

AGENDA
Regular Meeting of the
WENTWORTH TOWN COUNCIL
May 7, 2024
7:00 pm
Wentworth Town Hall
124 Peach Tree Road, Wentworth NC

Requests and Petitions of Citizens - Prior to the beginning of tonight's meeting, anyone wishing to address the Wentworth Town Council shall make a request on the appropriate sign-up sheet. Please provide the information requested. During approval of the Agenda, persons listed on the Speaker Register will be added to the Public Comment section of the Agenda. If anyone has indicated on the Speaker Register that they wish to speak concerning a specific agenda item, they will be allowed to speak prior to any action/vote taken by Council.

Article I. CALL TO ORDER

Article II. INVOCATION

Article III. APPROVAL OF TOWN COUNCIL AGENDA
A. Requests and Petitions of Citizens
B. Approve/ Amend Agenda

Article IV. APPROVAL OF MINUTES
A. Town Council Meeting – April 2, 2024

Article V. OLD BUSINESS

Article VI. NEW BUSINESS
A. Discussion of Proposed Text Amendments to the Wentworth Planning & Zoning Ordinances *by: Jesse Day, PTRC*
B. Presentation of Proposed Budget for Fiscal Year 2024 -2025

Article VII. PUBLIC COMMENTS

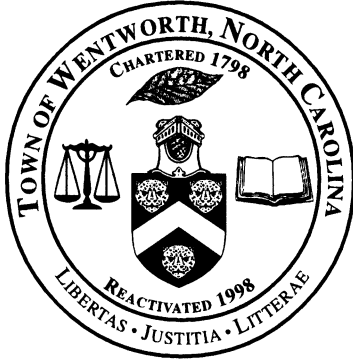
Article VIII. ANNOUNCEMENTS

- The next regular meeting of the **Wentworth Planning Board** is scheduled for **Tuesday, May 21, 2024** at 7:00 pm at the Wentworth Town Hall.
- The next regular meeting of the **Wentworth Town Council** is scheduled for **Tuesday, June 4, 2024**, at 7:00 pm at the Wentworth Town Hall.
- The **Wentworth Town Hall** will be closed **Monday, May 27, 2024** in observance of Memorial Day.

Article IX. ADJOURN

4. APPROVAL OF MINUTES

A. Town Council Meeting – April 2, 2024



TOWN OF WENTWORTH
MINUTES
OF
THE TOWN COUNCIL MEETING
WENTWORTH, NORTH CAROLINA
April 2, 2024
7:00 p.m.

The regular monthly meeting of the Wentworth Town Council was held on Tuesday, April 2nd, 2024 at the Wentworth Town Hall at 7:00 p.m.

Council Members Present: Mayor Dennis Paschal Jr., Mayor Pro Tem Evelyn Conner, Daryl Crowder, Cheryl Moore, Dennis Paschal III

Council Members Absent:
A quorum was met.

Staff Present: Yvonne Russell, Town Clerk/ Finance Officer
Hunter Wilson, Accounting Clerk/ Deputy Clerk

Others Present: Sheriff Sam Page – Rockingham County Sheriff’s Office
Jenny Edwards, Director – Rockingham Co. Arts Council (via Zoom)
Brice Baker – Rockingham Co. High School

Article I. CALL TO ORDER

Mayor Dennis Paschal Jr. called the meeting to order.

Article II. INVOCATION

Mayor Paschal gave the invocation.

Article III. APPROVAL OF TOWN COUNCIL AGENDA
A. Requests and Petitions of Citizens

There were no Requests or Petitions of Citizens.

B. Approve/Amend Agenda

Mayor Paschal made a **MOTION**, *“To approve the agenda as written.”*

Councilmember Dennis Paschal III seconded the motion. All voted in favor and the motion carried.

Article IV. APPROVAL OF MINUTES

A. Town Council Meeting

1. March 5, 2024

Councilmember Paschal made a **MOTION**, *“The minutes stand approved as written.”*

Mayor Pro Tem Evelyn Conner seconded the motion. All voted in favor and the motion carried.

Article V. OLD BUSINESS

There was no Old Business.

Article VI. NEW BUSINESS

A. Consideration of Grant from Rockingham County Arts Council to the Town of Wentworth- \$2,750 by Jenny Edwards (via Zoom)

Ms. Jenny Edwards, Director of the Rockingham County Arts Council, began, “Thank you for having me here tonight. I work with the Rockingham County Arts Council and this year our Board voted to provide arts funding to every municipality in Rockingham County. What we are hoping to do is build strong relationships with the Arts Council and the municipalities. We know and appreciate that Wentworth contributes between 1 and 2 thousand dollars annually to the Arts Council. That funding helps us match with the North Carolina Arts Council...We had a long relationship with the city of Eden, primarily through Cindy Adams, through grassroots funding. Cindy has applied for grassroots funding every year...The Arts Council increased the amount of grassroots funding we receive this year, so our Board decided that we need to expand our outreach into other municipalities...So far the city of Reidsville has asked us to reach out directly to the schools and grant our funding there. The city of Eden accepted the funding without hesitation for Hispanic Heritage day... The town of Madison accepted the money and are using it for a Native Arts Day on the Dillard Elementary School trail. The town of Stoneville is considering on accepting the funding. Mayodan accepted the funding and are investing it into three workshops in Downtown Mayodan. Ultimately we are hoping to spark the arts in Rockingham County. We would like to offer this to the Town of Wentworth as well. There are a couple of funding restrictions. This funding is coming from the Multicultural Grant funding that the State gives to us, which means it supports artists of color. The money has to be spent by January 30th or it goes away. There is a dollar for dollar required match. Those matches are easily made through staff time and venue donations...”

Yvonne Russell, Finance Officer, asked Ms. Edwards if June 30th was meant instead of January 30th. Ms. Edwards confirmed and acknowledged that January 30th was a mistake.

Mayor Paschal inquired if Wentworth's funding could be directed to schools. **Ms. Edwards** confirmed.

Councilmember Paschal inquired about the deadline for spending the funds. **Ms. Edwards** clarified that the funds must be spent by June 30th.

Councilmember Paschal inquired about the dollar-for-dollar match for staff members and whether it included staff members from the Town of Wentworth or the school system. **Ms. Edwards**, in response, clarified that it could include either or both. **Councilmember Paschal** then asked if staff members from the Arts Council would qualify for the match. **Ms. Edwards** replied that their staff time would not be counted; however, if the Council decides to direct its funding to the schools, the Town's \$1,000 investment in the trail at Wentworth Elementary would serve as a cash match to the \$2,750 needed. This would leave only \$1,750 to be matched through staff time.

Ms. Russell asked how staff time is valued in dollars. **Ms. Edwards** explained that it's the total cost, including salary, retirement, taxes, and other benefits paid by the town to its staff and the same goes for the school system. She confirmed that they have never encountered any issues in matching staff time to dollars.

Councilmember Paschal asked, "Does this have to be some sort of specific event, or can it be a project?" **Ms. Edwards** responded, "It could be a project, but it has to support an artist of color."

Ms. Russell asked for clarification on the trail at the elementary school. **Ms. Edwards explained**, "Yes... We are working to create a piece of art from material that we recover off the side of the trail...that would then be installed on the trail."

Ms. Russell asked if the Town of Wentworth could join in on that, and staff could help with installation. **Ms. Edwards** confirmed.

Ms. Edwards also mentioned the idea of Town of Wentworth creating an art program for the students, which could also be installed on the trail. "Also, if the Town Council is uncomfortable with that one-on-one match and has any concerns, you don't have to accept the full \$2,750... You could just accept \$1,000 of it and we have already got the match. I do hope that you accept the whole thing because I am very confident that the match will be easily made." said Ms. Edwards.

Mayor Paschal asked, "The match is made in personnel's time, correct?" **Ms. Edwards** confirmed that the match could be made in personnel time or cash. **Mayor Paschal** continued on, "I just don't want to encumber personnel...so if we went with \$1,000

match, we could just pay \$1,000 and not have to encumber Yvonne and Hunter, correct?”
Ms. Edwards confirmed.

Ms. Russell said, “And you’ve already encumbered that \$1,000 with their funding request from this current fiscal year so they would match it with \$1,000.” **Ms. Edwards** agreed and went on to explain, “So, the Arts Council would grant \$1,000 to the Town Council. If you wanted to go to Wentworth Elementary School, then we would work with an Artist for the Art Program at Wentworth Elementary. Since the Town has already granted the \$1,000 to us, we are doubling your funding...”

There was no further discussion.

