Locust City Council Meeting

Agenda

Joel Huneycutt Community Room

7:00 PM

June 13, 2024

Mayor	**Mayor Steve Huber**
Council Members	Mayor Pro-Tem Larry Baucom, Mandy Watson, Roger Hypes, Harry Fletcher, Mike Haigler, Barry Sims, and Rusty Efird

Call to Order:	1.	Call to Order	Mayor Huber
	2.	Presentation of Colors, Prayer	Mayor Huber
	3.	Adopt Agenda	
	4.	Minutes - adopt May 9, 2024	Amy Furr
		• May 9, 2024	
Reports:	5.	Financial Reports	
		• Financial Summary - May 31, 2024	
		• Public Hearing: FY Budget 2024-2025	
		• FY Budget 2024-2025 Adoption	
		• FY 2024-2025 Budget Ordinance	
	6.	Mayor's Report	Mayor Huber
		• Recognition: Officer Timmy Hartsell - Advanced LEO Certification	
Department Reports:	7.	Manager's Report	Cesar Correa
		• ATIIP Grant Application	
		• Rocky River Rural Planning Organization: Update on Comprehensive Transportation Plan	
		• Purchase Orders	
		• Budget Amendments	
	8.	Administration/HR	Harry Fletcher
	9.	Parks	Mandy Watson
	10.	Facilities	Barry Sims
	11.	Public Works	Larry Baucom
		• Wastewater Flow Report	

12. ABC, Economic Development & Small Business Support — Rusty Efird
    - Proposed Budget & Budget Message
13. Public Safety — Roger Hypes
    - Monthly Report - May 2024
    - Oakboro 4th of July Mutual Aid Request
14. Planning & Zoning — Mike Haigler
    - Monthly Report - May 2024
15. Public Comment Period:
16. Board Closing Comments
17. Adjourn

Next Scheduled Council Meeting - July 11, 2024

Locust City Council Meeting
Minutes
Joel Huneycutt Community Room

7:00 PM

May 9, 2024

Mayor	**Mayor Steve Huber**
Council Members	Mayor Pro-Tem Larry Baucom, Mandy Watson, Roger Hypes, Harry Fletcher, Mike Haigler, Barry Sims, and Rusty Efird

1. Call to Order
Mayor Huber called the meeting to order at 7:02pm

2. Presentation of Colors, Prayer
Mayor Huber led in the Pledge of Allegiance and gave the invocation

3. Adopt Agenda
M/S/A Council Members Harry Fletcher and Larry Baucom (6-0)
Motion to excuse Council Member Rusty Efird

M/S/A Council Members Harry Fletcher and Larry Baucom (6-0)
Motion to adopt the agenda as presented

4. Minutes - adopt April 11, 2024 minutes
M/S/A Council Members Harry Fletcher and Barry Sims (6-0)
Motion to approve the April 11, 2024 minutes

April 11, 2024 Minutes

5. Financial Reports
City Manager Cesar Correa stated that ten months into the fiscal year, our reports indicate a promising end to the fiscal year. Excluding the $500,000 grant for the Senior Center, we will be carrying a healthy surplus into

the fund balance reserve. General Fund revenues exceed expenditures by $2,140,756.70 (excluding the $500,000 Senior Center grant). Wastewater expenditures exceed revenues by $677,850.86. The negative balance in the wastewater fund is due to reimbursement delays from NCDEQ. We have received notification that all our contracts are fully eligible to use the grants we received. Various offices within NCDEQ have completed their reviews, and we are awaiting final disbursements from their accounting team. The City has already paid over $1.6M in cash towards these projects. We received our first reimbursement on Monday. However, I am confident that we will receive our reimbursements before the end of the fiscal year. A week ago, Council Members received a copy of the proposed budget ordinance, along with a revised PowerPoint presentation. City Manager Cesar Correa provided both the Council and the public with an update on how our budget has changed since our budget retreat meeting in early March. This serves as the formal introduction to the 2024/2025 Fiscal Year Budget. Which includes no tax rate increase for the 27th consecutive year, 10% decrease in base sewer user fees, eliminating the $10 per vehicle fee and no general fund appropriation. He also gave an update to the estimated assessed valuation for the City of Locust at $812,240,000. This year the Cabarrus County side had a revaluation and next year Stanly County will have a revaluation. City Manager Cesar Correa gave an explanation and example on how text revenue-neutral is comprised. He then reviewed projected revenues including sales tax, ad valorem, solid waste (no fee increase), ABC income and investments. He then displayed and reviewed expenditures and how that falls in each City department. Some time was spent regarding sports and recreation fees for multi-children households. The cap for the season per family would be $150 for Locust residents and a hardship fee would be available on a case by case basis with review from staff for approval. He then reviewed projected revenues and expenditures in the Wastewater fund. Capital projects were reviewed including Locust Police Department fleet purchase, dash and body cameras, a Public Works vehicle, an updated Land Use Plan to continue purchasing holiday decorations and digital message boards. A public hearing will need to be set for the June 13th meeting to allow citizens the opportunity to comment on the proposed budget. A copy of the proposed 2024/2025 budget is available for public inspection at City Hall.

M/S/A Council Members Michael Haigler and Barry Sims (6-0)
Motion to schedule a public hearing for the 2024/2025 Fiscal Budget on June 13, 2024

Financial Summary - April 2024

Budget Introduction

Schedule Public Hearing for Budget Adoption

6. Mayor's Report

Mayor Huber expressed celebration for former Chief of Police Steven Smith's birthday and Thanks to City Clerk Amy Furr in celebration of Municipals Clerks Week.

7. Manager's Report

Purchase orders and budget amendments were reviewed. City manager Cesar Correa gave an update to 2 proposed projects. The traffic triangle in front of City Hall and the connection off of Market Street to the Post Office. Instead of converting the triangle piece in front of City Hall into a roundabout, we propose that Council consider converting a portion of Harrison Lane into a one-way street. This would cover the portion in front of the Council Chambers and Library, allowing us to increase the number of parking spots for the future senior center. Vehicle traffic could continue along Kerri Dawn, connecting back via Kiser Lane. We also propose installing two additional stop signs along Ray Kennedy at the intersections of Market Street and Bank Street,

addressing the main areas of concern around Town Center. AWCK would sketch the proposed connection from Market Street to the post office, providing us with an idea of the cost of the improvements. Our conversation will also revolve around whether this new connection is to be a public street (owned and maintained by the City) or a private driveway with the appropriate easement to ensure the connection remains following development of this site. Thank you to all of the staff for all they do.

M/S/A Council Members Michael Haigler and Roger Hypes (6-0)
Motion to approve contract with the engineering firm AWCK at the cost of $5,000 to look at the Harrison Road project and Post Office access project

M/S/A Council Members Harry Fletcher and Michael Haigler (6-0)
Motion to approve purchase orders

M/S/A Council Members Larry Baucom and Harry Fletcher (6-0)
Motion to approve budget amendments

Traffic Improvements in Town Center

Purchase Orders

Budget Amendments

8. Administration/HR
Nothing to report at this time

9. Parks
Council Member Mandy Watson gave an update on events as the farmers market on Tuesday's and Thursday's and the Locust Cinema Party will be this Saturday and then on May 18th will be Hands on Locust and a family movie night to follow. City Manager Cesar Correa gave an update on the grants that the Parks Department applied for over the last month. The PARTF grant application was submitted for a new set of pickleball courts! Awards will be announced in early fall. Our grant consultant informed us that unfortunately, we did not have all the information needed to apply for the Accessibility grant. We require a public input session, and we thought our Master Plan would cover this requirement. However, the public input session needs to be explicitly focused on collecting feedback on accessibility and individuals with disabilities. We will keep this draft ready for the next grant cycle and will be sure to advertise the additional public input session we need. We missed the deadline for the Stanly County Parks and Rec grant because we are still waiting for pricing for the playground equipment we intended to replace.

Update on Grants

10. Facilities
Following our last Council meeting, the City received information from our architects regarding pricing. They sent the proposed layout to estimators, and we were shocked to receive a price of just under $600/sqft. This information came from recent/similar projects being built. The budget for this project is set at $3M, of which $2.5M is for construction. However, the estimated cost for construction alone came back at $4.1M. The architects and City Manager Cesar Correa had a work session to identify potential savings and potential

changes to the layout/size of the facility. it appears that we are still about $700,000 over the construction budget. The City is awaiting revised floor plans for your consideration, which include a size reduction to help us reduce the estimated cost of the new facility. The good news is that we're having a very good fiscal year, with revenues like sales tax and investment income performing better than expected. In the event the Council wishes to allocate additional resources towards this project, please know that such resources are available. CPL Architects had a representative present to review how the input sessions have gone and how they have looked for ways to potentially save some funds on the project.

Senior Center Update

11. Public Works

The public works department has been busy and flow report was good considering the rain we have had over the last month.

Wastewater Flow Report - April 2024

12. ABC, Economic Development & Small Business Support

Nothing to report at this time

13. Public Safety

Council Member Roger Hypes reviewed the monthly report. There has not been an April Officer of the Month decided on as of yet. Our hearts and prayers go out to the neighboring law enforcement communities who have experienced loss recently. Very thankful for our department and all they do for us.

Monthly Report

14. Planning & Zoning

Council Member Michael Haigler reviewed the monthly report. 25 new house permits issued as of April 2024.

Monthly Report

15. Public Comment Period:

No one signed up to speak

16. Board Closing Comments

Thank you to City Clerk Amy Furr and all she does for the City. Thank you to all the staff and looking forward to what is in store in the next fiscal year. Thank you to all who came out to the meeting. Very grateful for the council members and their diligence and passion for what is best for the City of Locust. Celebrate the upcoming holidays, Mothers Day and Memorial Day. Thank you to City Manager Cesar Correa and Finance Director Stephania Morton for all their hard work and diligence into the budget and making it understandable for all.

17. Executive Session

M/S/A Council Members Harry Fletcher and Mandy Watson (6-0)
Motion to enter into executive session at 8:30pm GS: 143-318.11 (6) Personnel

Out of executive session at 8:56pm

M/S/A Council Members Roger Hypes and Harry Fletcher (6-0)
Motion to allow Chief of Police to utilize the cadet program for new recruits

18. Adjourn
M/S/A Council Members Harry Fletcher and Barry Sims (6-0)
Motion to adjourn at 8:58pm

_____ _____

Amy Furr, City Clerk Stephen Huber, Mayor

CITY OF LOCUST
FINANCIAL SUMMARY REPORT - May 31, 2024
FISCAL YEAR ENDING 6/30/2024

GENERAL FUND

REVENUES	ACTUAL FY '22/'23	CURRENT BUDGET	ACTUAL 6/30/2024	Y-T-D % COLLECTED
PROPERTY TAXES	$ 2,475,800	$ 2,000,000	$ 2,604,973	130.25%
VEHICLE TAXES/DMV VEHICLE FEES	$ 48,124	$ 40,000	$ 41,690	104.23%
FRANCHISE TAXES	$ 227,819	$ 190,000	$ 172,057	90.56%
SALES TAXES	$ 1,598,424	$ 1,100,000	$ 1,282,133	116.56%
CABLE VISION FRANCHISE	$ 20,399	$ 17,500	$ 14,971	85.55%
SOLID WASTE	$ 278,501	$ 250,000	$ 298,712	119.48%
BUSINESS REGISTRATION/PERMITS	$ 91,170	$ 10,000	$ 45,330	453.30%
POWELL FUND	$ 145,838	$ 145,100	$ 168,558	116.17%
ALL OTHER REVENUES	$ 1,048,095	$ 1,173,664	$ 1,457,254	124.16%
	$ 5,934,171	$ 4,926,264	$ 6,085,678	123.54%

EXPENDITURES	ACTUAL FY '22/'23	CURRENT BUDGET	ACTUAL 6/30/2024	Y-T-D % SPENT
GENERAL ADMINISTRATION GOV'T	$ 654,148	$ 778,213	$ 722,219	92.80%
CENTRAL SERVICES	$ 74,203	$ 577,900	$ 114,980	19.90%
PUBLIC SAFETY	$ 1,474,518	$ 1,750,599	$ 1,601,592	91.49%
PUBLIC WORKS	$ 689,175	$ 430,562	$ 427,553	99.30%
POWELL FUND/STREETS	$ 142,311	$ 301,942	$ 230,695	76.40%
SANITATION	$ 512,840	$ 500,000	$ 450,001	90.00%
PARKS & RECREATION	$ 471,788	$ 586,048	$ 548,031	93.51%
CONTRIBUTION TO WASTE WATER FUND	$ -	$ -	$ -	0.00%
CAPITAL PROJECT FUND	$ -	$ -	$ -	0.00%
ECONOMIC DEVELOPMENT	$ -	$ 1,000	$ -	0.00%
TRANSFER TO WASTE WATER	$ -	$ -	$ -	0.00%
DEBT SERVICE	$ -	$ -	$ -	0.00%
GENERAL FUND RESERVE	$ -	$ -	$ -	0.00%
	$ 4,018,982	$ 4,926,264	$ 4,095,072	83.13%
Y-T-D FUND BALANCE INCREASE	**$ 1,915,189**	**$ -**	**$ 1,990,605**	

Sales Tax Revenue Summary

July 2023	$ 148,794.48	rec'd 9/15/2023
Aug 2023	$ 141,641.90	rec'd 10/4/2023
Sept 2023	$ 151,416.62	rec'd 11/14/2023
Oct 2023	$ 135,329.53	rec'd 12/14/2023
Nov 2023	$ 143,070.14	rec'd 1/12/2024
Dec 2023	$ 149,361.37	rec'd 2/14/2024
Jan 2024	$ 157,790.42	rec'd 3/14/2024
Feb 2024	$ 125,158.49	rec'd 4/12/2024
Mar 2024	$ 129,569.74	rec'd 5/14/2024

ABC Income Summary

July 2023	$ 20,340.17	
August 2023	$ 3,215.25	LEO 4th QTR
August 2023	$ 54,427.08	inc- FY 22-23 Dist
September 2023	$ 20,340.17	rec'd 10/2/2023
Oct 2023	$ 20,340.17	
Nov 2023	$ 20,722.58	inc.-LEO Qtr Adj.
Dec 2023	$ 20,340.17	
Jan 2024	$ 20,340.17	rec'd 2/5/2024
Feb 2024	$ 20,340.17	rec'd 3/4/2024
March 2024	$ 22,379.67	inc. -LEO Qtr Dist
April 2024	$ 22,379.67	inc. -LEO Qtr Dist

Updated 6/4/2024

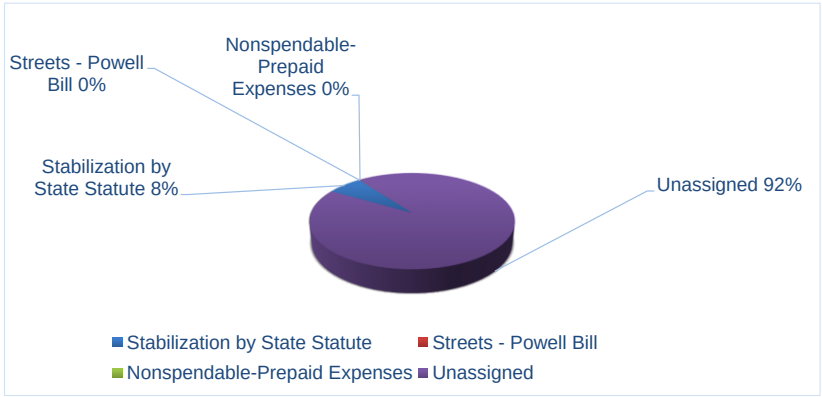
WASTE WATER FUND

REVENUES	ACTUAL FY '22/'23	CURRENT BUDGET	ACTUAL 6/30/2024	Y-T-D % COLLECTED
MISC INCOME	$ 330	$ 1,000	$ 7,589	758.88%
INTEREST INCOME	$ 75,741	$ 16,473	$ 104,064	631.72%
NEW DEV SEWER TAP FEES	$ 532,500	$ 100,000	$ 12,500	0.00%
AVAILABILITY FEES	$ 128,790	$ 115,000	$ 115,181	12.50%
USER FEES	$ 1,523,239	$ 1,000,000	$ 1,532,118	153.21%
SYSTEM DEVELOPMENT FEE	$ 535,000	$ 102,278	$ 221,250	100.16%
FUND BALANCE RESERVES	$ -		$ -	0.00%
WASTEWATER RESERVES	$ -	$ -	$ -	0.00%
OTHER FEE INCOME	$ 200	$ -	$ 459,678	0.00%
	$ 2,795,800	$ 1,334,751	$ 2,452,380	183.73%

EXPENDITURES	ACTUAL FY '22/'23	CURRENT BUDGET	ACTUAL 6/30/2024	Y-T-D % SPENT
ADMINISTRATION	$ 314,790	$ 350,158	$ 284,323	81.20%
WASTE COLLECTION & TREATMENT	$ 540,144	$ 981,311	$ 683,779	69.68%
CAPITAL PROJ - REDAH/N BASIN PS	$ (0)	$ 3,282	$ 2,509,814	0.00%
TRANSFER CAPITAL RESERVE	$ -		$ -	#DIV/0!
DEBT SERVICE	$ -	$ -	$ -	0.00%
	$ 854,934	$ 1,334,751	$ 3,477,916	260.57%
Y-T-D FUND BALANCE INCREASE	**$ 1,940,866**	**$ -**	**$ (1,025,536)**	0.00%

GENERAL FUND INVESTMENT POSITIONS

Total Fund Balance	6/30/2023
Stabilization by State Statute	$ 391,830
Streets - Powell Bill	$ 5,794
Nonspendable-Prepaid Expenses	$ -
Unassigned	$ 5,582,234
Subtotal	**$ 5,979,858**



Fiscal Year 2024-2025
Annual Operating Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Locust
North Carolina

For the Fiscal Year Beginning

July 01, 2023

Executive Director

GFOA Distinguished Budget Presentation Compliance Statement

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Locust, North Carolina, for its Annual Budget for the fiscal year beginning July 01, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Introduction

History of Locust

The City of Locust was established in western Stanly County in the late 1860s by German, Scotch Irish, and English immigrants. The community was known as the “Crossroads”. Many travelers came through on the way to Cabarrus, Anson, and Mecklenburg counties.

A central well was dug close to the locust tree to serve the citizens of the community as well as travelers and their livestock as they were traveling through. As many as 25 families would do their washing there in a single day since it was the only source of water.

In 1869 the city was officially incorporated as the City of Locust.

The community, previously known as “Crossroads” held a meeting to decide on a new name. A young girl in the community, Miss Maggie Howell, happened to look out at a wooded plot where a large locust tree was in full bloom. Beyond the locust tree, plowed fields laid flat and the reddish clay dirt of the Charlotte Road stretched out level. Miss Howell suggested the name “Locust Level”. And it was called Locust Level until May 29, 1894. The Level was dropped, and it was simply called Locust.

Locust’s convenient location, situated between Charlotte and Albemarle, contributed to its economic growth and served as a hub for the surrounding region.

