TOWN OF SEVEN DEVILS

FY24 Mid-year Budget Review

Wednesday, December 6, 2023

10:00am – 2:00pm

AGENDA

1. Call to Order
2. Closed Session – Employment Contract – N.C. G.S. 143-318.11(5)

   Closed Session – Confidential Information – N.C. G.S. 143-318.11(1)
3. Review Sales Tax Revenue Status
4. Review Occupancy Tax Revenue Status
5. Review ABC Revenue Status
6. Bank Balances/Cash Position
7. Town Holidays 2024 – *Motion*
8. Employee Handbook Update
9. Town Meeting Calendar 2024 – *Motion*

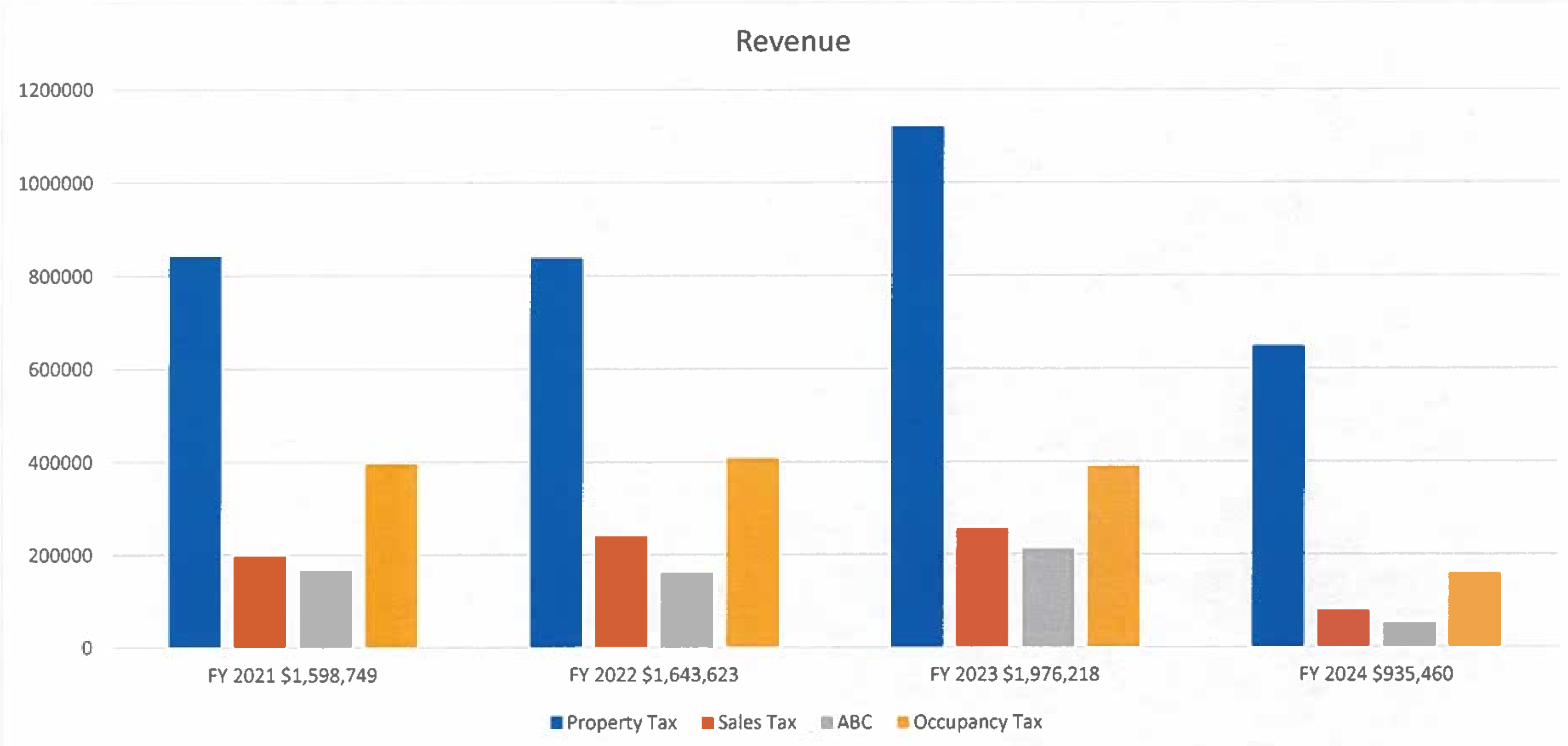
   Recess for Lunch/As Needed - *Motion*
10. FY24 Budget vs. Actual
    A. Departments
       - Administration
       - Law Enforcement
       - Zoning/Planning
       - Public Works
       - Streets (Powell Bill)
       - Water
       - Fire Department
       - Town Council
       - Parks & Recreation
11. Adjourn

