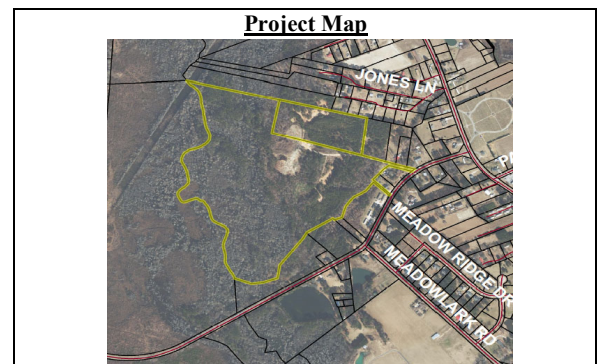
### Description and Benefits

Construction of a new Dunn PD firing range facility. The current firing range location will have to be changed due to the construction of the waste water treatment plant. The range will be used to facilitate firearms related training to all police officers as required by the state.

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

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

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



Project Title: **Viper Radio Upgrade**  
 Location: **Dunn Police Department**  
 Project Status: **Proposed**

Project # **PS2**  
 Category: **Police**  
 Fund: **General Cap Projs**

Proj Start Date: **7/1/2023** Finish Date: **6/30/2024**

	<u>Previous</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28</u>	<u>Project</u>
	<u>Funding</u>						<u>Total</u>	<u>Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings		623,783					623,783	623,783
<b>Total Expenditures</b>	\$ -	\$ 623,783	\$ -	\$ -	\$ -	\$ -	\$ 623,783	\$ 623,783

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		623,783					623,783	623,783
Other							-	-
<b>Total Funding</b>	\$ -	\$ 623,783	\$ -	\$ -	\$ -	\$ -	\$ 623,783	\$ 623,783

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			103,900	103,900	103,900	103,900	415,600	415,600
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ 103,900	\$ 103,900	\$ 103,900	\$ 103,900	\$ 415,600	\$ 415,600

### Description and Benefits

The NC Viper radio system is implementing a statewide upgrade that will require current communication radios to be upgraded. Current radios used for police operations will be inoperable on July 1, 2025 if not upgraded. Due to high demand, suppliers have advised that delivery of new radios could have extended wait times from now until the switch is effective. The current radios in use at Dunn PD are more than 8 years old and are starting to require repairs and replacement parts. Benefits of upgrading to new radios will allow the officers to communicate with the 911 center and continue police operations to ensure the safety of the officers, public and citizens of Dunn.

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

Currently Dunn PD administration is looking for grant opportunities to assist with funding this upgrade.

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

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



Project Title: **Axon Body Camera**  
 Location: **Dunn Police Department**  
 Project Status: **Proposed**

Project # **PS3**  
 Category: **Police**  
 Fund: **General Cap Projs**

Proj Start Date: <b>7/1/2023</b>	Finish Date: <b>6/30/2026</b>
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	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings		69,931	69,931	69,932	69,931	69,931	349,656	349,656
<b>Total Expenditures</b>	\$ -	\$ 69,931	\$ 69,931	\$ 69,932	\$ 69,931	\$ 69,931	\$ 349,656	\$ 349,656

<b>Funding Sources</b>								
Intergovernmental Funds		34,966	34,966	34,966	34,965	34,965	174,828	174,828
General Fund		34,965	34,965	34,966	34,966	34,966	174,828	174,828
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
<b>Total Funding</b>	\$ -	\$ 69,931	\$ 69,931	\$ 69,932	\$ 69,931	\$ 69,931	\$ 349,656	\$ 349,656

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Description and Benefits

This project is to update the body worn cameras for the Dunn Police Department officers. The current body cameras are no longer being produced by Watchguard. The current cameras are showing signs of wear and have begun to develop technical problems, many of which are non-repairable. Body worn cameras are essential to record incidents for evidentiary purposes, protect officers from false complaints and maintain a level of transparency. Usage of body worn cameras is dictated by Dunn PD policy.

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

Currently Dunn PD are expecting to apply for a grant that will assist with the purchase of these new cameras. The grant has a matching requirement and may potentially cover half of the cost of the new cameras.

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

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

### Project Map



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

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

Proj Start Date: <b>7/1/2022</b>	Finish Date: <b>6/30/2025</b>
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction	500,000						-	500,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

<b>Funding Sources</b>								
Intergovernmental Funds	500,000						-	500,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
<b>Total Funding</b>	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Description and Benefits

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

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

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

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

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

**Project Map**



Project Title: **2023 Paving Project**  
 Location: **City-wide**  
 Project Status: **Existing Project - No Additional Funding Programmed**

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

Proj Start Date: **1/1/2023** Finish Date: **6/30/2024**

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design	150,000						-	150,000
Construction	1,950,000						-	1,950,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund	455,000						-	455,000
Water & Sewer Fund							-	-
Stormwater Fund	100,000						-	100,000
Installment Financing	1,000,000						-	1,000,000
Other	545,000						-	545,000
<b>Total Funding</b>	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		215,251	215,251	215,251	215,251		861,004	861,004
<b>Total Oper Bdgt Impact</b>	\$ -	\$ 215,251	\$ 215,251	\$ 215,251	\$ 215,251	\$ -	\$ 861,004	\$ 861,004

### Description and Benefits

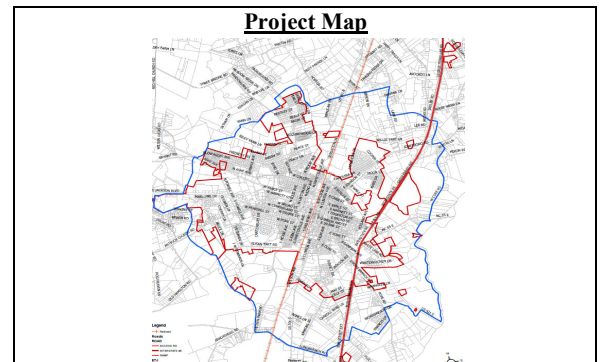
City-wide paving project based on pavement study findings performed by SEPI (aka TransSystems).