Over the years, Locust has maintained its small-town charm while embracing sustainable growth and development. The city has seen residential expansion, with new neighborhoods and housing developments being established to accommodate a growing population.

Today, Locust stands as a thriving community that cherishes its history while embracing the opportunities of the present. The city’s rich heritage, strong sense of community, and dedication to progress have positioned Locust as a desirable place to live, work, and raise a family.

As Locust continues to evolve, it remains committed to preserving its small-town values, supporting local businesses, and fostering a high quality of life for its residents.

Community Profile

Locust is the 2nd largest municipality in Stanly County and the 150th largest municipality in North Carolina

Population: 4,941

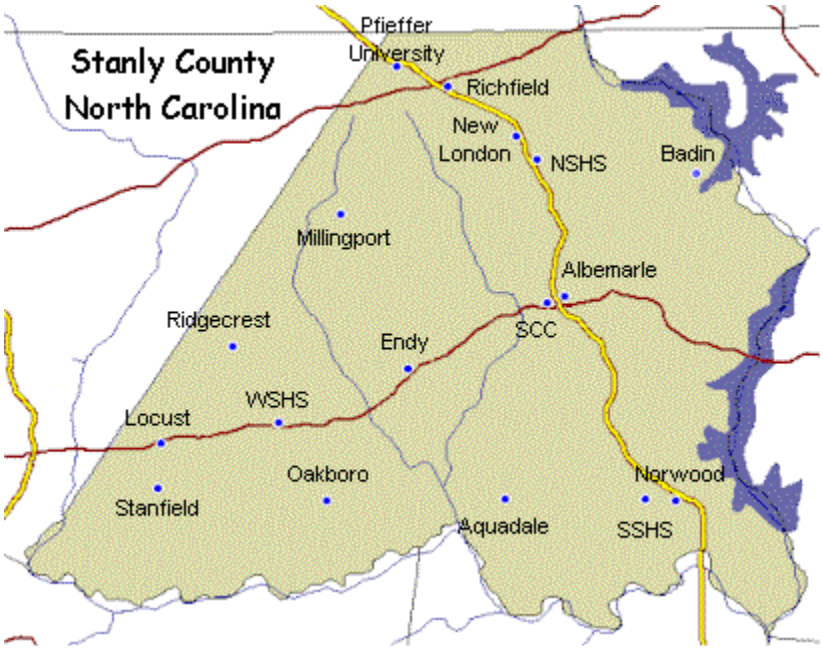
Land area: 8.13 sq mi

Median Housing Value: $263,700

Median Household Income: $54,617

Total Housing Units: 2,102

[Source: Census Data ACS 2022 5-year]



Government

Effective July 1, 2023 the City of Locust operates under the Council-Manager Form of Government

The City of Locust City Council is dedicated to serving its residents with integrity, transparency, and a commitment to the betterment of the community. Through responsible governance and effective leadership, the City of Locust strives to enhance the well-being of its citizens and foster a prosperous future.

Open and Accountable Government: Locust City Council values open communication and transparency. It actively engages with its residents, encouraing their participation in decision-making processes. By maintaining clear channles of communication and providing access to information, Locust City Council ensures that the community remains well-informed and actively involved in shaping the city's future.

Efficient and Responsive Services: Locust City Council is committed to delivering efficient and responsive service to its residents. Whether it's providing essential services, maintaning infrastructure, or addressing community needs, Locust City Council works diligently to ensure the highest standards of service delivery.

Responsible Fiscal Stewardship: Locust City Council understands the importance of responsible financial management. It carefully allocates resources, maintains a balanced budget, and seeks opportunities for economic growth. Through prudent financial decision-making, Locust City Council fosters a stable and sustainable environment that supports community development, infrastructure improvements, and the delivery of essential services. City of Locust residents have enjoyed a flat tax rate of .36 per $100 for the 26th consecutive year. In addition, the City of Locust is debt free.

Planning for Sustainable Growth: Locust City Council takes a proactive approach to planning for the future. It recognizes the improtance of sustainable growth and development that balances economic prosperity, preserving natural resources, and promoting responsible land use.

Upholding Public Safety and Welfare: Locust City Council places the highest priority on the safety and welfare of its residents. It invests in comprehensive public safety services to ensure the well-being of the community. By collaborating with local agencies and supporting initiatives that promote public safety, City Council creates a secure and peaceful environment for all.

The City of Locust City Council is committed to excellence in serving its residents, and work tiressly to meet the needs of its citizens while working towards a prosperous future.

Unlike many cities, Locust City Council members do not receive financial compensation for their services. They volunteer their time for the betterment of the community.

Quality of Life

At the heart of the Piedmont region, the City of Locust offers its residents a remarkable quality of life. Nestled in a welcoming community, Locust embraces a balance between small-town charm and modern amenities, making it an ideal place to call home.

Strong Community Support: Locust thrives on the strength of its tight-knit community. Residents take pride in their city, fostering a sense of belonging and unity. Whether it's attending local events, supporting neighborhood initiatives, or volunteering for worthy causes, the residents of Locust come together to create a vibrant community.

Safe and Welcoming Environment: Locust is committed to providing a safe and secure environment for its residents. The City's dedicated police force works tirelessly to maintain peace and ensure the well-being of its citizens. Locust embraces diversity and inclusivity, welcoming individuals from all walks of life, and fostering an environment where everyone feels valued and respected.

Excellent Education: Locust places great emphasis on education, offering its residents access to exceptional education opportunities. The City boasts a network of highly regarded schools, both public and private, that provide a nurturing and challenging environment for students to grow academically and personally.

Abundant Recreational Opportunities: Locust takes pride in its natural beauty and offers a wide range of recreational opportunities for residents of all ages. With well-maintained parks and facilities, the City encourages an active and healthy lifestyle.

Thriving Economy: Locust is a city that values economic growth and development. With a diverse and expanding business landscape, Locust creates employment opportunities, attracts investment, and fosters entrepreneurial spirit. The City's close proximity to Charlotte, along with its supportive business climate, contributes to a robust economy that benefits its residents.

The City of Locust is dedicated to enhancing the quality of life for its residents, and we strive to create an environment where residents can flourish and enjoy a fulfilling life.

City Council

Locust City Council Members (standing, from left to right): Barry Sims, Mayor Pro-Tem Larry Baucom, Mayor Steve Huber, and Harry Fletcher. (sitting, from left to right): Michael Haigler, Mandy Watson, Roger Hypes, and Rusty Efird.

The Locust City of Locust City Council is comprised of a Mayor and seven Councilmembers. Elections for the office of Council are held at two-year intervals in November. Elections are non-partisan and all members are elected for four-year terms. The Mayor is elected for a two-year term at the same time elections for City Council are held.

All municipal elections are conducted by the Stanly County Board of Elections in accordance with general laws of North Carolina. No primary elections are held.

The City Council acts as the legislative body of the City, and they provide guidance and direction to City staff to meet the goals of the City. As such, the City Council adopts the annual operating budget, which by law is always balanced and which includes a tax rate levied against real property, wastewater rates, and other fees; expenditures on municipal projects and programs, including such capital projects as street improvements, buildings and facilities maintenance and construction; and funds for departmental operations, such as police protection, planning, recreation, and wastewater collection. The City Council is the final authority in adopting laws and rules that govern the City of Locust and provides for the safety and welfare of its citizens and visitors.

Boards and Committees

Advisory committees and boards offer citizens the opportunity to be involved in the City's decision-making processes, by directly advising the City Council.

Planning & Zoning Board

The Planning and Zoning Board reviews and makes recommendations to the City Council on all proposals for rezoning, various land development-related requests, and amendments and additions to the City's Land Development Ordinance and Land Use Plan. The Planning & Zoning Board has no judicial or final decision authority but provides guidance to the City Council on those requests. The Planning & Zoning Board also serves as the Board of Adjustment.

Board of Adjustment

The Board of Adjustment conducts public hearings (of quasi-judicial nature) and renders rulings on variances from the City's land development regulations and appeals to zoning decisions made by the Planning & Zoning staff.

Parks & Recreation Advisory Board

The Parks & Recreation Advisory Board reviews and makes recommendations to the City Council on proposed programs, event and/or capital improvements associated with the Locust Parks & Recreation Department.

City Administration

Cesar R. Correa
City Manager

Connie Mosher
City Attorney

Amy Furr
City Clerk

Department Directors

Stephania Morton
Finance Director

Scott Efird
Planning & Zoning Director

Jeff Shew
Chief of Police

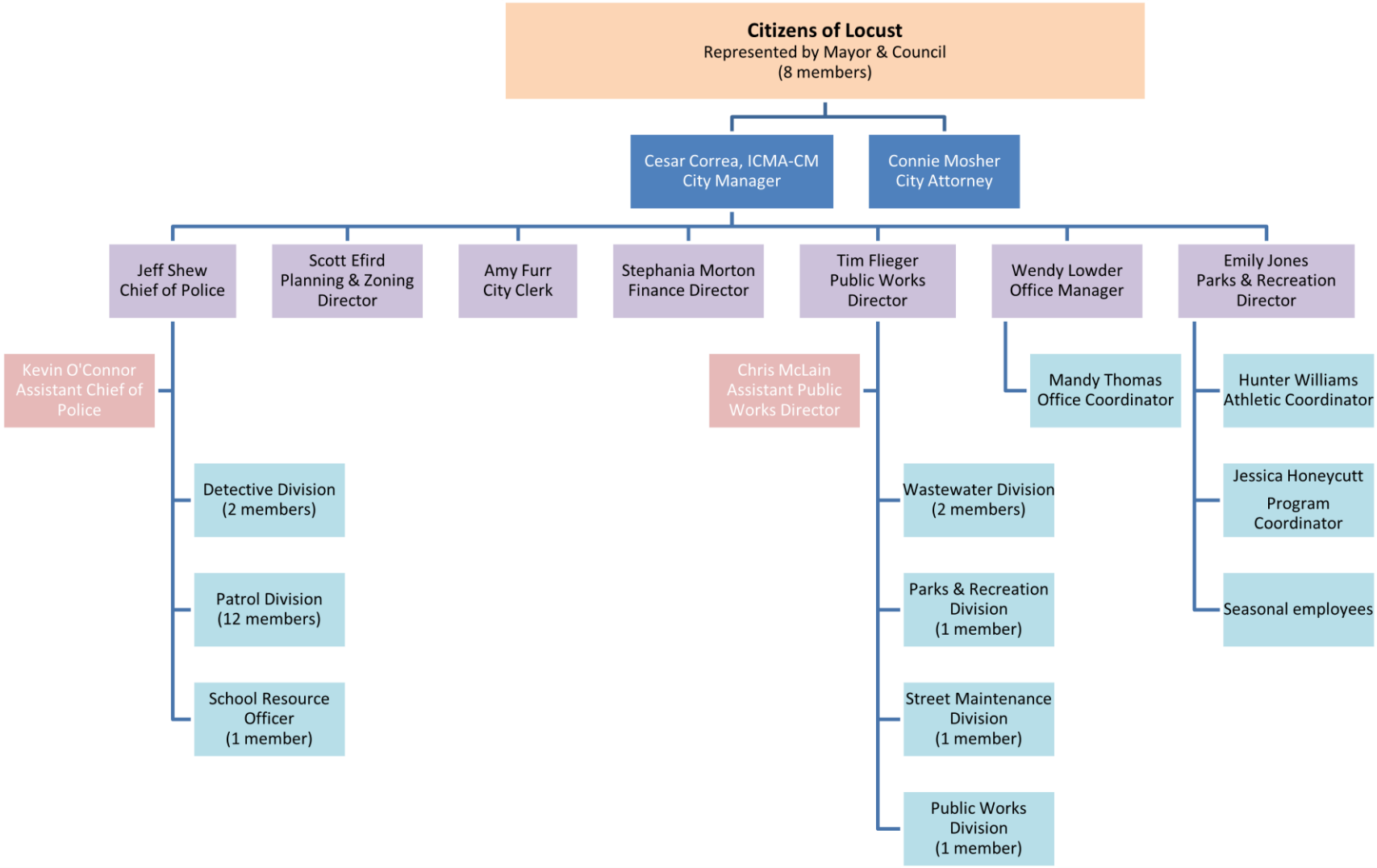
Tim Flieger
Public Works Director

Wendy Lowder
Office Manager

Emily Jones
Parks & Recreation Director

Organization Chart

Full-Time Positions FY 2024-2025



Budget Process

Overview

The City's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund and Enterprise Funds. Project ordinances are adopted for Capital Project funds and proprietary capital improvements. All budgets are prepared using the modified accrual basis of accounting.

The City Manager acts as the City's Budget Officer. As of December 16, 2021, Cesar Correa ICMA-CM, City Manager is recognized as a Certified Budget & Evaluation Officer by the North Carolina Local Government Budget Association.

Budgetary control is executed at the department level or by project. The City Manager, upon City Council approval, is authorized to transfer appropriations between functional areas within a fund without limitation. During the fiscal year, several amendments to the original budget are necessary.

Procedures

The budget is the single most important document presented to the City Council. The budget is primarily intended to establish policy determination, but it also serves the citizens by providing an understanding of the City's operating fiscal programs. It reflects the City's commitment to maintain necessary services, improving quality of service and keeping the impact of taxes to the citizens at a minimum.

The City operates under an annual budget ordinance adopted in accordance with the provisions of the Local Government and Fiscal Control Act. The budget ordinance is the legal basis of the budgetary accounting system and the standard by which proposed expenditures are measured. The balanced budget ordinance must be adopted prior to the beginning of the fiscal year. The ordinance is subjected to public inspection and a public hearing prior to adoption. The budged is considered balanced when estimated net revenue equals appropriations.

The budget is adopted on a function basis and is prepared using the modified accrual method of accounting for all funds. This accounting approach recognizes revenues when they become both measurable and available to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. All monies received and expended must be included in the budget ordinance. Departmental appropriations within each function that have not been expended by the end of the fiscal year will lapse.

The preparation of the budget not only requires structured guidelines but also the participation and cooperation of many participants and a carefully scheduled series of events. The City in the formulation of the budget adheres to the following summarized budget process.

Formulate Historical Data

During the first phase of the budget process the accumulation of past financial information is prepared by the Finance Department. The data concerning expenditures is segregated by operational departments to be used by department heads and management for current year performance evaluation and projection of resources required to meet the upcoming year's departmental needs and objectives.

Preparation of Departmental Requests

All departments receive their operating budget materials and instructions in January. Department Directors meet individually with the City Manager and Finance Director to present recommendations and/or adjustment to their respective operating expenses. In addition, Department Directors submit capital project requests and personnel requests.

Department Directors are responsible for estimating departmental expenditures. The City Manager and Finance Director make the determination of the revenue projections based on prior fiscal year realized revenues, economic trends, and recommendations by the North Carolina League of Municipalities. The budget reflects the service priorities of the Council and the Citizens of the City of Locust. The service needs of the community are determined by public hearings and feedback through the Mayor and City Council. After final service priorities have been established and agreed upon, a balanced funding plan is formulated. Through careful assessment of funding requirements and financing methods (if needed), a proposed budget document is organized into final format and submitted to Council for their consideration and adoption.

Consolidate Preliminary Budget

The departmental requests are submitted to the Budget Officer to incorporate the individual departmental requests with the revenue projections made by the Finance Department into an overall budget. At this point, a balanced budget is submitted to the City Council during the Annual Budget Retreat along with a recommended tax rate. Departmental capital outlay requests are analyzed in accordance with the Capital Improvement Program and the formal budget reviews begin.

Evaluate Service Priorities and Objectives

The evaluation of service priorities and objectives is an important step in developing a fiscal plan which will achieve the City's program of service for the ensuing year. The budget document should reflect the service priorities of the governing body and citizens of Locust. The service needs of the community are determined by the citizen's public hearing and feedback through the City Council. A comprehensive review of service needs compared to departmental goals and objectives will be evaluated by the City Manager and Finance Director during individual departmental budget review meetings.

Balance Proposed Budget

After the City's program of service priorities has been established, a balanced plan for funding must be formulated. Through careful assessment of funding requirements and financial elements a proposed budget document is organized into final format and submitted to the City Council for legislative review. A balanced budget occurs when planned expenditures equal anticipated revenues.

Legislative Review

The City Council reviews the recommended budget with the City Manager and staff during the Annual Budget Retreat. Locust City Council sets goals and priorities for the upcoming fiscal year during the Annual Budget Retreat.

A copy of the proposed budget with recommended changes is also filed with the City Clerk for public review as well as on the City's website. A public hearing is scheduled prior to the formal adoption of the

budget. Adoption of the budget by the City Council establishes legal authority to incur expenditures in the ensuing fiscal year. All annual appropriations lapse at fiscal year-end, on June 30th.

Budget Adoption

The adoption of the annual budget is the culmination of extensive reviews of budget proposals by department heads, administration, and the governing body. Adoption of the budget by the governing board establishes the legal authority to incur expenditures in the ensuing fiscal year.

The annual budget serves as the foundation for the City's financial planning and control. Chapter 159 of the North Carolina General Statutes prescribes a uniform system of budget adoption, administration, and fiscal control.

The budget is prepared by fund, function (example: public safety) and department (example: Police). Not later than July 1, City Council is required to adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as Council may consider enough and proper, whether greater or less than the sums recommended in the adopted budget.

Budget Calendar

A budget calendar is included in the North Carolina General Statutes which prescribes the last day on which certain steps of that budget procedure are to be performed. The following schedule lists the tasks to be performed and the date by which each is required to be completed.

January

1. City Manager transmits budget kick-off memorandum to Department Directors.
2. Budget packets distributed to Department Directors.

February

1. Completed expenditures requests submitted to City Manager.
2. Finalized Fee Schedule is submitted.
3. City Manager and Finance Director meet with individual Department Directors to review budget requests.
4. Budget packet submitted to City Council members.

March

1. Department Directors complete performance evaluations and present merit increase recommendations.
2. City Council receives copy of the proposed budget (1st draft)
3. City Council participates in the annual budget retreat to set goals and funding priorities.
4. City Manager begins to amend proposed budget based on Council's direction following the annual budget retreat.

April

1. City Manager presents revised budget version during April Council meeting.
2. City Council schedules public hearing for May and June Council meetings.

May

1. City Manager presents recommended budget for introduction.
2. City Council provides additional feedback and direction based on public comment.

June

1. Public Hearing on budget proposal.
2. Budget Ordinance is adopted by the City Council.

Public Input

The City Council of the City of Locust takes pride in an open and transparent budget process. The City Manager begins by informing the public that budget planning has begun during the January Council meeting. At this time, the budget calendar is explained to the public; and the public is informed of their right to participate in the planning process. Notice is given during the February Council meeting as to when the budget retreat will take place. In addition to the Council meeting, the City of Locust also uses social media platforms, and our local newspaper, to advertise the budget retreat.

Members of the public are welcomed and encouraged to participate during the budget retreat. In addition, City Council sets a special public comment session during the budget introduction, typically in May. Finally, the public is able to participate one last time during the public hearing period during the June meeting, when the budget is adopted.