AGENDA ITEM 3,4,5

FINANCE REPORT
NOVEMBER 2023 - 41.67%

	Budget	Actual	%
	Total	**YTD**	**100%**
Section 1. General Fund			
Anticipated Revenues by Category			
Ad Valorem Taxes	1,127,412.00	647,435.14	57%
State Share Revenue	163,783.00	57,052.16	35%
ABC Distribution	180,000.00	51,500.00	29%
Powell Bill Allocation	33,000.00	16,231.13	49%
Permits and Fees	7,000.00	3,091.00	44%
Sales Tax	215,000.00	78,018.05	36%
Misc Revs,Govt Grants,Sale of Assets	164,020.00	73,735.23	45%
Capital Reserve Fund/FB	338,548.00	-	0%
Occupancy Tax	395,000.00	159,007.31	40%
Total	**2,623,763.00**	**1,086,070.02**	**41%**
	Budget	**Actual**	**%**
	Total	**YTD**	**100%**
Section 2. Enterprise Fund			
Anticipated Revenues by Category			
Water Operating Revenues	276,000.00	122,259.77	44%
Water Taps and Connections	6,000.00	4,000.00	67%
Non Operating Revenues	100.00	125.00	125%
Capital Reserve for Capital Outlay	-	-	
Grant Project Ordinance (ARP)	700,000.00	-	0%
Total	**982,100.00**	**126,384.77**	**13%**

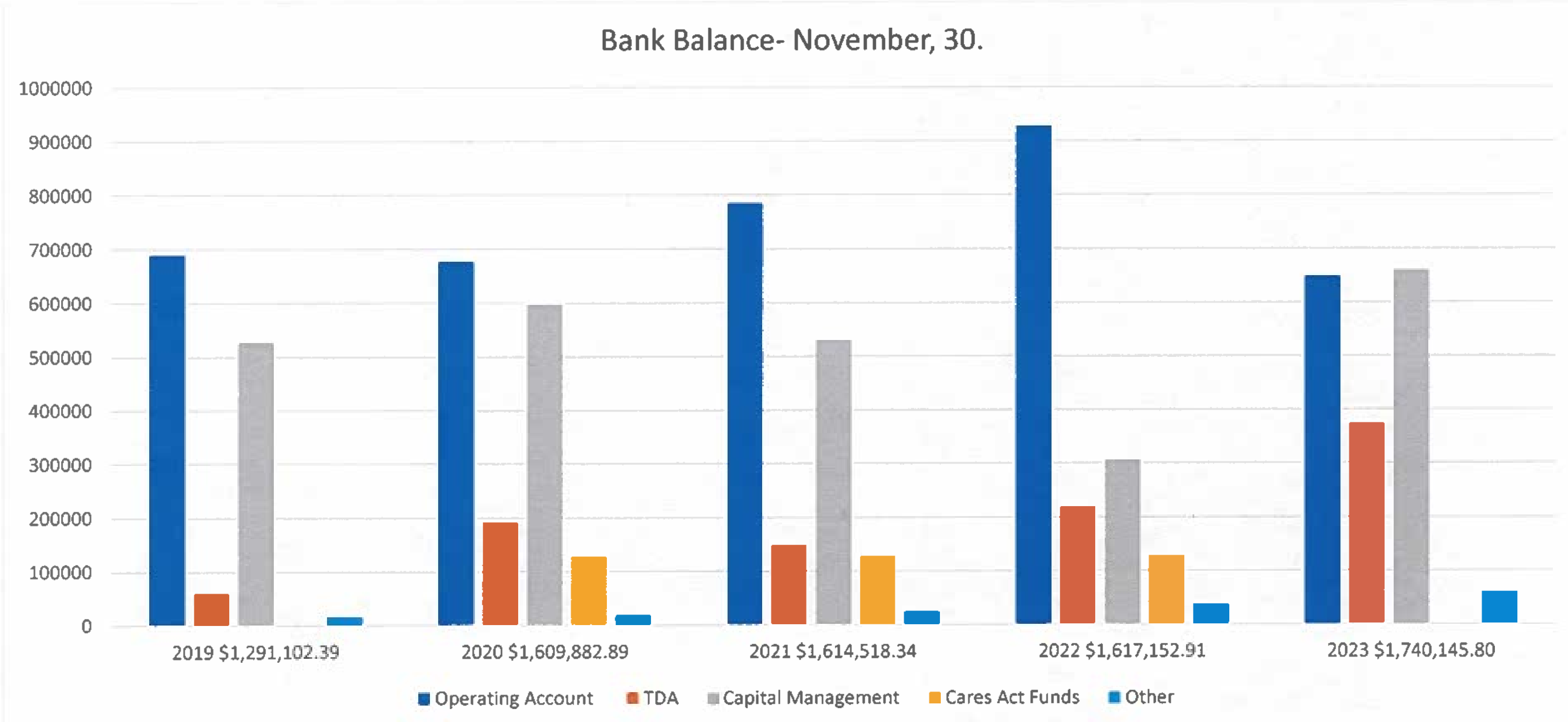
AGENDA ITEM 3,4,5



FY 2024 -11.30.2023

Property Tax: $647,435.14
Sales Tax (Jul-Sep): $78,018.05
ABC: $51,000.00
Occupancy Tax: $159,007.31

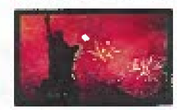
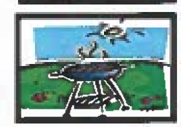
AGENDA ITEM 6



