



**TOWN OF WENTWORTH
MINUTES
OF
THE TOWN COUNCIL MEETING
WENTWORTH, NORTH CAROLINA
May 6, 2025
7:00 p.m.**

The regular monthly meeting of the Wentworth Town Council was held on Tuesday, May 6, 2025, at the Wentworth Town Hall at 7:00 p.m.

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

Council Members Absent: Dennis Paschal III
A quorum was present.

Staff Present: Hunter Wilson, Deputy Clerk

Article I. CALL TO ORDER

Mayor Dennis Paschal 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

B. Approve/Amend Agenda

No one signed the speaker register.

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

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

Article IV. APPROVAL OF MINUTES:

A. Town Council: April 1, 2025

Mayor Paschal made a **MOTION**, “to approve the minutes 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. Presentation of Proposed Budget for Fiscal Year 2025-2026

Mayor Paschal said that the proposed budget has been presented and is available for public inspection in the Town Clerk's office.

Mayor Paschal made a **MOTION**: "*A public hearing to consider approval of the budget for Fiscal Year 2025-2026 will be set for June 3, 2025, at 7:00 pm.*"

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

(Note: The Proposed Budget for Fiscal Year 2025-2026 is herein incorporated and made a part of these minutes.)

TOWN OF WENTWORTH NORTH CAROLINA

PROPOSED BUDGET

FY 2025 – 2026

Submitted May 6, 2025

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 6, 2025****2025 - 2026
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 2025-2026**. 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, 2025, through June 30, 2026.

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 **\$1,184,750—\$55,000 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 2025-2026 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 2025-2026 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 more 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*, *Property Maintenance*, *Utilities*, and *Cultural/Recreational* respectively.

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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. Over the past two fiscal years, the Town received \$1M in SCIF Grant funds. Those funds have been used to make repairs to the gym, ballfield and first floor of the Wentworth Consolidated School. The Town plans to continue with repairs to the Wentworth Consolidated School. At this time there are no SCIF Grants expected for FY 2025-2026. If needed the Town can appropriate fund balance for future repairs to the 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 slight increase in Sales & Use Tax for FY 2025-2026; 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 decrease in Sales/Use Tax revenue for FY 25-26.

OTHER REVENUES

The **Utility (Electricity) Sales Tax** income has seen marginal increases over the past couple of years; however, due to recent trends we are projecting a slight decrease in the new budget year.

Interest rates have started to decrease in recent months; therefore, we are budgeting for a decrease in **Interest on Investments** for FY 25-26.

**PRIMARY REVENUE
PROJECTIONS
FY 2025-2026**

Sales and Use Tax	\$925,000.00
Utility Franchise Tax	\$115,000.00
Interest on Investments	\$100,000.00
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 25-26 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 300% 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 2025-2026 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
FY2025-2026**

Other Operating Costs:	\$643,572
Personnel:	\$176,288
Public Safety:	\$124,890
Capital Outlay:	\$100,000
Property Maintenance:	\$110,000
Cultural/ Recreational:	\$ 50,900

❖ **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 \$105,900 and are included in the total for *Other Operating Costs*. The line item for the Board of Elections has *increased* from last year due to a Town Council election this fall (2025).
- **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 1, 2025 meeting, Council decided to budget for a 3% Cost of Living Allowance (COLA) and a 3% merit increase in the FY 2025-2026 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 6.5% in the current contract for law enforcement services. The FY 2025-2026 amount of \$92,321 reflects that increase.

❖ **Public Safety – Continued**

Included in the **Public Safety** section under **Miscellaneous**, are line items in the amount of \$5,000 for **Help Inc/Square One Family Justice Center**; \$786 for **Code Red**; \$783 for **Project SAFE Rockingham County**, \$1,000 for the **Community-wide Food Drive**, \$5,000 for **LOT 2540**, 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. The project was originally planned for the 2024-2025 fiscal year but has not begun.

Debt Service - The Wentworth Park construction loan is paid in full, and the Town of Wentworth has no debt service for FY 2025-2026.

- ❖ **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 2025-2026. 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 Fifth Annual Christmas in the Park. 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.**

- **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 & Choir
- RCHS Band
- Wentworth PTA Ball Program

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

- ❖ **Economic Development** – The FY 2025-2026 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.