Mayor Paschal made a **MOTION**, “*we accept the \$1,000 grant from Rockingham County Arts Council.*”

Councilmember Daryl Crowder seconded the motion. All voted in favor and the motion carried.

Article VI. NEW BUSINESS

B. Presentation of Funding Request from Brice Baker (RCHS Senior Project) for Fiscal Year 2024 – 2025: \$5,000 by Brice Baker

Mayor Paschal welcomed Brice Baker to discuss his request for funding for his RCHS Senior Project.

Mr. Baker began, “My name is Brice Baker. I am a senior at Rockingham County High School and this is my presentation about helmet caps for the football team. For starters, I want to thank everyone for giving me this opportunity to speak in front of you. It seemed intimidating at first, but I am thankful for the opportunity. The guardian cap is a shell in the helmet, which is a layer of bubble mesh. It is a one-size-fits-all...for impact reduction. There is no real evidence that it stops concussions but it does extremely reduce the impact to the brain through the helmet. They are worn by 300 colleges, 1,000 high schools, 750 youth programs, all 32 NFL teams, and all 9 Canadian Football League teams in high contact positions like the offensive line, defensive line, running backs, linebackers, and such. The expected life of one usually depends on the level of competition, but for a high school, it should last a couple of seasons.” Mr. Baker continued on to explain the budget of the funding request, “There was a slight change. Originally, the website said helmet caps were \$70 each...After talking to someone at Guardian Technologies, it was concluded that if I buy in bulk, a unit of 70 is going to cost \$58 each. So, 70 guardian caps in one color plus shipping to the high school is going to be just under \$4,200. Any donations are greatly appreciated and will be used solely for guardian caps. I’ve played football my entire life. I’m a product of Rockingham County High School football and I’m on my way to play division I football in college. I understand the pain of juggling practice, classes, and life outside of school. Knowing you’re reduced of the risk of an injury while practicing allows one to play more fearlessly to feel more prepared for games on Friday nights. Rockingham football has picked up some

steam in the past few years. The Cougars went to the playoffs throughout the last seven years...There's a new coach and staff coming in this year so it's in the team's best interest to help them keep the ball rolling. Friday nights at 180 High School Drive from August to November needs to be the place to be to get some popularity." **Mr. Baker** finished and asked if there were any questions.

Councilmember Paschal expressed admiration for Mr. Baker's efforts in presenting to the Town Council. He asked if the 70 helmets would include both Junior Varsity and Varsity. **Mr. Baker** confirmed.

Councilmember Paschal inquired about Mr. Baker's statement regarding the lifespan of the helmets. **Mr. Baker** responded that other high school teams say they last a couple of years unless a tear occurs, etc.

Councilmember Paschal inquired if Mr. Baker had sought help from other organizations for his senior project funds. **Mr. Baker** responded that the Rockingham Football Boosters were willing to assist.

Councilmember Paschal asked Ms. Russell which entity the approved plan would go through - the Football Boosters or the school. **Ms. Russell** responded that she would collaborate with the school and decide how they would like to proceed.

Councilmember Crowder mentioned that it may be better to go through the Football Booster Club.

There was no further discussion.

Mayor Paschal explained to Mr. Baker the routine of deciding funding requests and that Ms. Russell would be in touch.

The Council thanked Mr. Baker.

Article VI. NEW BUSINESS

C. Consideration of General Fund Budget Amendment No. 2 for FY 2023 – 2024 – Yvonne Russell, Finance Officer

Ms. Russell reviewed the memorandum concerning Budget Amendment No. 2. (Note: The memorandum for Budget Amendment No. 2 is herein incorporated and made part of these minutes.)

Councilmember Paschal made a **MOTION**, *"To approve the General Fund Budget Amendment No. 2 for Fiscal Year 23-24."*

Mayor Paschal seconded the motion. All voted in favor and the motion carried.

Article VI. NEW BUSINESS

**D. Consideration of Amendment to the Financial Cash Management Policy –
Yvonne Russell, Finance Officer**

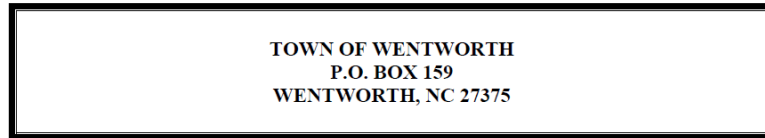
Ms. Russell reviewed the proposed amendment to the Financial Policy in Section A. (b.) (14).

Mayor Paschal said he thinks that raising the amount from \$1,500 to \$3,000 would be beneficial.

Mayor Paschal made a **MOTION**, *“To increase the amount of the Financial and Cash Management Policy for expenditures of specific items costing more than \$3,000 per each item.”*

Mayor Pro Tem Conner seconded the motion. All voted in favor and the motion carried.

(Note: A copy of the proposed amendment to the Financial Policy is herein incorporated and made part of these minutes.)



FORMALIZED FINANCIAL AND CASH MANAGEMENT POLICY

The following sets forth the Financial and Cash Management Policy of the Town of Wentworth, North Carolina as a point of reference for administering matters pertaining to budgets, revenues, appropriations, expenditures, cash management, reports and audits as relates to the Town’s fiscal responsibilities. This policy, as stated, is not all inclusive and therefore allows for additional detailed implementations not herein stated as may be needed and/or construed necessary for day-to day fiscal activity and/or operation so long as said implementation is not in violation of established State and Federal Statutes. Such implementation when deemed appropriate and/or needed on a permanent basis, should be approved by Town Council and incorporated into this written policy.

I. Section A. - FINANCIAL POLICY

- A. The budget and fiscal control of the financial operations of the Town of Wentworth shall in all respects be conducted within the requirements of North Carolina General Statute Chapter 159 and such other State Statutes as is applicable to the operation and control of municipal government.
- B. The Town Council shall appoint (1) a Budget Officer and (2) a Finance Officer.
 - (1) The Budget Officer shall be responsible for preparing an annual budget for the Town Council no later than June 1, along with a budget message.
 - (2) The Finance Officer shall maintain an accounting system sufficient to:
 - a. Account for all revenues as received and source and deposit said revenues in duly approved depositories.
 - b. Account for and pre-audit all disbursements made as authorized by duly approved appropriations of the existing budget, including what was procured and to whom disbursement was made.
 - c. Invest idle funds only in approved investments as is authorized by G.S. 159-30.
 - d. Make monthly, semi-annual and annual reports as may be required by Town Council, Local Government Commission and/or other State governmental agencies.
 - e. Prepare for an annual audit by a certified public accountant and as approved by the Local Government Commission.
 - (3) Only established and approved depositories as approved by Local Government Commission may be used by Town Council and/or Finance Officer.
 - (4) The Finance Officer shall be bonded in an amount of \$50,000 minimum and not to exceed \$250,000. Elected officials and other authorized persons (employees) who handle and/or have custody of more than \$100.00 of public funds at any time are to be covered by Public Employee Blanket Bond.

- (5) All checks drawn for expenditures require (2) signatures.
- (6) Authorized "check signers" must be reviewed by Council on an annual basis.
- (7) All withdrawals from savings require (2) signatures. Also, any account (CD's, etc.) established requires (2) signatures.
- (8) Purchase Orders may be used if pre-audited by Finance Officer.
- (9) No more than \$250.00 in petty cash or cash receipts and/or checks are allowed to be held not deposited, except deposit of all cash must be made on the last working day of the month with the Finance Officer.
- (10) Receipts, pre-numbered and in duplicate, are to be issued for all monies collected from individuals.
- (11) All cash receipts are to be turned in daily to the Finance Officer or his/her approved assistant.
- (12) No expenditure shall be made for which a duly budgeted appropriation does not exist and/or is not in place.
- (13) All proposed expenditures either by cash, credit card and/or purchase order for duly budgeted appropriations shall be pre-audited by the Finance Officer to assure that no appropriations are over expended.
- (14) Expenditures for specific items costing more than \$1,500.00 per each item should have Town Council concurrence unless already specifically authorized by budget appropriations.
- (15) Authorized personnel may make cash purchases not to exceed \$500.00 for budgeted materials after having said proposed cash purchase pre-audited by the Finance Officer.
- (16) Credit cards may be used after being approved by Town Council.
- (17) Credit card purchases are authorized after purchase orders for said purchases have been pre-audited by Finance Officer. If no purchase order is issued, said credit card purchases may be made after having been pre-audited to determine that no authorized appropriation will be over expended.
- (18) Cash purchases incurred by duly authorized personnel as allowed by item (14) above, shall only be reimbursed after a duly approved voucher request for payment has been made and presented with sales documentation.
- (19) Travel and conference expenses shall be pre-audited by the Finance Officer before being incurred to assure that said approved budget appropriations are not over expended.
- (20) Reimbursement for travel and conference expenses shall only be reimbursed after a duly approved voucher request for payment has been presented with related expenditure documents.
- (21) To strengthen internal control, all receipts and disbursements processed by the Finance Officer shall also be approved and initialed by the Town Administrator.
- (22) Copying fees, until changed by Town Council shall be at the rate of \$0.10 per page face.
- (23) Fee rates charged for services and from whom to be collected shall be approved by Town Council.