CIP (Capital Improvements Plan)

The City develops a five-year plan for capital improvements and reviews and updates the plan annually.

Budget Transfers & Amendments

The budget begins July 1, but changes to revenues and expenditures can occur throughout the fiscal year. Using a budget transfer, monies are transferred within the departmental budget, from one line-item revenue or expenditure to another line-item. This process requires the approval of the Locust City Council .

A budget amendment usually involves larger sums of money and results in a change to the department's overall revenue and/or expenditure level. Budget amendments also require City Council approval. Both budget transfers and amendments must adhere to balanced budget requirements and impose no additional tax levy liability on citizens.

Budget Message

June 13, 2024

The Honorable Steve Huber, Mayor
Members of the Locust City Council
City of Locust, North Carolina

Dear Mayor Huber and Members of the City Council:

Pursuant to Section 159-11 of the North Carolina General Statutes, attached is the recommended FY 2024-2025 budget for your review and consideration. I want to thank the Mayor and City Council for providing staff with specific direction during our budget retreat on March 19, 2024. Your comments and directions were used as guidelines for budget recommendations. I also want to thank department directors and their respective staff for their assistance in preparing this proposal.

The 2024-2025 FY City-wide budget totals $6,230,500 for both General Fund and Enterprise Wastewater Fund.

The proposed property tax rate for FY 2024-2025 is $0.36/$100, which remains the same for the 27th consecutive year.

The general reappraisal of real property for Cabarrus and Stanly Counties occurs once every 4 years. Cabarrus County conducted a revaluation in 2024. State law requires that units of local government, including public authorities, publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide citizens with comparative information.

The FY 2024-2025 operating budget follows the general reappraisal of real property for the City of Locust. The revenue-neutral tax rate, as defined by G.S. 159-11(e), is *the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred.* The rate is then adjusted by a growth rate equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.

The reappraisal produced a tax base of $812,240,000 for the City of Locust. The tax levy for the current fiscal year is $2,659,833, and the average growth rate since the last general reappraisal is 9.17 percent. Using the formula mandated by state law, the revenue-neutral tax rate for the City of Locust is .3575 cents.

This recommendation assumes the North Carolina General Assembly will not make changes to local government revenues distribution that would impact the City of Locust.

Per Council's direction, the focus of this budget aims to uphold the City's mission statement to "plan and prioritize for the citizens' well-being through equitable and quality services, focusing on cost-effective

government." The City Council is to be commended for continuing to be conservative in projecting revenues, in holding down expenditures, and in maintaining a healthy fund balance reserve. These practices have enabled the City of Locust to remain in a healthy financial position.

As per the 2022-2023 FY audit, the City's General Fund balance reserve was $5,571,536 or 168.63% of total General Fund expenditures for the 2022-2023 fiscal year.

The principal challenge we focused on when developing the FY 23-24 budget is managing growth to ensure our infrastructure and personnel is adequate for the rapid growth we are experiencing and expecting. According to the 2020 Census, Locust was one of the fastest growing municipalities in the Charlotte-metro area. Our proximity to Charlotte, our public services, and our small-town feel makes Locust a very desirable community. It is imperative that we continue to invest in infrastructure and staff to maintain the high quality of services our residents expect.

The presented budget reflects a conservative revenue forecasting approach that we believe meets the needs of our operations. We continue to provide quality services to our community, while maintaining a flat tax rate for the 27th consecutive year. At this time, we do not anticipate any policy, regulatory, or legislative challenges facing the City of Locust in FY 2024-2025.

Notice of this submission will be given to the news media and the public, and a public hearing will be scheduled at the Council's meeting on June 13, 2024, at 7:00pm. A copy of this proposed budget will be placed on file with the City Clerk and will be available for public inspection during normal business hours within 10 days prior to the June 13th public hearing.

Budget Highlights

The General Fund Operating Budget

Revenues for the General Fund increased by 11.64% or approximately $496,950. This is mainly a result of increased property values, new home construction and commercial development experienced in 2023.

The revenues for the General Operating Budget consist of locally collected property taxes, state collected taxes, and city income sources such as fees, fines, and interest on investments. The revenues are estimated by several means: North Carolina League of Municipalities (NCLM) estimates, past and current revenue activity, and an analysis of current economic conditions and forecasts. State collected revenues were estimated using the NCLM recommendations with a conservative approach.

We believe that our growth will continue to be quite modest for the next fiscal year. Each one cent on the tax rate generates approximately $81,224 in revenues. Property and vehicle taxes comprise about 46% or $2,202,000 of the revenues for the general operating budget. The City's property tax base increased by 9.93% from FY 2023-2024.

The City continues to invest fund balance reserves in the North Carolina Trust Management Fund, which continues to yield substantial returns due to current Federal interest rates.

The City locked rates for vision and dental, and a 8.2% increase in health benefits for City employees. In addition, employees received salary adjustments based on the average size for municipalities with population size between 2,500 to 4,999 as per the NC League of Municipalities Salary Survey.

The General Fund remains debt-free while also maintaining a healthy fund balance reserve.

Wastewater Enterprise Fund

Pursuant to House Bill 436 "An Act To Provide For Uniform Authority To Implement System Development Fees For Public Water and Sewer Systems in North Carolina." The City of Locust contracted The Wooten Co. to complete a System Development Fee Study in 2023. This study is valid for 5 years, at which point the City will have to perform a new study to determine the appropriate System Development Fee. **For FY 2024-2025, I am recommending our wastewater system development fees remain at $5,700, which is the maximum allowed per the System Development Fee Study.**

In addition, the wastewater fee schedule reflects a 10% reduction in the base (3,000 gallon minimum) residential and commercial metered user fees, while maintaining all other fees flat despite an anticipated increase in wastewater treatment cost from Stanly County Utilities. It is important to note that Stanly County is currently working towards improving the West Stanly Treatment Plant in order to achieve a treatment capacity of 2.5 MGD (million gallons per day.) The costs associated with this capital improvement are projected to be between $30M to $35M. County and the City of Locust will study the feasibility of utility consolidation during FY 23-24.

Consolidation discussions are expected to begin in the fall of 2024.

The City of Locust continues to work towards the North Basin Sewer Improvements. This project, totaling nearly $10,000,000.00, will be covered entirely by system development fees proceeds and various grants provided by North Carolina General Assembly.

The Wastewater Enterprise Fund remains debt-free while maintaining a healthy fund balance reserve.

Powell Fund

In order to provide appropriate street and sidewalk infrastructure for future generations, FY 23-24 includes a recommendation to allocate the entire Powell Bill disbursement for street paving and repairs purposes. While this will require additional resources to be allocated from the General Fund to fund employee salaries and wages, it will allow the City of Locust to complete an appropriate resurfacing cycle based on our 2019 pavement condition study. The plan will be reviewed annually by staff, and every 5 years by professional engineers to determine a priority-based schedule.

Capital Improvement Program

The recommended Capital Improvement Program for FY 2024-2025 includes, at Council's request:

- Purchase of new 9mm service firearms for Locust Police Department.
- Purchase of new Ford F-150 patrol rated vehicle for Locust Police Department.
- Purchase of new body and dash cameras for Locust Police Department.
- City beautification for Town Center consisting of next phase of Christmas lights.
- Purchase of a new Ford F-150 vehicle for Locust Public Works.
- Purchase of new mower and dump trailer.
- Purchase of new digital message boards.
- Purchase of new utility vehicle for the Locust Parks & Recreation Department.
- Purchase of additional technology and valves for the Wastewater Enterprise utility.

The capital purchases listed above are incorporated into the City's operating budget for FY 24-25. These purchases will not incur any type of debt or financing.

The City of Locust is fortunate and proud of the hard-working elected officials and staff, and for their dedication to this community. I would like to acknowledge the Mayor and City Council for their continuous support and leadership.

Respectfully,

Cesar Correa
City Manager

Financial Policies

Statement of entity-wide long-term financial policies

The City of Locust is committed to maintaining sustainable and responsible financial practices that ensure the long-term stability and prosperity of our community. Our overarching financial policies are designed to promote fiscal prudence, transparency, and accountability, while effectively managing our resources to meet the evolving needs of our residents.

To achieve these goals, we prioritize long-term financial planning and budgeting. We strive to establish a robust financial framework that accounts for both short-term obligations and long-term commitments. This includes setting realistic revenue projections, managing expenditures, and thoughtfully implementing a capital improvement plan to avoid excessive and/or unnecessary financial burdens.

The City of Locust recognizes the importance of building and maintaining adequate reserves to protect against unforeseen events and economic downturns. By consistently adhering to strict reserve policies, we aim to mitigate financial risks and safeguard essential services for our community, even during challenging times.

Our local government is committed to promoting sustainable economic growth and attracting investments that contribute to our community's prosperity. We actively seek opportunities for public-private partnerships, share services with other local governments, explore innovative revenue sources, and encourage responsible economic development practices that generate sustainable sources of income.

Transparency and accountability are fundamental principles guiding our financial policies. We are dedicated to providing clear and accessible information to our constituents regarding our budgetary decisions, financial performance, and long-term financial planning. We encourage open communication and engaging with the community to build trust and ensure the public has a voice in shaping our financial priorities.

As stewards of public funds, we understand that our financial decisions have a direct impact on the well-being of our residents. We are committed to balancing fiscal responsibility with the delivery of essential services and infrastructure investments that promote the overall quality of life in our community.

Operating Budget Policies

Pursuant to the North Carolina General Statutes Article 159-11 the City will adopt a balanced budget which provides a work program and an operational plan for the ensuing year. The City will maintain a program of budgetary controls to ensure adherence to the budget. Monthly financial statements will be prepared for the City Council and City Manager and department heads to assist in the monitoring of actual revenues, expenditures and budgeted amounts. Comprehensive financial data will be compiled annually to include user rates, capital improvement programs and forecasting or projections of financial status. These reports are imperative for long-term financial planning.

The City will retain an independent accounting firm to perform an annual financial and compliance audit in accordance with general accepted accounting practices as outlined by the Governmental Accounting, Auditing, and Financial Reporting (GAAFR).

As a part of the normal budget process, the Finance Department and City Manager (serving as the Budget Officer) will review and estimate revenues in an objective and realistic manner. Attempts will be made to secure additional revenue sources to offset any reductions of local funding. The City will re-evaluate annually all user charges and fee schedules at a level related to the cost of providing these services. The Wastewater Enterprise Fund will adhere to the full utility concept which allows each user to contribute revenues proportional to the level of service received. This concept requires that income be sufficient to maintain a self-supporting fund status. The General Fund may be compensated by the Enterprise Fund for general and administrative services provided.

Investment Policy

The City will continue to monitor the cash flow of all funds on a regular basis to ensure maximum investment of idle cash. The criteria for selecting an investment will include safety, liquidity and yield. The City will invest in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow requirements of the City and conforming to all State statutes governing the investment of idle funds.

The City will invest only in quality investments which comply with the North Carolina Budget and Fiscal Control Act. Each month an investment report will be prepared for review by the Finance Director and City Manager in order to:

- To maintain and improve the City's financial position.
- To maintain and improve the City's credit ratings by meeting or exceeding the requirements of rating agencies through sound financial policies.
- To maintain and increase investor confidence in the City and to provide credibility to the citizens of the City regarding financial operations.
- To protect the City of Locust from emergency fiscal crisis by ensuring the continuance of services even in the event of an unforeseen occurrence.
- To ensure that Council's adopted policies are implemented in an efficient and effective manner.

The cash management and investment program of the City of Locust shall be operated in conformance with federal, North Carolina, and other legal requirements, including provisions of the North Carolina General Statutes, specifically The Local Government Budget and Fiscal Control Act, primarily GS. 159-30-Investment of Idle Funds.

The City Manager, in coordination with the Finance Director, shall have the responsibility for the administration of the investment policy of the City of Locust. The City Manager and Finance Director will routinely monitor the contents of the portfolio, the available markets, and the relative values of competing instruments, and will adjust the portfolio accordingly.

The City's objectives in managing the investment portfolio, in order of priority, are safety, liquidity, and yield.

- **Safety**: Safety of invested principal is the foremost objective of the investment program. Investment shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To best mitigate against credit risk (the risk of loss due to the failure of the security issuer) diversification is required. To best mitigate against interest rate risk (the risk that changes in interest rates will adversely affect the market value of a security and that the security will have to be liquidated and the loss realized) the second objective, adequate liquidity, must be met.
- **Liquidity**: The investment portfolio shall remain sufficiently liquid to meet all operating and debt service cash requirements that may be reasonably anticipated.
- **Yield**: the investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary, economic and interest rate cycles, taking into account investment risk constraints and liquidity needs.

Employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the City Manager any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial or investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individuals with whom business is conducted on behalf of the City.

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met.

The City is empowered by North Carolina G.S. 159-30(c) to invest in certain types of investments. The City Council approves the use of the following investment types:

- Obligations of the United States or obligations fully guaranteed as to both principal and interest by the United States.
- Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the United States Postal Service.
- Obligations of the State of North Caroline.
- Bonds and notes of any North Carolina local government or public authority that is rated “AA” or better by at least two of the nationally recognized rating services or that carries any “AAA insured” rating.
- Fully collateralized deposits at interest or certificates of deposit with any bank, savings and loan association or trust company that utilizes the Pooling Method of collateralization.
- Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service, which rates the particular obligation.
- Banker’s acceptance of a commercial bank or its holding company provided that the bank or its holding company is either (i) incorporated in the State of North Carolina or (ii) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating

service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligations.

- Participating shares in a mutual fund for local government investment, provided that the investments of the fund are limited to those qualifying for investment under G.S. 150-30(c) and that said fund is certified by the LGC. The only such certified fund is the North Carolina Capital Management Trust.
- Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or obligations of the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized an existing under the laws of the United States or any state in the capacity of custodian (STRIPS).
- Guaranteed investment contracts utilizing repurchase agreements but only for the investment of debt proceeds which are to be collateralized at 105% and marked to market on a daily basis.

The Finance Director will prepare a monthly investment report that will be submitted to the City Council. The monthly investment report will include, but is not limited to, a listing of all investments, the investment description, the settlement and maturity dates, the cost value, and the yield to maturity (if applicable).

Basis of Budgeting

The City of Locust budget is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.

The accounts of the City of Locust are organized on the basis of funds and account groups. A fund is an independent fiscal and accounting entity, with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The account groups are not funds but are a reporting device used to account for certain assets and liabilities of the governmental funds that are not recorded directly in those funds.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurement focus applied. In accordance with North Carolina General Statutes, all funds of the City are maintained during the year using the modified accrual basis of accounting. The governmental fund types are presented in the financial statements using the same basis of accounting.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when

a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

Budget Transfers & Amendments

Full implementation of the budget begins immediately on July 1. Pursuant to North Carolina General Statute 159-15, the budget may be amended by submission of proposed changes to the City Council. Upon City Council approval, the City Manager is then authorized to transfer funds from one appropriation to another within the same fund. All budget amendments and transfers must adhere to balanced budget requirements.

Encumbrances

As required by North Carolina General Statues, the City maintains encumbrance accounts, which are considered "budgetary accounts" under which purchase orders, contracts and other commitments for expenditures of funds are recorded in order to reserve that portion of applicable appropriation.

Debt

The City shall not knowingly enter into any contracts creating significant unfunded liabilities. If utilized, general obligation debt of the City will not exceed eight percent (8%) of the assessed valuation of the taxable property of the City.

The City takes a planned approach to the management of its long-term outstanding debt and makes an effort toward funding from internally generated capital, when appropriate. The City will consider the use of long-term debt financing only when it meets the following criteria:

- The financing period is no longer than the estimated life of the improvement.
- The cost of the improvement including the interest is reasonable.
- The projected revenue increases to be used to pay the debt are not excessive.
- The improvement will benefit both current and future citizens of the City.

The City will follow a policy of full disclosure on every financial report. Finally, the City may utilize the authority granted within the General Statutes for lease or installment purchases when deemed appropriate.

Fund Balance Reserve

The Local Government Budget and Fiscal Control Act states: "Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts at the end of the fiscal year next preceding the budget year."

The City will maintain as a minimum a general fund balance, less restricted funds, to be used for unanticipated emergencies of twenty-five percent (25%) of the General Fund. These funds will be used to avoid cash-flow interruptions, generate interest income, eliminate the need for short-term borrowing, and assist in maintaining an investment grade bond rating.

The City's Annual Budget Report will include a section which shows the City's ending Fund Balance, and also shows this Fund Balance as a percentage of expenditures.

In the event the City's targeted minimum Fund balance drops below twenty-five percent (25%), each annual budget ordinance shall address, at a minimum, actions to be taken by Council to increase the fund balance back to twenty-five percent (25%).

Governmental Funds

These funds are used to account for governmental functions. Governmental funds include the following fund types:

- **General Fund:**

  The General Fund is the general operating fund of the City. It is used to account for expenditures and all financial resources for services to the public, except for those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, grants and various other taxes and licenses. The primary expenditures are for public safety, public works, recreation, and general governmental functions.

- **Powell Fund:**

  The Powell Fund is used for the construction, maintenance and repair of all public streets, sidewalks, bridges, and other ways of public passage within corporate limits. North Carolina levies motor fuel taxes pursuant to a formula that increases taxes when the wholesale price of motor fuels increases. North Carolina General Statute 136-41.1 appropriates a certain percentage of this revenue, plus an additional percentage of the net proceeds of the North Carolina Highway Trust Fund, to eligible municipalities across the state.

Proprietary Funds

These are used to account for business-type activities.