CONCLUSION

The **Town of Wentworth's Annual Budget for Fiscal Year 2025-2026** 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 2025-2026** 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 **2025-2026 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 3, 2025, 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 2025-2026. 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 2025-2026**

Estimated General Fund Revenues

Sales and Use Tax	\$ 925,000
Utility Franchise Tax	115,000
Alcoholic Beverage Tax	11,500
Interest on Investments	100,000
Rent	33,250
Other Revenue	0
Transfer from Special Revenue Fund	0
Fund Balance Appropriation	<u>0</u>

Total Estimated General Fund Revenues **\$ 1,184,750**

Estimated General Fund Expenditures

General Government	\$ 929,860
Public Safety	124,890
Cultural and Recreational	50,900
Contingency Reserve	20,000
Economic Development	1,000
Rockingham Co PEG Channel Program	8,100
Transfer to Capital Reserve Fund for WCS Roof	50,000

Total Estimated General Fund Expenditures **\$ 1,184,750**

SUBMITTED TO TOWN COUNCIL:

May 6, 2025

By: _____
Yvonne Russell, Budget-Finance Officer

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

April 1, 2025

REVENUE	LAST YEAR	CURRENT YEAR			NEXT YEAR	
	ACTUAL 2023-2024	BUDGET 2024-2025	ACTUAL on 3/25/2025	ESTIMATED TOTAL AT 6/30/2025	Requested Budget 2025 - 2026	Approved Budget 2025 - 2026
INCOME ACCOUNT						
Sales and Use Tax	\$973,564.00	\$925,000.00	\$577,857.00	\$977,857.00	\$925,000.00	
Utility Franchise Tax	\$140,785.00	\$120,000.00	\$66,523.00	\$126,523.00	\$115,000.00	
Alcoholic Beverage Tax	\$13,051.00	\$11,500.00	\$0.00	\$11,500.00	\$11,500.00	
Sale of Promotional Items	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interest on Investments	\$158,899.00	\$150,000.00	\$85,012.00	\$163,012.00	\$100,000.00	
Sale of Town Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Rent	\$23,458.67	\$33,250.00	\$22,412.00	\$33,250.00	\$33,250.00	
GRANT - American Rescue Plan Act	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Transfer from SRF - SCIF Grant Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Revenue Subtotal:	\$1,309,787.67	\$1,239,750.00	\$751,804.00	\$1,312,142.00	\$1,184,750.00	
Fund Balance Appropriation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Estimated General Fund Revenues	\$1,309,787.67	\$1,239,750.00	\$751,804.00	\$1,312,142.00	\$1,184,750.00	
Total Estimated General Fund Expenditures	\$977,540.98	\$1,239,750.00	\$554,080.61	\$1,260,964.35	\$1,184,750.00	

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

Object of Expenditures	Last Year	Current Year			Coming Year	
	ACTUAL 2023-2024	BUDGET 2024-2025	ACTUAL on 3/25/2025	Estimated Total Fiscal Year End: 6/30/25	Requested Budget 2025-2026	Approved Budget 2025-2026
GENERAL GOVERNMENT:						
Capital Outlay						
Office Furniture/Equipment	\$11,253.87	\$0.00	\$0.00	\$0.00	\$0.00	
Property Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Property Improvements	\$31,188.00	\$100,000.00	-\$3,945.00	\$100,000.00	\$100,000.00	
Debt Service	\$88,335.00	\$65,000.00	\$43,450.00	\$65,000.00	\$0.00	
Transfer to Capital Proj Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Subtotal:	\$130,776.87	\$165,000.00	\$39,505.00	\$165,000.00	\$100,000.00	
Personnel Costs						
Bond Insurance	\$450.00	\$1,285.00	\$450.00	\$450.00	\$450.00	
Disability Insurance	\$1,513.27	\$2,400.00	\$1,238.00	\$2,400.00	\$2,400.00	
Medical Insurance	\$20,956.14	\$24,000.00	\$15,789.00	\$21,146.00	\$27,600.00	
Workman's Comp Insurance	\$3,838.00	\$2,000.00	\$2,725.00	\$2,725.00	\$3,000.00	
Gross Salaries	\$100,621.81	\$107,412.00	\$75,469.00	\$107,000.00	\$113,580.00	
Employer Taxes (FICA)	\$7,899.03	\$1,075.00	\$6,462.00	\$8,300.00	\$11,358.00	
Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Payroll Services	\$4,761.64	\$5,000.00	\$3,281.00	\$4,246.00	\$5,000.00	
Retirement	\$10,038.46	\$7,305.00	\$10,753.00	\$10,753.00	\$11,358.00	
Longevity	\$1,325.22	\$1,461.00	\$1,462.00	\$1,462.00	\$1,542.00	
Subtotal:	\$151,403.57	\$151,938.00	\$117,629.00	\$158,482.00	\$176,288.00	
Travel						
Lodging/Meals/Mileage	\$1,712.42	\$5,000.00	\$1,643.00	\$2,500.00	\$5,000.00	
Schools/Conference Fees	\$4,180.00	\$5,000.00	\$1,121.00	\$2,500.00	\$5,000.00	
Subtotal:	\$5,892.42	\$10,000.00	\$2,764.00	\$5,000.00	\$10,000.00	
PAGE 2 -- SUBTOTAL:	\$288,072.86	\$326,938.00	\$159,898.00	\$328,482.00	\$286,288.00	