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

Includes \$455K of DMV fee revenue from the General Fund and \$545K of Powell Bill Funds. Debt Service payments are funded with Powell Bill funds.

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

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



# City of Dunn, NC

## Capital Improvement Plan for FY24 thru FY28

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

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

Proj Start Date: **7/1/2024** Finish Date: **6/30/2026**

	<u>Previous</u> <u>Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28</u> <u>Total</u>	<u>Project</u> <u>Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design			350,000				350,000	350,000
Construction			3,650,000	5,000,000			8,650,000	8,650,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ 4,000,000	\$ 5,000,000	\$ -	\$ -	\$ 9,000,000	\$ 9,000,000

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

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

### Description and Benefits

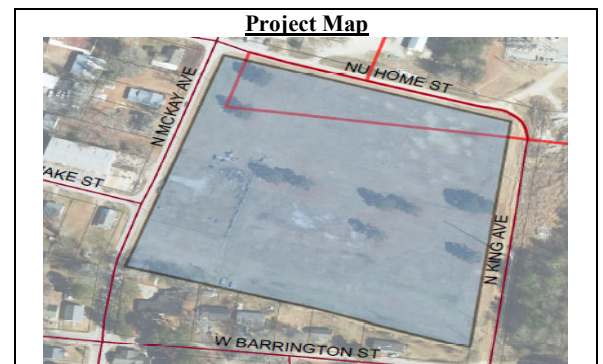
Construction of a new Public Works facility to replace the existing facility located at 101 East Cleveland Street.

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

Debt service payments on a 20 year loan.

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

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



# City of Dunn, NC

## Capital Improvement Plan for FY24 thru FY28

Project Title: **Park to Park Trail**  
 Location: **Sidewalk/Trail between Tart Park and Tyler Park**  
 Project Status: **Proposed**

Project # **PW2**  
 Category: **Public Works**  
 Fund: **General Cap Projs**

Proj Start Date: **7/1/2023** Finish Date: **6/30/2024**

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction		500,000					500,000	500,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund		500,000					500,000	500,000
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
<b>Total Funding</b>	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Description and Benefits

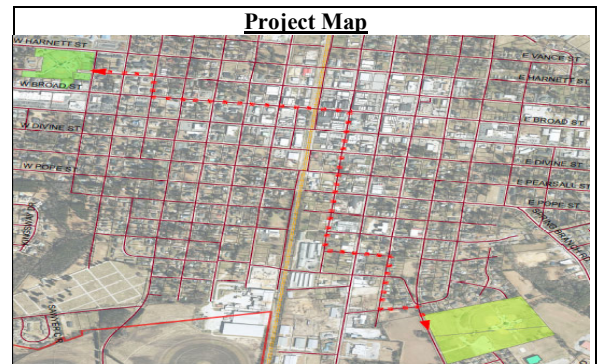
Construction of a trail that connects the Tart Park with the Tyler Park via sidewalk enhancements and trail corridors.

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

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

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

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





## City of Dunn, NC

### Capital Improvement Plan for FY24 thru FY28

Project Title: **Volleyball & Basketball Improvements**  
 Location: **Tart Park & Codrington Park**  
 Project Status: **Proposed**

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

Proj Start Date: **7/1/2022**      Finish Date: **9/23/2023**

	<u>Previous</u> <u>Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28</u> <u>Total</u>	<u>Project</u> <u>Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction	150,000						-	150,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000

<b>Funding Sources</b>								
Intergovernmental Funds	150,000						-	150,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
<b>Total Funding</b>	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

#### Description and Benefits

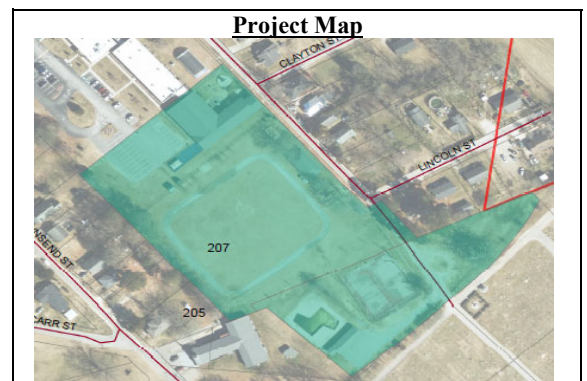
Complete renovation of existing basketball courts at Codrington Park and outdoor volleyball court addition to existing court at Tart Park.

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

Funding of \$150,000 from the State Capital and Infrastructure Fund (SCIF) has been awarded. This grant expires in September 2023 but a grant extension will be submitted if construction is not complete by then.