- **Enterprise Fund (Wastewater):**

  The Enterprise Fund accounts for operations that are a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or b) where the governing body has decided that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Budget Ordinance

City of Locust
2024-2025 FY Budget Ordinance

BE ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOCUST, NORTH CAROLINA:

Section 1. Appropriations:
The following amounts are hereby appropriated for the operation of the City government and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, according to the following schedule:

Schedule A. General Fund:

General Government:

Administration Compensation	$582,600
Legal	$2,000
Employee Wellness	$10,000
Mapping/Surveying/Plan Review	$3,000
Audit	$26,250
Misc. Supplies	$1,000
Office Supplies	$3,000
Fleet Maintenance Expense	$3,000
Dues	$16,000
Office Expenses	$10,000
IT Expense	$27,500
Travel	$3,000
Continuing Education	$7,500
Telephone	$4,000
Postage	$1,650
Advertising	$1,000
Land Use Plan Update	$50,000
Insurance-Property/Liability	$10,000
Property Tax Collections	$45,000
Municipal Election	$2,000
Total General Government	**$808,500**

Central Services:

Government Center	$70,000
Veterans Memorial	$2,500
Senior Center	$9,250
Total Central Services	**$81,750**

Public Safety:

Police Compensation	$1,621,500
PD Legal	$1,000
Office Supplies	$5,000
Hiring Expense	$1,000
Uniforms	$10,000
Fleet Maintenance Expense	$65,000
Equipment	$8,000
Investigations	$3,500
Weapon Supplies	$4,500
IT Expense	$50,000
K9 Expense	$2,000
Training	$7,000
Postage	$500
Police Communications	$15,000
Liability Insurance	$37,500
Capital Outlay	$129,000
Total Public Safety	**$1,960,500**

Public Works:

Public Works Compensation	$244,850
Software Maintenance	$2,750
Supplies	$3,500
Office Supplies	$1,250
Street Blade Signs	$1,500
Uniforms	$2,600
Fleet Maintenance Expense	$15,000
Office Expense	$4,000
Equipment	$2,500
Continuing Education	$1,000
IT Expense	$1,800
Telephone	$3,400
Utilities	$6,800
Streetlights	$120,000
Streetscapes	$15,000
Insurance	$7,000
Building Expense	$8,500
Capital Outlay	$87,000
Total Public Works	**$528,450**

Streets – Transportation (Powell Bill):

Powell Compensation	$63,400
Software Maintenance	$2,600
Mapping/Engineering/Legal	$3,500
Supplies	$4,000
Uniforms	$1,300
Fleet Maintenance Expense	$13,500
Equipment	$1,500
Continuing Education	$1,800
Street Maintenance	$6,000
Paving and Repairs	$165,000
Property Liability Insurance	$6,000
Capital Outlay	$40,000
Total Powell Fund	**$308,600**

Environmental Protection:

Solid Waste Sanitation	$500,000
Total Environmental Protection	**$500,000**

Economic Development:

Economic Development	$1,000
Total Economic Development	**$1,000**

Parks & Recreation:

Parks & Recreation Compensation	$340,500
Supplies	$4,000
Office Supplies	$5,100
Uniforms	$3,300
Fleet Maintenance Expense	$6,000
Office Expense	$8,000
Equipment	$14,500
Program Services	$35,000
IT Expense	$2,500
Turf Grass Maintenance	$8,000
Youth and Adult Services	$50,000
Concession Supplies	$6,000
Continuing Education	$4,500
Utilities	$34,000
Utilities/Community Building	$3,500

Utilities/Park Office	$2,500
Facility Maintenance	$20,800
Property and Liability Insurance	$4,500
Capital Outlay	$15,000
Grounds Maintenance	$5,000
Advertising	$3,000
Total Parks & Recreation	**$575,700**

TOTAL GENERAL FUND EXPENSES: $4,764,500

Schedule B. Wastewater:

Wastewater Compensation	$240,500
Software Maintenance	$13,000
Legal	$5,000
Office Supplies	$6,000
Uniforms	$1,600
Continuing Education	$2,000
Water Conservation Education	$1,000
Telephone	$5,500
Postage	$18,000
Property and Liability Insurance	$8,500
Bank Service Charge	$3,000
Professional Services	$30,000
Wastewater Treatment	$910,000
Supplies	$40,000
Fleet Maintenance Expense	$6,000
Equipment	$1,600
Electric – PS1 Browns Hill Rd.	$17,500
Electric – PS2 Meadow Creek Rd.	$35,000
Electric – PS3 Creekview	$4,000
Electric – PS4 Hwy 200N	$6,500
Electric – PS5 Redah	$4,800
Electric – PS6 Elm Street	$12,000
Electric – PS10 Town Center	$2,000
Electric – Water Stanly County	$2,200
Electric – PS8 Bluffton Lane	$2,000
Electric – PS9 Walmart	$3,300
Electric – PS7 Locust Valley	$1,500
Electric – PS11 Town Center North	$2,000
Electric – Morgan Meadows	$1,500
Other Maintenance	$35,000
Emergency	$30,000
Capital Outlay	$15,000
Total Wastewater	**$1,466,000**

TOTAL WASTEWATER: $1,466,000

Section 2. Estimated Revenues:
It is expected that the following revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025, to meet the foregoing appropriations according to the following schedule:

Schedule A. General Fund:

Ad Valorem Taxes:

Property Taxes @ $0.36	$2,200,000
Interest on Property Taxes	$2,000
Total Ad Valorem Taxes	**$2,202,000**

Other Taxes and Licenses:

Sales Tax	$1,225,000
License/Permits	$10,000
Cable Vision Franchise Tax	$21,000
Total Other Taxes and Licenses	**$1,256,000**

Intergovernmental Revenues:

Utility Franchise Tax	$230,000
Court Fees/Police Reports	$5,000
Total Intergovernmental Revenues	**$235,000**

Beer and Wine Tax:

Beer and Wine Tax	$15,000
Total Beer and Wine Tax	**$15,000**

Solid Waste Tax:

Solid Waste Tax	$265,000
Total Solid Waste Tax	**$265,000**

Streets - Powell Fund:

Powell Revenue	$165,000
Powell Interest	$500
Total Powell Fund	**$165,500**

Capital:

Vehicle Sale	$10,000
LPD Special Separation Allowance	$19,000
Total Capital	**$29,000**

Miscellaneous Revenues:

Interest General Fund	$225,000
Park Fees	$80,000
Misc. Income	$2,000
Building Rentals	$10,000
Concession Revenue	$2,000
Veterans Memorial	$1,000
ABC Income	$275,000
Library Utilities	$2,000
Total Miscellaneous Revenues	**$597,000**

TOTAL GENERAL FUND REVENUE: INSERT $4,764,500

Schedule B. Wastewater:

Misc. Income	$1,000
Interest	$10,000
Availability Fees	$115,000
User Fees	$1,115,000
System Development Fees	$225,000
Total Wastewater Revenue	**$1,466,000**

TOTAL WASTEWATER REVENUE: $1,466,000

Section 3. Taxes Levied:

There is hereby levied the rate of tax on each one-hundred-dollar valuation of tangible property both real and personal as listed for taxes as of January 1, 2024, for the purpose of raising revenues for current year's property tax as set forth in the foregoing estimates of revenue, in order to finance the foregoing appropriations: **$0.36 cents** per hundred dollar valuation:

General Fund: For the general expense incident to proper government of the City of Locust, valuation of $812,240,000 and a tax levy of $2,924,064

Section 4. Distribution:

Copies of this ordinance will be furnished to the finance officer of the City of Locust, to be kept on file for the direction of disbursement of funds.

ADOPTED THIS JUNE 13, 2024

Motion Made/Seconded by:

_____ _____

For: _____ Against: _____

_____ _____

Stephen Huber, Mayor Amy Furr, City Clerk
Seal

Strategic Plan

Strategic Plan

In 2020, The City of Locust marked a milestone with the adoption of the City's first-ever Strategic Plan. The Strategic plan establishes a vision and key strategic priorities that reflect the City Council's direction for sustainable growth.

What is a Strategic Plan?

A Strategic Plan is a document that guides the City as it grows and responds to the evolving needs of residents. This 5-year plan provides direction for maintaining and improving the quality of life that makes the City of Locust, A City With A Soul.

The Strategic Plan was drafted by the City Manager based on feedback from residents, City Council members and staff. It follows best practices from the UNC School of Government and peer communities to build a plan that reflects the values and needs of our community. Upon discussion and consideration, the City Council adopted the first ever Strategic Plan in 2020.

What is the process for creating strategic goals?

The process of creating strategic goals involves a systematic approach that includes assessing the current state of the City of Locust, identifying future opportunities and challenges, defining a clear vision and mission, conducting a thorough analysis of internal and external factors, setting specific and measurable objectives, formulating strategies to achieve said objectives, and finally, establishing a framework for monitoring progress and making necessary adjustments along the way.

What is the purpose of a Strategic Plan?

The purpose of the City of Locust Strategic Plan is to uphold the City of Locust's Vision, Mission and Core Values.

VISION:

Locust is the preferred community where people fulfill their dreams of home, leisure, and work.

MISSION:

Our mission is to plan and prioritize for the citizens' well-being through equitable and quality services, focusing on cost-efficient government.

CORE VALUES:

Preserve our community history, encourage family values, maintain quality of life, and responsible stewardship of public resources.

Strategic Priority Areas:

- General Government
- Public Safety
- Parks & Recreation
- Transportation
- Planning & Zoning
- Public Works

General Government:

The City Council of the City of Locust is a leader in responsible government with a high-performing organization that meets the public service needs of its residents. The goals and objectives of the City Council and City Administration include:

- To uphold the public's trust in City elected officials and City staff. City Council takes pride in leading a local government that fosters accountability, participation, and inclusion for all residents.
- To follow financial management policies that maintain the City's financial strength and integrity.
- To promote government transparency.
- To foster relationships at the local, State and Federal levels.
- To continue to invest in City staff to ensure appropriate levels of recruitment and retention.
- To pursue Certificate of Achievement of Excellence in Financial Reporting by the Government Finance Officers Association.

Public Safety:

The City of Locust is one of the safest communities in North Carolina with highly trained law enforcement officers. The goals and objectives of the Locust Police Department include:

- Invest in equipment that maximizes the safety and efficiency of our law enforcement officers.
- Advance the professional development and training of our law enforcement officers.
- To support, and fund, the School Resource Officer program in Locust Elementary School in partnership with Stanly County Schools.
- Foster programs that encourage dialogue between Locust Police Department and citizens, representatives of the community, and interested groups. For example: National Night Out, Shop With A Cop, and Coats by Cops.
- Enhance internal and external communication to ensure clear and consistent communication within the Department and throughout the community.

Parks & Recreation:

The City of Locust provides several programs and activities that promote a healthy, fulfilling and rewarding lifestyle. The goals and objectives of the Parks & Recreation Department include:

- To increase the use of the Locust Athletic Complex for Youth Recreational Sports while still profiting from the use of private tournaments.
- Continue to provide events and activities for residents of all ages to enjoy.
- Explore options to acquire property around the Locust Athletic Complex to increase passive and active recreation opportunities.

- Expand on Locust's End of Summer Festival through a combination of resources and business sponsorships.
- Update signage around the Athletic Complex, including bulletin boards, park map, and walking markers.

Transportation (Powell Fund):

The City of Locust will continue to plan for future infrastructure and support the quality of existing public streets and sidewalks. The goals and objectives of the Streets Division include:

- To continue to pursue NCDOT funding through the Rocky River Rural Planning Organization for highway and pedestrian projects.
- Maintaining and repairing roadways in accordance with the City's pavement condition report.
- Complete City beautification projects such as: Welcome sign, way finder sign program, and street planting.
- Preserve the aesthetic integrity of the Hwy 24/27 corridor to make it inviting for residents and visitors alike.
- Update and maintain the Powell Fund map as required by NCDOT.
- Pursue road connection from Market Street to the USPS building.

Public Works & Wastewater Utility:

The Public Works Department is responsible for the maintenance of all public facilities and spaces. They maintain the City of Locust's welcoming spirit and inviting atmosphere. The goals and objectives of the Public Works Department include:

- Support the projected Public Works & Wastewater Utility facility expansion, equipment, and personnel needs to meet service demands.
- Maintain Wastewater Enterprise Fund financial stability.
- Plan and budget for future capital improvement plans to the sewer wastewater collection system.
- Preserve and enhance City infrastructure for an accessible, safe, and inclusive community experience.
- Explore asset management tools to streamline equipment and infrastructure maintenance.

Planning & Zoning:

The Planning and Zoning Department will continue to plan for future growth and development that will support a quality balanced mix of land uses, while preserving our small-town charm, characteristics, and history. The goals and objectives of the Planning and Zoning Department include:

- Adopt policy changes as required per NCGS Chapter 160-D.
- Conduct a comprehensive Planning & Zoning retreat to recommend changes to the City of Locust Land Development Ordinance.
- To update the 2014 City of Locust Land Use Plan.
- Provide resources and assistance to Locust residents to complete the 2020 Census population count.

Performance Measures

Major Service Area: Public Safety

Program Goal: Ensuring that the City of Locust is one of the safest communities in North Carolina with highly trained law enforcement officers.

Performance Measures	Industry Benchmark	FY 22 Actual	FY 23 Actual	FY 24 Mid-Year	FY 25 Objective
Reported law-Enforcement Incidents	N/A	1,791	1,832	981	N/A
Confirmed Criminal Incidents	N/A	389	402	225	N/A
Property Crime/Fraud Incidents	N/A	278	235	113	N/A
Percentage of Closed Incidents	N/A	95.3%	96.4%	92.4%	>90%
Percentage of Incidents Cleared by Arrest	N/A	79.2%	81.2%	80.6%	>70%
Percentage of Cleared Property Crime/Fraud	N/A	71.2%	73.4%	70.5%	>60%

Major Service Area: Planning & Zoning

Program Goal: Plan for future growth and development that will support a quality balanced mix of land uses, while preserving our small-town charm, characteristics and history.

Performance Measures	Industry Benchmark	FY 22 Actual	FY 23 Actual	FY 24 Mid-Year	FY 25 Objective
Number of New Residential Permits	N/A	163	172	25	>100
Number of New Commercial Permits	N/A	7	7	3	>5
Number of Rezoning Cases	N/A	8	12	1	>3
Number of Variance Cases	N/A	-	-	-	-
Fees Collected	N/A	$864,325	$864,325	$472,400	>$500,000

Major Service Area: Parks & Recreation

Program Goal: To provide several programs and activities that promote a healthy, fulfilling and rewarding lifestyle.

Performance Measures	Industry Benchmark	FY 22 Actual	FY 23 Actual	FY 24 Mid-Year	FY 25 Objective
Number of Youth Sports participants	N/A	696	901	348	>600
Number of programs available	N/A	16	18	22	25
Fees Collected	N/A	$73,310	$92,173	$114,604	>$70,000

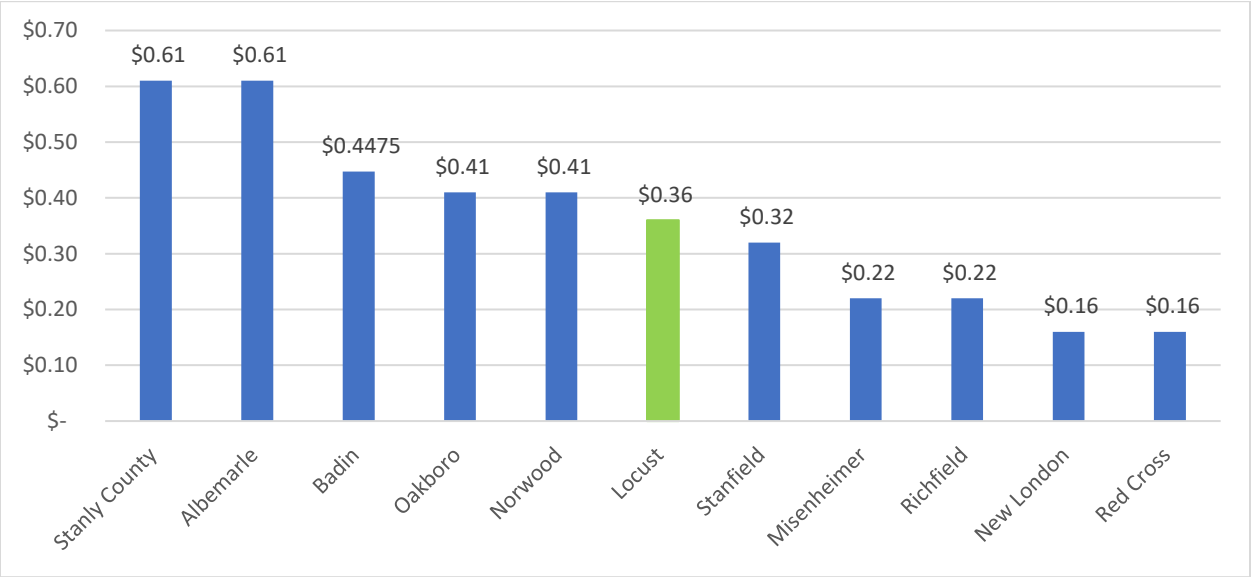
Budget Summary

General Fund Summary

The current General Fund Operating Budget for FY 24-25 totals $4,764,500 compared to the adopted budget of $4,267,550 for FY 23-24.

The change in revenues for the City's General Fund budget is a result of new residential and commercial construction in 2023, as well as steady increase in Sales Tax revenues. The City Manager is recommending for the tax rate of 36¢ per $100 to remain flat, thus marking FY 24-25 as the 27th consecutive year that Locust residents will not experience a tax rate increase. The additional revenues will be used to plan and budget upcoming projects in the City's Capital Improvement Plans. FY 24-25 budget includes an increase in expected revenue from state sales tax of approximately 11%. This estimate is conservative using information provided by the North Carolina League of Municipalities, historical and statistical trends. This budget was prepared under the assumption that the City of Locust will receive all state shared revenues for FY 24-25.

Comparison of Stanly County Municipalities Tax Rates



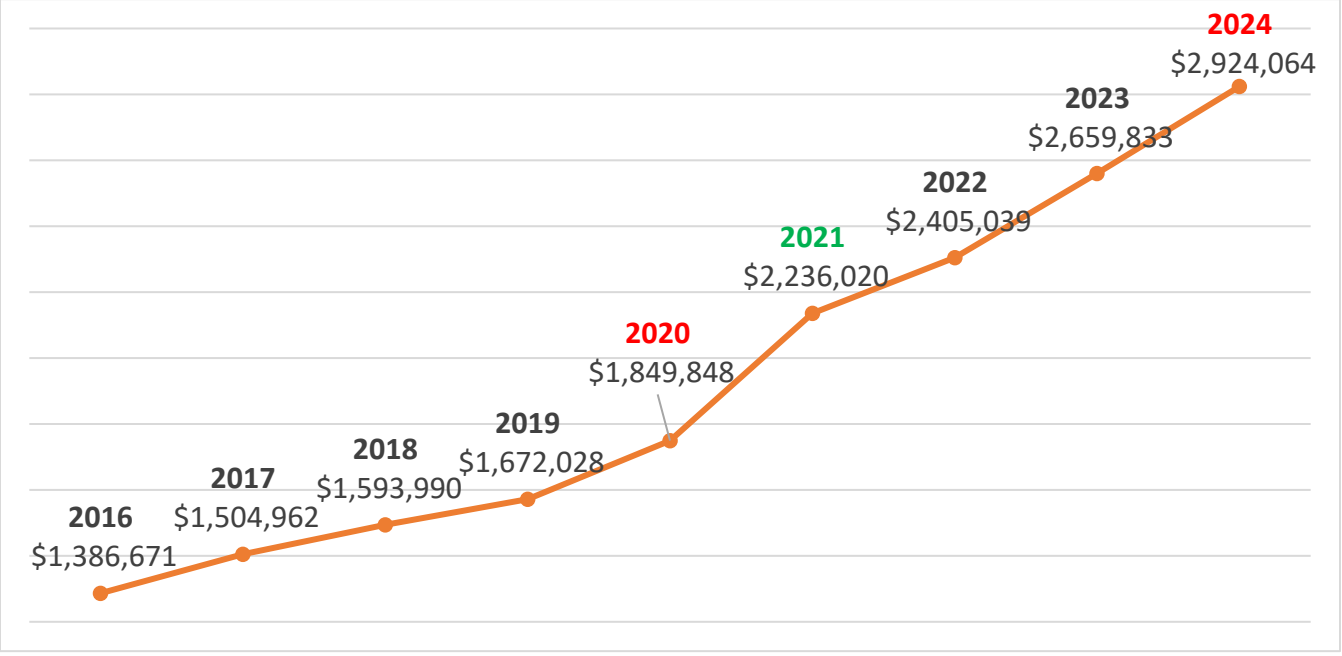
Major Revenue Sources

The following information defines the major sources of revenue for the City of Locust for FY 24-25. The City's anticipated revenues have been determined using historical financial trends, property tax values/estimates from Stanly and Cabarrus Counties, and projections provided by the North Carolina League of Municipalities (NCLM).