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
	2023-2024	2024-2025	3/25/2025	on 6/30/2025	2025-2026	2025-2026
GENERAL GOVERNMENT:						
Other Operating Costs						
Administration:						
Mayor / Council	\$12,000.00	\$12,000.00	\$9,000.00	\$12,000.00	\$15,600.00	
Miscellaneous	\$1,841.81	\$2,500.00	\$365.00	\$1,000.00	\$2,500.00	
Advertising	\$363.50	\$1,800.00	\$103.50	\$800.00	\$1,800.00	
Bank Charges	\$660.81	\$600.00	\$50.00	\$600.00	\$650.00	
Dues/Membership Fees	\$3,584.00	\$7,500.00	\$1,637.00	\$3,237.00	\$4,000.00	
Equipment Leases/Service	\$3,901.44	\$3,850.00	\$3,054.00	\$4,562.00	\$4,500.00	
Miscellaneous OOC	\$0.00	\$254,365.00	\$1,968.00	\$254,366.00	\$261,522.00	
Office:						
Office Supplies	\$4,455.37	\$3,000.00	\$2,420.00	\$3,000.00	\$3,000.00	
Postage	\$1,340.28	\$2,000.00	\$799.00	\$1,200.00	\$2,000.00	
Professional Services:						
Attorney Fees	\$16,500.00	\$30,000.00	\$13,833.00	\$18,700.00	\$30,000.00	
Accounting Audit Fees	\$12,340.00	\$13,000.00	\$12,340.00	\$12,340.00	\$13,500.00	
Board of Elections	\$5,864.74	\$0.00	\$0.00	\$0.00	\$6,450.00	
Other Professional Services	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	
Planning & Zoning	\$52,350.00	\$55,950.00	\$39,000.00	\$52,500.00	\$55,950.00	
Publications	\$905.96	\$500.00	\$456.00	\$500.00	\$600.00	
Technology Services:						
Computer/ Software Support	\$2,131.66	\$1,000.00	\$1,799.00	\$1,799.00	\$3,000.00	
Internet/Phone/TV	\$8,705.52	\$10,000.00	\$8,922.00	\$10,926.00	\$10,000.00	
Website Hosting	\$3,690.42	\$3,500.00	\$2,520.00	\$3,500.00	\$3,500.00	
Town Property						
Insurance	\$30,689.62	\$30,000.00	\$34,212.00	\$34,212.00	\$40,000.00	
Maintenance	\$74,345.41	\$85,000.00	\$90,487.00	\$107,249.00	\$110,000.00	
Utilities	\$52,091.85	\$67,000.00	\$40,656.00	\$73,155.00	\$75,000.00	
O.O.C. Subtotal:	\$290,262.39	\$583,565.00	\$263,621.50	\$595,636.00	\$643,572.00	
PAGE 3 -- SUBTOTAL:						
	\$290,262.39	\$583,565.00	\$263,621.50	\$595,636.00	\$643,572.00	

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
	2023-2024	2024-2025	3/25/2025	on 6/30/2025	2025 - 2026	2025 - 2026
General Government Total:	\$578,335.25	\$910,503.00	\$423,519.50	\$924,118.00	\$929,860.00	
PUBLIC SAFETY						
Animal Control	\$2,925.00	\$5,000.00	\$2,860.00	\$4,860.00	\$5,000.00	
Law Enforcement	\$81,789.00	\$86,752.00	\$65,730.00	\$86,752.00	\$92,321.00	
Law Enforcement Equipment	\$6,228.89	\$2,869.00	\$0.00	\$43,663.00	\$0.00	
Miscellaneous	\$9,490.25	\$36,526.00	\$16,725.76	\$35,526.00	\$27,569.00	
ReDirections	\$2,458.00	\$2,458.00	\$2,458.00	\$2,548.00	\$0.00	
SADD	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	
Fire Department	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	
NC Highway Patrol	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Code Red	\$750.00	\$786.00	\$786.00	\$786.00	\$786.00	
Help Inc/ Square One	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
Other	\$0.00	\$3,000.00	\$699.51	\$3,000.00	\$0.00	
Committee of 100 (Food Drive)	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
CrimeStoppers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Project SAFE Rockingham Co	\$782.25	\$782.00	\$782.25	\$782.25	\$783.00	
Rockingham United/ LOT 2540	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$5,000.00	
Storm Debris Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Subtotal:	\$100,433.14	\$131,147.00	\$85,315.76	\$170,801.00	\$124,890.00	
CULTURAL & RECREATIONAL						
Special Events	\$26,171.59	\$40,000.00	\$15,863.00	\$15,863.00	\$20,000.00	
Appearance Committee	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	
Historical Committee	\$0.00	\$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)	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
Friends of Chinqua Penn Trail	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
MARC	\$8,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	
RCHS Band Boosters	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
RCMS Band	\$2,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$7,400.00	
RCHS Football	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	
Rockingham Co Arts Council	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
Wentworth PTA Ball Program	\$8,000.00	\$8,000.00	\$10,082.35	\$10,082.35	\$8,000.00	
Other (Piedmont Folk Legacies)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Subtotal:	\$48,171.59	\$67,000.00	\$40,445.35	\$40,445.35	\$50,900.00	
PAGE 4 -- SUBTOTAL:	\$726,939.98	\$1,108,650.00	\$549,280.61	\$1,135,364.35	\$1,105,650.00	