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

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





## City of Dunn, NC

### Capital Improvement Plan for FY24 thru FY28

Project Title: **Tart Park Phase 2 Renovation**  
 Location: **Clarence Lee Tart Park**  
 Project Status: **Proposed**

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

Proj Start Date: <b>7/1/2023</b>	Finish Date: <b>10/1/2025</b>
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	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction		200,000	200,000				400,000	400,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000

<b>Funding Sources</b>								
Intergovernmental Funds		100,000	100,000				200,000	200,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		100,000	100,000				200,000	200,000
Other							-	-
<b>Total Funding</b>	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service				33,300	33,300	33,300	99,900	99,900
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ 33,300	\$ 33,300	\$ 33,300	\$ 99,900	\$ 99,900

#### Description and Benefits

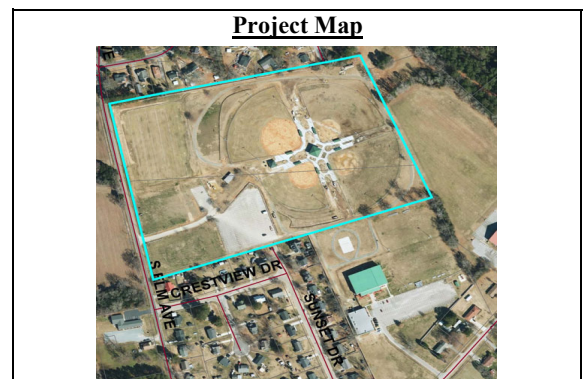
Renovation of two playgrounds and one picnic shelter at Tart Park. Current structures are dated and renovation will provide a more adequate and safe play space for the community.

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

Funding of \$200,000 from the Parks and Recreation Trust Fund (PARTF) has been awarded. Required match of at least \$200,000 which will be borrowed and paid over a seven year period.

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

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



## City of Dunn, NC

### Capital Improvement Plan for FY24 thru FY28

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

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

Proj Start Date: <b>7/1/2023</b>	Finish Date: <b>6/30/2024</b>
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	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction		100,000					100,000	100,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		100,000					100,000	100,000
Other							-	-
<b>Total Funding</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			22,460	22,460	22,460	22,460	89,840	89,840
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ 22,460	\$ 22,460	\$ 22,460	\$ 22,460	\$ 89,840	\$ 89,840

#### Description and Benefits

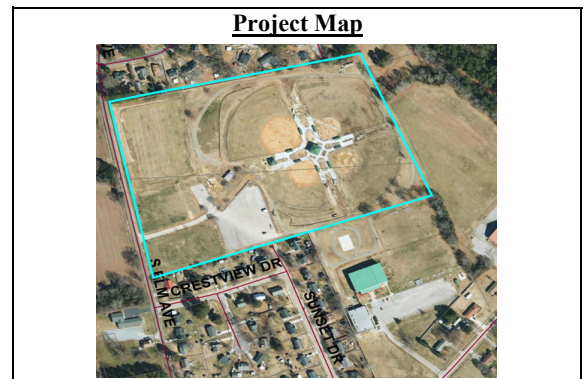
Construction of a building at Tart Park to provide storage of equipment and an area to maintain park equipment.

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

Debt service payments over a five year period.

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

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



## City of Dunn, NC

### Capital Improvement Plan for FY24 thru FY28

Project Title: **CDBG-I Wastewater Collection System 2021**  
 Location: **NE section of Dunn**  
 Project Status: **Existing Project - No Additional Funding Programmed**  
 Proj Start Date: **7/1/2021**      Finish Date: **12/31/2024**

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

	<u>Previous</u> <u>Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28</u> <u>Total</u>	<u>Project</u> <u>Total</u>
<b>Expenses</b>								
Administration	105,600						-	105,600
Planning/Design	45,000						-	45,000
Construction	1,848,529						-	1,848,529
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	<b>\$ 1,999,129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,999,129</b>
<b>Funding Sources</b>								
Intergovernmental Funds	1,999,129						-	1,999,129
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
<b>Total Funding</b>	<b>\$ 1,999,129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,999,129</b>
<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
<b>Total Oper Bdgt Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### Description and Benefits

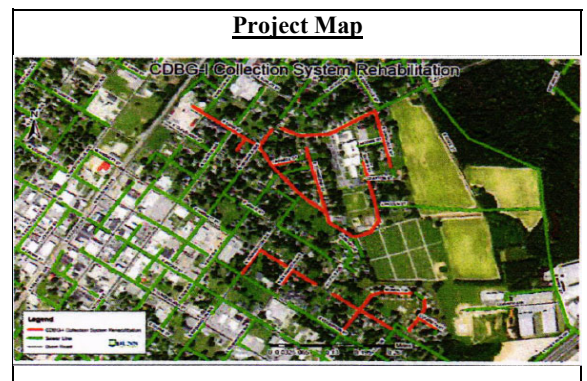
Replace or rehab 13,625 linear feet of sewer lines, 56 manholes, and 213 service connections.

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

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

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

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



Project Title: **CWSRF Wastewater Treatment Plant Imprvmnts 2021**

Location: **580 JW Edwards Lane**

Project Status: **Existing Project - No Additional Funding Programmed**

Project # **67**

Category: **Water & Sewer**

Fund: **Water & Sewer Capital**

Proj Start Date: **7/1/2021** Finish Date: **12/31/2024**

	<b>Previous Funding</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY24-FY28 Total</b>	<b>Project Total</b>
<b>Expenses</b>								
Administration	122,520						-	122,520
Planning/Design	384,000						-	384,000
Construction	12,048,100						-	12,048,100
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	<b>\$ 12,554,620</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,554,620</b>
<b>Funding Sources</b>								
Intergovernmental Funds	8,856,100						-	8,856,100
General Fund							-	-
Water & Sewer Fund	72,520						-	72,520
Stormwater Fund							-	-
Installment Financing	3,626,000						-	3,626,000
Other							-	-
<b>Total Funding</b>	<b>\$ 12,554,620</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,554,620</b>
<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		120,867	120,867	120,867	120,867	120,867	604,335	604,335
<b>Total Oper Bdgt Impact</b>	<b>\$ -</b>	<b>\$ 120,867</b>	<b>\$ 120,867</b>	<b>\$ 120,867</b>	<b>\$ 120,867</b>	<b>\$ 120,867</b>	<b>\$ 604,335</b>	<b>\$ 604,335</b>

