



BUDGET MESSAGE

NEWTON GROVE, NORTH CAROLINA 2025 – 2026 BUDGET

In accordance with G.S: 159-11, for your consideration is the proposed FY 2025-2026 budget for Town of Newton Grove. This budget has been based on a property tax rate of **\$.40/100** of value and estimated revenues from North Carolina League of Municipalities, State of North Carolina and Sampson County Tax Department.

The Town will continue to use First Citizens Bank for their banking needs. A central depository account is maintained for the General Fund and Water Fund monies.

The annual audit of the Town of Newton Grove is contracted to be performed by Nunn, Brashear & Uzzell, PA.

Appointment of Amanda Baggett as Budget Officer for year 2025-2026.

GENERAL FUND

REVENUES 2025-2026

Real Property and Motor Vehicle Taxes

The property valuations used in this budget were obtained from the current TR-2 report. Total valuation for Ad Valorem is \$116,028,070.00. Ad Valorem tax includes real and personal property as well as motor vehicle taxes. Sampson County Tax Office collects the Town of Newton Grove's taxes with a collection rate of 2%.

Local Sales Tax

Sales Tax revenue is collected by the state and disbursed to the Town on a monthly or quarterly basis. Sales and use tax is collected on products sold and services within the town limits. Franchise Sales Tax includes sales tax on electricity, telecommunications, piped natural gas, and local video programming.

Unrestricted Intergovernmental

This includes ABC Revenue, refunds on sales taxes paid, and refunds of motor fuel tax paid.

TOTAL REVENUE SUMMARY

<u>Revenue Source</u>	<u>Proposed Amount</u>
Net Ad Valorem	\$388,000.00
Local Sales Tax	\$230,000.00
Utility Franchise Tax	\$ 45,000.00
Solid Waste Disposal Tax	\$ 400.00
Unrestricted Intergovernmental	\$ 10,000.00
Permits & Fees	\$ 1,850.00
Sanitation Fees	\$ 50,000.00
State Sales Tax Refund	\$ 12,000.00
Police	\$ 500.00
Community Events	\$ 8,000.00
Miscellaneous	\$ 500.00
Appropriated Fund Balance	\$ -
<u>Revenue Total</u>	\$746,250.00

EXPENSES 2025-2026

Salaries

The 2025-2026 Budget includes a 5% salary increase for Police and 8.25% for Deputy Clerk. The contribution to the LGRS increased for general employees to 14.35%. The contribution for law enforcement increased to 15.94%.

TOTAL EXPENSE SUMMARY

<u>Expense Source</u>	<u>Proposed Amount</u>
General Administration	\$268,450.00
General Government	\$ 22,950.00
Police	\$253,750.00
Zoning	\$ 10,000.00
Fire Department	\$ 46,000.00
Streets	\$ 39,000.00
Sanitation	\$ 45,000.00
Park	\$ 17,300.00
Library	\$ 27,800.00
Community Events	\$ 16,000.00
<u>Expense Total</u>	\$746,250.00

WATER FUND

REVENUES 2025-2026

A rate study was performed January 2023. An increase to user fees and rates are included in the 2025-2026 Proposed Fee Schedule.

TOTAL REVENUE SUMMARY

<u>Revenue Source</u>	<u>Proposed Amount</u>
Water	\$300,000.00
Sewer	\$265,000.00
Penalties	\$ 10,000.00
Appropriated Fund Balance	\$ -
<u>Revenue Total</u>	\$575,000.00

EXPENSES 2025-2026

Salaries

The 2025-2026 Budget includes a 5% salary increase for Public Works Technician and 8.25% Deputy Clerk. The contribution to the LGRS increased for general employees to 14.35%.