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

Object of Expenditure	Last Year	Current Year			Coming Year	
	ACTUAL 2023-2024	BUDGET 2024-2025	ACTUAL on 3/25/2025	Estimated Total on 6/30/2025	Requested Budget 2025-2026	Approved Budget 2025-2026
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:	\$6,400.00	\$8,100.00	\$4,800.00	\$8,100.00	\$8,100.00	
Transfer to SCIF Funds						
Subtotal:	\$243,201.00	\$102,000.00	\$102,000.00	\$116,500.00	\$0.00	
Transfer to CRF for WCS Roof						
Subtotal:	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	
Other Income/Expense						
Other Income						
Interest Revenue - Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lease Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal:	\$0.00	\$0.00	\$0.00	\$125,600.00	\$0.00	\$0.00
PAGE 5 -- SUBTOTAL:	\$399,205.73	\$131,100.00	\$130,561.11	\$125,600.00	\$79,100.00	
TOTAL EXPENDITURES:	\$977,540.98	\$1,239,750.00	\$554,080.61	\$1,260,964.35	\$1,184,750.00	

SALARIES WAGES REQUEST DETAIL

Position	Date of Hire	Starting Salary	Last Increase	Requested Salary 2025-2026	
Town Clerk/ Finance Officer Yvonne Russell	9/15/2004	\$26,000	15-Sep-24	\$77,090.00	
Deputy Clerk/ Accounting Clerk Hunter Wilson	8/22/2022	\$30,000	22-Aug-24	\$36,490.00	
Totals				\$113,580.00	\$0.00

The requested salary increase reflects the following:

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

Town Clerk/ Finance Officer		Deputy Clerk/ Accounting Clerk	
Current Salary:			
C.O.L.A. %:			
Requested increase of %:			
TOTAL:			

REVENUE	Last Year	Current Year			Coming Year	
	ACTUAL 2023-2024	BUDGET 2024-2025	ACTUAL on 4/1/2025	Estimated 4/1/2025-6/30/25	Estimated Total on 6/30/25	Requested Budget 2025-2026 Approved Budget 2025-2026
INCOME ACCOUNT						
Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
CR Fund Balance Appropriated						
Total Estimated Capital Reserve Fund for Wentworth Consolidated School Roof	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00

APPROPRIATION	Last Year	Current Year			Coming Year	
	ACTUAL 2023-2024	BUDGET 2024-2025	ACTUAL on 4/1/2025	Estimated 4/1/25-6/30/25	Estimated Total on 6/30/25	Requested Budget 2025-2026 Approved Budget 2025-2026
Transfer to General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Total Estimated Capital Reserve Fund for Recreational Grounds/ Facilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00

Article VII. PUBLIC COMMENTS

There were no public comments.

Article VIII. ANNOUNCEMENTS

Mayor Paschal made the following announcements:

- The next regular meeting of the **Wentworth Planning Board** is scheduled for **Tuesday, May 20, 2025, at 7:00 pm** at the Wentworth Town Hall.
- The next regular meeting of the **Wentworth Town Council** is scheduled for **Tuesday, June 3, 2025, at 7:00 pm** at the Wentworth Town Hall.
- The **Wentworth Town Hall** will be **closed** on **Monday, May 26, 2025**, in observance of **Memorial Day**.
- A **public hearing** to consider adoption of the **Budget Ordinance** for **Fiscal Year 2025-2026** will be held **June 3, 2025, at 7:00 pm** at the Wentworth Town Hall.

Article IX. ADJOURN

Mayor Pascal made a **MOTION**, *“The meeting is adjourned.”*

Councilmember Crowder seconded the motion. All voted in favor and the meeting adjourned.

Respectfully Submitted by: _____
Hunter B. Wilson, Deputy Clerk

Approved by: _____
Robert Dennis Paschal, Jr.
Mayor