

Town of Taylorsville



Annual Budget

2025-2026

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Town of Taylorsville

“The Brushy Mountain Gateway”

67 Main Avenue Drive

Taylorsville, North Carolina 28681

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www.taylorsvillenc.com

June 3, 2025

MAYOR AND TOWN COUNCIL

Mr. George Holleman, Mayor
Mr. Eric Bumgarner, Mayor Pro Tem
Mrs. Kim Brown, Town Council
Mrs. Tamara Odom, Town Council
Mr. Jack Simms, Town Council

Respected Board,

Pursuant to Section 159-11 of the North Carolina General Statutes, I respectfully submit for your consideration the proposed Fiscal Year 2025/2026 Budget for the Town of Taylorsville, North Carolina. The budget totaling \$5,944,005(excluding pass thru grant projects) provides for all Town personnel expenses, operations, capital improvements, and debt service requirements. It reflects an increase of 6.0% from the prior year’s approved budget due to an increase in investment earnings, ad valorem revenue, as well as continued increases in sales tax. Motor vehicle estimated valuation is up by 14.4%, now totaling \$16,500,000. The proposed budget would include no tax increase so the rate would remain at \$0.35 per \$100 in value. The approved budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act.

EXECUTIVE OVERVIEW

The proposed budget maintains acceptable service levels, attempts to address employee retention goals, allows for continued progress, and protects the integrity and functional ability of the Town of Taylorsville for the proposed budget year.

Prior Years Comparison

| Fiscal Year | Total Budget | Percentage Change | Town Tax Rate | Alex. Co Tax Rate |
|------------------|--------------------|-------------------|---------------|-------------------|
| 2014/2015 | \$3,604,188 | 7.5% | .35 | .665 |
| 2015/2016 | \$3,756,512 | 4.3% | .34 | .79 |
| 2016/2017 | \$3,786,525 | 0.8% | .34 | .79 |
| 2017/2018 | \$4,024,257 | 6.3% | .40 | .79 |
| 2018/2019 | \$4,104,704 | 2.0% | .40 | .79 |
| 2019/2020 | \$4,202,656 | 2.4% | .40 | .79 |
| 2020/2021 | \$4,248,273 | 1.1% | .40 | .79 |
| 2021/2022 | \$4,851,814 | 14.2% | .40 | .79 |
| 2022/2023 | \$4,920,261 | 1.4% | .40 | .79 |
| 2023/2024 | \$5,239,250 | 6.5% | .35 | .67 |
| 2024/2025 | \$5,609,205 | 7.1% | .35 | .65 |
| 2025/2026 | \$5,944,055 | 6.0% | .35 | .65 |

GENERAL FUND REVENUE HIGHLIGHTS

The General Fund budget totals \$2,804,955 and is balanced with a property tax rate of .35 cents per \$100 valuation. The proposed budget reflects an estimated 6.0% increase. This increase reflects improved local sales tax revenues, ad valorem revenue, and investment earnings. It is proposed that we increase our solid waste fee from \$15.00 per month to \$20.00 per month. This will help offset increases in our curbside pickup expenses but remains over \$2.00 per household less than our cost for services. With the tax rate remaining at .35 cents per \$100 valuation, the Town of Taylorsville's tax rate remains below the surrounding towns, yet we are still able to maintain the services those towns provide their citizens.

Sales Taxes

Retail sales in North Carolina represent the local sales tax portion levied by municipalities and counties. These taxes consist of a 1% tax that was first levied in 1971, a ½ cent tax levied in 1983, a ½ cent tax levied in 1986, and a ½ cent tax levied in 2002, that has since been eliminated. The ½ cent sales tax replaces all State distributed local reimbursements. The Town receives no funds from the latest County approved quarter cent sales tax. The State of North Carolina collects the sales tax and distributes them to local governments. Sales tax revenues are distributed on a proportional population basis in Alexander County. The Town of Taylorsville portion is based on a current population of 2,327 citizens. It should be noted that changes to the Tax code and sales tax formula are first derived at the General Assembly who grant local authority by allowing local referendum on specific percentages of cents. Local Sales tax revenues continue to improve as inflation and consumption of local goods continue during the post-code-19 pandemic.

Powell Bill Street Allocation

These funds represent redistribution by the State of a portion of the motor fuels tax collections. The use of these funds is restricted to maintaining, repairing, constructing, reconstructing, or widening any Town owned public streets or thoroughfares within the Town limits. Drainage, curb and gutter, sidewalks, and other necessary appurtenances are also approved uses of these funds. One-quarter of the distribution is based on the number of miles of local streets owned by the Town (10.65 miles) and the remaining 75% is distributed on a population basis of 2,327. This year's funding is expected to slightly increase from last year to roughly \$80,000.