Bank Balance as of 11.30.2023

Operating: $647,470.30
TDA: $373,850.35
Capital Management: $659,371.99
Other:
Powell Bill: $10,936.13, Fire Relief Fund: $12,912.58, Performance Bonds: $35,604.45

Town Hall Closed ~ Holiday 2024

NEW YEAR'S	Monday, January 1, 2024	
MARTIN LUTHER KING DAY	Monday, January 15, 2024	
PRESIDENTS DAY	Monday, February 19, 2024	
EASTER	Friday, March 29, 2024	
MEMORIAL DAY	Monday, May 27, 2024	
JULY 4TH/INDEPENDENCE DAY	Thursday, July 4, 2024	
LABOR DAY	Monday, September 2, 2024	
VETERAN'S DAY	Monday, November 11, 2024	
THANKSGIVING	Thursday, November 28, 2024 Friday, November 29, 2024	
CHRISTMAS	Tuesday, December 24, 2024 Wednesday, December 25, 2024 Thursday, December 26, 2024	

AGENDA ITEM 8

SEVEN DEVILS
EMPLOYEE
HANDBOOK

FEBRUARY 12, 2013

UPDATED – December 6, 2023

ARTICLE 4. EMPLOYEE BENEFITS

Section 1. Eligibility

All full-time employees of the Town are eligible for employee benefits as provided for in this article and benefits are subject to change at the Town's discretion. Temporary employees are eligible only for Worker's Compensation and FICA.

Section 2. Social Security

The Town, to the extent of its lawful authority and power, has extended Social Security and Medicare benefits to its eligible employees.

Section 3. Retirement Benefits

Full-time employees are covered under the North Carolina Local Government Employee's Retirement System. Law enforcement offices are eligible for the Law Enforcement Officers' Benefits and Retirement Fund. Volunteer firefighters are eligible for participation in the Fireman's Pension Plan with required training hours and time in service (not eligible during the first year). No other Post-Employment Benefits (OPEB) is available to past employees.

Section 4. Supplemental Retirement Benefits

Each law enforcement officer shall receive 401(K) benefits as prescribed by North Carolina State Law (5%). Non-LEO employees shall receive a matching 401(K) benefit of up to 5%.

Section 5. Workers' Compensation Benefits

All employees of the Town are covered by the North Carolina Workers' Compensation Act and are required to report all injuries arising out of and in the course of employment to their immediate supervisor at the time of the injury in order that appropriate action may be taken at once.

Responsibility for claiming compensation under the Workers' Compensation Act is on the injured employee, and the employee must file such claims with the North Carolina Industrial Commission within two (2) years from date of injury. The Department Head shall assist the employee in filing the claim.

Section 6. Group Health Insurance

The Town provides group health insurance for full-time employees after one full month of employment, beginning on the 1st of the month. Employees may elect to insure family members under this plan at their expense, subject to the stipulations of the current contract.

ARTICLE 5. HOLIDAY AND LEAVE OF ABSENCE

Section 1. Policy

The policy of the Town is to provide annual leave, sick leave, and holiday leave to all full-time and part-time employees, and to provide proportionately equivalent amounts to employees having average workweeks of different lengths. Employees shall accrue leave proportionately on a monthly basis.

Section 2. Holidays

The following days, and other such days as the Town Council may designate, are holidays with full pay for employees of the Town.

New Year's Day

Martin Luther King Day

Presidents Day

Easter (Good Friday or Monday)

Memorial Day

Independence Day

Labor Day

Veteran's Day

Thanksgiving Thursday and Friday

Christmas (two or three workdays - see following holiday schedule)

When Christmas Day falls on:	The Town observes:
Sunday	Monday and Friday
Monday	Monday and Tuesday
Tuesday	Monday, Tuesday, and Wednesday
Wednesday	Tuesday, Wednesday, and Thursday
Thursday	Wednesday, Thursday, and Friday
Friday	Thursday and Friday
Saturday	Friday and Monday

AGENDA ITEM 9)

Seven Devils Town Meetings 2024

Meetings held at Seven Devils Town Hall, unless otherwise noted.
157 Seven Devils Road, Seven Devils, NC 28604

Public Safety Committee
1st Tuesday of Month @ 10:00am

January 2, 2024	July 2, 2024
February 6, 2024	August 6, 2024
March 5, 2024	September 3, 2024
April 2, 2024	October 1, 2024
May 7, 2024	November 5, 2024
June 4, 2024	December 3, 2024

Town Council Regular Meeting
2nd Tuesday of Month @ 5:30pm

January 9, 2024	July 9, 2024
February 13, 2024	August 13, 2024
March 12, 2024	September 10, 2024
April 9, 2024	October 8, 2024
May 14, 2024	November 12, 2024
June 11, 2024	December 10, 2024

Parks & Recreation Committee
Thursday AFTER Town Council @ 9:00am

January 11, 2024	July 11, 2024
February 15, 2024	August 15, 2024
March 14, 2024	September 12, 2024
April 11, 2024	October 10, 2024
May 16, 2024	November 14, 2024
June 13, 2024	December 12, 2024

Public Works Committee
3rd Tuesday of Month @ 10:00am

January 16, 2024	July 16, 2024
February 20, 2024	August 20, 2024
March 19, 2024	September 17, 2024
April 16, 2024	October 15, 2024
May 21, 2024	November 19, 2024
June 18, 2024	December 17, 2024