TOTAL EXPENSE SUMMARY

<u>Expense Source</u>	<u>Proposed Amount</u>
Administration	\$360,000.00
Water Maintenance	\$105,000.00
Sewer Maintenance	\$110,000.00
<u>Expense Total</u>	\$575,000.00

Powell Bill Fund

REVENUES 2025-2026

TOTAL REVENUE SUMMARY

<u>Revenue Source</u>	<u>Proposed Amount</u>
Appropriated Fund	\$ 30,000.00
Allocation From State	\$ 21,250.00
<u>Revenue Total</u>	\$ 51,250.00

TOTAL EXPENSE SUMMARY

<u>Expense Source</u>	<u>Proposed Amount</u>
Street Maintenance	\$ 51,250.00
<u>Expense Total</u>	\$ 51,250.00

Amanda Baggett
Director of Finance/ Budget Officer

PROPOSED BUDGET ORDINANCE

Fiscal Year 2025-2026

BE IT ORDAINED by the Town Council of the Town of Newton Grove, North Carolina:

SECTION I

GENERAL FUND

Estimated Revenues

It is estimated that the following revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing schedule:

<u>General Fund</u>	<u>Proposed Amount</u>
Net Ad Valorem	\$388,000.00
Local Sales Tax	\$230,000.00
Utility Franchise Tax	\$ 45,000.00
Solid Waste Disposal Tax	\$ 400.00
Unrestricted Intergovernmental	\$ 10,000.00
Permits & Fees	\$ 1,850.00
Sanitation Fees	\$ 50,000.00
State Sales Tax Refund	\$ 12,000.00
Police	\$ 500.00
Community Events	\$ 8,000.00
Miscellaneous	\$ 500.00
Appropriated Fund Balance	\$ -
<u>Revenue Total</u>	\$746,250.00

Estimated Expenses

It is estimated that the following expenses will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing schedule:

<u>General Fund</u>	<u>Proposed Amount</u>
General Administration	\$268,450.00
General Government	\$ 22,950.00
Police	\$253,750.00
Zoning	\$ 10,000.00
Fire Department	\$ 46,000.00
Streets	\$ 39,000.00
Sanitation	\$ 45,000.00
Park	\$ 17,300.00
Library	\$ 27,800.00
Community Events	\$ 16,000.00
<u>Expense Total</u>	\$746,250.00

SECTION II

WATER/SEWER FUND

Estimated Revenues

It is estimated that the following revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing schedule:

<u>Water/Sewer Fund</u>	<u>Proposed Amount</u>
Water	\$300,000.00
Sewer	\$265,000.00
Penalties	\$ 10,000.00
Appropriated Fund Balance	\$ -
 <u>Revenue Total</u>	 \$575,000.00

Estimated Expenses

It is estimated that the following expenses will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing schedule:

<u>Water/Sewer Fund</u>	<u>Proposed Amount</u>
Administration	\$360,000.00
Water Maintenance	\$105,000.00
Sewer Maintenance	\$110,000.00
 <u>Expense Total</u>	 \$575,000.00

SECTION III

Powell Bill Fund

Estimated Revenues

It is estimated that the following revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing schedule:

<u>Powell Bill Fund</u>	<u>Proposed Amount</u>
Appropriated Fund	\$ 30,000.00
Allocation From State	\$ 21,250.00
<u>Revenue Total</u>	\$ 51,250.00

Estimated Expenses

It is estimated that the following expenses will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing schedule:

<u>Expense Source</u>	<u>Proposed Amount</u>
Street Maintenance	\$ 51,250.00
<u>Expense Total</u>	\$ 51,250.00

SECTION IV

Salaries

<u>Position</u>	<u>Amount</u>
Town Clerk	\$54,060.00
Deputy Clerk	\$40,000.00
Chief of Police	\$60,780.00
Police Officer	\$50,400.00
Public Works Director	\$33,432.00
Public Works Technician	\$36,750.00
Mayor – Monthly	\$ 250.00
Commissioner – Monthly	\$ 150.00

SECTION V

2025-2026 Proposed Fee Schedule

Attached is a copy of the proposed fee schedule for the Fiscal Year 2025-2026 with proposed fee changes highlighted in red.