Utility Franchise Tax

All electric, local telephone, including cellular phones, and natural gas providers pay franchise taxes based on sales and consumption. These funds are collected by the State and are distributed to municipalities based on actual receipts from the providers for services within the municipal limits.

Fund Balance Usage General Fund

The proposed budget does not include the use of fund balance within the General Fund budget.

GENERAL FUND EXPENDITURES BY FUNCTION

Expenditures for the 2025/2026 General Fund total \$2,877,255 an increase of 2.6% from the amount budgeted for Fiscal Year 2024/2025. This increase was driven by a 12.8% rate increase in streets and sanitation due to an increase in trash and recycling pickup services and a 19.4% increase in governmental operations due to increased costs to contract planning, zoning, and code enforcement with Alexander County and increased costs for contracted accounting services.

Town Council

This function accounts for \$60,200 in total divided by 5 Board members and provides for the funding of council positions, limited travel, and community outreach and awareness. The Council is responsible for all policy decisions in accordance with State Statute and Local Laws.

Administration

The Administration Department accounts for \$265,385. These expenditures are driven by costs associated with the management and administration of all Town activities. There is a 8.3% increase in this department this year due to an increase in employee retiree insurance benefit costs and contracted services with third party organizations for necessary services. All 3 positions in this department are funded half out of administration and half out of the water and sewer department.

Buildings

This department accounts for \$33,550, which is an decrease of 28.5% from last fiscal year. The decrease is due to the removal of \$12,000 from the capital line item. This department relates to the costs associated with maintenance and upkeep, including insurance, of the Town's buildings and facilities. All our buildings are over 60 years old but remain in good condition.

Rental Property

This function is budgeted to operate at an expense of \$6,500. This is a 91.1% decrease from the prior fiscal year. The decrease is directly related to the removal of maintenance and repair to the Urgent Care building as the property drainage issue has been resolved in the prior fiscal year. The expenses of the lease and maintenance of the grounds at the old hospital property which we leased for parking and yard sales has been removed as we no longer lease that property.

Police

The Police Department accounts for \$1,560,871, and provides 24-7-365 town coverage. The department is comprised of 12 full-time officers and a Chief. About 75.5% of the Police Department's budget is spent on salary and benefits with the remaining percentage going towards operations, lease payments on 2 vehicles, the financing of one new patrol car last fiscal year, and the purchase of a new patrol car this year.

The Police Department is always staffed by a minimum of two officers. During normal business hours there is typically 4 officers on duty. Employee retention is a high priority of the Taylorsville Police Department. This past fiscal year, a new pay scale went into effect and provided each officer with a minimum of a 5% pay increase.

Streets & Sanitation

The Streets & Sanitation Department accounts for \$599,505 with an increase of 12.8%. The increase is due mainly in part to the increase in expense for right of way maintenance, sidewalk maintenance, curbside pickup, and personnel adjustments. Not included in the budget is our \$1,500,000 project for a new sidewalk, culvert replacement, and street resurfacing funded by state allocations.

Parks & Recreation

The Parks & Recreation Department accounts for \$39,050. All expenditures for this function are associated with the operational costs of Matheson Park, Town Park, and the Community Garden. Most of the equipment and structures at Matheson Park have been there since the park was established in 1998. This past fiscal year Town Council voted to appropriate money from general fund balance for the installment of new playground equipment and mulch beneath all equipment. While there is a small amount of funds designated in the budget each year for maintenance and repair of buildings and equipment at the park, more substantial

funds will be needed in the future for playground equipment replacement as it is reaching the end of its life cycle.

Cemetery

The Cemetery Department accounts for \$19,980 in this year's budget. This is down from \$20,050 in last year's budget due to the cemetery expansion project nearing its end.

Miscellaneous Governmental Operations

This function accounts for \$158,200, a 19.4% increase from the prior year. Expenditures for this function include costs associated with contracted services for accounting, our audit, planning, tax collections, and minimum code enforcement. Increases in this function are due to a 116% increase in the contract for planning, zoning, and code enforcement, additional expenses with our attorney, and auditing firm.

Contributions to Outside Agencies & Operations

Contributions from within this fund represents the Town Council's continual goal to improve public safety as well as support local non-profit events within our community. Continuing this fiscal year, the Taylorsville Fire Department will receive allocations from the town. This fiscal year's allocation is \$119,014 which is a 1.4% increase from the past fiscal year. An allocation of \$4,500 for the Alexander County Rescue Squad was also included in the budget.

The Town takes pride in the annual events hosted by our non-profits, civic organizations, and volunteers. Each year the events seem to grow larger along with the crowds they draw to our downtown area. We fully understand the value, service, and stability that civic minded volunteers bring to our citizens. This year's proposed allocations will remain the same as last year (\$10,500).