- **Ad Valorem Taxes:** Collections of current year and prior year tax levies; interest on delinquent taxes; late listing penalties; and other costs of collection delinquent taxes.
- **Intergovernmental:** Federal, State, and Local financial assistance; utility franchise tax; beer & wine tax; refunds of sales and gas taxes; ABC Board distributions; receipt from other local governments; and state grants.
- **Sales Tax:** Collections of the one percent (1%) local options-sales tax and both the one-half (1/2) of one percent (1%) local option sales taxes (Articles 40 and 42).
- **Miscellaneous Revenue:** Vehicle License plate taxes ; business privilege licenses, zoning, and other permits; interest income; court cost fees; civil violations; sale of materials; sale of surplus properties; and other miscellaneous revenue.

Ad Valorem Taxes: The budget is balanced with a property tax rate of 36¢ per $100 valuation. Ad valorem represents 46% of General Fund Operating Revenues. This will yield $2,202,000 in total current and prior year ad valorem tax revenue based on an average real and personal property collection rate of 98%. The tax base used in this budget preparation represents a 9.93% increase in property values for a total valuation of $812,240,000. One cent on the City's property tax rate produces approximately $81,244 in revenue.

Ad Valorem Taxes



Cabarrus County Property Revaluation Year
Stanly County Property Revaluation Year

FY 23-24 expected tax levy based on 2023 TR-2 reports.
FY 24-25 based on estimated property valuations from Stanly and Cabarrus Counties.

Sales Taxes: Sales taxes levied by Cabarrus and Stanly Counties are distributed on a per capita basis. Local option sales taxes represent 26% of General Fund revenues for FY 24-25. FY 24-25 budget includes an increase in expected revenue from state sales tax of approximately 11%, despite inflation and current economic conditions. This estimate is conservative using information provided by the North Carolina League of Municipalities, historical and statistical trends.

Intergovernmental Taxes: The State levies a tax on utility companies (electricity and natural gas) based on either gross receipts or usage. The state shares a portion of these taxes with local governments based on usage within their jurisdiction. The State also levies a tax on telecommunications gross receipts and then distributes a portion of these taxes per capita to each municipality.

Powell Bill Street Allocation: Since 2015, the amount of this distribution no longer represents a portion of the motor fuel taxes collected. The current law states that Powell Bill revenues will be determined by an appropriation of funds by the General Assembly. There is no set formula that determines the total amount of Powell Bill funds received each year. Of the funds available each year, 25% is distributed to cities based on local street miles, and 75% based on population. The use of these funds is restricted to maintaining, repairing, constructing, reconstructing or widening any public street or thoroughfare within the City limits. Bridges, drainage, curb and gutter and other necessary appurtenances are also approved uses of these funds, but legislation passed in 2015 specifies that the funds should be primarily used for resurfacing streets. These funds are expected to provide approximately $165,000.00 for FY 24-25, which represents a $20,000 increase compared to FY 23-24 estimates. The entire Powell Bill distribution is used for street paving and repairs.

Permits and Fees: The City charges fees for providing construction permits and plan reviews to applicants in accordance with North Carolina General Statute 160A-414. In addition, the City charges other permits and fees associated with development.

Parks and Recreation Fees: These revenues are fees collected from participants in City of Locust Parks & Recreation activities such as classes, camps, athletics, workshops, and event programs. Due to increased participation in our programs, non-Locust residents incur a surcharge to off-set Parks & Recreation related expenses.

Environmental Fees: The City collects a monthly fee associated with solid waste collection, recycling, and bulk pick up per user. In the FY 24-25 budget, the fee per user remains $10 per month.

Fund Balance: In 2017 the City Council adopted a new fiscal policy with a targeted unassigned fund balance minimum of 25% of General Fund expenditures. As per the financial audit for year ending June 30, 2023, the City's unassigned fund balance is 138.63% of FY 22-23 General Fund expenditures. Our ability to maintain a healthy fund balance is attributable to the steady growth present in the City, and increases in available cash for investments, collection percentage of property taxes, and conservative estimates on revenues.

Major Expenditures by Function

Expenditures are shown in the budget classified by funds from which they are paid, by departments spending the money, by the functions for which the expenditures are made and by the object of expenditures which provides greater detail for controlling expenditures. Funds are appropriated at adequate levels to maintain or improve the quality and the level of service which has been provided in the past.

The major expenditures by function are shown as follows:

- **Administration and Central Services:** Expenditures for the Governing Body; City Manager; City Clerk; Legal Services; Finance Administration; Information Technology; Planning and Zoning Services; City Memberships; General Services; Maintenance of Municipal Buildings.

- **Public Safety:** Expenditures for the Police Department (administration, support services, and field operations)

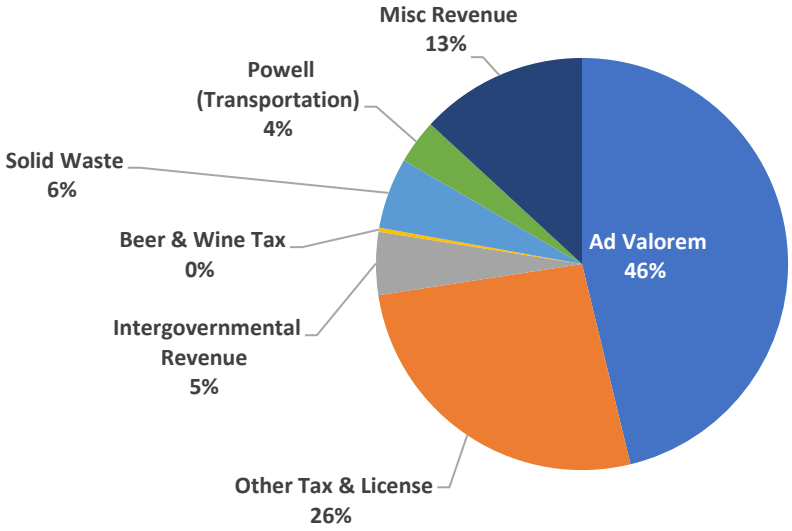
- **Parks & Recreation:** Expenditures for Parks & Recreation, maintenance, and operations of all city owned parks and facilities, and all City run program and events.

- **Public Works**: Expenditures for Public Works (engineering, streets – Powell Bill, street lighting, traffic signs and markings).

- **Sanitation:** Expenditures for weekly solid waste collection and bi-weekly recycling collection.

General Fund: Major Revenues and Expenditures Schedule

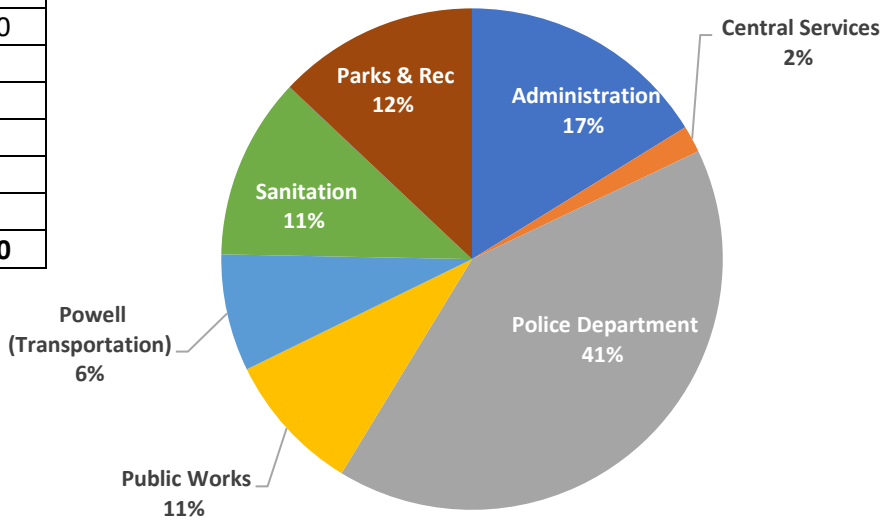
Approved Budgeted Revenues



REVENUES	%	FY 24-25
Ad Valorem	46%	$2,202,000
Other Tax & Licenses	26%	$1,256,000
Intergovernmental Revenues	5%	$235,000
Beer & Wine Tax	>1%	$15,000
Solid Waste Fees	6%	$265,000
Powell (Transportation)	4%	165,500
Misc. Revenues	13%	626,000
TOTAL REVENUES	**100%**	**$4,764,500**

Approved Budgeted Expenditures

EXPENDITURES	%	FY 21-22
Administration	17%	$808,500
Central Services	2%	$81,750
Public Safety	41%	$1,960,500
Public Works	11%	$528,450
Powell (Transportation)	6%	$308,600
Sanitation	11%	$500,000
Economic Development	>1%	$1,000
Parks & Recreation	12%	$575,700
TOTAL EXPENDITURES	**100%**	**$4,764,500**



General Fund: Fund Balance

Amounts shown as fund balance for Governmental Funds represent a running total of monies over the years that remain unspent after all budgeted expenditures have been made. For many years, the North Carolina Local Government Commission has recommended that units retain an amount of available fund balance in the general fund to at least 8% of the appropriations of the fund. As of June 30, 2023, audit, the City of Locust Fund Balance reserve is approximately 138.63% of FY22-23 operations. The City has the following Reserve Policies:

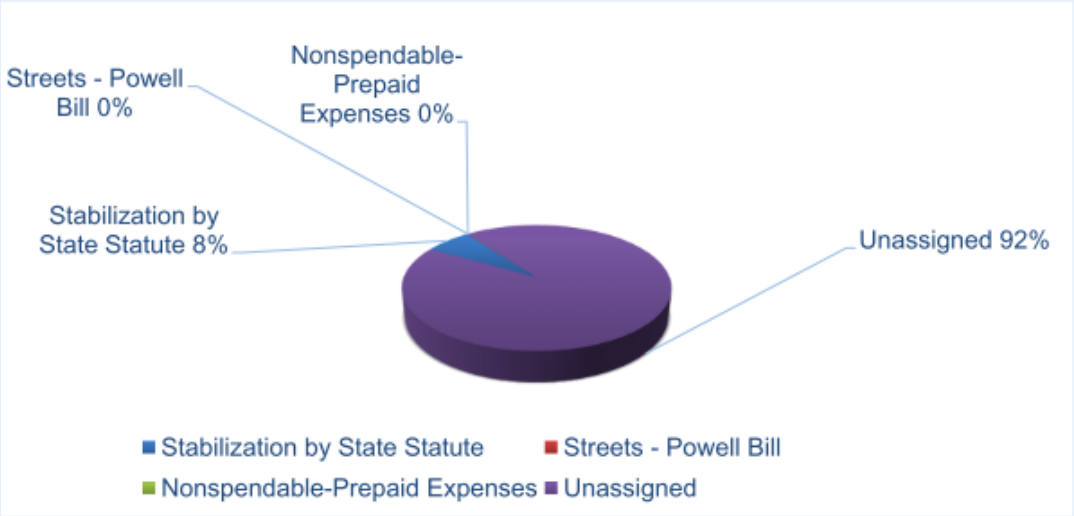
Unassigned Fund Balances will mean funds that remain available for appropriation by the City Council after all commitments for future expenditures, required reserves defined by State statutes, and previous Council designations have been calculated. The City will define these remaining amounts as "unassigned"

Available fund balances at the close of each fiscal year should be targeted to a minimum of 25% of General Fund expenditures.

The City Council may, from time-to-time, appropriate available fund balances for the purposes of a declared fiscal emergency or other such goal purpose as to protect the long-term fiscal security of the City of Locust. In such circumstances, the Council will adopt a plan to restore the available fund balances to the policy level.

GENERAL FUND INVESTMENT POSITIONS

Total Fund Balance	**6/30/2023**
Stabilization by State Statute	$ 391,830
Streets - Powell Bill	$ 5,794
Nonspendable-Prepaid Expenses	$ -
Unassigned	$ 5,582,234
Subtotal	**$ 5,979,858**



General Fund: Prior, Current and Estimated Revenues and Expenditures

Revenues by Source	Prior Year Actual (Fiscal Year 2022-2023)	Current Year Budget (Fiscal Year 2023-2024)	Estimated Budget (Fiscal Year 2024-2025)
Ad Valorem	$2,451,761	$2,042,000	$2,202,000
Other Tax & License	$1,574,483	$1,127,500	$1,256,000
Intergovernmental Revenue	$233,948	$195,000	$235,000
Beer & Wine Tax	$21,206	$14,000	$15,000
Solid Waste	$277,515	$250,000	$265,000
Powell (Transportation)	$145,838	$145,100	$165,500
Misc. Revenue	$1,017,490	$1,133,967	$626,000
Total:	**$5,735,645**	**$4,907,567**	**$4,764,500**

Expenditures by Department	Prior Year Actual (Fiscal Year 2022-2023)	Current Year Budget (Fiscal Year 2023-2024)	Estimated Budget (Fiscal Year 2024-2025)
Administration	$622,228	$773,706	$808,500
Central Services	$73,751	$577,900	$81,750
Police Department	$1,422,545	$1,750,599	$1,960,500
Public Works	$684,291	$419,872	$528,450
Powell (Transportation)	$142,310	$301,942	$308,600
Sanitation	$512,839	$500,000	$500,000
Economic Development	$	$1,000	$1,000
Parks & Recreation	$451,575	$582,548	$575,700
Total:	**$3,909,541**	**$4,907,567**	**$4,764,500**

Fund Balance	Prior Year Actual (Fiscal Year 2022-2023)	Current Year Budget (Fiscal Year 2023-2024)	Estimated Budget (Fiscal Year 2024-2025)
General Fund	$5,571,536	$7,712,295	$7,250,000

Wastewater Enterprise Fund Summary

The City of Locust Wastewater Enterprise Fund rates and operating charges will generate $1,455,000 in revenues.

The City Manager recommends a 10% reduction in the base (3,000 gallon minimum) residential and commercial metered user fees, while maintaining all other fees flat despite an anticipated increase in wastewater treatment cost from Stanly County Utilities. The Wastewater Enterprise Fund remains debt free entering FY 24-25.

The Wastewater Enterprise Fund will continue a significant, non-recurring, capital expense that started in FY 23-24. The City will be complete the North Basin Sewer Improvements in FY 24-25. The project is estimated to cost nearly $10M and it will be paid through a combination of ARPA funds (American Rescue Plan Act), appropriations from the North Carolina State Budget and Fund Balance Reserve. The project started construction in December 2023 and is expected to be complete in February 2025.

Stanly County Utilities anticipates a capital improvement cost of $30M to $35M for the West Stanly Treatment Plant 2.5MGD expansion. Although the City of Locust has not paid capacity fees to access treatment, it is anticipated that we will incur a System Development Fee in the near future for treatment capacity.

In FY 2024-2025, the City of Locust and Stanly County anticipate entering into discussions regarding the feasibility of consolidating the Wastewater Enterprise Fund into Stanly County Utilities.

Major Revenue Sources

The following information defines the major sources of revenue for the City of Locust Wastewater Enterprise Fund for FY 24-25. The City's anticipated revenues have been determined using historical financial trends.

User Fees: Charges levied on users or customers of the wastewater collection system for the provision of wastewater management services. These fees are designed to cover the costs associated with operating, maintaining, and expanding the wastewater infrastructure, as well as treating and disposing of wastewater in an environmentally responsible manner.

System Development Fees: Charges imposed by the Wastewater Enterprise Fund on new development or property owners connecting to the City's wastewater utility. These fees are supported through a System Development Fee Study as mandated by NCGS 160A-314.2 System Development Fees for Water and Sewer. These fees are intended to recover the costs associated with expanding or upgrading the system to accommodate the increased demand generated by new developments.

Availability Fees: Charges imposed by the Wastewater Enterprise Fund on residents or property owners who have the potential to connect to the wastewater collection system but opt to use private septic tanks instead. This fee is levied to recover a portion of the costs associated with maintaining and providing access to the public utility infrastructure.

Major Expenditures by Function:

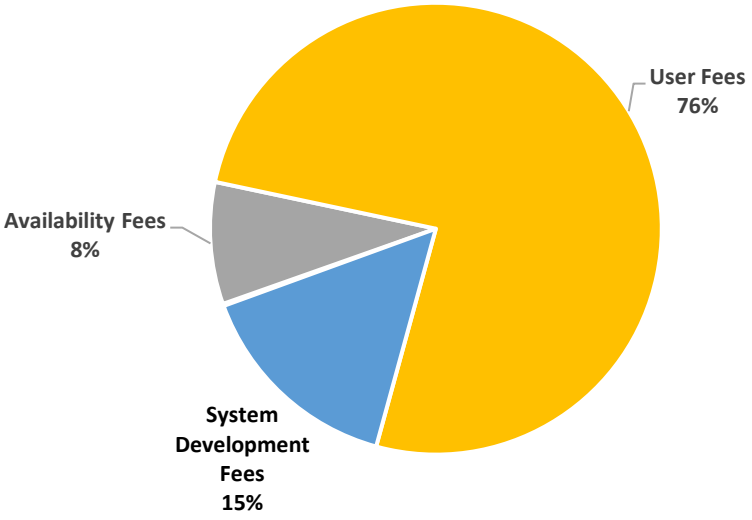
A significant majority of the expenditures incurred by the Wastewater Enterprise Fund account for payment of wastewater treatment to Stanly County Utilities. The City of Locust is a collection utility only and all waste is discharged to the West Stanly Treatment Plant.

Wastewater Administration: Expenditures for the administration of the enterprising fund including personnel, legal and professional development.

Wastewater Collection & Treatment: Expenditures related to the maintenance and operation of sewer lift stations, technology, and treatment costs.