Planning Board Committee
3rd Tuesday of Month @ 5:30pm

January 16, 2024	July 16, 2024
February 20, 2024	August 20, 2024
March 19, 2024	September 17, 2024
April 16, 2024	October 15, 2024
May 21, 2024	November 19, 2024
June 18, 2024	December 17, 2024

Tourism Development Authority
4th Tuesday of Month @ 9:00am

January 23, 2024	July 23, 2024
February 27, 2024	August 27, 2024
March 26, 2024	September 24, 2024
April 23, 2024	October 22, 2024
May 28, 2024	November 26, 2024
June 25, 2024	December 24, 2024

Board of Adjustment
4th Tuesday of Month @5:30pm

January 23, 2024	July 23, 2024
February 27, 2024	August 27, 2024
March 26, 2024	September 24, 2024
April 23, 2024	October 22, 2024
May 28, 2024	November 26, 2024
June 25, 2024	December 24, 2024

AGENDA ITEM 10 A.

Departmental Budget vs Actual

Town of Seven Devils
12/1/2023 9:42:05 AM

Period Ending 11/30/2023

Department: 420 ADMINISTRATION

Expenditures

Description	Budget	MTD	QTD	YTD	Variance	Percent
10-420-02 Salaries	116,438	8,956.80	17,913.60	46,844.00	69,594.00	40%
10-420-03 Salaries Overtime	1,000	0.00	0.00	0.00	1,000.00	
10-420-04 Unemployment	0	0.00	0.00	0.00	0.00	
10-420-05 Payroll Tax	8,682	667.24	1,334.48	3,489.30	5,192.70	40%
10-420-06 Employee Benefits/Recognition	39,500	3,006.16	6,012.32	16,805.87	22,694.13	43%
10-420-07 Bank Fees	3,600	0.00	288.35	1,101.49	2,498.51	31%
10-420-08 Contract Services	10,000	0.00	720.00	2,040.00	7,960.00	20%
10-420-09 Workers Compensation	650	0.00	0.00	384.71	265.29	59%
10-420-12 Telephone/Postage	2,500	0.00	0.00	803.35	1,696.65	32%
10-420-14 Travel & Schools	5,000	0.00	739.50	2,851.70	2,148.30	57%
10-420-16 Repair & Maintenance	500	0.00	0.00	0.00	500.00	
10-420-18 LGERS Penalty	5,652	446.05	892.10	2,332.83	3,319.17	41%
10-420-21 Equip Rental/Lease	2,200	166.17	332.34	828.16	1,371.84	38%
10-420-32 Office Supplies	2,000	134.79	171.11	1,478.41	521.59	74%
10-420-33 Supplies	2,500	79.50	198.22	528.26	1,971.74	21%
10-420-34 Printing	1,400	91.12	231.89	723.11	676.89	52%
10-420-35 Dues/Subscriptions	2,000	210.00	210.00	400.00	1,600.00	20%
10-420-39 Technical Support	3,255	0.00	0.00	0.00	3,255.00	
10-420-40 IT	8,000	0.00	0.00	1,732.25	6,267.75	22%
10-420-52 Prof Fees-Accounting	13,000	0.00	7,500.00	13,000.00	0.00	100%
10-420-53 Prof Fees - Legal	13,000	2,050.00	3,695.00	9,675.00	3,325.00	74%
10-420-54 Insurance-Prop/Liab	28,000	0.00	0.00	32,429.10	(4,429.10)	116%
10-420-56 Penalties/Interest	0	0.00	0.00	0.00	0.00	
10-420-57 Miscellaneous	2,000	0.00	32.00	32.00	1,968.00	2%
10-420-69 Principal Payments Townhall	0	0.00	9,375.00	56,250.00	(56,250.00)	

Departmental Budget vs Actual

Period Ending 11/30/2023

Department: 420 ADMINISTRATION

Expenditures

Description	Budget		MTD	QTD	YTD	Variance	Percent
10-420-70 Interest Townhall	0		0.00	1,503.91	9,345.71	(9,345.71)	
10-420-74 Capital Outlay	130,418		0.00	0.00	0.00	130,418.00	
10-420-75 Transfer From Capital Reserve	0		0.00	0.00	0.00	0.00	
10-420-76 TOWNHALL	0		0.00	0.00	0.00	0.00	
10-420-97 Manager's Discretionary	1,200		0.00	0.00	198.04	1,001.96	17%
10-420-98 Contingency	1,000		0.00	0.00	0.00	1,000.00	
10-420-99 Transfer To Other Funds	0		0.00	0.00	0.00	0.00	
Total Expenditures for Department	403,495	0.00	15,807.83	51,149.82	203,273.29	200,221.71	50%