II. Section B. - Cash Management Policy

- A. All depositories to which public monies (funds) of the Town may be deposited shall be (1) Official depositories as approved by the Local Government Commission and (2) be also designated and approved by Town Council.
- B. All said depositories shall be located in the State of North Carolina unless Otherwise approved by the Secretary of Local Government Commission.
- C. The Town, by State Statute, is allowed to invest idle funds at interest as permitted by G.S. 159-30. Therefore, all reasonable means should be exercised to maximize interest income from idle funds as well as all the reserve funds consistent with budget needs.
- D. Investments made, as allowed by statute, shall be such that at any given time said investments can be converted to cash when needed.
- E. No investment may be made for which it is anticipated and/or possible that the return of said investment, if were made, and its interest, could ever be diminished to an amount less than the original investment, if it were to be made.
- F. All investments made with official depositories in excess of the federally insured limit shall be fully collateralized by said depositories.
- G. All interest accruing to investments, at interest, shall be identified and credited to the same specific individual fund or funds from which the said investment or portion thereof was derived or implemented.
- H. In order to facilitate cash flow needs and/or meet unexpected emergency situations, terms for which investment contracts are made (i.e., such as certificates of deposit, bonds, etc.) should be in the range of twelve (12) months to twenty-five (25) months but shall not exceed forty-two (42) months unless specific approval is given by Town Council.
- I. Monies (cash funds) needed for week-to-week expenditures are to be held to a minimum in insured public fund accounts in relation to week-to-week variations in weekly expenditures because of the lower interest bearing rates.
- J. Public monies (cash funds) may be deposited in official depositories in NOW (Negotiable Order of Withdrawal) accounts.
- K. The Finance Officer shall make deposits of public funds on a daily basis.

E-N-D

NOTE: It is intended that as the financial operation of the Town of Wentworth becomes more complex and involved in other areas of fiscal activities such as levying of taxes, fees, water and sewer, debt servicing, etc., that this document "Formalized Financial and Cash Management Policy" will be revised, expanded, and updated from time to time as time and the Statutes of North Carolina may require.

**Submitted as AMENDED AND Approved by Wentworth Town Council:
this the 7th day of July, 2020.**

Yvonne Russell, Clerk & Finance Officer

Dennis Paschal, Mayor

Article VI. NEW BUSINESS

E. National Day of Prayer 2024 Proclamation

Mayor Paschal read the National Day of Prayer 2024 Proclamation.

(Note: The National Day of Prayer 2024 Proclamation is herein incorporated and made part of these minutes.)

**TOWN OF WENTWORTH
NORTH CAROLINA**

PROCLAMATION

NATIONAL DAY OF PRAYER

MAY 2, 2024

WHEREAS, the **National Day of Prayer** tradition predates the founding of the United States of America, evidenced by the Continental Congress' proclamation in 1775 setting aside a day of prayer. In 1952, Congress established an annual day of prayer and, in 1988, that law was amended, designating the National Day of Prayer as the first Thursday in May; and

WHEREAS, the National Day of Prayer has great significance for us as a nation and enables us to recall how our founding fathers sought the wisdom of God when faced with critical decisions; and

WHEREAS, The National Day of Prayer is an opportunity for Americans of all faiths to join in united prayer to acknowledge our dependence on God, to give thanks for blessings received, to request healing for wounds endured, and to ask God to guide our leaders and bring wholeness to the United States and her citizens; and

WHEREAS, May 2, 2024, has been officially designated as America's 73rd Annual Observance of the National Day of Prayer, to pray for our nation, its people, and its leaders; and

WHEREAS, the theme for the 2024 National Day of Prayer is "Lift up the Word – Light up the World." (Theme Verse: 2 Samuel 22:29-31), it is fitting and proper to give thanks to God by observing a day of prayer in **The Town of Wentworth**, when all may acknowledge our blessings and express gratitude for them;

Now, therefore, I, Dennis Paschal, Jr., Mayor of the **Town of Wentworth**, along with the **Wentworth Town Council**, do hereby proclaim the first Thursday in May, 2024, to be designated as

"A DAY OF PRAYER IN WENTWORTH"

Proclaimed this the 2nd day of April, 2024.

Dennis Paschal, Jr. - Mayor

ATTEST: _____
Hunter Wilson - Deputy Clerk

Article VII. PUBLIC COMMENTS

Mayor Paschal welcomed **Sheriff Sam Page** to speak. “First off, I hope everyone had a great Easter. It was a great weekend. I hate to see the cold weather come back. I have a few notes I want to make you aware of. On April 11th Zion Baptist Church in Reidsville is having a community unity meeting at 6:00 pm. Many people will be coming to talk about some of the issues in our community. I noticed in the back you had a flyer about Powwow. They are going to do an event over at Morehead High School. That is on April 27th at 10:00 am. I went there last year. They had beautiful costumes and dancers of all different ages. It was great. ‘Up with Christ, down with crime.’ You may have seen some signs around recently. Pastor Stokes has just started an organization. I met with them along with the Sheriff from Guilford County, and talked about what they are seeing and what we are seeing. The primary concern is child trafficking in North Carolina; how to identify and help victims of child trafficking. Also, community crime issues in general. Louis Galloway at the House of Refuge in Eden works with homeless people during certain times of the year. I think they are talking about opening another place in Reidsville during the same period, so we will have a facility in both Eden and Reidsville. The kids from Wentworth Elementary just got back from Washington D.C. I know that must have been an exciting trip. I hope they had some good weather while they were there. Other than that, thank you for your support.”

Mayor Paschal inquired about the ‘Up with Christ, down with crime.’ Signs. **Sheriff Page** said he has Pastor Stokes's phone number if he needs it.

Mayor Paschal shared that he got hissing from the Reidsville Bible & Book store.

The **Town Council** thanked Sheriff Page.

Article VIII. ANNOUNCEMENTS

Mayor Paschal gave the following announcements:

- The next regular meeting of the **Wentworth Planning Board** is scheduled for **Tuesday, April 16, 2024, at 7:00 pm** at the Wentworth Town Hall.
- The next regular meeting of the **Wentworth Town Council** is scheduled for **Tuesday, May 2, 2024, at 7:00 pm** at the Wentworth Town Hall.
- The **National Day of Prayer** is **May 2, 2024**. A **prayer service** led by Pastor Travis McGuirt will be held at the **Wentworth Town Park picnic shelter** at **12:00 pm**.

Article IX. BUDGET WORKSESSION: FY 2024-2025

Ms. Russell reviewed the budget worksheet and announced the state's decision of a 4% cost of living adjustment (COLA) and 3% merit raises. **Town Council** agreed.

Councilmember Paschal asked about updating any sound systems or devices that are used in the Council Chambers in regards to technology & software support. **Ms. Russell** explained that there are issues regarding technology that is currently used and that it would be beneficial to look into that.

The **Town Council** decided on funding request amounts:

- Law Enforcement Equipment - \$2,869.00
- ReDirections - \$2,458.00
- SADD - \$2,500.00
- Code Red - \$786.00
- Help Inc./Square One - \$5,000.00
- Committee of 100 (Food Drive) - \$1,000.00
- Project SAFE Rockingham Co. - \$782.00
- LOT 2540 - \$6,000.00
- Fine Arts Festival Association - \$1,000.00
- MARC - \$8,000.00
- RCMS Band - \$2,500.00
- Rockingham Co. Arts Council - \$1,000.00
- Wentworth PTA Ball Program - \$8,000.00
- RCHS Football - \$3,000.00

(Note: A copy of the Budget Worksheet is herein incorporated and made part of these minutes.)