Wastewater Enterprise Fund: Major Revenues and Expenditures Schedule

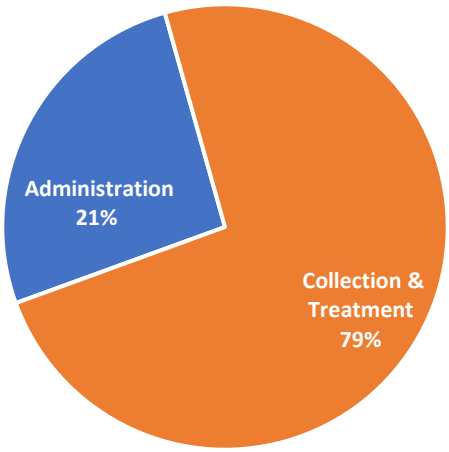
Approved Budgeted Revenues



REVENUES	%	FY 24-25
Misc Revenues	>1%	$1,000
Interest Income	1%	$10,000
Availability Fees	8%	$115,000
User Fees	76%	$1,115,000
System Development Fees	15%	$225,000
TOTAL REVENUES	**100%**	**$1,466,000**

Approved Budgeted Expenditures

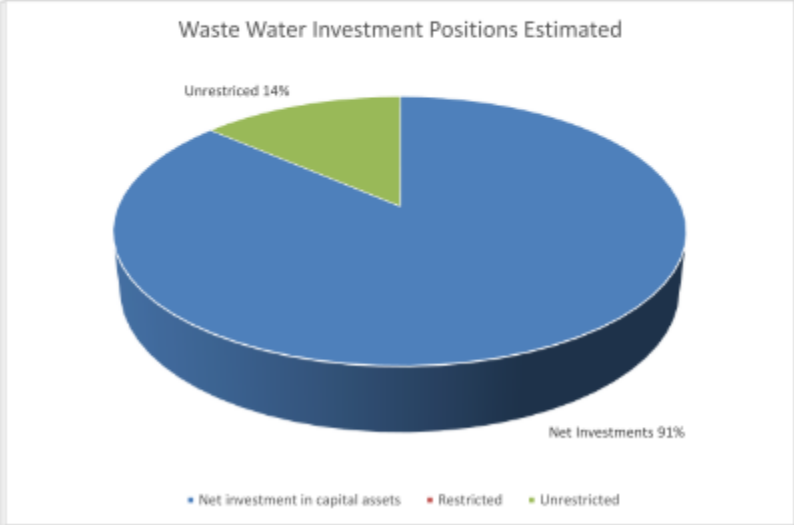
EXPEDITURES	%	FY 24-25
Administration	21%	$304,100
Collection & Treatment	79%	$1,161,900
TOTAL EXPENDITURES	**100%**	**$1,466,000**



Wastewater Enterprise Fund: Fund Balance

Unrestricted Fund Balances will mean funds that remain available for appropriation by the City Council after all commitments for future expenditures, required reserves defined by State statutes, and previous Council designations have been calculated. The City will define these remaining amounts as "unrestricted"

WASTE WATER - INVESTMENT POSITION		
Total Fund Balance		**6/30/2023**
Net investment in capital assets		$ 9,544,084
Restricted		$ -
Unrestricted		$ 5,221,620
	Subtotal	**$ 14,765,704**



Wastewater Enterprise Fund: Prior, Current and Estimated Revenues and Expenditures

Revenues by Source	Prior Year Actual (Fiscal Year 2022-2023)	Current Year Budget (Fiscal Year 2023-2024)	Estimated Budget (Fiscal Year 2024-2025)
Misc. Income	$330	$1,000	$1,000
Interest Income	$75,740	$16,473	$10,000
Lien Fee Income	$200	-	-
Tap Fees	$532,500	$100,000	-
Availability Fees	$128,387	$115,000	$115,000
User Fees	$1,526,590	$1,000,000	$1,115,000
System Development Fees	$535,000	$102,278	$225,000
Total:	**$2,798,478**	**$1,334,751**	**$1,466,000**

Expenditures by Department	Prior Year Actual (Fiscal Year 2022-2023)	Current Year Budget (Fiscal Year 2023-2024)	Estimated Budget (Fiscal Year 2024-2025)
Administration	$300,021	$349,317	$304,100
Collection & Treatment	$243,007	$985,434	$1,161,900
Total:	**$543,028**	**$1,334,751**	**$1,466,000**

Fund Balance	Prior Year Actual (Fiscal Year 2022-2023)	Current Year Budget (Fiscal Year 2023-2024)	Estimated Budget (Fiscal Year 2024-2025)
Wastewater Enterprise Fund	$5,221,620	$4,221,620	$5,350,000

Capital Improvement Process

Capital project planning is an ongoing process. The need or idea for capital improvements can originate from the Mayor, City Council, Residents, or City staff. Through the annual City Council budget retreat and budget planning meetings, the City focuses on prioritizing capital improvements.

The City will maintain a Capital Improvement Plan that will be reviewed annually. Since capital improvements involve large sums of capital and long-term commitments, each capital project will be carefully analyzed before it becomes a component of the program. Each City department is responsible for submitting capital improvement needs as a part of the Capital Improvement Program process and is responsible for ensuring that any personal services or operating costs affected by capital spending decisions are included in the appropriate operating budget. Each City department head is charged with the responsibility of safeguarding and maintaining the City's capital investments in order to reduce replacement costs.

Capital Expenditures as defined as an expenditure resulting in the acquisition of or addition to the City's general fixed assets costing more than $5,000 and having a useful life of greater than five years.

Capital Improvement Budget Policies

1. The City will prioritize all capital improvements in accordance with an adopted capital improvement program.
2. The City will develop a five-year plan for capital improvements and review the plan annually. Changes to the five-year plan may occur every year. Additional projects can be added to the capital improvement program, but funding for projects will be subject to normal operating budget constraints.
3. The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
4. The City will use assistance to finance only those capital improvements that are consistent with the capital improvement plan and City priorities, and whose operating maintenance costs have been included in operating budget forecasts.
5. The City will maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance replacement costs.
6. The City will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed.
7. The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
8. The City will attempt to determine the least costly and most flexible financing method for all new projects, including the utilization of cash revenue funds, as well as using cash for capital purchases where feasible.

Vehicle Replacement

In addition to other capital improvement projects, there are other major types of vehicles and equipment which are a substantial financial investment and need to be handled in the most economic manner. Therefore, the City chooses to incorporate these items into capital planning. Vehicles and/or equipment are evaluated primarily based on age, mileage operation, and maintenance cost. There are, however, several additional factors which must be considered in determining these replacements such as: fuel costs, condition, safety, life of equipment, etc.

Potential Impact on Operations

An important factor to consider when developing a capital improvements plan is the financial impact that the proposed projects will have on the City's operating budget. While some projects will have little to no staffing or operating impact, others may bear significant additional annual costs. These costs include but are not limited to debt service (principal and interest), additional staffing, fuel, maintenance and repair, utility services, contract/service agreements and supplies. It is, however, important to keep in mind that while some projects add to the cost of operations, there are projects which will provide a cost savings benefit to the City (for example: energy efficient). In developing these projections City staff have taken both into consideration.

5 Year Capital Improvement Plan

General Fund

Project	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
Parks & Recreation					
PARTF Grant Match	-	$500,000*	-	-	-
Utility Vehicle Replacement	$15,000	-	-	$15,000	-
Vehicle Replacement		$35,000			
Master Plan Improvements	-	-	$150,000	$150,000	$150,000
Planning & Zoning					
Land Use Plan Update	$50,000	-	-	-	-
Vehicle Replacement	$35,000	-	-	-	-
Public Safety					
Service Firearms	$24,000				
Vehicle Fleet Replacement	$65,000	$100,000	-	$100,000	-
Body & Dash Cam Program	$40,000	$40,000	$40,000	$40,000	$40,000
Public Works					
Christmas Decorations	$30,000	-	$30,000	-	-
Vehicle Fleet Replacement	$45,000	-	$45,000	-	$45,000
Vehicle Improvement	$11,000	-	-	-	-
Mower Replacement	$21,000	-	$21,000	-	$21,000
Equipment Replacement	$14,000	$50,000	-	$25,000	-
Powell Fund - Streets					
City Hall roundabout	$350,000	-	-	-	-
Paving & Repairs	$165,000	$165,000	$165,000	$165,000	$165,000
Streets – USPS Connection	$150,000		-	-	-
Digital Boards	$40,000				

5 Year Capital Improvement Plan

Wastewater Enterprise Fund

Project	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
Wastewater					
Vacuum System Remote Monitoring System	$20,000	-	-	-	-
North Basin Improvements*	$10.9M	-	-	-	-

Debt Management

The City strategically manages its long-term financing needs through Installment Purchase Agreements. Debt service expenditures include principal and interest payments.

The City of Locust is debt free.

Summary of Outstanding Debt Issuance

- **General Fund – As of June 21, 2022**
  General Fund is **debt free.**
- **Wastewater Enterprise Fund – As of June 30, 2020**
  Wastewater Enterprise Fund is **debt free.**

Legal Debt Limit

According to NCGS 159-34, the debt limit for local governments is set at 8% of the total assessed valuation of taxable property within their jurisdiction. The City of Locust has an estimated tax base of $812,240,000 for FY 2024-2025. The City of Locust's debt limit is $64,979,200

Bond Rating

The City of Locust has never issued General Obligation Bonds, therefore it does not have a bond rating.

Position Summary

Authorized Full-Time Positions by Department

Department	FY 2022-2023	FY 2023-2024	FY 2024-2025
Administration	5	5	5
Parks & Recreation	3	4	4
Public Safety	15	17	17
Public Works	2	2	2
Streets	1	1	1
Wastewater Utility	4	4	4
Total:	**30**	**33**	**33**

Fee Schedule

Parks and Recreation Fees		
Description	**Approved Fee FY 2024-2025**	
	Locust Resident	**Non- Resident**
Basketball (winter)	$100	$100
Baseball Tee ball	$65	$90
Baseball Coach Pitch	$85	$110
Baseball Minors	$90	$115
Baseball Ozone	$95	$120
Softball Sweeties	$80	$105
Softball Darling	$85	$110
Softball Angels	$85	$110
Softball Ponytails	$90	$115
Soccer U6-U15	$75	$100
Soccer PeeWee	$50	$75
Volleyball (fall)	$65	$65
Sibling Discount		
There is a $150 per family, per season maximum for all sport registration fees.		
Hardship Fee may be considered (requires verification and staff approval).		
Park Facilities		
	Locust Resident	**Non- Resident**
Athletic Fields, per hour (+$10/hr with lights)	$50/hr	$100/hr
Tennis Courts commercial use and/or with lights	$10/hr	$20/hr
Community Building (+$100 security deposit)	$15/hr	$30/hr
Park Shelters, per 5-hour reservation period	$15	$30/hr
Campsite, Locust resident	$10/night	$20/night
Events		
Special ticket events (pricing varies depending on event)	$5 to $15	$10 to $30
Food Vendor Fee	5% of sales	
Craft Vendor Fee	$20	
Sponsorships (events specify what is included for each sponsorship tier)		
Baseball/Softball Field Signs, per 4x8 sign, per year	$600	
Baseball/Softball Field Signs, per 4x4 sign, per year	$400	
End-of-Summer Concert- Celebration Sponsor	$150	
End-of-Summer Concert- Concert Sponsor	$500	
End-of-Summer Concert- Event Sponsor	$1,000	
End-of-Summer Concert- Featured Sponsor	$2,000	
Family Movie Night Sponsor (movie choice reflects fee)	$350-$600	
Farmers Market vendor, yearly fee	$5 per week	
Hands on Locust Event Sponsorship	$200	
Locust City Cinema Party Sponsor	$100	

Planning & Zoning Fees	
Description	**Approved Fee FY 2024-2025**
Residential	
Single Family	$300.00
Multi Family	$600.00 per structure
Accessory or Addition	
< $30,000.00	$100.00
> $30,000.00	$200.00
Non-Residential	
Non-residential	$1,000.00
Zoning Compliance Permit (New Construction)	
Single Family	$300.00
Multi Family	$600.00 per structure
Non-Residential	$1,000.00
Zoning Compliance Permit (Remodeling/Repair)	
< $30,000.00	$100.00
> $30,000.00	$200.00
Other	
Mobile Home Placement	$500.00
Subdivision – Preliminary Review	$2000.00 plus $15.00 per lot
Subdivision – Final Plat	$1,000.00
Plat Approval	$1,000.00
Variance	$500.00
Re-zoning & Conditional Zoning Request	$500.00
Land Development Ordinance Changes	$500.00
Street Access Permit (Driveways)	$100.00
Sign Permit	$100.00

Utilities Fees	
Description	**Approved Fee FY 2024-2025**
Sewer Rates - Residential	
Inside City Limits – Metered	
0-3,000 Gallons	$41.11
Per 1,000 Gallons over 3,000	$7.38
Inside City Limits – Non-metered	
Non-metered	$57.75
Availability Fee	$30.00
Outside City Limits – Metered	
0-3,000 Gallons	$73.50
Per 1,000 Gallons over 3,000	$9.79
Outside City Limits – Non-Metered	
Non-metered	$110.78
Sewer Rates – Non-residential	
Inside City Limits – Metered	
0 – 3,000 Gallons	$85.05
Per 1,000 Gallons over 3,000	$14.75
Inside City Limits – Non-metered	
Monthly fee	$84.26
Charge per person on premises	$2.15
Childcare	Fee based on licensed number of children & staff.
Availability	$50
Outside City Limits	
Sewer not available	
Stanly County – River Stone Business Park	
Per 1,000 Gallons	$6.19
Sewer Disconnection Fees	
Disconnection Fee	$250.00
Reconnection Fee	$250.00 + 20% outstanding balance
System Development Fees	
3/4”	$5,700.00
1”	$7,500.00
1.5’	$13,750.00
2”	$20,000.00

Glossary

Ad Valorem Tax.
A property tax levied according to assessed value.

Annual Budget.
A budget covering a single fiscal year (July 1 – June 30).

Appropriation.
The amount budgeted on a yearly basis to cover projected expenditures which have been legally authorized by the City Council.

Assessed Valuation.
The value real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

Assessment.
The process for determining values of real and personal property for taxation purposes.

Audit.
An official inspection of the organization's financial accounts, typically conducted by an independent firm.

Balanced Budget.
The sum of estimated net revenues and appropriated fund balances is equal to appropriations.

Budget.
A plan covering a fiscal year which projects expenditures for providing services and revenues to finance them. The City's adopted budget is the official expenditure policy of the City Council and an effective tool for managing City operations. The budget is the legal instrument by which City funds are appropriated for specific purposes and by which City government positions are authorized. N.C. General Statutes require the budget to be balanced.

Budget Amendment.
A legal procedure used by City staff and Council to revise a budget appropriation.

Budget Document.
A formal document presented to the City Council containing the City's financial plan for a fiscal year. The budget document is presented in two phases, proposed and final, the latter of which reflects the budget as adopted and approved by the City Council.

Budget Message.
A written overview of the proposed budget from the City Manager to the Mayor and City Council which discusses the major budget items and the City's present and future financial condition.

Budgetary Control.
The control or management of a government in accordance with approved budget to keep expenditures within the limitations of available appropriations and revenues.

Capital Outlay.
Expenditure resulting in the acquisition of or addition to the City's general fixed assets costing more than $5,000 and having a useful life of greater than five years.

Capital Improvement Plan.
A long-range plan of proposed capital improvement projects, which includes estimated project costs and funding sources that the City expects to carry out over a five-year period. The program is updated annually to reassess capital needs and for the preparation of the capital budget.

Deficit.
An excess of expenditures over revenues or expense over income.

Depreciation.
A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

Encumbrances.
A financial commitment for services, contracts, or goods which have not, as of yet, been delivered or performed.

Enterprise Fund.
A fund which accounts for the operations that are financed from user charges and whose operation resembles a business.

Expenditure.
Outflows of net financial resources. They include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements, and shared revenues.

Fiscal Year.
A twelve-month period (July 1 through June 30) to which the annual operating budget applies and at the end of which an assessment is made of the City's financial condition and performance of its operations.

Franchise Tax.
A tax levied on the gross sales of Public Utilities. Such taxes were assessed by the state as a function of permitting the respective utilities to do business in the state of North Carolina. Such taxes are shared between the state and its municipalities according to the respective ratio of gross sales within those jurisdictions.

Full-Time Equivalent.
Unit of measurement used to figure out the number of full-time hours worked by all employees in the organization.

Fund.
An accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or attain certain objectives in accordance with set laws and regulations (i.e. General Fund).

Fund Balance.
The difference between fund assets and fund liabilities of the governmental unit.

General Fund.
A fund which provides for the accounting of all financial resources except those designated to other funds. Most of the basic government services, such as police, sanitation, parks and recreation, or street maintenance are accounted for in this fund.

Grants.
A contribution or gift in cash or other assets from another government to be used for a specific purpose.

Intergovernmental Revenues.
Revenues from other governments (state, federal, local) which can be in the form of grants, shared revenues, or entitlements.

Levy.
The amount of tax, service charges, and assessments imposed by a government.

Non-operating Expenses.
Expenses which are not directly related to the provision of services such as debt service.

Non-operating Revenues.
Revenues which are generated from other sources (i.e. interest income) and are not directly related to service activities.

Operating Expenses.
Those costs, other than personnel and capital outlay, which are necessary to support the day-to-day operations of the City. Includes items such as telephone charges, utilities, office supplies, advertising, travel, and printing.

Personnel.
Expenditures for salaries and fringe benefits including merit increases, social security, retirement, health insurance, life insurance, 401(k), and other employee benefits.

Policy.
A definite course or method of action in light of given conditions to guide and determine present and future decisions.

Powell Bill Funds.
Funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

Property Taxes.
Taxes levied on both real and personal property according to the property's valuation and tax rate.

Reserve.
An account designed for a portion of the fund balance which is to be used for a specific purpose.

Revenue.
Inflows of financial resources that increase the fund balance account. Expenditure refunds, interfund transfers, and debt proceeds are not considered revenues.

Surplus.
The amount by which revenues exceed expenditures.

Tax Rate.
The amount of tax stated in terms of a unit of the tax base.

CITY OF LOCUST
2024-2025 FY BUDGET ORDINANCE

BE ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOCUST, NORTH CAROLINA.