### Description and Benefits

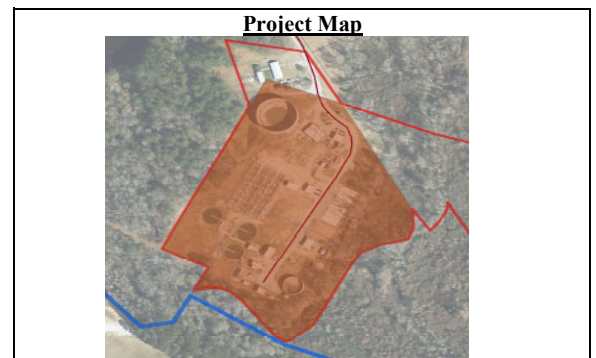
Peak flow capacity improvements at the Black River Wastewater Treatment Plant. Project includes adding a clarifier, rehabbing a clarifier, constructing a new chlorine contact basin, constructing a new chemical feed system for ph adjustments, and to upsize aeration basin yard piping.

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

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

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

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



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

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

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

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction	3,120,000						-	3,120,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ 3,120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,120,000
<b>Funding Sources</b>								
Intergovernmental Funds	500,000						-	500,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing	2,620,000						-	2,620,000
Other							-	-
<b>Total Funding</b>	\$ 3,120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,120,000
<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			92,110	92,110	92,110	92,110	368,440	368,440
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ 92,110	\$ 92,110	\$ 92,110	\$ 92,110	\$ 368,440	\$ 368,440

### Description and Benefits

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

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

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

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

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



Project Title: **USDA Sewer Collection System Rehab 2021**  
 Location: **West side of Dunn**  
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **71**  
 Category: **Water & Sewer**  
 Fund: **Water & Sewer Capital**

Proj Start Date: **7/1/2021** Finish Date: **6/30/2023**

	<b>Previous Funding</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY24-FY28 Total</b>	<b>Project Total</b>
<b>Expenses</b>								
Administration	302,500						-	302,500
Planning/Design	328,859						-	328,859
Construction	2,927,842						-	2,927,842
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	<b>\$ 3,559,201</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,559,201</b>
<b>Funding Sources</b>								
Intergovernmental Funds	1,200,000						-	1,200,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing	2,359,201						-	2,359,201
Other							-	-
<b>Total Funding</b>	<b>\$ 3,559,201</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,559,201</b>
<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			113,800	113,800	113,800	113,800	455,200	455,200
<b>Total Oper Bdg Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,800</b>	<b>\$ 113,800</b>	<b>\$ 113,800</b>	<b>\$ 113,800</b>	<b>\$ 455,200</b>	<b>\$ 455,200</b>

### Description and Benefits

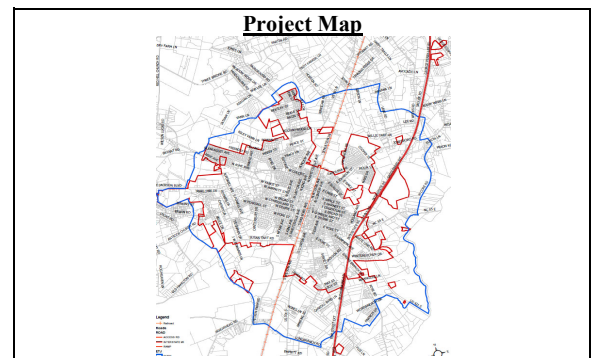
Project includes the rehabilitation of seven sewer line segments, including nearly 10,000 linear feet of pipe, manhole rehabilitation, service connection renewals, pavement patch and repair and erosion control to reduce stormwater infiltration in the City's waste water treatment facility.

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

Funding includes a combination of a \$1,200,000 grant from the USDA and installment financing from a local bank for the remainder. Operating impact includes debt service loan payments over a ten year period.

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

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





Project Title: **Machine & Welding Outfall**  
 Location: **East side of Dunn**  
 Project Status: **Existing Project - Additional Funding Programmed**

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

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

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration	126,100						-	126,100
Planning/Design	1,434,900						-	1,434,900
Construction	7,780,002						-	7,780,002
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	<b>\$ 9,341,002</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,341,002</b>
<b>Funding Sources</b>								
Intergovernmental Funds	6,243,900						-	6,243,900
General Fund	2,347,102						-	2,347,102
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing	750,000						-	750,000
Other							-	-
<b>Total Funding</b>	<b>\$ 9,341,002</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,341,002</b>
<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		55,200	55,200	55,200	55,200	55,200	276,000	276,000
<b>Total Oper Bdg Impact</b>	<b>\$ -</b>	<b>\$ 55,200</b>	<b>\$ 55,200</b>	<b>\$ 55,200</b>	<b>\$ 55,200</b>	<b>\$ 55,200</b>	<b>\$ 276,000</b>	<b>\$ 276,000</b>

### Description and Benefits

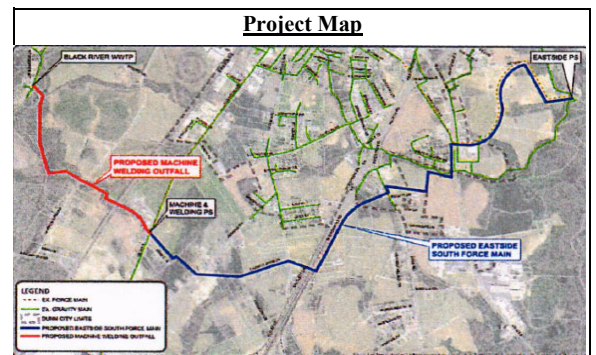
Construction of a new Machine & Welding outfall line.

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

Funding includes American Rescue Plan Act grant funds from the State, general fund proceeds, and installment financing. Operating impacts include estimated debt service payments for a 20 year loan.