TOWN OF WENTWORTH
ANNUAL BUDGET ESTIMATES:
REVENUES - EXPENDITURES
FISCAL YEAR 2024-2025
GENERAL FUND

April 2, 2024

REVENUE	LAST YEAR	CURRENT YEAR			NEXT YEAR	
	ACTUAL 2022-2023	BUDGET 2023-2024	ACTUAL on 3/5/2024	ESTIMATED TOTAL AT 6/30/2023	Requested Budget 2024 - 2025	Approved Budget 2024 - 2025
INCOME ACCOUNT						
Sales and Use Tax	\$967,652.00	\$800,000.00	\$489,440.00	\$951,440.00	\$925,000.00	
Utility Franchise Tax	\$149,018.00	\$110,000.00	\$34,587.00	\$130,587.00	\$120,000.00	
Alcoholic Beverage Tax	\$12,165.00	\$11,000.00	\$0.00	\$11,000.00	\$11,500.00	
Sale of Promotional Items	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interest on Investments	\$77,722.00	\$65,000.00	\$88,611.00	\$158,611.00	\$150,000.00	
Sale of Town Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Revenues	\$16,917.00	\$0.00	\$0.00	\$0.00	\$0.00	
Rent	\$7,920.00	\$33,250.00	\$11,417.00	\$37,600.00	\$33,250.00	
GRANT - American Rescue Plan Act	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Transfer from SRF - SCIF Grant Fund	\$21,315.00	\$7,507.50	\$0.00	\$0.00	\$0.00	
Revenue Subtotal:	\$1,252,709.00	\$1,026,757.50	\$624,055.00	\$1,289,238.00	\$1,239,750.00	
Fund Balance Appropriation	\$0.00	\$201,201.00	\$0.00	\$202,201.00	\$0.00	
Total Estimated General Fund Revenues	\$1,252,709.00	\$1,227,958.50	\$624,055.00	\$1,491,439.00	\$1,239,750.00	

Total Estimated General Fund Expenditures	\$763,040.00	\$1,056,886.50	\$507,938.00	\$1,266,912.50	\$1,239,750.00	
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TOWN OF WENTWORTH
ANNUAL BUDGET ESTIMATES:
REVENUES - EXPENDITURES
FISCAL YEAR 2024-2025
GENERAL FUND

Object of Expenditures	Last Year	Current Year			Coming Year	
	ACTUAL 2022-2023	BUDGET 2023-2024	ACTUAL on 3/5/2024	Estimated Total Fiscal Year End: 6/30/24	Requested Budget 2024 - 2025	Approved Budget 2024 - 2025
GENERAL GOVERNMENT:						
Capital Outlay						
Office Furniture/Equipment	\$553.00	\$2,800.00	\$4,843.00	\$11,893.00	\$0.00	
Property Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Property Improvements	\$60,699.00	\$19,757.50	\$28,136.00	\$27,846.50	\$100,000.00	
Debt Service	\$90,248.00	\$93,531.00	\$44,406.00	\$93,531.00	\$93,531.00	
Transfer to Capital Proj Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Subtotal:	\$151,500.00	\$116,088.50	\$77,385.00	\$133,270.50	\$193,531.00	
Personnel Costs						
Bond Insurance	\$1,285.00	\$1,285.00	\$450.00	\$1,285.00	\$1,285.00	
Disability Insurance	\$1,561.00	\$2,400.00	\$963.00	\$2,400.00	\$2,400.00	
Medical Insurance	\$20,058.00	\$23,500.00	\$14,111.00	\$22,651.00	\$24,000.00	
Workman's Comp Insurance	\$3,727.00	\$2,000.00	\$930.00	\$3,838.00	\$2,000.00	
Gross Salaries	\$90,366.00	\$100,390.00	\$62,196.00	\$99,900.00	\$107,412.00	
Employer Taxes (FICA)	\$7,822.00	\$10,039.00	\$5,487.00	\$9,990.00	\$1,075.00	
Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Payroll Services	\$3,688.00	\$4,000.00	\$2,896.00	\$4,390.00	\$5,000.00	
Retirement	\$6,371.00	\$10,039.00	\$6,825.00	\$6,825.00	\$7,305.00	
Longevity	\$1,274.00	\$1,365.00	\$1,325.00	\$1,325.00	\$1,461.00	
Subtotal:	\$136,152.00	\$155,018.00	\$95,183.00	\$152,604.00	\$151,938.00	
Travel						
Lodging/Meals/Mileage	\$748.00	\$5,000.00	\$12.00	\$5,000.00	\$5,000.00	
Schools/Conference Fees	\$1,279.00	\$5,000.00	\$4,080.00	\$5,000.00	\$5,000.00	
Subtotal:	\$2,027.00	\$10,000.00	\$4,092.00	\$10,000.00	\$10,000.00	
PAGE 2 -- SUBTOTAL:	\$289,679.00	\$281,106.50	\$176,660.00	\$295,874.50	\$355,469.00	

TOWN OF WENTWORTH
ANNUAL BUDGET ESTIMATES:
REVENUES - EXPENDITURES
FISCAL YEAR 2024-2025
GENERAL FUND

Object of Expenditures	Last Year	Current Year			Coming Year	
	ACTUAL	BUDGET	ACTUAL on	Estimated Total	Requested Budget	Approved Budget
	2022-2023	2023-2024	3/5/2024	on 6/30/2024	2024 - 2025	2024 - 2025
GENERAL GOVERNMENT:						
Other Operating Costs						
Administration:						
Mayor / Council	\$12,000.00	\$12,000.00	\$8,015.00	\$12,015.00	\$12,000.00	
Miscellaneous	\$1,161.00	\$2,300.00	\$900.00	\$2,000.00	\$2,500.00	
Advertising	\$1,105.00	\$1,700.00	\$260.00	\$1,700.00	\$1,800.00	
Bank Charges	\$558.00	\$600.00	\$283.00	\$600.00	\$600.00	
Dues/Membership Fees	\$1,915.00	\$2,500.00	\$2,034.00	\$2,500.00	\$2,500.00	
Equipment Leases/Service	\$3,830.00	\$3,850.00	\$2,716.00	\$3,850.00	\$3,850.00	
Miscellaneous OOC	\$3,151.00	\$215,179.00	-\$575.00	\$263,684.00	\$324,781.00	
Office:						
Office Supplies	\$5,181.00	\$3,500.00	\$1,967.00	\$3,000.00	\$3,500.00	
Postage	\$1,224.00	\$2,200.00	\$863.00	\$1,863.00	\$2,000.00	
Professional Services:						
Attorney Fees	\$18,786.00	\$30,000.00	\$12,000.00	\$22,500.00	\$30,000.00	
Accounting Audit Fees	\$11,750.00	\$12,000.00	\$12,340.00	\$12,340.00	\$13,000.00	
Board of Elections	\$0.00	\$6,000.00	\$5,865.00	\$5,865.00	\$0.00	
Other Professional Services	\$0.00	\$2,750.00	\$0.00	\$2,750.00	\$0.00	
Planning & Zoning	\$52,600.00	\$55,950.00	\$39,200.00	\$55,950.00	\$55,950.00	
Publications	\$1,096.00	\$450.00	\$452.00	\$452.00	\$500.00	
Technology Services:						
Computer/ Software Support	\$1,622.00	\$1,000.00	\$990.00	\$990.00	\$1,000.00	
Internet/Phone/TV	\$8,324.00	\$10,000.00	\$5,791.00	\$9,335.00	\$10,000.00	
Website Hosting	\$3,293.00	\$3,500.00	\$2,617.00	\$3,500.00	\$3,500.00	
Town Property						
Insurance	\$33,325.00	\$28,000.00	\$22,556.00	\$28,000.00	\$30,000.00	
Maintenance	\$73,910.00	\$73,000.00	\$51,153.00	\$83,125.00	\$85,000.00	
Utilities	\$35,100.00	\$37,000.00	\$32,381.00	\$52,620.00	\$65,000.00	
O.O.C. Subtotal:	\$269,931.00	\$503,479.00	\$201,808.00	\$568,639.00	\$647,481.00	
PAGE 3 -- SUBTOTAL:	\$269,931.00	\$503,479.00	\$201,808.00	\$568,639.00	\$647,481.00	