NEWTON GROVE RECOMMENDED FEE SCHEDULE

<u>Water Fees</u>	<u>Current</u>	<u>Proposed</u>
Residential User Fee	\$28.38	\$30.77
Commercial & Institutional User Fee	\$35.47	\$37.95
Outside City Limits User Fee an additional	\$15.02	\$16.07
<u>Residential Water Rates</u>		
0-6,000 gallons	\$6.63	\$7.09
6,001-20,000 gallons	\$7.86	\$8.41
20,001-50,000 gallons	\$8.69	\$9.30
50,001 + gallons	\$9.52	\$10.19
<u>Commercial & Institutional Rates</u>		
0-6,000 gallons	\$7.10	\$7.60
6,001-20,000 gallons	\$8.27	\$8.85
20,001-50,000 gallons	\$9.06	\$9.69
50,001 + gallons	\$9.85	\$10.54
<u>Sewer Fees</u>		
Residential User Fee	\$26.61	\$28.47
Commercial & Institutional User Fee	\$38.43	\$41.12
<u>Residential Sewer Rates</u>		
0-6,000 gallons	\$5.32	\$5.69
6,001-20,000 gallons	\$5.91	\$6.32
20,001-50,000 gallons	\$6.50	\$6.96
50,001 + gallons	\$7.10	\$7.60
<u>Commercial & Institutional Rates</u>		
0-6,000 gallons	\$10.15	\$10.86
6,001-20,000 gallons	\$10.65	\$11.40
20,001-50,000 gallons	\$11.24	\$12.03
50,001 + gallons	\$11.82	\$12.65
School User Fee	\$59.13	\$63.27
School Sewer Rates/1,000 gallons	\$8.87	\$9.49
<u>Trash Fees</u>		
Trash can	\$14.50	\$14.50

Water Services

¾" Short Tap – 60' R/W	\$1,400.00
¾" Long Tap – 60' R/W	\$1,650.00
1" Short Tap – 60' R/W	\$1,675.00
1" Long Tap – 60' R/W	\$1,950.00

Note:

1. All water services with a NCDOT R/W larger than 60 feet, requires asphalt removal and replacement, road bores greater than 22 feet, and service sizes larger than 1" will be done on a cost plus or quoted on an individual basis.
2. All meters will be provided by the Town of Newton Grove.
3. All water services will have a meter setter installed.

Gravity Sewer Services

4" SCH – 40 PVC Sewer Short Tap – 60" R/W	\$4,200.00
4" SCH – 40 PVC Sewer Long Tap – 60" R/W	\$8,800.00

Note:

1. All sewer services with a NCDOT R/W larger than 60 feet, requires asphalt removal and replacement, road bores greater than 22 feet, depths of 5 feet or greater, and service sizes larger than 4" will be done on a cost plus or quoted on an individual basis.

Low Pressure Services

1 ½" Low Pressure Short Service – 60" R/W	\$2,800.00
2 ½" Low Pressure Long Service – 60" R/W	\$3,500.00

Note:

1. All sewer low pressure services with a NCDOT R/W larger than 60 feet, requires asphalt removal and replacement, road bores greater than 22 feet, and service sizes larger than 1 ½" will be done on a cost plus or quoted on an individual basis.
2. The sewer check valve will be provided by the Town of Newton Grove.
3. All electrical work including conduit, wiring, and connections will be done separately.
4. All work to install the force main line from the R/W to the dwelling and the placement of the pump station will be done on a cost plus or quoted on an individual basis.

Other

Meter Tampering Fee	\$500.00
Re-Connect Fee	\$ 75.00
Returned Payment Fee	\$ 35.00

Zoning Fees

Zoning Compliance – New Residential	\$ 75.00
Zoning Compliance – New Commercial	\$100.00
Zoning Compliance – Existing Structure (Additions/Accessory Buildings/Decks, ETC.)	\$ 50.00

Ordinance Copies	\$ 10.00
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Subdivision Exempt (NAR)	\$ 25.00
Minor	\$350.00
Major	\$350.00

Cell Tower Permit	\$250.00
Special Use Permit	\$350.00
Rezoning Permit	\$350.00
Sign Permit	\$100.00

Variance	\$250.00
Appeal	\$250.00
Flood Plain Permit Residential	\$ 55.00
Flood Plain Permit Commercial	\$ 80.00

Manufactured Home Park Operating Permit	\$500.00
Manufactured Home Park Inspection Fee	\$200.00