Departmental Budget vs Actual

Town of Seven Devils
12/1/2023 9:42:55 AM

Period Ending 11/30/2023

Department: 510 LAW ENFORCEMENT

Expenditures

Description	Budget		MTD	QTD	YTD	Variance	Percent
10-510-02 Salaries/Public Safety	415,577		30,021.20	57,358.60	155,433.72	260,143.28	37%
10-510-03 Salaries OverTime/Public Safety	16,000		1,113.57	1,186.03	5,882.85	10,117.15	37%
10-510-04 Unemployment/Public Safety	0		0.00	0.00	0.00	0.00	
10-510-05 Payroll Taxes/Public Safety	31,027		2,343.73	4,402.50	12,024.64	19,002.36	39%
10-510-06 Employee Benefits/Recognition	142,565		10,491.72	20,632.85	59,607.11	82,957.89	42%
10-510-07 LEO Seperation Allowance	15,885		1,221.92	2,443.84	6,415.08	9,469.92	40%
10-510-08 Contract Services	6,384		0.00	0.00	0.00	6,384.00	
10-510-09 Worker's Compensation	12,000		355.97	1,000.00	6,538.11	5,461.89	54%
10-510-12 Telephone/Postage	0		253.46	506.92	1,271.04	(1,271.04)	
10-510-14 Travel/Schools	3,000		0.00	39.75	1,041.00	1,959.00	35%
10-510-16 Repair & Maintenance	8,500		1,530.30	1,756.50	2,503.05	5,996.95	29%
10-510-18 LGERS Penalty	19,197		1,500.95	2,822.00	7,703.90	11,493.10	40%
10-510-30 Vehicle Outfit	4,000		0.00	0.00	3,076.07	923.93	77%
10-510-31 Fuel Expense	12,000		1,206.88	2,421.67	4,866.24	7,133.76	41%
10-510-32 Office Supplies	1,000		0.00	0.00	102.21	897.79	10%
10-510-33 Materials/Supplies	12,000		(1,276.63)	46.37	2,956.53	9,043.47	25%
10-510-35 Dues/Subscriptions	2,500		0.00	0.00	336.90	2,163.10	13%
10-510-36 Uniforms	5,000		293.86	293.86	3,675.84	1,324.16	74%
10-510-39 Technical Support	3,580		0.00	0.00	0.00	3,580.00	
10-510-40 IT	5,000		0.00	0.00	2,092.29	2,907.71	42%
10-510-57 Miscellaneous	2,000		0.00	0.00	0.00	2,000.00	
10-510-63 NC Goveners Crime Commission	0		0.00	0.00	0.00	0.00	
10-510-74 Capital Outlay	50,000		0.00	0.00	39,808.00	10,192.00	80%
10-510-99 Transfer To Capital Reserve	54,000		0.00	0.00	0.00	54,000.00	
Total Expenditures for Department	821,215	0.00	49,056.93	94,910.89	315,334.58	505,880.42	38%

Departmental Budget vs Actual

Period Ending 11/30/2023

Department: 530 ZONING/PLANNING

Expenditures

Description	Budget		MTD	QTD	YTD	Variance	Percent
10-530-02 Salaries	27,111		2,177.03	4,368.23	10,337.72	16,773.28	38%
10-530-03 Salaries Overtime	0		0.00	0.00	0.00	0.00	
10-530-04 Unemployment	0		0.00	0.00	0.00	0.00	
10-530-05 Payroll Tax	2,074		166.55	334.19	790.88	1,283.12	38%
10-530-06 Employee Benefits/Recognition	0		0.00	0.00	0.00	0.00	
10-530-08 Contract Services	500		0.00	0.00	0.00	500.00	
10-530-09 Worker's Compensation	155		0.00	0.00	64.49	90.51	42%
10-530-12 TELEPHONE/POSTAGE	0		0.00	0.00	0.00	0.00	
10-530-14 Travel/Schools	0		0.00	0.00	21.62	(21.62)	
10-530-16 Repair & Maintenance	0		0.00	0.00	0.00	0.00	
10-530-31 Fuel Expense	0		0.00	0.00	0.00	0.00	
10-530-33 Materials & Supplies	200		52.86	52.86	174.47	25.53	87%
10-530-40 IT	0		0.00	0.00	292.25	(292.25)	
10-530-57 Miscellaneous	500		0.00	0.00	0.00	500.00	
Total Expenditures for Department	30,540	0.00	2,396.44	4,755.28	11,681.43	18,858.57	38%