TOWN OF WENTWORTH
ANNUAL BUDGET ESTIMATES:
REVENUES - EXPENDITURES
FISCAL YEAR 2024-2025
GENERAL FUND

Object of Expenditure	Last Year	Current Year			Coming Year	
	ACTUAL	BUDGET	ACTUAL on	Estimated Total	Requested Budget	Approved Budget
	2022-2023	2023-2024	3/5/2024	on 6/30/2024	2024 - 2025	2024 - 2025
General Government Total:	\$559,610.00	\$784,585.50	\$378,468.00	\$864,513.50	\$1,002,950.00	
PUBLIC SAFETY						
Animal Control	\$260.00	\$10,000.00	\$1,690.00	\$5,000.00	\$5,000.00	
Law Enforcement	\$63,916.00	\$81,789.00	\$61,342.00	\$81,789.00	\$86,752.00	
Law Enforcement Equipment	\$3,512.00	\$6,300.00	\$6,229.00	\$6,300.00	\$2,869.00	
Miscellaneous	\$17,476.00	\$9,483.00	\$9,490.00	\$9,490.00	\$23,526.00	
<i>ReDirections</i>	\$5,000.00	\$2,500.00	\$2,458.00	\$2,458.00	\$2,458.00	
<i>SADD</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	
<i>Fire Department</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<i>NC Highway Patrol</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<i>Code Red</i>	\$694.00	\$700.00	\$750.00	\$750.00	\$786.00	
<i>Help Inc/ Square One</i>	\$5,000.00	\$5,000.00	\$5,000.00	\$6,000.00	\$10,000.00	
<i>Other</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<i>Committee of 100 (Food Drive)</i>	\$1,000.00	\$500.00	\$500.00	\$500.00	\$1,000.00	
<i>CrimeStoppers</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<i>Project SAFE Rockingham Co</i>	\$782.00	\$783.00	\$782.00	\$782.00	\$782.00	
<i>Rockingham United/ LOT 2540</i>	\$5,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	
Storm Debris Removal	\$22,534.00	\$0.00	\$0.00	\$0.00	\$0.00	
Subtotal:	\$107,698.00	\$107,572.00	\$78,751.00	\$102,579.00	\$118,147.00	
CULTURAL & RECREATIONAL						
Special Events	\$17,914.00	\$40,000.00	\$25,519.00	\$25,519.00	\$40,000.00	
Appearance Committee	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	
Historical Committee	\$25.00	\$500.00	\$0.00	\$0.00	\$500.00	
Recreation Committee	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	
Fine Arts Festival Assoc. (FAFA)	\$2,500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$2,800.00	
Friends of Chinqua Penn Trail	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	
MARC	\$10,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$10,000.00	
RCHS Band Boosters	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	
RCMS Band	\$4,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$8,753.00	
RCHS Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Rockingham Co Arts Council	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$8,500.00	
Wentworth PTA Ball Program	\$10,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$18,000.00	
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Subtotal:	\$47,939.00	\$63,500.00	\$47,519.00	\$47,519.00	\$89,553.00	
PAGE 4 -- SUBTOTAL:	\$715,247.00	\$955,657.50	\$504,738.00	\$1,014,611.50	\$1,210,650.00	

TOWN OF WENTWORTH
ANNUAL BUDGET ESTIMATES:
REVENUES - EXPENDITURES
FISCAL YEAR 2024-2025

Object of Expenditure	Last Year	Current Year			Coming Year	
	ACTUAL	BUDGET	ACTUAL on	Estimated Total	Requested Budget	Approved Budget
	2022-2023	2023-2024	3/5/2024	on 6/30/2024	2024 - 2025	2024 - 2025
CONTINGENCY RESERVE						
Subtotal:	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	
ECONOMIC DEVELOPMENT						
Subtotal:	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	
Rockingham Co PEG Channel Program:						
Subtotal:	\$4,800.00	\$8,100.00	\$3,200.00	\$8,100.00	\$8,100.00	
Transfer to SCIF Funds						
Subtotal:	\$0.00	\$243,201.00	\$243,201.00	\$243,201.00	\$0.00	
Transfer to SRF for ARP Funds						
Subtotal:	\$21,568.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Income/Expense						
Other Income						
Interest Revenue - Lease	\$1,652.00	\$0.00	\$0.00	\$0.00	\$0.00	
Lease Revenue	\$18,773.00	\$0.00	\$0.00	\$0.00	\$0.00	
Subtotal:	\$20,425.00	\$0.00	\$0.00	\$252,301.00	\$0.00	
PAGE 5 -- SUBTOTAL:	\$203,430.00	\$272,301.00	\$129,470.00	\$252,301.00	\$29,100.00	
TOTAL EXPENDITURES:	\$763,040.00	\$1,056,886.50	\$507,938.00	\$1,266,912.50	\$1,239,750.00	

Article X. ADJOURN

Mayor Paschal made a **MOTION**, “*To adjourn.*”

Councilmember Crowder seconded the motion. All voted in favor and the motion carried.

Respectfully Submitted by: _____
Hunter Wilson,
Deputy Clerk & Accounting Clerk

Approved by: _____
Robert Dennis Paschal, Jr., Mayor

5. OLD BUSINESS

6. NEW BUSINESS

A. Discussion of Proposed Text Amendments to the Wentworth Planning & Zoning Ordinances

by: Jesse Day, PTRC

***(BRING YOUR PACKET OF PROPOSED
AMENDMENTS THAT YOU WERE GIVEN AT THE
APRIL MEETING.)***

6. NEW BUSINESS

**B. Presentation of the Proposed Budget for
Fiscal Year 2024 - 2025**

**TOWN OF WENTWORTH
NORTH CAROLINA**

PROPOSED BUDGET

FY 2024 - 2025

Submitted May 7, 2024

To the

**CITIZENS OF WENTWORTH
&
WENTWORTH TOWN COUNCIL**

**TOWN OF WENTWORTH ELECTED OFFICIALS,
STAFF & COMMITTEES**

TOWN COUNCIL

**R. Dennis Paschal, Jr. – Mayor
Evelyn Conner – Mayor Pro Tem
Councilwoman Cheryl Moore
Councilman Daryl Crowder
Councilman Dennis Paschal, III.**

TOWN CLERK & Yvonne Russell
FINANCE OFFICER

DEPUTY CLERK & Hunter Wilson
ACCOUNTING CLERK

TOWN OF WENTWORTH PLANNING BOARD

Kyle Ambrose / Gary Moore / Venus Carter /
Erselle Young / Debbie Paschal
Alternates: Nick Harmon / Wendy Franks

TOWN OF WENTWORTH HISTORIC PRESERVATION COMMITTEE

Nick Harmon / Kay Hammock / Nancy Link / Buck Harmon/
Cindy Farris / Ron Farris / Brenda Ward

TOWN OF WENTWORTH APPEARANCE COMMITTEE

Foresa Coe
Vacancies

TOWN OF WENTWORTH RECREATION COMMITTEE

Vacant

TOWN OF WENTWORTH

May 7, 2024

**2024 - 2025
BUDGET MESSAGE**

MAYOR, TOWN COUNCIL, AND CITIZENS OF WENTWORTH:

On behalf of the Town of Wentworth staff, I am pleased to present a balanced budget for **Fiscal Year 2024-2025**. The budget is in balance and has been prepared in accordance with the guidelines set forth in the North Carolina Local Government Budget and Fiscal Control Act (N.C.G.S. Chapter 159, Article III).

The purpose of this document is to present to the Council and the public a comprehensive picture of proposed operations for the budget year. The Town of Wentworth’s fiscal year runs from July 1 to June 30 of the following year. This budget covers the period July 1, 2024, through June 30, 2025.

This message, as required by law, summarizes the Budget and reviews the current Fiscal Year activities, and attempts to explain the budget, its purpose, and any major changes from the previous year. The new budget totals **\$1,239,750**—\$251,689 *less* than the previous fiscal year. Currently, no *Fund Balance* appropriation was necessary to balance the *new* budget. Of course, as with each year’s budget, our Fiscal Year 2024-2025 budget is subject to change. Amendments to the budget, as discussed on Page 8, may be necessary.

BUDGET WORK SESSIONS

The development of an operating budget requires the establishment of priorities, and this budget addresses those priorities as conveyed by Council during recent Budget Work Sessions. Council’s usual method has always been to consider each line item, one by one, to determine the level of commitment they could make. As in the past, your efforts to budget conservatively have not eradicated your concern and intent to give back to your staff and the citizens of Wentworth, as funds allow.

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As we look through the FY 2024-2025 Budget Message, you will see that the line items budgeted are *without revenue from property taxes*. Can and will this be a long-term commitment? As stressed in previous budget messages, that depends on our citizens and their demand for services in the future; and, on Rockingham County’s continued distribution of local option sales tax revenues within the county, on a per capita basis (instead of ad valorem). Every April, counties can change their method of distribution of local option sales tax revenues, from per capita to proportion of ad valorem tax levies, or vice versa. We have not been notified by Rockingham County of any change to the current method of distribution.