GENERAL FUND EXPENDITURES BY CATEGORY

Personal Services

The Personal Services category accounts for 50.5% of the proposed budget. This is a decrease from last year because of one retirement form the administration department and one retirement form the police department. The Town is blessed to have a great staff in all its departments. The Town of Taylorsville continues to grow and the responsibilities of the Town's staff continue to grow each year as demands for services evolve and State and Federal Regulations increase. Our staff go over and beyond to provide the best services possible to our citizens while being mindful of every dollar spent. Personal Services include all costs associated with personnel and personnel related expenses. Items included in this category are salaries, FICA taxes, retirement expenses, health insurance, and disability insurance. The US Bureau of Labor Statistics in December 2023 stated that the average employee compensation cost for employers of state and local government was \$60.56 per hour. The average full-time employee compensation for the Town of Taylorsville is \$38.70 per hour. Both the US average and our average have increased by \$3.00 per hour 2023. Data confirms that personnel costs consume the largest portion of any budget. Salary and employee retention will face continued pressure as the private sector and surrounding communities continue to increase pay. Pressure is also felt as the number of men and women showing interest in governmental trades continues to drop. There is a great need in educating the youth within our school systems about these trades and the job opportunities available post-graduation.

The Town Council agreed in the 2024 June 4th council meeting to approve a pay study and implement an option in the FY 24/25 budget that brought all staff up to the minimum range for their pay scale as well as gave each employee a 0.5% increase per blended time in their position and for years of service to the Town. Each employee within the Police Department received a minimum 5% increase in pay from that option. Full-time employees in other departments received a 5% COLA and part-time employees received a 3% COLA. Employees were also given a July and Christmas bonus for their dedication and hard work. All employees will receive a 3% COLA with the FY 2025/2026 budget.

Included in this years budget is the continuation of the town’s educational incentive pay program. The program is designed to encourage and reward employees who increase their job-related knowledge and professional skills which enhances their value to the department and benefits the overall operations of the Town. Each employee is limited to one educational incentive for a degree and two educational incentives for professional certification/licensure listed within the program per fiscal year completed. This program is subject to and contingent upon Town Council approval of the annual budget that funds these incentives. The proposed budget has funds designated in each department for the program.

Operations

The Operations category accounts for 46.2% of expenditures within the General Fund budget. Expenditures include contracted services, maintenance, supplies, utilities, and other items required for the day-to-day operations of the departments. Contributions to outside agencies and contingency appropriations are also included in Operations. Most operational costs are recurring.

General Fund Debt Service

In the General Fund there is a lease obligation within the Police Department for 2 patrol cars. This past fiscal year three vehicles were purchased in February of 2025 at the end of their lease term. It is proposed to purchase an additional patrol car. This patrol car would be purchased out right with no financing option.

WATER & SEWER FUND

The budget for the Water & Sewer Fund totals \$3,066,750, an increase of 9.4%. Our Paul Payne Pump Station and Wastewater Treatment Plant upgrade project began construction in fiscal year 24/25. This project was over \$1,400,000 and upgraded the Paul Payne Pump Station wet well, pumps, control panel, generator, and force main. The Wastewater Treatment Plant will also receive some minor upgrades from the project dependent upon the cost of the pump station upgrade. We will continue to seek funding for projects to upgrade our problematic and aging infrastructure. A \$1.00 increase to the minimum charge for water and sewer usage at 1,000 gallons service for inside customers and a \$2.00 minimum charge at 1,000 gallons for outside customers will take effect this budget year to help offset increased cost due to inflation. The capital charge for residential customers will no longer be a fee as it was rolled into the minimum fee for residential customers. Our goal was to incorporate the capital charge within our minimum charge for residential customers to help make bills easier to understand and staff has accomplished that. There will not be an increase to other fees (tap, returned check, and reconnection) within the department for this fiscal year. All rate changes will be reflected on the rate schedule, which is now adopted by resolution outside of the budget.

Expenditures for the Water & Sewer Fund total \$3,066,750. Unlike the General Fund, Operations is the largest expense for the Water & Sewer Fund, not Personal Services. Operations is 49.8% of the overall Water and Sewer Budget while Personal Services is only 32%. Debt Service is 10.6% at an expense of \$325,890 with an outstanding debt amount just under \$2,500,000.

Wastewater collection and treatment continues to be our largest expense outside of personal services. The stoppage of septic haulers dumping into our wastewater system has reduced the cost of maintenance, pump failures, and sludge hauling at our WWTP. It is recommended that we continue to not allow septic haulers to dump into our system until a better way of handling the waste is created.