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

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



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

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

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

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration	65,000						-	65,000
Planning/Design	1,515,000						-	1,515,000
Construction	14,520,000						-	14,520,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	<b>\$ 16,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,100,000</b>
<b>Funding Sources</b>								
Intergovernmental Funds	15,350,000						-	15,350,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing	750,000						-	750,000
Other							-	-
<b>Total Funding</b>	<b>\$ 16,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,100,000</b>
<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			92,500	92,500	92,500	92,500	370,000	370,000
<b>Total Oper Bdgt Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,500</b>	<b>\$ 92,500</b>	<b>\$ 92,500</b>	<b>\$ 92,500</b>	<b>\$ 370,000</b>	<b>\$ 370,000</b>

### Description and Benefits

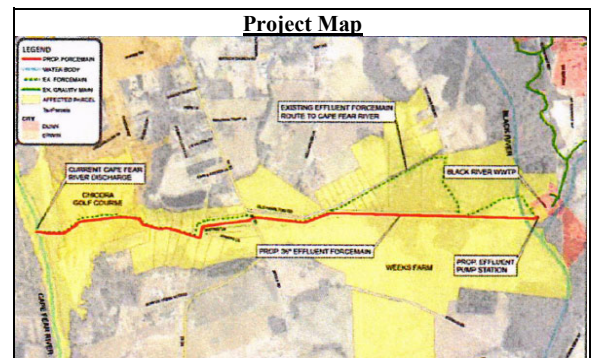
Construction of a new 36" force main from the Waste Water Treatment Plant to the Cape Fear River, and replacement of a pump station.

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

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

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

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





Project Title: **Eastside Pump Station, Forcemain**  
 Location: **East side of Dunn**  
 Project Status: **Proposed**

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

Proj Start Date: **7/1/2024** Finish Date: **6/30/2026**

	Previous Funding	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY24-FY28 Total	Project Total
<b>Expenses</b>								
Administration							-	-
Planning/Design		500,000					500,000	500,000
Construction		12,000,000					12,000,000	12,000,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ 12,500,000	\$ -	\$ -	\$ -	\$ -	\$ 12,500,000	\$ 12,500,000
<b>Funding Sources</b>								
Intergovernmental Funds		9,000,000					9,000,000	9,000,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		3,500,000					3,500,000	3,500,000
Other							-	-
<b>Total Funding</b>	\$ -	\$ 12,500,000	\$ -	\$ -	\$ -	\$ -	\$ 12,500,000	\$ 12,500,000
<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			257,500	257,500	257,500	257,500	1,030,000	1,030,000
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ 257,500	\$ 257,500	\$ 257,500	\$ 257,500	\$ 1,030,000	\$ 1,030,000

### Description and Benefits

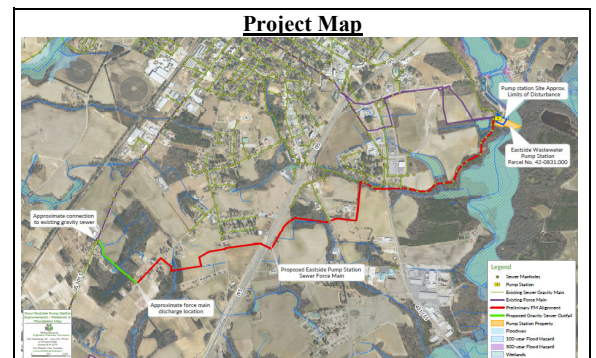
Construction of approximately 18,500 linear feet of 24" and 30" force main to the new Machine & Welding outfall line.

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

An application for USDA grant funding has been submitted. Installment financing would fund the remaining amount. Operating impacts include estimated debt service payments for a 20 year loan.

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

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



## City of Dunn, NC

### Capital Improvement Plan for FY24 thru FY28

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

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

Proj Start Date: <b>7/1/2023</b>	Finish Date: <b>6/30/2024</b>
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	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings		701,000					701,000	701,000
<b>Total Expenditures</b>	\$ -	\$ 701,000	\$ -	\$ -	\$ -	\$ -	\$ 701,000	\$ 701,000

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		701,000					701,000	701,000
Other							-	-
<b>Total Funding</b>	\$ -	\$ 701,000	\$ -	\$ -	\$ -	\$ -	\$ 701,000	\$ 701,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating			(10,000)	(7,500)	(5,000)	(2,500)	(25,000)	(25,000)
Capital Outlay							-	-
Debt Service			157,500	157,500	157,500	157,500	630,000	630,000
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ 147,500	\$ 150,000	\$ 152,500	\$ 155,000	\$ 605,000	\$ 605,000

#### Description and Benefits

**W&S Operations:** Replace trailer jetter (\$75,000) and rubber tire backhoe (\$120,000). **Water Plant:** Replace F-150 truck (\$52,500) Crane Deming raw water pump (\$150,000). Upgrades for filter consoles (\$90,000) and SCADA upgrades at tanks-3 rtu's (\$45,000). **Sewer Plant:** Replace F-150 truck (\$52,500), Polaris side-by-side (\$25,000), and F-350 crane truck (\$91,000).