This budget reflects the **continuation of our contracts** with **Rockingham County** for *law enforcement protection, planning and zoning services*, and the handling of Town Council *elections*.

The following information is an overview of the **General Fund, Special Revenue Funds, Revenue Outlook** and a synopsis of **Projected Revenue** and **Major Expenditures**.

GENERAL FUND

The General Fund is the basic operating fund of the Town. It is used to account for all monies received and distributed for general government purposes, including all assets, liabilities, reserves, fund balances, revenues, and expenditures, which are not accounted for in any other fund or other special account set up during this process.

The **primary revenue sources** are two (2) state-shared revenues—Sales and Use Tax and Utility Sales Tax. These are tied directly to, and dependent upon, economic forces. In the past year, Interest on Investments has become a significant revenue source due to several interest rate hikes.

The **primary expenditures** in the new budget are for General Government *Other Operating Costs (Professional Services), Personnel, Public Safety, Debt Service (Wentworth Park loan), Property Maintenance, Utilities, and Cultural/Recreational* respectively.

Page 3

SPECIAL REVENUE FUND(S)

Special Revenue Funds are not part of the General Fund. They are used for Capital or Grant Project Ordinances and are in effect for the life of the project. The Town currently has a Special Revenue Fund for Grant Project Ordinance for the Construction and Installation of the SCIF (State Capital Infrastructure Fund) Grant Project. The Town has received two grants each in the amount of \$250,000 which have been used to make repairs to the Wentworth Consolidated School gym and ballfield. The Town has recently received a third SCIF grant in the amount of \$500,000 and plans to use part of this for continued repairs to the Wentworth Consolidated School.

REVENUE OUTLOOK:

SALES TAX REVENUE

The Town of Wentworth has seen the annual increase in Sales/Use Tax slow over the past few years from an historic high in FY 2020-2021 of 15%.

The NC League of Municipalities is forecasting a 2.2% increase in Sales & Use Tax for FY 2024-2025; however, they recommend local governments look at their local situation, its actual trends, and their own assumptions about the effects of economic and political factors. With that in mind, we are projecting a slight increase in Sales/Use Tax revenue for FY 24-25.

OTHER REVENUES

The **Utility (Electricity) Sales Tax** income has seen marginal increases over the past couple of years. We are projecting a slight increase in the new budget year.

As interest rates continue to rise, we have seen a significant increase in **Interest on Investments**. We are projecting to receive similar revenue in this line item for FY 24-25.

PRIMARY REVENUE PROJECTIONS FY 2024-2025	
Sales and Use Tax	\$925,000.00
Utility Franchise Tax	\$120,000.00
Interest on Investments	\$150,000.00
Rental Income	\$ 33,250.00

Rental Income – The Town continues to receive rental income from the rental house next door to Town Hall, office space at the Wentworth Community Center, and facility rentals at the Wentworth Park as is reflected in the FY 24-25 Budget.

Fund Balance—the Town’s savings account (as compared to household budgets) or the retained earnings account (as compared to enterprise financial statements). Legally, available fund balance is money left over at the end of one fiscal year that *may be appropriated* to finance expenditures in the next year’s budget.

Our **Fund Balance** remains solid and would cover almost 200% of our estimated expenditures. The Town has always been conservative in its appropriation of Fund Balance and has maintained a healthy Fund Balance throughout the years. The FY 2024-2025 Budget *does not reflect any appropriation of Fund Balance*.

EXPENDITURES

General Government Operating Costs:

Major expenditures are shown in the chart.

Details regarding expenditures:

MAJOR EXPENDITURE PROJECTIONS FY2024-2025	
Other Operating Costs:	\$675,034
Personnel:	\$151,938
Public Safety:	\$128,147
Capital Outlay:	\$165,000
Property Maintenance:	\$ 85,000
Cultural/ Recreational:	\$ 67,000

❖ **Other Operating Costs**

In budgeting for expenses that make up the daily operations of the Town (Administration, Advertising, Dues/Membership Fees, Equipment Leases, Office Supplies, Technology Services, etc.), most line items remains the same. Property Maintenance and Utilities has continued to increase over the past few years due to the cost of maintaining the Wentworth Park, Wentworth Community Center, and Wentworth Consolidated School site.

- **Professional Services** - Attorney Fees, Audit Fees, Board of Elections and Planning and Zoning contracts total \$98,950 and are included in the total for *Other Operating Costs*. The line item for the Board of Elections has *decreased* from last year because there is no Town Council election this fall (2024).
- **Personnel** – The line items in this portion of the budget include gross salaries, employer taxes, payroll services, medical, disability, workman’s comp, and bond insurance, as well as retirement benefits and longevity.

In the budget work session held during the Town Council’s April 2, 2024 meeting, Council decided to budget for a 4% Cost of Living Allowance (COLA) and a 3% merit increase in the FY 2024-2025 Budget.

EXPENDITURES: Personnel – Continued

Because we contract with Rockingham County for planning and zoning, law enforcement protection, and for conducting our municipal elections, the Town has always operated with a smaller staff than the surrounding municipalities.

Also, we have no property taxes to collect, and no water and sewer fees. However, our employees constantly go above and beyond the call of duty, in performing outside their job descriptions. They conscientiously meet the requests of groups who wish to use the Town Hall facilities for meetings, and the Wentworth Park facilities for birthdays and other similar events. The employees put a lot of time and effort into the annual Christmas in the Park event, and other special events the Town may have during the year. Along with the Mayor, they manage all of the properties owned by the Town of Wentworth (Town Hall, Park, Community Center, and Wentworth Consolidated School).

As the **Longevity Policy** states, Council will consider the extent of this benefit each November and make a determination at that time regarding longevity pay; however, the new budget will reflect the percentages set forth in the policy.

- ❖ **Public Safety** – Funds have been budgeted for the continuing protection of our citizens through local law enforcement (Rockingham County Sheriff’s Department) and various non-profits the Town has granted funds to.

A fundamental objective of the Town Council is to provide the levels of appropriation needed to ensure that our citizens are well-protected and that the first responders have state-of-the-art equipment and technology.

Rockingham County has requested an increase of approximately 7% in the current contract for law enforcement services. The FY 2024-2025 amount of \$86,752 reflects that increase.

❖ **Public Safety – Continued**

Included in the **Public Safety** section under **Miscellaneous**, are line items in the amount of \$2,458 for **ReDirections** in support of their Peer Mediation program at Rockingham County High School; \$5,000 for **Help Inc/Square One Family Justice Center**; \$786 for **Code Red**; \$782 for **Project SAFE Rockingham County**, \$1,000 for the **Community-wide Food Drive**, \$2,500 for **SADD**, \$6,000 for **LOT 2540** (formerly Rockingham United food market), and \$15,000 for the **Wentworth Volunteer Fire Department**.

- ❖ **Capital Outlay** – The Town has budgeted \$100,000 for the construction of an additional picnic shelter at the Wentworth Park.

Debt Service - This line item under Capital Outlay is for the annual payment on the Wentworth Park construction loan. At this time, the balance is approximately \$65,000 and will be paid off in April 2025.

- ❖ **Travel and Schools/Conference Fees** – Although we have expended only a small portion of the Travel budget during the current year, we have elected to budget the same amount for FY 2024-2025. With a new employee and four new Planning Board members, there are several School of Government courses that would be beneficial for them to attend.

- ❖ **Cultural and Recreational** – We are budgeting for our Fourth Annual Christmas in the Park and a celebration for the reopening of the Wentworth Consolidated School building. Also, funds have been set aside for our Appearance, Recreation, and Historic Preservation committees, to assist them in their planned projects for the Town. **We are fortunate to have our committee volunteers, but are in need of more to fill all of our committees.**

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- **Cultural and Recreational “Funding Requests”**

The Town received several **Funding Requests** for assistance in the coming year, but due to the amount of funds necessary to maintain Town owned properties, the Town Council could not respond to all of them.

The Town Council agreed to provide partial funding for the following requests:

- Rockingham County Arts Council
- Fine Arts Festival Association
- Museum & Archives of Rockingham Co (MARC)
- RCMS Band
- RCHS Football
- Wentworth PTA Ball Program

The amounts budgeted for these requests can be found in the attached spreadsheet.

- ❖ **Economic Development** – The FY 2024-2025 Budget reflects our continuing participation in the Rockingham County Partnership for Economic and Tourism Development and our support of their efforts to bring new jobs to Rockingham County.
- ❖ **Contingency Reserve** – This budget item reflects an appropriation of money set aside for unexpected expenses. If needed, the Town Council would take action to transfer these funds to supplement the appropriate expenditure account.