Departmental Budget vs Actual

Town of Seven Devils
12/1/2023 9:44:18 AM

Period Ending 11/30/2023

Department: 545 PUBLIC WORKS

Expenditures

Description	Budget	MTD	QTD	YTD	Variance	Percent
10-545-02 Salaries	227,882	16,810.84	33,621.68	88,266.78	139,615.22	39%
10-545-03 Salaries Overtime	7,500	0.00	0.00	(279.39)	7,779.39	-4%
10-545-04 Unemployment	0	0.00	0.00	0.00	0.00	
10-545-05 Payroll Taxes	17,433	1,278.85	2,557.70	6,815.40	10,617.60	39%
10-545-06 Employee Benefits/Recognition	78,462	5,782.12	11,564.24	32,707.10	45,754.90	42%
10-545-09 Worker's Compensation	9,000	0.00	0.00	6,476.38	2,523.62	72%
10-545-13 Utilities/Phone/Postage	80,000	2,702.70	5,325.58	10,912.95	69,087.05	14%
10-545-14 Travel & Schools	250	0.00	0.00	0.00	250.00	
10-545-15 Street Lights	18,000	1,595.58	3,191.16	7,977.90	10,022.10	44%
10-545-16 R & M Equipment	17,000	1,799.06	1,825.03	3,756.52	13,243.48	22%
10-545-17 R & M Buildings	1,000	0.00	0.00	1,880.37	(880.37)	188%
10-545-18 LGERS Penalty	11,155	829.31	1,658.62	4,421.88	6,733.12	40%
10-545-31 Fuel Expense	9,500	492.39	1,412.02	5,223.15	4,276.85	55%
10-545-33 Materials & Supplies	30,000	1,002.18	5,721.83	12,005.56	17,994.44	40%
10-545-36 Uniforms	1,500	279.96	327.03	1,081.69	418.31	72%
10-545-37 Mapping Project	0	0.00	0.00	0.00	0.00	
10-545-40 IT	2,500	0.00	0.00	292.25	2,207.75	12%
10-545-57 Miscellaneous	1,500	0.00	0.00	0.00	1,500.00	
10-545-69 Loan Payment - Snowcloud	0	0.00	0.00	0.00	0.00	
10-545-70 Interest Expense	0	0.00	0.00	0.00	0.00	
10-545-72 Loan Pymt - Boom Mower	0	0.00	0.00	0.00	0.00	
10-545-73 Professional Fees	4,500	0.00	23.40	640.25	3,859.75	14%
10-545-74 Capital Outlay	25,000	0.00	0.00	0.00	25,000.00	
10-545-75 Loan Payments BAB	0	0.00	0.00	0.00	0.00	
10-545-77 Interest Expense BAB	0	0.00	0.00	0.00	0.00	

Departmental Budget vs Actual

Town of Seven Devils
12/1/2023 9:44:18 AM

Period Ending 11/30/2023

Department: 545 PUBLIC WORKS

Expenditures

Description	Budget		MTD	QTD	YTD	Variance	Percent
10-545-78 Capital Outlay-Roads	15,000		0.00	0.00	0.00	15,000.00	
10-545-79 Capital Outlay-Powell Bill	0		0.00	0.00	0.00	0.00	
10-545-90 Transfer To Capital Reserve	80,000		0.00	0.00	0.00	80,000.00	
10-545-99 TIRE CHANGER	0		0.00	0.00	0.00	0.00	
Total Expenditures for Department	637,182	0.00	32,572.99	67,228.29	182,178.79	455,003.21	29%

Departmental Budget vs Actual

Period Ending 11/30/2023

Department: 570 STREETS (POWELL)

Expenditures

Description	Budget		MTD	QTD	YTD	Variance	Percent
10-570-00 Streets- POWELL	0		0.00	0.00	0.00	0.00	
10-570-19 POWELL BILL Professional	0		0.00	0.00	0.00	0.00	
10-570-59 POWELL BILL Paving	15,000		0.00	5,295.00	5,295.00	9,705.00	35%
10-570-74 POWELL Capital Outlay	0		0.00	0.00	0.00	0.00	
10-570-75 Transfer To Powell Bill Reserv	0		0.00	0.00	0.00	0.00	
Total Expenditures for Department	15,000	0.00	0.00	5,295.00	5,295.00	9,705.00	35%

Departmental Budget vs Actual

Town of Seven Devils
12/1/2023 9:45:17 AM

Period Ending 11/30/2023

Department: 810 WATER

Expenditures

Description	Budget	MTD	QTD	YTD	Variance	Percent
30-810-00 Transfer To General Fund	0	0.00	0.00	0.00	0.00	
30-810-02 Salaries	86,774	6,487.20	12,974.40	34,088.34	52,685.66	39%
30-810-03 Salaries Overtime	1,500	0.00	0.00	447.84	1,052.16	30%
30-810-04 Unemployment	0	0.00	0.00	0.00	0.00	
30-810-05 Payroll Taxes	6,638	490.04	980.08	2,609.29	4,028.71	39%
30-810-06 Employee Benefits/Recognition	34,422	2,544.04	5,088.08	14,491.90	19,930.10	42%
30-810-09 Worker's Compensation	1,000	0.00	0.00	1,219.09	(219.09)	122%
30-810-12 Telephone/Postage	4,500	0.00	792.00	1,422.00	3,078.00	32%
30-810-14 Travel/Schools	1,200	1,185.00	1,185.00	1,185.00	15.00	99%
30-810-15 Contract Services	22,000	3,980.71	4,930.27	13,347.45	8,652.55	61%
30-810-16 R&M Equipment	20,000	0.00	0.00	2,038.75	17,961.25	10%
30-810-18 LGERS Penalty	4,236	320.07	640.14	1,704.95	2,531.05	40%
30-810-20 Water Infrastructure Mapping	0	0.00	0.00	0.00	0.00	
30-810-21 Equipment Rental	0	0.00	0.00	0.00	0.00	
30-810-31 Fuel Expenses	5,000	132.30	279.81	759.02	4,240.98	15%
30-810-32 Office Supplies	1,000	0.00	0.00	0.00	1,000.00	
30-810-33 Utilities	30,000	2,041.81	3,435.21	6,510.64	23,489.36	22%
30-810-34 Other Supplies	5,000	2,962.00	4,048.60	4,666.60	333.40	93%
30-810-36 Uniforms	550	0.00	0.00	678.48	(128.48)	123%
30-810-38 Permits/Licenses	385	480.00	480.00	480.00	(95.00)	125%
30-810-53 Dues/Subscriptions	500	90.00	90.00	390.00	110.00	78%
30-810-58 Miscellaneous Expenses	2,000	0.00	0.00	0.00	2,000.00	
30-810-60 Depreciation Expense	0	0.00	0.00	0.00	0.00	
30-810-65 Interest Expense	571	55.94	117.41	334.86	236.14	59%
30-810-73 Prof Engineer Fees	10,000	570.00	770.00	3,336.25	6,663.75	33%