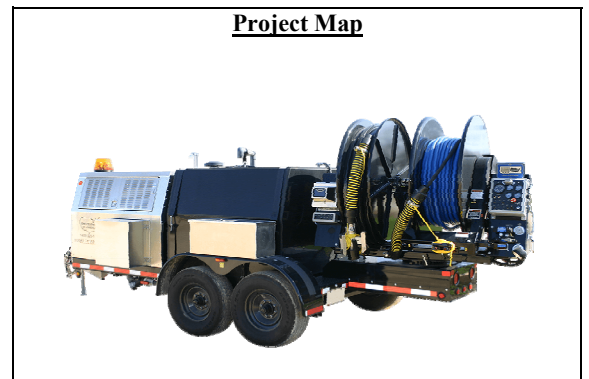
#### Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

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

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

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

#### Project Map



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

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

Proj Start Date: **7/1/2026** Finish Date: **6/30/2027**

	Previous Funding	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY24-FY28 Total	Project Total
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction					260,498		260,498	260,498
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 260,498	\$ -	\$ 260,498	\$ 260,498

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund					260,498		260,498	260,498
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
<b>Total Funding</b>	\$ -	\$ -	\$ -	\$ -	\$ 260,498	\$ -	\$ 260,498	\$ 260,498

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

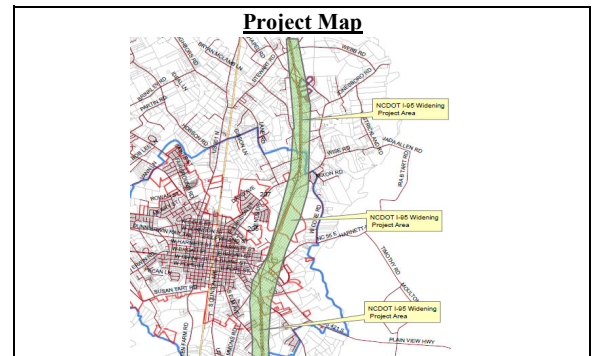
### Description and Benefits

City's share of the I-95 Highway Project related to water and sewer infrastructure improvements constructed by NCDOT.

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

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

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



Project Title: **Water Plant Clearwell Rehab**  
 Location: **805 West E Street, Erwin**  
 Project Status: **Proposed**

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

Proj Start Date: <b>7/1/2023</b>	Finish Date: <b>12/1/2023</b>
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	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction		138,000					138,000	138,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ 138,000	\$ -	\$ -	\$ -	\$ -	\$ 138,000	\$ 138,000

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund		138,000					138,000	138,000
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
<b>Total Funding</b>	\$ -	\$ 138,000	\$ -	\$ -	\$ -	\$ -	\$ 138,000	\$ 138,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Description and Benefits**

Concrete is in poor condition and cracking. Cracks can potentially allow rain water to enter the clearwells. Concrete is also brittle and flaking. Concrete needs to be epoxy coated to prevent failure. Clearwells are required for on-site storage. The tanks have not had any preventive maintenance since they were constructed.

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

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

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

**Project Map**



Project Title: **Raw Water Pump Replacement**  
 Location: **805 West E Street, Erwin**  
 Project Status: **Proposed**

Project # **PU3**  
 Category: **Water & Sewer**  
 Fund: **Water & Sewer Capital**

Proj Start Date: <b>7/1/2023</b>	Finish Date: <b>6/30/2024</b>
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	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction		150,000					150,000	150,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		150,000					150,000	150,000
Other							-	-
<b>Total Funding</b>	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			33,700	33,700	33,700	33,700	134,800	134,800
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ 33,700	\$ 33,700	\$ 33,700	\$ 33,700	\$ 134,800	\$ 134,800

### Description and Benefits

Underwood pulled Pump on February 23, 2023. Pump cost to rebuild was \$84,000 vs \$90,000 for a new pump. New motor is 42,000 plus tax and freight. 4 MGD pump is most frequently used when operating the pump station due to average daily demand. The WTP operates 24 hours per day. If additional pumps were to go down, the City would not be able to pump water to the plant for treatment.

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

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

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



Project Title: **Meter Vault on Ammons Rd**  
 Location: **Ammons Rd**  
 Project Status: **Proposed**

Project # **PU4**  
 Category: **Water & Sewer**  
 Fund: **Water & Sewer Capital**

Proj Start Date: <b>7/1/2023</b>	Finish Date: <b>6/30/2024</b>
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	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction		96,500					96,500	96,500
Land/ROW							-	-
Equipment/Furnishings		8,000					8,000	8,000
<b>Total Expenditures</b>	\$ -	\$ 104,500	\$ -	\$ -	\$ -	\$ -	\$ 104,500	\$ 104,500
<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund		104,500					104,500	104,500
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
<b>Total Funding</b>	\$ -	\$ 104,500	\$ -	\$ -	\$ -	\$ -	\$ 104,500	\$ 104,500
<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Description and Benefits**

The meter vault would be used to meter water on Ammons road to Harnett County. Currently Harnett County reads their residential meters and provides those readings to Patty. Readings provided is what is billed to Harnett County. Flushing water or leaks are not captured under the current agreement.

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

A new meter should increase revenue and capture water lost in the distribution system.

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

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





Project Title: **Convert Champion PS to Gravity**  
 Location: **N. Powell Ave**  
 Project Status: **Proposed**

Project # **PU5**  
 Category: **Water & Sewer**  
 Fund: **Water & Sewer Capital**

Proj Start Date: **7/1/2023** Finish Date: **6/30/2024**

	Previous Funding	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY24-FY28 Total	Project Total
<b>Expenses</b>								
Administration							-	-
Planning/Design		72,240					72,240	72,240
Construction			528,760				528,760	528,760
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ 72,240	\$ 528,760	\$ -	\$ -	\$ -	\$ 601,000	\$ 601,000

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund		72,240					72,240	72,240
Stormwater Fund							-	-
Installment Financing			528,760				528,760	528,760
Other							-	-
<b>Total Funding</b>	\$ -	\$ 72,240	\$ 528,760	\$ -	\$ -	\$ -	\$ 601,000	\$ 601,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service				65,200	65,200	65,200	195,600	195,600
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ 65,200	\$ 65,200	\$ 65,200	\$ 195,600	\$ 195,600

### Description and Benefits

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

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

Debt service payments on a ten year loan.