Section 1. Appropriations: The following amounts are hereby appropriated for the operation of the City government and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025 according to the following schedule:

Schedule A. General Fund:

General Government:

51100	Administration Compensation	$	582,600
52100	Legal	$	2,000
52103	Employee Wellness	$	10,000
52105	Mapping/Surveying/Plan Review	$	3,000
52106	Audit	$	26,250
53101	Misc. Supplies	$	1,000
53102	Office Supplies	$	3,000
53105	Fleet Maintenance Expense	$	3,000
53106	Dues	$	16,000
53107	Office Expenses	$	10,000
53112	IT Expense	$	27,500
53500	Travel	$	3,000
53502	Continuing Education	$	7,500
53504	Telephone	$	4,000
53505	Postage	$	1,650
53506	Advertising	$	1,000
53507	Land Use Plan Update	$	50,000
55100	Insurance-Property/Liability	$	10,000
56106	Property Tax Collections	$	45,000
56107	Municipal Election	$	2,000
	Total General Government:	**$**	**808,500**

Central Services:

54260	Government Center	$	70,000
56107	Veterans Memorial	$	2,500
56108	Senior Center	$	9,250
	Total Central Services:	**$**	**81,750**

Public Safety:

51100	Police Compensation	$	1,621,500
52100	PD Legal	$	1,000
53102	Office Supplies	$	5,000
53103	Hiring Expense	$	1,000
53104	Uniforms	$	10,000
53105	Fleet Maintenance Expense	$	65,000
53108	Equipment	$	8,000
53109	Investigations	$	3,500

53110	Weapons Supplies	$	4,500
53112	IT Expense	$	50,000
53111	K9 Expense	$	2,000
53501	Training	$	7,000
53505	Postage	$	500
53517	Police Communications	$	15,000
55101	Liability Insurance	$	37,500
55500	Capital Outlay	$	129,000
	Total Public Safety:	**$**	**1,960,500**

Public Works:

51100	Public Works Compensation	$	244,850
52101	Software Maintenance	$	2,750
53100	Supplies	$	3,500
53102	Office Supplies	$	1,250
53103	Street Blade Signs	$	1,500
53104	Uniforms	$	2,600
53105	Fleet Maintenance Expense	$	15,000
53107	Office Expense	$	4,000
53108	Equipment	$	2,500
53502	Continuing Education	$	1,000
53112	IT Expense	$	1,800
53504	Telephone	$	3,400
53507	Utilties	$	6,800
53516	Street Lights	$	120,000
53520	Street Scapes	$	15,000
55102	Insurance	$	7,000
55200	Building Expense	$	8,500
55500	Capital Outlay	$	87,000
	Total Public Works:	**$**	**528,450**

Streets (Powell Bill)

51100	Powell Compensation	$	63,400
52101	Software Maintenance	$	2,600
52107	Mapping/Engineering/Legal	$	3,500
53100	Supplies	$	4,000
53104	Uniforms	$	1,300
53105	Fleet Maintenance Expense	$	13,500
53108	Equipment	$	1,500
53502	Continuing Education	$	1,800
54100	Street Maintenance	$	6,000
54103	Paving and Repairs	$	165,000
55101	Property Liability Insurance	$	6,000
55500	Capital Outlay	$	40,000
	Total Streets (Powell Bill)	**$**	**308,600**

Environmental Protection:

56112	Solid Waste Sanitation	$	500,000

	Total Environmental Protection:	**$**	**500,000**
Economic Development:			
56111	Economic Development	$	1,000
	Total Economic Development:	**$**	**1,000**
Parks & Recreation:			
51100	Parks & Recreation Compensation	$	340,500
53100	Supplies	$	4,000
53102	Office Supplies	$	5,100
53104	Uniforms	$	3,300
53105	Fleet Maintenance Expense	$	6,000
53107	Office Expense	$	8,000
53108	Equipment	$	14,500
53109	Program Services	$	35,000
53112	IT Expense	$	2,500
53113	Turf Grass Maintenance	$	8,000
53114	Youth and Adult Services	$	50,000
53115	Concession Supplies	$	6,000
53502	Continuing Education	$	4,500
53507	Utilities	$	34,000
53518	Utilities/Community Building	$	3,500
53519	Utilities/Park Office	$	2,500
53520	Facility Maintenance	$	20,800
55100	Property and Liability Insurance	$	4,500
55500	Capital Outlay	$	15,000
55502	Grounds Maintenance	$	5,000
56107	Advertising	$	3,000
	Total Parks & Recreation:	**$**	**575,700**
TOTAL GENERAL FUND EXPENSES:		**$**	**4,764,500**

Schedule B: Wastewater Fund:
Administration:

51100	Wastewater Compensation	$	240,500
52101	Software Maintenance	$	13,000
52108	Legal	$	5,000
53102	Office Supplies	$	6,000
53104	Uniforms	$	1,600
53502	Continuing Education	$	2,000
53503	Water Conservation Education	$	1,000
53504	Telephone	$	5,500
53505	Postage	$	18,000
55100	Property and Liability	$	8,500
56100	Bank Service Charge	$	3,000
	Total Wastewater Administration:	**$**	**304,100**

Waste Collection & Treatment:

52103	Professional Services	$	30,000
52104	Wastewater Treatment	$	910,000
53100	Supplies	$	40,000
53105	Fleet Maintenance Expense	$	6,000
53108	Equipment	$	1,600
53508	Electric - PS1 Browns Hill Rd.	$	17,500
53509	Electric - PS2 Meadow Creek Rd.	$	35,000
53510	Electric - PS3 Creekview	$	4,000
53511	Electric - PS4 Hwy 200 N	$	6,500
53512	Electric - PS5 Redah	$	4,800
53513	Electric - PS6 Elm St.	$	12,000
53514	Electric - PS10 Town Center	$	2,000
53515	Electric - Water Stanly County	$	2,200
53516	Electric - PS8 Bluffton Lane	$	2,000
53517	Electric - PS9 Walmart	$	3,300
53518	Electric - PS7 Locust Valley	$	1,500
53519	Electric - PS11 Town Ctr North	$	2,000
53520	Electric - Morgan Meadows	$	1,500
54101	Other Maintenance	$	35,000
54103	Emergency	$	30,000
55500	Capital Outlay	$	15,000
	Total Waste Collection/Treatment:	**$**	**1,161,900**
TOTAL WASTEWATER EXPENSES:		**$**	**1,466,000**

Section 2. Estimated Revenues: It is expected that the following revenues will be available during the fiscal year beginning July 1, 2024, and ending June 30, 2025, to meet the foregoing appropriations according to the following schedule:

Schedule A: General Fund

Taxes:

3110	Property Taxes @ $0.36	$	2,200,000
3111	Interest on Property Taxes	$	2,000
3120	Vehicle Tax @ $10/car	$	-
	Total Taxes:	**$**	**2,202,000**

Other Taxes and Licenses:

3210	Sales Tax	$	1,225,000
3240	License/Permits	$	10,000
3250	Cable Vision Franchise Tax	$	21,000
	Total Other Taxes and Licenses:	**$**	**1,256,000**

Intergovernmental Revenue:

3350	Utilty Franchise Tax	$	230,000
3370	Court Fees/Police Reports	$	5,000
	Total Intergovernmental:	**$**	**235,000**

Beer and Wine Tax:

3332	Beer and Wine Tax	$	15,000
	Total Beer and Wine Tax:	**$**	**15,000**

Solid Waste Tax:

3471	Solid Waste Fee	$	265,000
	Total Solid waste:	**$**	**265,000**

Streets - Powell Bill:

3520	Powell Bill Revenue	$	165,000
3540	Powell Bill Interest	$	500
	Total Streets - Powell Bill:	**$**	**165,500**

Capital:

3860	Police Donations	$	-
3881	Vehicle Sale	$	10,000
3882	LPD Special Separation	$	19,000
	Total Capital:	**$**	**29,000**

Miscellaneous Revenues:

3831	Interest General Fund	$	225,000
3832	Park Fees	$	80,000
3833	Misc. Income	$	2,000
3834	Building Rentals	$	10,000
3835	Concession Revenue	$	2,000
3838	Veterans Memorial	$	1,000
3839	ABC Income	$	275,000
3841	Library Utilities	$	2,000
7003	SRO Grant		
	Total Misc. Revenues:	**$**	**597,000**

TOTAL GENERAL FUND REVENUE:	**$**	**4,764,500**

Schedule B: Wastewater Revenue

3060	Misc. Income	$	1,000
3065	Interest	$	10,000
3450	Availability Fees	$	115,000
3610	User Fees	$	1,115,000
7100	System Development Fees	$	225,000

TOTAL WASTEWATER REVENUE:	**$**	**1,466,000**
TOTAL REVENUES:	**$**	**6,230,500**
TOTAL EXPENSES:	**$**	**6,230,500**

Section 3. Taxes levied: There is hereby levied the rate of tax on each one-hundred dollar valuation of tangible property both real and personal as listed for taxes as of January 1, 2024, for the purpose of raising revenues for current year's property tax as set forth in the foregoing estimates of revenue, in order to finance the foregoing appropriations: **$0.36 cents** per hundred dollar valuation:

General Fund: For the general expense incident to proper government of the City of Locust, valuation of $812,240,000 and a tax levy of $2,924,064.00

Section 4. Distribution: Copies of this ordinance will be furnished to the finance officer of the City of Locust, to be kept on file for the direction of disbursemet of funds.

ADOPTED THIS JUNE 13, 2024

Motion Made/Seconded by:

For: _____	Against: _____
_____	_____
Mayor Steve Huber	Amy Furr, City Clerk

Grant Applicant Toolkit Home
DOT Discretionary Grants Dashboard
Funding and Financing
Grant Application Process
Maximizing Award Success
USDOT Mode and Resource Descriptions
Non-DOT Grant Programs, by Agency
Eligible Applicants
The Critical Role of Rural Communities
Glossary of Terms
ROUTES Home
DOT Navigator Home

Active Transportation Infrastructure Investment Program (ATIIP)

General Grant Program Information

The Active Transportation Infrastructure Investment Program (ATIIP) is a new competitive grant program created by the Bipartisan Infrastructure Law to construct projects to provide safe and connected active transportation facilities in active transportation networks or active transportation spines.

ATIIP projects will help improve the safety, efficiency, and reliability of active transportation networks and communities; improve connectivity between active transportation modes and public transportation; enhance the resiliency of on- and off-road active transportation infrastructure; help protect the environment; and improve quality of life in disadvantaged communities through the delivery of connected active transportation networks and expanded mobility opportunities.

Opportunity Status:	Open
Posted Date:	03/19/2024
Close Date:	06/17/2024
Eligible Applicants:	State Governments; Local Governments; Federally Recognized Tribes and Affiliated Groups; Planning and Project Organizations; U.S. Territories
Eligible Activities:	Planning; Construction
Transportation Type:	Bike/Ped; Roadway
Most Recent Annual Program Funding Amount:	$44,550,000
Annual Award Amount:	$100,000 - $15,000,000
Cost Sharing or Matching Requirement:	Yes

NORTH CAROLINA
Department of Transportation

Stanly County Comprehensive Transportation Plan (CTP) Overview

Temilope Animashaun, Roger Castillo

What is a CTP?

- **C**omprehensive **T**ransportation **P**lan
- Long-range, multi-modal transportation plan
  - 25 to 30 year planning period
  - Vision plan
- Incorporates Land Use plans, community & statewide goals
- Developed cooperatively among local stakeholders, Planning Organization (RPO/MPO), and NCDOT

Why is a CTP Needed?

§ G.S. 136-66.2 – Development of a coordinated transportation system and provisions for streets and highways in and around municipalities[1].

First Part of (a):

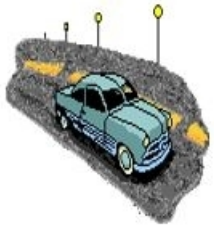
Each municipality, not located within a metropolitan planning organization (MPO) as recognized in G.S. 136-200.1, with the cooperation of the Department of Transportation, shall develop a comprehensive transportation plan that will serve present and anticipated travel demand in and around the municipality.

1 http://www.ncleg.net/EnactedLegislation/Statutes/HTML/BySection/Chapter_136/GS_136-66.2.html

What is in a CTP?

- Multimodal Maps
  - Highway
  - Public Transportation and Rail
  - Bicycle/Pedestrian
- Current and Future Conditions
  - Lanes
  - Right-of-Way (ROW)
  - Volume and Capacity
- Recommendations
  - Existing
  - Proposed

Auto



Public Transportation

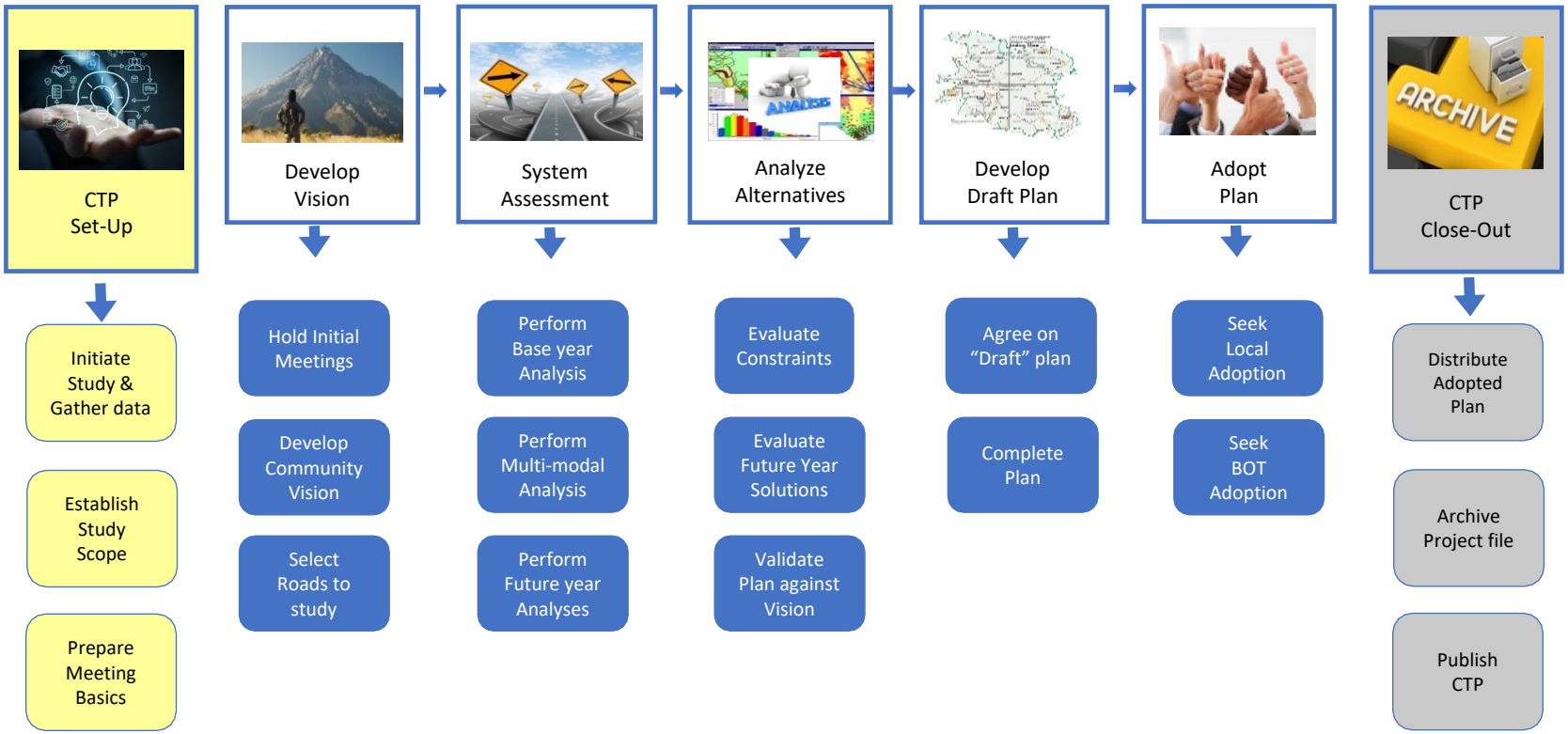
Bike

Walk

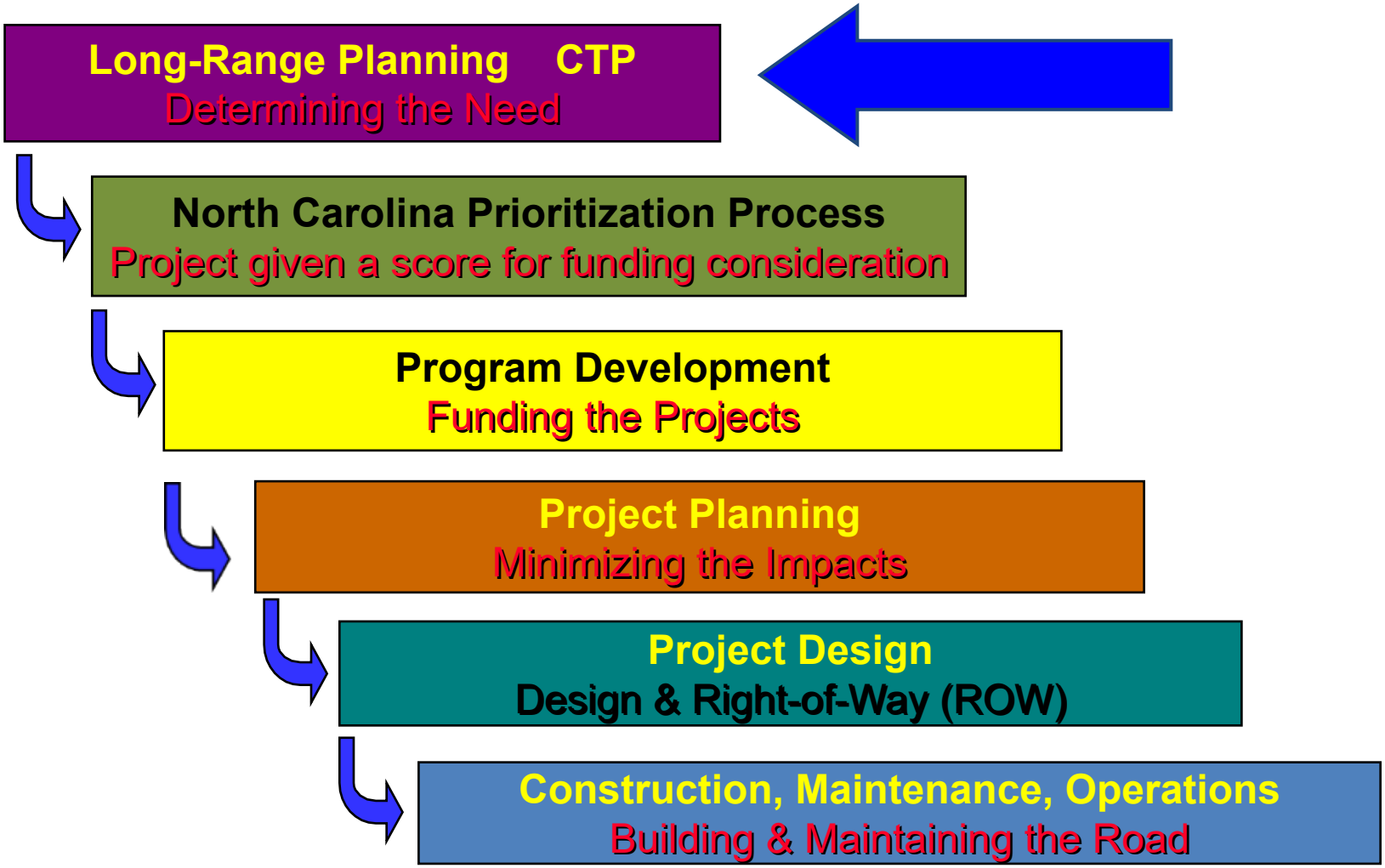
What are the Benefits of a CTP?