Departmental Budget vs Actual

Period Ending 11/30/2023

Department: 810 WATER

Expenditures

Description	Budget		MTD	QTD	YTD	Variance	Percent
30-810-74 Capital Outlay	0		0.00	0.00	0.00	0.00	
30-810-75 Snowcloud Project	0		0.00	0.00	0.00	0.00	
30-810-76 Peregrine Well Project	0		0.00	0.00	0.00	0.00	
30-810-77 Capital Outlay Equipment	0		0.00	0.00	0.00	0.00	
30-810-79 AMERICAN RESCUE PLAN EXPENSES	0		0.00	0.00	0.00	0.00	
30-810-81 Loan Payments-Skiview	0		0.00	0.00	0.00	0.00	
30-810-82 Loan Payment - BAB	0		0.00	0.00	0.00	0.00	
30-810-83 Loan Payment - Snowcloud	30,912		2,566.69	5,127.85	12,778.29	18,133.71	41%
30-810-90 Transfer To Capital Reserve	12,912		0.00	0.00	0.00	12,912.00	
30-810-98 Contingency	1,000		0.00	0.00	0.00	1,000.00	
Total Expenditures for Department	282,100	0.00	23,905.80	40,938.85	102,488.75	179,611.25	36%

Departmental Budget vs Actual

Town of Seven Devils
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Period Ending 11/30/2023

Department: 520 FIRE DEPARTMENT

Expenditures

Description	Budget	MTD	QTD	YTD	Variance	Percent
10-520-00 Transfer To Capital Reserve	0	0.00	0.00	0.00	0.00	
10-520-02 Salaries	0	0.00	0.00	0.00	0.00	
10-520-03 Unemployment	0	0.00	0.00	0.00	0.00	
10-520-04 Volunteer Salaries	25,000	1,160.00	3,905.00	10,200.00	14,800.00	41%
10-520-05 Payroll Taxes	1,913	88.71	298.74	780.39	1,132.61	41%
10-520-06 Employee Benefits/Recognition	0	0.00	0.00	0.00	0.00	
10-520-07 Salaries Overtime	0	0.00	0.00	0.00	0.00	
10-520-08 Contract Services	1,500	0.00	0.00	0.00	1,500.00	
10-520-09 Worker's Compensation	1,600	0.00	0.00	1,675.78	(75.78)	105%
10-520-11 NC State Fire Grant	0	0.00	0.00	0.00	0.00	
10-520-12 Telephones/Radios	1,000	0.00	0.00	0.00	1,000.00	
10-520-13 Federal Fire Grant	0	0.00	0.00	0.00	0.00	
10-520-14 Travel/Schools	1,000	102.00	102.00	102.00	898.00	10%
10-520-15 Forestry Grant	0	0.00	0.00	0.00	0.00	
10-520-16 Repair/Maintenance	10,000	1,021.98	1,021.98	1,124.96	8,875.04	11%
10-520-17 Local Fire Grant	0	0.00	0.00	0.00	0.00	
10-520-18 LGERS Penalty	0	0.00	0.00	0.00	0.00	
10-520-31 Fuel Expense	2,500	154.51	421.35	1,147.63	1,352.37	46%
10-520-33 Materials/Supplies	6,000	39.70	76.10	179.78	5,820.22	3%
10-520-35 Dues/Subscriptions	6,500	230.00	230.00	2,769.20	3,730.80	43%
10-520-36 Uniforms	1,500	0.00	214.96	582.62	917.38	39%
10-520-40 IT	2,000	0.00	0.00	292.25	1,707.75	15%
10-520-46 Medical Supplies	2,000	0.00	0.00	87.78	1,912.22	4%
10-520-47 Food & Provisions	1,000	0.00	0.00	119.60	880.40	12%
10-520-53 Professional Fees	1,000	0.00	0.00	0.00	1,000.00	

Departmental Budget vs Actual

Town of Seven Devils
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Period Ending 11/30/2023

Department: 520 FIRE DEPARTMENT

Expenditures

Description	Budget		MTD	QTD	YTD	Variance	Percent
10-520-54 Insurance & Bonds	0		0.00	0.00	0.00	0.00	
10-520-55 Fire Pension Expenses	4,500		260.00	520.00	1,330.00	3,170.00	30%
10-520-57 Miscellaneous	7,000		0.00	0.00	0.00	7,000.00	
10-520-74 Capital Outlay	0		0.00	0.00	0.00	0.00	
10-520-76 Transfer To Cap Reserve	0		0.00	0.00	0.00	0.00	
Total Expenditures for Department	76,013	0.00	3,056.90	6,790.13	20,391.99	55,621.01	27%