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

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

**Project Map**



Project Title: **Replace Loves Force Main**  
 Location: **I95**  
 Project Status: **Proposed**

Project # **PU6**  
 Category: **Water & Sewer**  
 Fund: **Water & Sewer Capital**

Proj Start Date: <b>7/1/2023</b>	Finish Date: <b>12/31/2023</b>
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	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design		124,800					124,800	124,800
Construction		456,600	456,600				913,200	913,200
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ 581,400	\$ 456,600	\$ -	\$ -	\$ -	\$ 1,038,000	\$ 1,038,000

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		581,400	456,600				1,038,000	1,038,000
Other							-	-
<b>Total Funding</b>	\$ -	\$ 581,400	\$ 456,600	\$ -	\$ -	\$ -	\$ 1,038,000	\$ 1,038,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service				52,700	52,700	52,700	158,100	158,100
<b>Total Oper Bdg Impact</b>	\$ -	\$ -	\$ -	\$ 52,700	\$ 52,700	\$ 52,700	\$ 158,100	\$ 158,100

**Description and Benefits**

Cost estimate is based on the Wooten Co's 2022 CIP. The liner has failed in the ductile iron pipe and must be replaced before the sewer gases deteriorate the pipe further. Pipe failures will lead to environmental SSO's and could potentially lead to notices of violations or civil penalties.

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

Debt service payments on a 20 year loan.

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

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

**Project Map**





Project Title: **Tracy Lane Water & Sewer Extension**  
 Location: **Tracy Lane**  
 Project Status: **Proposed**

Project # **PU7**  
 Category: **Water & Sewer**  
 Fund: **Water & Sewer Capital**

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

	Previous Funding	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY24-FY28 Total	Project Total
<b>Expenses</b>								
Administration							-	-
Planning/Design		45,000					45,000	45,000
Construction		255,000					255,000	255,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000

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

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			49,950	49,950	49,950	49,950	199,800	199,800
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ 49,950	\$ 49,950	\$ 49,950	\$ 49,950	\$ 199,800	\$ 199,800

### Description and Benefits

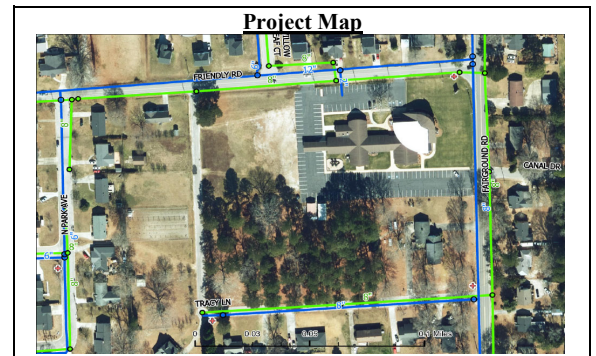
Extend water and sewer to 5 parcels along Tracy Lane. There is no water or sewer access for these parcels and parcels are in the City limits.

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

Debt service payments on a seven year loan.

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

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



Project Title: **AIA Sewer Grant**  
 Location: **City Wide**  
 Project Status: **Proposed**

Project # **PU8**  
 Category: **Water & Sewer**  
 Fund: **Water & Sewer Capital**

Proj Start Date: **7/1/2023**      Finish Date: **12/31/2025**

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design		400,000					400,000	400,000
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
<b>Funding Sources</b>								
Intergovernmental Funds		400,000					400,000	400,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
<b>Total Funding</b>	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

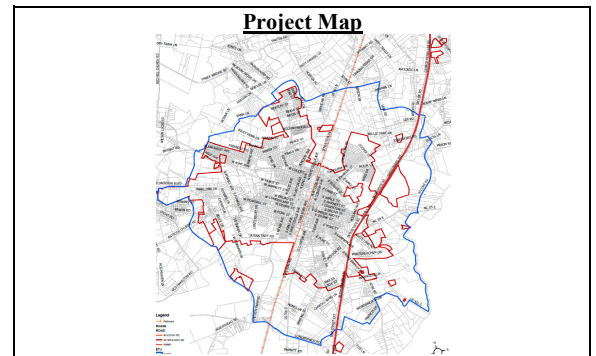
### Description and Benefits

Asset Inventory and Assessment Grant from DWI-Sewer Assessment

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

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

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



## City of Dunn, NC

### Capital Improvement Plan for FY24 thru FY28

Project Title: **Vehicles and Equipment - Stormwater**  
 Location: **Public Works**  
 Project Status: **Proposed**

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

Proj Start Date: <b>7/1/2023</b>	Finish Date: <b>6/30/2024</b>
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design							-	-
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings		266,000					266,000	266,000
<b>Total Expenditures</b>	\$ -	\$ 266,000	\$ -	\$ -	\$ -	\$ -	\$ 266,000	\$ 266,000

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		266,000					266,000	266,000
Other							-	-
<b>Total Funding</b>	\$ -	\$ 266,000	\$ -	\$ -	\$ -	\$ -	\$ 266,000	\$ 266,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating			(4,000)	(2,000)			(6,000)	(6,000)
Capital Outlay							-	-
Debt Service			44,300	44,300	44,300	44,300	177,200	177,200
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ 40,300	\$ 42,300	\$ 44,300	\$ 44,300	\$ 171,200	\$ 171,200

#### Description and Benefits

Replace the 6610 Ford Boom mower with a Mower Max Boom Gen 3.