BUDGET AMENDMENTS

If needed, budget amendments may be made during the fiscal year by undesignated fund appropriation as recommended by the Finance Officer, and must be reported to Council at its next regular meeting, recording same in Town Council Meeting Minutes. Also, funds may be moved from one line item to another *within the same fund*, as recommended by the Finance Officer, and reported to Council.

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COMMENTS

It has certainly been a busy year, and I don't foresee things slowing down. I think we can all wholeheartedly agree that the Wentworth Park has been a huge success. We get compliments on the Park all the time. Everyone who visits seems to really enjoy it, and the picnic shelter has proven to be very popular for birthday party rentals. I think having a second picnic shelter would be an excellent addition to the Wentworth Park.

With the help of a grant from the State Capital and Infrastructure Fund, the Town has been able to make major repairs to the Wentworth Consolidated School gymnasium and ballfield. We're already receiving inquiries about using the facilities, which lets us know this is a worthwhile project that our citizens will appreciate. The ballfield has been used by several ball clubs and the gymnasium should be ready for use very soon.

I'm proud of the work we've done and improvements we've made to our community!

CONCLUSION

The **Town of Wentworth's Annual Budget for Fiscal Year 2024-2025** as presented herewith for your consideration, was prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act. Notice of submission of this budget to the Town Council will be published in accordance with all the requirements of N.C.G.S. 159, Article III, as well as other State and Federal requirements. All revenues and expenses have been identified for the **Fiscal Year 2024-2025** and reflect a balanced budget. A copy of this budget will be on file with the Town Clerk and is available for public inspection in the Town Hall office.

The Town has always strived to maintain a strong financial position. Because of these continued efforts, the fund balance has always been good and the debt load of the Town has remained low.

ACKNOWLEDGMENTS

Mr. Mayor and Council, I appreciate your participation in the budget process through our work sessions, and wish to *thank you* for your leadership and support. I appreciate the privilege of serving you and the citizens of Wentworth who have placed their confidence in your abilities to *preserve the past and plan for the future*, once again, without a property tax!

Your consideration of the **2024-2025 Fiscal Year Budget** for formal adoption is requested. If you are in agreement, I recommend the scheduling of a **Public Hearing for Submission of the Budget Ordinance on June 4, 2024, at 7:00 p.m.**

Respectfully submitted,

Yvonne Russell
Town Clerk / Finance Officer

Note: This Budget Message is presented by the Finance Officer, prior to formal adoption of the annual budget for FY 2024-2025. Changes made by the Town Council upon final adoption are not reflected within this message.

**TOWN OF WENTWORTH
BUDGET SUMMARY
FOR PUBLIC INSPECTION
FISCAL YEAR 2024-2025**

Estimated General Fund Revenues

Sales and Use Tax	\$ 925,000
Utility Franchise Tax	120,000
Alcoholic Beverage Tax	11,500
Interest on Investments	150,000
Rent	33,250
Other Revenue	0
Transfer from Special Revenue Fund	0
Fund Balance Appropriation	<u>0</u>

Total Estimated General Fund Revenues **\$ 1,239,750**

Estimated General Fund Expenditures

General Government	\$ 1,015,503
Public Safety	128,147
Cultural and Recreational	67,000
Contingency Reserve	20,000
Economic Development	1,000
Rockingham Co PEG Channel Program	8,100

Total Estimated General Fund Expenditures **\$ 1,239,750**

SUBMITTED TO TOWN COUNCIL:

May 7, 2024

By: _____
Yvonne Russell, Budget-Finance Officer

TOWN OF WENTWORTH
ANNUAL BUDGET ESTIMATES:
REVENUES - EXPENDITURES
FISCAL YEAR 2024-2025
GENERAL FUND

May 7, 2024

REVENUE	LAST YEAR	CURRENT YEAR			NEXT YEAR	
	ACTUAL 2022-2023	BUDGET 2023-2024	ACTUAL on 3/5/2024	ESTIMATED TOTAL AT 6/30/2023	Requested Budget 2024 - 2025	Approved Budget 2024 - 2025
INCOME ACCOUNT						
Sales and Use Tax	\$967,652.00	\$800,000.00	\$489,440.00	\$951,440.00	\$925,000.00	
Utility Franchise Tax	\$149,018.00	\$110,000.00	\$34,587.00	\$130,587.00	\$120,000.00	
Alcoholic Beverage Tax	\$12,165.00	\$11,000.00	\$0.00	\$11,000.00	\$11,500.00	
Sale of Promotional Items	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interest on Investments	\$77,722.00	\$65,000.00	\$88,611.00	\$158,611.00	\$150,000.00	
Sale of Town Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Revenues	\$16,917.00	\$0.00	\$0.00	\$0.00	\$0.00	
Rent	\$7,920.00	\$33,250.00	\$11,417.00	\$37,600.00	\$33,250.00	
GRANT - American Rescue Plan Act	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Transfer from SRF - SCIF Grant Fund	\$21,315.00	\$7,507.50	\$0.00	\$0.00	\$0.00	
Revenue Subtotal:	\$1,252,709.00	\$1,026,757.50	\$624,055.00	\$1,289,238.00	\$1,239,750.00	
Fund Balance Appropriation	\$0.00	\$201,201.00	\$0.00	\$202,201.00	\$0.00	
Total Estimated General Fund Revenues	\$1,252,709.00	\$1,227,958.50	\$624,055.00	\$1,491,439.00	\$1,239,750.00	
Total Estimated General Fund Expenditures	\$763,040.00	\$1,056,886.50	\$507,938.00	\$1,266,912.50	\$1,239,750.00	

TOWN OF WENTWORTH
ANNUAL BUDGET ESTIMATES:
REVENUES - EXPENDITURES
FISCAL YEAR 2024-2025
GENERAL FUND

Object of Expenditures	Last Year	Current Year			Coming Year	
	ACTUAL 2022-2023	BUDGET 2023-2024	ACTUAL on 3/5/2024	Estimated Total Fiscal Year End: 6/30/24	Requested Budget 2024 - 2025	Approved Budget 2024 - 2025
GENERAL GOVERNMENT:						
Capital Outlay						
Office Furniture/Equipment	\$553.00	\$2,800.00	\$4,843.00	\$11,893.00	\$0.00	
Property Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Property Improvements	\$60,699.00	\$19,757.50	\$28,136.00	\$27,846.50	\$100,000.00	
Debt Service	\$90,248.00	\$93,531.00	\$44,406.00	\$93,531.00	\$65,000.00	
Transfer to Capital Proj Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Subtotal:	\$151,500.00	\$116,088.50	\$77,385.00	\$133,270.50	\$165,000.00	
Personnel Costs						
Bond Insurance	\$1,285.00	\$1,285.00	\$450.00	\$1,285.00	\$1,285.00	
Disability Insurance	\$1,561.00	\$2,400.00	\$963.00	\$2,400.00	\$2,400.00	
Medical Insurance	\$20,058.00	\$23,500.00	\$14,111.00	\$22,651.00	\$24,000.00	
Workman's Comp Insurance	\$3,727.00	\$2,000.00	\$930.00	\$3,838.00	\$2,000.00	
Gross Salaries	\$90,366.00	\$100,390.00	\$62,196.00	\$99,900.00	\$107,412.00	
Employer Taxes (FICA)	\$7,822.00	\$10,039.00	\$5,487.00	\$9,990.00	\$1,075.00	
Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Payroll Services	\$3,688.00	\$4,000.00	\$2,896.00	\$4,390.00	\$5,000.00	
Retirement	\$6,371.00	\$10,039.00	\$6,825.00	\$6,825.00	\$7,305.00	
Longevity	\$1,274.00	\$1,365.00	\$1,325.00	\$1,325.00	\$1,461.00	
Subtotal:	\$136,152.00	\$155,018.00	\$95,183.00	\$152,604.00	\$151,938.00	
Travel						
Lodging/Meals/Mileage	\$748.00	\$5,000.00	\$12.00	\$5,000.00	\$5,000.00	
Schools/Conference Fees	\$1,279.00	\$5,000.00	\$4,080.00	\$5,000.00	\$5,000.00	
Subtotal:	\$2,027.00	\$10,000.00	\$4,092.00	\$10,000.00	\$10,000.00	
PAGE 2 -- SUBTOTAL:	\$289,679.00	\$281,106.50	\$176,660.00	\$295,874.50	\$326,938.00	