- A transportation plan that is coordinated with the local growth plan.
- Results guide the RPO/MPO to submit projects to NCDOT for project consideration.
- Long-range vision for facilities among local governments, RPO/MPO, and NCDOT

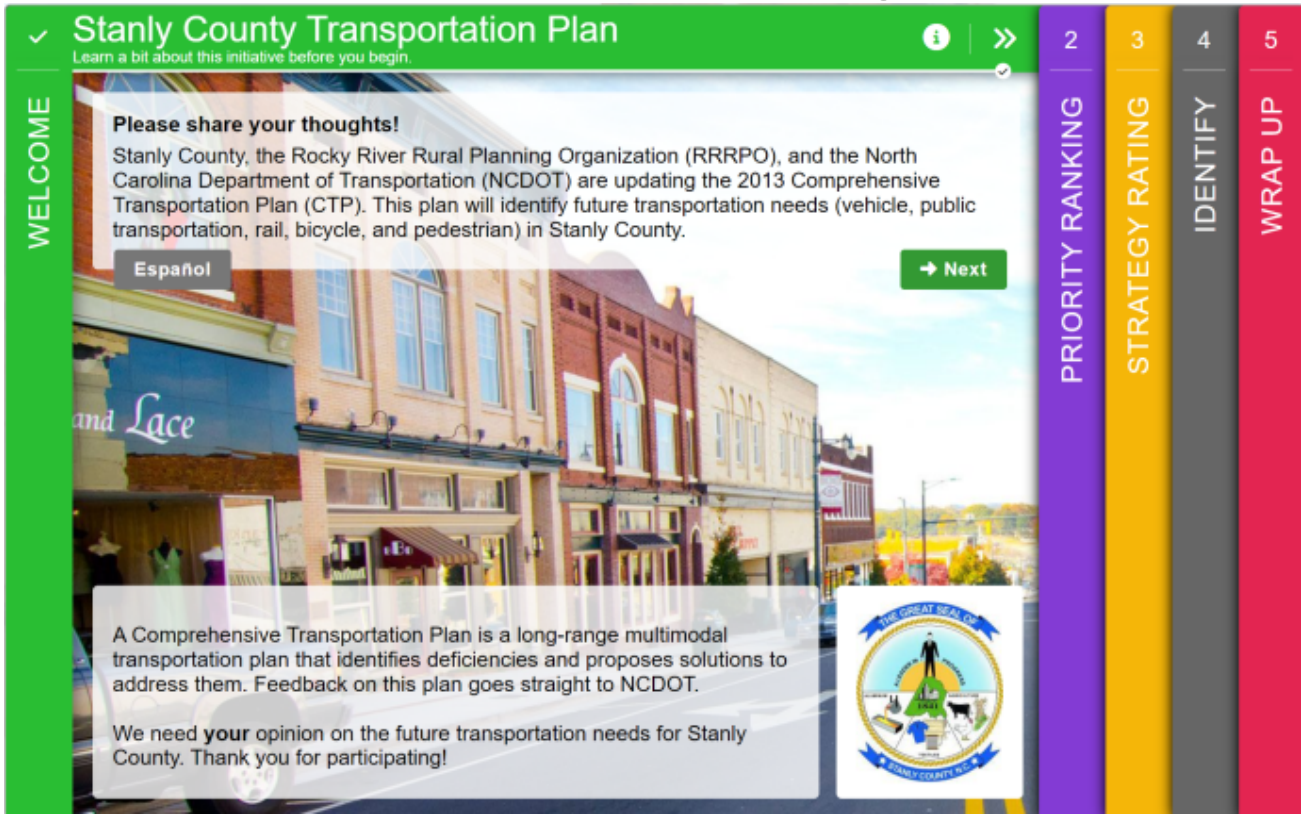
CTP TIMELINE



Where does the CTP fit into the “Big Picture”?



Goals and Objectives Survey



- Priority Ranking
  - Order of importance
- Strategy Rating
  - What's most important
- Identify
  - Where are the problem areas.
- Wrap-up
  - Census

The Survey will close on July 12 of 2024.

Survey Link:

https://tinyurl.com/StanlyCTP

CTP Steering Committee

- Members
  - NCDOT – Transportation Planning Division and Division 10
  - RPO – Rocky River RPO
  - Local Stakeholders – County, towns, business interests, multi-modal reps, environmental interests, Title VI, schools, elderly, etc.
  - The Public
- Roles
  - Represent stakeholders in the county
  - Assist with public engagement
  - Sharing your unique perspective during the planning process
  - Review plan as it is developed
  - Informing others about the CTP
  - Assist with adoption and endorsement

– Please Contact us if you would like to join!

Contacts

- NCDOT Transportation Planning Division (TPD)
  - **Temilope Animashaun, tmanimashaun@ncdot.gov**, (919)-707-0931 (Project Engineer)
  - **Roger Castillo**, ricastillo@ncdot.gov, (919) 707-0942 (Project Engineer)
- Rocky River Rural Planning Organization (RPO)
  - **Lee Snuggs**, lsnuggs@rockyriverrpo.org, (704) 986-3871

QUESTIONS

City of Locust
Post Office Box 190
Locust, North Carolina 28097-0190
(704) 888-5260

Purchase Order Requests – 6/13/2024

Purchase Request # 5339
Vendor: Howard Fertilizer & Chemical Co. Inc.
For: Fire Ant Management
Amount: $ 2,437.50
Charge Code: 011-005-06000-55502 Park – Grounds Manintenance
Remaining Budget: $ 881.07

Purchase Request # 5298
Vendor: Keys
For: Babe Ruth Baseball Uniforms
Amount: $ 1,760.65
Charge Code: 011-005-06000-53114 Park – Youth Athletics
Remaining Budget: $ 94.34
Please note that uniform fees are included in the sport registration cost.
Remaining budget amount is after budget amendments are approved.

Purchase Request # 5360
Vendor: Zachary G Kellum
For: June Band Fees
Amount: $ 1,300.00
Charge Code: 011-005-06000-53109 Park – Program Services
Remaining Budget: $ 518.80

City of Locust

Post Office Box 190
Locust, North Carolina 28097-0190
(704) 888-5260

Requested Budget Amendments
6/13/2024

General Fund

Revenues:

$73,360.00	011-004-03830-03831 Interest General Fund
$25,305.00	011-004-03830-03832 Park Fees

$98,665.00 **Total Revenue Increase**

Expenditures:

$25.00	011-005-04100-51250 Admin – Health/Dental Insurance
$30.00	011-005-04100-53102 Admin – Office Supplies
$425.00	011-005-04100-53107 Admin – Office Expenses
$10.00	011-005-04100-53505 Admin – Postage
$1,200.00	011-005-04100-55500 Admin – Capital Outlay
$3,000.00	011-005-04100-56106 Admin – Tax Fees (1.5%)
$400.00	011-005-04300-52100 Police – Legal Fees
$325.00	011-005-04300-53102 Police – Office Supplies
$375.00	011-005-04300-53104 Police – Uniforms
$455.00	011-005-04300-53110 Police - Weapons
$70.00	011-005-04300-53501 Police – Training
$17,160.00	011-005-04400-51100 Public Works – Salaries & Wages
$665.00	011-005-04400-51210 Public Works – FICA
$2,100.00	011-005-04400-51220 Public Works – Retirement
$1,050.00	011-005-04400-51250 PW – Health/Dental Insurance
$500.00	011-005-04400-53507 PW – Utilities
$22,600.00	011-005-04400-53516 PW – Street Beautification/Lights
$22,970.00	011-005-04400-55500 Public Works – Capital Outlay
$80.00	011-005-06000-53102 Parks – Office Supplies
$3,000.00	011-005-06000-53114 Parks – Youth Athletics
$7,500.00	011-005-06000-53507 Parks – Utilities
$4,725.00	011-005-06000-53520 Parks – Facility Maintenance
$10,000.00	011-005-06000-55501 Parks – Capital Improvements

$98,665.00 **Total Expenditure Increase**

City of Locust
Post Office Box 190
Locust, North Carolina 28097-0190
(704) 888-5260

Requested Budget Amendments
6/13/2024

Wastewater Fund

Revenues:

$259,498.00	061-004-03000-03062 Restricted State of NC Grant Fund
$69,700.00	061-004-03830-03837 Insurance Proceeds
329,198.00	**Total Revenue Increase**

Expenditures:

$85.00	061-005-07100-51251 Life Insurance
$3.00	061-005-07100-53505 Postage
$685.00	061-005-07400-52102 Engineering Fees
$200.00	061-005-07400-53508 Electric – PS 1 Browns Hill
$8,500.00	061-005-07400-53509 Electric – PS 2 Meadow Creek
$200.00	061-005-07400-53510 Electric – PS 3 Creekview
$550.00	061-005-07400-53512 Electric – PS 5 Redah
$2,900.00	061-005-07400-53513 Electric – PS 6 Elm Street
$150.00	061-005-07400-53516 Electric – PS 8 Bluffton Ln
$375.00	061-005-07400-53517 Electric – PS 9 Walmart
$100.00	061-005-07400-53519 Electric – PS 11 Town Center
($13,748.00)	061-005-07400-52104 WW Treatment – Stanly
$69,700.00	061-005-07400-54103 WW – Emergency Expenses
$259,498.00	061-005-07500-55508 Capital Project – N. Basin
$329,198.00	**Total Expenditure Increase**

Locust Wastewater
Monthly Metering

Monthly Wastewater Flow Recordings

Date		Time		Meter		Daily Total		Recorded Rain Fall(")
Wednesday, May 1, 2024		11:59:59 PM		328704.7		328704.7		**0.01**
Thursday, May 2, 2024		11:59:59 PM		655467.5		326762.8		
Friday, May 3, 2024		11:59:59 PM		982986.9		327519.4		
Saturday, May 4, 2024		11:59:59 PM		1713985.0		730998.1		**3.05**
Sunday, May 5, 2024		11:59:59 PM		2686274.4		972289.4		**1.91**
Monday, May 6, 2024		11:59:59 PM		3154187.5		467913.1		**0.01**
Tuesday, May 7, 2024		11:59:59 PM		3533301.6		379114.1		**0.02**
Wednesday, May 8, 2024		11:59:59 PM		3900963.8		367662.2		**0.85**
Thursday, May 9, 2024		11:59:59 PM		4505849.1		604885.3		**0.51**
Friday, May 10, 2024		11:59:59 PM		4913272.5		407423.4		
Saturday, May 11, 2024		11:59:59 PM		5281817.2		368544.7		
Sunday, May 12, 2024		11:59:59 PM		5639131.6		357314.4		
Monday, May 13, 2024		11:59:59 PM		5983904.1		344772.5		**0.03**
Tuesday, May 14, 2024		11:59:59 PM		6538083.5		554179.4		**1.19**
Wednesday, May 15, 2024		11:59:59 PM		7022920.7		484837.2		**0.45**
Thursday, May 16, 2024		11:59:59 PM		7478037.9		455117.2		
Friday, May 17, 2024		11:59:59 PM		7879176.0		401138.1		
Saturday, May 18, 2024		11:59:59 PM		8293001.6		413825.6		**0.04**
Sunday, May 19, 2024		11:59:59 PM		8693295.4		400293.8		
Monday, May 20, 2024		11:59:59 PM		9073583.5		380288.1		
Tuesday, May 21, 2024		11:59:59 PM		9434239.4		360655.9		
Wednesday, May 22, 2024		11:59:59 PM		9803442.2		369202.8		**0.02**
Thursday, May 23, 2024		11:59:59 PM		10152903.8		349461.6		
Friday, May 24, 2024		11:59:59 PM		10505977.9		353074.1		**0.11**
Saturday, May 25, 2024		11:59:59 PM		10859184.8		353206.9		**0.03**
Sunday, May 26, 2024		11:59:59 PM		11197499.8		338315.0		**0.02**
Monday, May 27, 2024		11:59:59 PM		11558713.9		361214.1		
Tuesday, May 28, 2024		11:59:59 PM		11901891.7		343177.8		
Wednesday, May 29, 2024		11:59:59 PM		12239442.6		337550.9		
Thursday, May 30, 2024		11:59:59 PM		12578395.1		338952.5		
Friday, May 31, 2024		11:59:00 PM		12578395.1		333396.6		

Monthly Total		**12911791.7**	**8.25**

Daily Average	**416509.41**

BUDGET DOCUMENT
LOCUST ABC BOARD
Fiscal Year 2024 - 2025

The following budget establishing revenues and setting expense appropriations is hereby adopted and effective July 1, 2024, through June 30, 2025.

Section 1. *Estimated Revenues* . It is estimated that the revenues listed below will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the operational and functional appropriations as set forth in Section 2, in accordance with the chart of accounts prescribed by the state ABC Commission.

Estimated Revenues:	
Sales	$4,100,000
Other Income	$0
Total	**$4,100,000**

Section 2. Appropriations. The following expenses are hereby appropriated for fiscal year 2024 - 2025 and are funded by the revenues made available through Section 1, herein.

Appropriations:

Taxes Based on Revenue	**$934,728**
Cost of Goods Sold	**$2,142,910**

Operating Expenses:	**Store(s)**	**Admin.**	**Warehouse**	**Law Enf.**	**Total**
Salaries & Wages	$430,510				$430,510
Cash Over/Short	$0				$0
Rent	$66,145				$66,145
Repairs & Maintenance	$14,000				$14,000
Utilities	$13,300				$13,300
Insurance - General & Bonds	$14,000				$14,000
Store/Office Supplies	$26,450				$26,450
Travel/Training	$3,000				$3,000
Professional Fees	$33,000				$33,000
Credit Card/Bank Fees	$56,300				$56,300
Uniforms	$0				$0
Security	$750				$750
Contingencies	$32,873				$32,873
Total Operating	**$690,328**				**$690,328**

	Store(s)	**Admin.**	**Warehouse**	**Law Enf.**	**Total**
Capital Outlay:					
Carts	0				$2,000

	0	$0
Total Capital Outlay	**$0**	**$2,000**
Debt Service/Lease:		
Debt Service	$0	$0
Interest	$0	$0
Total Debt Service	**$0**	**$0**
Total Estimated Expenses	**$3,767,966**	**$3,769,966**
Distributions:		
Mandatory 3 1/2% & Bottle Tax		$115,127
Law Enforcement		$10,145
Alcohol Education & Rehab.		$14,204
Other County/Municipal		$165,558
Other Distributions		
Total Distributions		**$305,034**
Working Capital Retained		**$25,000**
(Appropriated Fund Balance)		$0
Total Expense, Distribution & Reserve		**$4,100,000**

Section 3. Copies of this Budget Document shall be furnished to the [appointing authority], the state ABC Commission, and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted by the Locust ABC Board this day of June 2024.

_____
Chairman

_____
Board Member

_____
Board Member

LOCUST, NC ALCOHOLIC BEVERAGE CONTROL BOARD

Budget for the fiscal year 2024/2025

May 29, 2024

Re: BUDGET MESSAGE

To the Locust ABC Board:

The Annual Budget for the fiscal year July 2024 through June 30, 2025 (FY24/25) has been Prepared in accordance with North Carolina General Statute 18-B-702 “Financial operations of Local boards”. The ABC Board determines, through adoption of an annual budget, the level of customer services that the ABC system will provide and the resources available for operations.

The primary drivers during the preparation of this budget include projected operating costs required to sustain and enhance acceptable levels of customer service during fiscal 24/25.

HIGHLIGHTS OF THE BUDGET: Key elements include:

- ❖ Projected revenue greater than last year’s budgeted revenue
- ❖ Payroll of 10.5% to revenue
- ❖ Increased distribution percentage of 7.4%

AREA OF ATTENTION:

Comparisons to the previous year have always been the benchmark for success of retail sales. The alcohol business comparison sales are displaying tricky times for projections due to this unique transition period. Trends, however, are showing headwinds, economically speaking, for certain categories such as RTD’s and so-called hot brands, which are dominated by whiskies and tequilas. It remains important to keep the super-premium tier as highly accessible as possible.

GOAL FOR THE YEAR:

The Locust ABC Board is honored to receive high marks in consistently exceeding both the profitability standard and the operating cost standard set by the NC ABC Commission. Net profit distributions over the last four years have been described

by the Commission as “robust”. Great Associates, barrel programs, tastings, partnering with industry leaders, and strategic product placement, will continue to be at the forefront of our efforts.

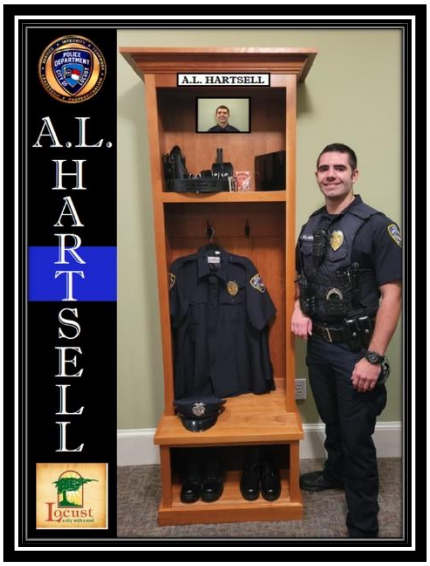
MAY 2024 SUMMARY

MAY 2024*

CATEGORY	AMOUNT
Total Calls Dispatched/Initiated	288
Traffic Stops Conducted	282
Business And Neighborhood Patrols	2,657
Arrest Charges Made	88
Citation Charges Issued	191
Traffic Crashes Reported	14
Total Activities Attended By LPD	3,227

***5TH Month Of New Statistical Tracking Method**

May 2024 Officer of the Month



Officer Adam L. Hartsell

- 219 Completed Patrols
- 58 Traffic Stops Conducted
- 50 Citation Charges Issued
- 25 Warnings Issued
- 21 Arrest Charges With 6 DWI Arrests

"Officer Hartsell is operating at an extremely high level as a traffic enforcement officer locating and identifying dangerous impaired drivers to remove them from Locust streets. His DWI enforcement ability is beyond his years and he's doing a great job."

– Locust Chief of Police Jeff Shew

Oakboro 4th of July Celebration 2024
Oakboro Police Department
223 W. 3rd Street, Oakboro, NC, 28129
May 28, 2024
tjsmith@oakboro.com

From: Chief Thomas (TJ) Edwin Smith III

Dear Chief Jeff Shew,

The 66th Annual Oakboro 4th of July will be held between the dates of June 28th-July 4th 2024 (traditionally we don't have festivities on Sunday). We anticipate crowds being approximately 8,000 to 10,000 individuals. This more than triples the population of our town.

I would like to request mutual aid assistance from the Locust Police Department during the Oakboro 4th of July Celebration which runs from (6 days of festivities) Friday, June 28, 2024 to Thursday, July 4th 2024. The hours of operation are 1800 hours to 2330 hours. The only exception is on Thursday, July 4th, 2024, the midway opens at 1700 hours until the fireworks which are typically fired at 0000 hours (12 midnight). With the uptick of attendees of the Oakboro festival, I'm requesting uniformed officers to help with police presence and crowd control. *(Food and drinks will be provided to **ALL** law enforcement while working).*

I would also like to invite your agency to put a vehicle in the parade on the day of July 4th, 2024 starting at 0800 hours. It would be my honor to be beside you as we represent our respective agencies in our parade.

Thank you in advance for your consideration.

Chief Thomas (TJ) Edwin Smith III

Planning and Zoning
May 2024

7 New House Permits SDH, Hucks

2 Remodels

2 Fence

1 Commercial Farm Bureau

3 Commercial up fit

1 Sign

1Roof top Solar

32 New house permits as of 5/31/2024