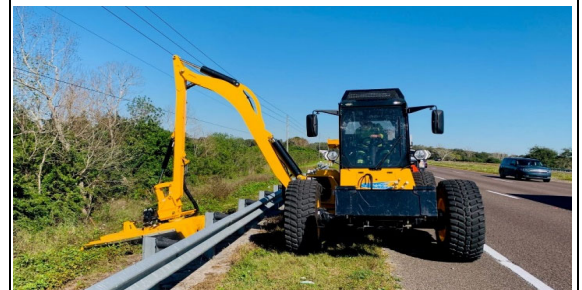
#### Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

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

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

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

#### Project Map



## City of Dunn, NC

### Capital Improvement Plan for FY24 thru FY28

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

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

Proj Start Date: <b>7/1/2023</b>	Finish Date: <b>6/30/2025</b>
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design			149,200				149,200	149,200
Construction			596,800	746,000			1,342,800	1,342,800
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ 746,000	\$ 746,000	\$ -	\$ -	\$ 1,492,000	\$ 1,492,000

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

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

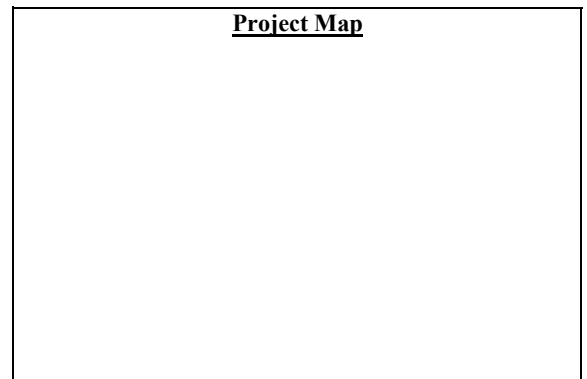
#### Description and Benefits

**Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)**  
 Debt service payments on a 20 year loan.

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

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

#### Project Map



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

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

Proj Start Date: <b>7/1/2025</b>	Finish Date: <b>6/30/2027</b>
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design				50,000			50,000	50,000
Construction				536,000			536,000	536,000
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ 586,000	\$ -	\$ -	\$ 586,000	\$ 586,000

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing				586,000			586,000	586,000
Other							-	-
<b>Total Funding</b>	\$ -	\$ -	\$ -	\$ 586,000	\$ -	\$ -	\$ 586,000	\$ 586,000

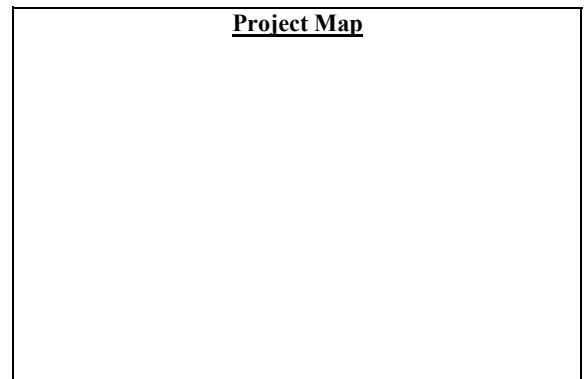
<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service					72,150	72,150	144,300	144,300
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ 72,150	\$ 72,150	\$ 144,300	\$ 144,300

**Description and Benefits**

**Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)**  
Debt service payments on a ten year loan.

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

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



## City of Dunn, NC

### Capital Improvement Plan for FY24 thru FY28

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

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

Proj Start Date: <b>7/1/2026</b>	Finish Date: <b>6/30/2028</b>
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design					146,400		146,400	146,400
Construction					585,600	732,000	1,317,600	1,317,600
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 732,000	\$ 732,000	\$ 1,464,000	\$ 1,464,000

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing					732,000	732,000	1,464,000	1,464,000
Other							-	-
<b>Total Funding</b>	\$ -	\$ -	\$ -	\$ -	\$ 732,000	\$ 732,000	\$ 1,464,000	\$ 1,464,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service						107,750	107,750	107,750
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,750	\$ 107,750	\$ 107,750

#### Description and Benefits

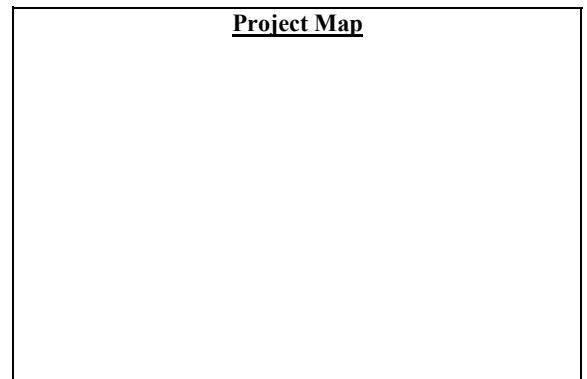
#### Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a 20 year loan.

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

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

#### Project Map



# City of Dunn, NC

## Capital Improvement Plan for FY24 thru FY28

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

Project # **SW5**  
 Category: **Stormwater**  
 Fund: **Stormwater Capital**

Proj Start Date: **7/1/2027** Finish Date: **6/30/2029**

	<u>Previous Funding</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY24-FY28 Total</u>	<u>Project Total</u>
<b>Expenses</b>								
Administration							-	-
Planning/Design						138,600	138,600	138,600
Construction						1,247,400	1,247,400	1,247,400
Land/ROW							-	-
Equipment/Furnishings							-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,386,000	\$ 1,386,000	\$ 1,386,000

<b>Funding Sources</b>								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing						1,386,000	1,386,000	1,386,000
Other							-	-
<b>Total Funding</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,386,000	\$ 1,386,000	\$ 1,386,000

<b>Operating Budget Impact</b>								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
<b>Total Oper Bdgt Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Description and Benefits

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

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

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

### Project Map

# GLOSSARY

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

**Annual Budget** - A budget covering a single fiscal year.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**LTD** – Life to Date

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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