TOWN OF WENTWORTH
ANNUAL BUDGET ESTIMATES:
REVENUES - EXPENDITURES
FISCAL YEAR 2024-2025
GENERAL FUND

Object of Expenditures	Last Year	Current Year			Coming Year	
	ACTUAL 2022-2023	BUDGET 2023-2024	ACTUAL on 3/5/2024	Estimated Total on 6/30/2024	Requested Budget 2024 - 2025	Approved Budget 2024 - 2025
GENERAL GOVERNMENT:						
Other Operating Costs						
Administration:						
Mayor / Council	\$12,000.00	\$12,000.00	\$8,015.00	\$12,015.00	\$12,000.00	
Miscellaneous	\$1,161.00	\$2,300.00	\$900.00	\$2,000.00	\$2,500.00	
Advertising	\$1,105.00	\$1,700.00	\$260.00	\$1,700.00	\$1,800.00	
Bank Charges	\$558.00	\$600.00	\$283.00	\$600.00	\$600.00	
Dues/Membership Fees	\$1,915.00	\$2,500.00	\$2,034.00	\$2,500.00	\$7,500.00	
Equipment Leases/Service	\$3,830.00	\$3,850.00	\$2,716.00	\$3,850.00	\$3,850.00	
Miscellaneous OOC	\$3,151.00	\$215,179.00	-\$575.00	\$263,684.00	\$361,365.00	
Office:						
Office Supplies	\$5,181.00	\$3,500.00	\$1,967.00	\$3,000.00	\$3,000.00	
Postage	\$1,224.00	\$2,200.00	\$863.00	\$1,863.00	\$2,000.00	
Professional Services:						
Attorney Fees	\$18,786.00	\$30,000.00	\$12,000.00	\$22,500.00	\$30,000.00	
Accounting Audit Fees	\$11,750.00	\$12,000.00	\$12,340.00	\$12,340.00	\$13,000.00	
Board of Elections	\$0.00	\$6,000.00	\$5,865.00	\$5,865.00	\$0.00	
Other Professional Services	\$0.00	\$2,750.00	\$0.00	\$2,750.00	\$0.00	
Planning & Zoning	\$52,600.00	\$55,950.00	\$39,200.00	\$55,950.00	\$55,950.00	
Publications	\$1,096.00	\$450.00	\$452.00	\$452.00	\$500.00	
Technology Services:						
Computer/ Software Support	\$1,622.00	\$1,000.00	\$990.00	\$990.00	\$1,000.00	
Internet/Phone/TV	\$8,324.00	\$10,000.00	\$5,791.00	\$9,335.00	\$10,000.00	
Website Hosting	\$3,293.00	\$3,500.00	\$2,617.00	\$3,500.00	\$3,500.00	
Town Property						
Insurance	\$33,325.00	\$28,000.00	\$22,556.00	\$28,000.00	\$30,000.00	
Maintenance	\$73,910.00	\$73,000.00	\$51,153.00	\$83,125.00	\$85,000.00	
Utilities	\$35,100.00	\$37,000.00	\$32,381.00	\$52,620.00	\$65,000.00	
O.O.C. Subtotal:	\$269,931.00	\$503,479.00	\$201,808.00	\$568,639.00	\$688,565.00	
PAGE 3 -- SUBTOTAL:	\$269,931.00	\$503,479.00	\$201,808.00	\$568,639.00	\$688,565.00	

TOWN OF WENTWORTH
ANNUAL BUDGET ESTIMATES:
REVENUES - EXPENDITURES
FISCAL YEAR 2024-2025
GENERAL FUND

Object of Expenditure	Last Year	Current Year			Coming Year	
	ACTUAL	BUDGET	ACTUAL on	Estimated Total	Requested Budget	Approved Budget
	2022-2023	2023-2024	3/5/2024	on 6/30/2024	2024 - 2025	2024 - 2025
General Government Total:	\$559,610.00	\$784,585.50	\$378,468.00	\$864,513.50	\$1,015,503.00	
PUBLIC SAFETY						
Animal Control	\$260.00	\$10,000.00	\$1,690.00	\$5,000.00	\$5,000.00	
Law Enforcement	\$63,916.00	\$81,789.00	\$61,342.00	\$81,789.00	\$86,752.00	
Law Enforcement Equipment	\$3,512.00	\$6,300.00	\$6,229.00	\$6,300.00	\$2,869.00	
Miscellaneous	\$17,476.00	\$9,483.00	\$9,490.00	\$9,490.00	\$33,526.00	
<i>ReDirections</i>	\$5,000.00	\$2,500.00	\$2,458.00	\$2,458.00	\$2,458.00	
<i>SADD</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	
<i>Fire Department</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	
<i>NC Highway Patrol</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<i>Code Red</i>	\$694.00	\$700.00	\$750.00	\$750.00	\$786.00	
<i>Help Inc/ Square One</i>	\$5,000.00	\$5,000.00	\$5,000.00	\$6,000.00	\$5,000.00	
<i>Other</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<i>Committee of 100 (Food Drive)</i>	\$1,000.00	\$500.00	\$500.00	\$500.00	\$1,000.00	
<i>CrimeStoppers</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<i>Project SAFE Rockingham Co</i>	\$782.00	\$783.00	\$782.00	\$782.00	\$782.00	
<i>Rockingham United/ LOT 2540</i>	\$5,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	
Storm Debris Removal	\$22,534.00	\$0.00	\$0.00	\$0.00	\$0.00	
Subtotal:	\$107,698.00	\$107,572.00	\$78,751.00	\$102,579.00	\$128,147.00	
CULTURAL & RECREATIONAL						
Special Events	\$17,914.00	\$40,000.00	\$25,519.00	\$25,519.00	\$40,000.00	
Appearance Committee	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	
Historical Committee	\$25.00	\$500.00	\$0.00	\$0.00	\$500.00	
Recreation Committee	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	
Fine Arts Festival Assoc. (FAFA)	\$2,500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
Friends of Chinqua Penn Trail	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	
MARC	\$10,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$10,000.00	
RCHS Band Boosters	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	
RCMS Band	\$4,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,500.00	
RCHS Football	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	
Rockingham Co Arts Council	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
Wentworth PTA Ball Program	\$10,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Subtotal:	\$47,939.00	\$63,500.00	\$47,519.00	\$47,519.00	\$67,000.00	
PAGE 4 -- SUBTOTAL:	\$715,247.00	\$955,657.50	\$504,738.00	\$1,014,611.50	\$1,210,650.00	

TOWN OF WENTWORTH
 ANNUAL BUDGET ESTIMATES:
 REVENUES - EXPENDITURES
 FISCAL YEAR 2024-2025
 GENERAL FUND

Object of Expenditure	Last Year	Current Year			Coming Year	
	ACTUAL 2022-2023	BUDGET 2023-2024	ACTUAL on 3/5/2024	Estimated Total on 6/30/2024	Requested Budget 2024 - 2025	Approved Budget 2024 - 2025
CONTINGENCY RESERVE						
Subtotal:	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	
ECONOMIC DEVELOPMENT						
Subtotal:	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	
Rockingham Co PEG Channel Program:						
Subtotal:	\$4,800.00	\$8,100.00	\$3,200.00	\$8,100.00	\$8,100.00	
Transfer to SCIF Funds						
Subtotal:	\$0.00	\$243,201.00	\$243,201.00	\$243,201.00	\$0.00	
Transfer to SRF for ARP Funds						
Subtotal:	\$21,568.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Income/Expense						
Other Income						
Interest Revenue - Lease	\$1,652.00	\$0.00	\$0.00	\$0.00	\$0.00	
Lease Revenue	\$18,773.00	\$0.00	\$0.00	\$0.00	\$0.00	
Subtotal:	\$20,425.00	\$0.00		\$252,301.00	\$0.00	
PAGE 5 -- SUBTOTAL:	\$203,430.00	\$272,301.00	\$129,470.00	\$252,301.00	\$29,100.00	
TOTAL EXPENDITURES:	\$763,040.00	\$1,056,886.50	\$507,938.00	\$1,266,912.50	\$1,239,750.00	

7. PUBLIC COMMENTS

8. ANNOUNCEMENTS

- The next regular meeting of the **Wentworth Planning Board** is scheduled for **Tuesday, May 21, 2024** at 7:00 pm at the Wentworth Town Hall.
- The next regular meeting of the **Wentworth Town Council** is scheduled for **Tuesday, June 4, 2024**, at 7:00 pm at the Wentworth Town Hall.
- The **Wentworth Town Hall** will be closed **Monday, May 27, 2024** in observance of **Memorial Day**.

9. ADJOURN