Departmental Budget vs Actual

Town of Seven Devils
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Period Ending 11/30/2023

Department: 400 TOWN COUNCIL

Expenditures

Description	Budget	MTD	QTD	YTD	Variance	Percent
10-400-00 Council Stipend	11,340	955.00	1,910.00	4,775.00	6,565.00	42%
10-400-01 Legal Counsel	0	0.00	0.00	0.00	0.00	
10-400-04 Unemployment	500	0.00	0.00	0.00	500.00	
10-400-05 Payroll Tax	870	73.06	146.12	365.30	504.70	42%
10-400-09 Workman's Comp	50	0.00	0.00	32.73	17.27	65%
10-400-16 Repair and Maintenance	0	0.00	0.00	0.00	0.00	
10-400-26 Advertising	2,400	0.00	0.00	1,748.80	651.20	73%
10-400-33 Materials/Supplies	2,000	0.00	1,038.61	2,526.11	(526.11)	126%
10-400-40 IT	2,000	0.00	0.00	0.00	2,000.00	
10-400-74 Capital Outlay	14,000	4,201.99	4,201.99	16,201.99	(2,201.99)	116%
10-400-76 TRANSFER TO CAPITAL RESERVE	0	0.00	0.00	0.00	0.00	
10-400-80 BOA & Planning Board	1,000	0.00	0.00	0.00	1,000.00	
10-400-81 Landscape/Beautification	0	0.00	0.00	0.00	0.00	
10-400-82 Community Relations	1,000	0.00	0.00	750.00	250.00	75%
10-400-83 Emergency Shelter	0	0.00	0.00	0.00	0.00	
10-400-88 Donations	0	0.00	0.00	0.00	0.00	
10-400-89 TOWNHALL PARK PROJECT	0	0.00	0.00	0.00	0.00	
10-400-90 OTTER FALLS Project	0	0.00	0.00	0.00	0.00	
10-400-91 Elections	7,500	0.00	0.00	0.00	7,500.00	
10-400-92 Contingency	500	0.00	0.00	0.00	500.00	
10-400-93 Travel & Schools	500	0.00	0.00	0.00	500.00	
10-400-94 Recreation Commission	0	0.00	0.00	0.00	0.00	
10-400-95 Connect 7D	0	0.00	0.00	0.00	0.00	
10-400-96 The Hawk Expenditure	0	0.00	0.00	0.00	0.00	

Departmental Budget vs Actual

Town of Seven Devils
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Period Ending 11/30/2023

Department: 400 TOWN COUNCIL

Expenditures

Description	Budget		MTD	QTD	YTD	Variance	Percent
10-400-97 DOT PED PLAN GRANT	0		0.00	0.00	0.00	0.00	
Total Expenditures for Department	43,660	0.00	5,230.05	7,296.72	26,399.93	17,260.07	60%

Departmental Budget vs Actual

Town of Seven Devils
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Period Ending 11/30/2023

Department: 540 PARKS AND REC

Expenditures

Description	Budget		MTD	QTD	YTD	Variance	Percent
10-540-02 Salaries	45,864		3,528.00	7,056.00	18,562.70	27,301.30	40%
10-540-03 Salaries Overtime	0		0.00	0.00	0.00	0.00	
10-540-05 Payroll Tax	2,912		269.88	539.76	1,420.00	1,492.00	49%
10-540-06 Employee Benefits/ Recognission	16,250		1,329.44	2,658.88	7,511.57	8,738.43	46%
10-540-08 CONTRACTED SERVICES	0		0.00	0.00	0.00	0.00	
10-540-09 Workers Comp	800		0.00	0.00	900.57	(100.57)	113%
10-540-12 Utilities/Phone/Postage	0		0.00	0.00	0.00	0.00	
10-540-14 Travel/School	1,500		11.14	11.14	33.41	1,466.59	2%
10-540-15 Grants	0		0.00	0.00	0.00	0.00	
10-540-16 R&M Equipment	1,500		0.00	0.00	0.00	1,500.00	
10-540-17 R&M Buildings	0		0.00	0.00	0.00	0.00	
10-540-18 LGERS Penalty	1,871		175.69	351.38	924.41	946.59	49%
10-540-31 Fuel Expense	500		0.00	0.00	0.00	500.00	
10-540-33 Materials & Supplies	1,000		0.00	0.00	32.00	968.00	3%
10-540-36 Uniforms	500		0.00	0.00	0.00	500.00	
10-540-37 Mapping Project	0		0.00	0.00	0.00	0.00	
10-540-40 IT	1,000		0.00	0.00	292.25	707.75	29%
10-540-57 Miscellaneous	500		0.00	0.00	0.00	500.00	
10-540-58 PARKS PROJECTS	127,461		0.00	0.00	0.00	127,461.00	
10-540-59 TRAIL PROJECTS	0		0.00	0.00	0.00	0.00	
10-540-74 CAPITAL OUTLAY	0		0.00	0.00	0.00	0.00	
Total Expenditures for Department	201,658	0.00	5,314.15	10,617.16	29,676.91	171,981.09	15%