As stated earlier, aging infrastructure continues to be an issue for the Town. The “new” water meters have now been in the ground for 13-15 years and the warranties are out on them. We are starting to see a lot of failures with the meters in regard to them reading with the computer. Therefore, our meter reader is spending a lot of time going back and manually collecting meter readings like we did in the “olden days.” Mueller has an upgrade policy in place where we can turn non-functioning, out of warranty meters in and receive a new meter at a reduced rate. Public Works staff has begun to install upgraded meters to replace the non-functioning meters in hopes to begin getting our system back into a fully functioning, warranty covered system.

SUMMARY

The proposed budget satisfies the requirements set forth by General Statutes of North Carolina. The preparation of this document is based on the directives established by the Mayor and Council of Taylorsville. I would be remiss if I did not convey my sincere appreciation to our dedicated Town staff that always rise to the occasion, even under everchanging circumstances. Our employees keep the town running and stive to continually improve the overall operation. Our dedicated staff does far more, with far less when compared to other governments in our region.

Respectfully,

Nathan Hester, Town Manager

**TOWN OF TAYLORSVILLE
BUDGET ORDINANCE, FISCAL YEAR 2025/2026**

BE IT ORDAINED by the Governing Board of the Town of Taylorsville, North Carolina:

SECTION 1: It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

| | |
|---|--------------------|
| Ad Valorem Taxes | 949,750 |
| Other Taxes | 1,175,000 |
| Unrestricted Intergovernmental Revenues | 10,500 |
| Restricted Intergovernmental Revenues | 80,005 |
| Licenses & Permits | 4,150 |
| Sales & Services | 116,900 |
| Investment Earnings | 116,250 |
| Fund Balance | 5,800 |
| Other Revenues | 418,900 |
| Total Revenues | \$2,877,255 |

SECTION 2: The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026 in accordance with the chart of accounts established for the Town:

| | |
|--|--------------------|
| Town Council | 60,200 |
| Administration | 265,385 |
| Buildings | 33,550 |
| Rental Property | 6,500 |
| Police | 1,560,871 |
| Streets & Sanitation | 599,505 |
| Parks & Recreation | 39,050 |
| Cemetery | 19,980 |
| Miscellaneous Governmental Operations | 158,200 |
| Contributions to Outside Agencies & Operations | 134,014 |
| Contingency Appropriations | 0 |
| Total Expenditures | \$2,877,255 |

SECTION 3: It is estimated that the following revenues will be available in the Enterprise Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

| | |
|-----------------------|--------------------|
| Sales & Services | 2,813,000 |
| Investment Earnings | 150,000 |
| Other Revenues | 13,750 |
| Fund Balance | 90,000 |
| Total Revenues | \$3,066,750 |

SECTION 4: The following amounts are hereby appropriated in the Enterprise Fund for the operation of the water and sewer utilities for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|---------------------------|--------------------|
| Personal Services | 982,145 |
| Operations | 1,526,365 |
| Debt Service | 325,890 |
| Capital | 232,350 |
| Contingency | 0 |
| Total Expenditures | \$3,066,750 |

SECTION 5: The Total of Both General Fund and Enterprise Funds for Fiscal Year 2025/2026 are as follows.

| | |
|-----------------------|--------------------|
| General Fund | 2,877,255 |
| Enterprise Fund | <u>3,066,750</u> |
| Total Revenues | \$5,944,005 |

SECTION 6: There is hereby levied a tax at the rate of thirty five cent (\$0.35) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2025, for the purpose of raising the revenue listed as “Ad Valorem Taxes” in the General Fund in Section 1 of this ordinance. The rate is based on a total estimated valuation of property including real property, personal property, and utilities for the purposes of taxation at \$274,900,000 at a 96% collection rate. Also included in the listing is motor vehicle tax at an estimated valuation of \$16,500,000.

| | |
|--------------------------------|------------------|
| Ad Valorem Taxes, Current Year | 877,250 |
| Ad Valorem Taxes, Prior Years | 12,500 |
| Motor Vehicle Taxes | 56,000 |
| Penalties & Interest | <u>4,000</u> |
| Sub Total | \$949,750 |

SECTION 7: The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

(A) The Town Manager (Budget Officer) may transfer amounts between line-item expenditures within a department without limitation and without a report being required.

(B) The Town Manager (Budget Officer) may transfer amounts up to \$5,000 between departments including contingency appropriations, within the same fund. He must make an official report on such transfers at the next Regular Meeting of the Governing Board.

(C) The Town Manager (Budget Officer) may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

SECTION 8: The Town of Taylorsville Fee Schedule for various fees for services, including the W&S Rate schedule is adopted by Town Board Resolution and is subject to change as needed throughout the year by Town Board approval.

SECTION 9: Copies of the Budget Ordinance shall be furnished to the Town Clerk of the Governing Board as well as the Town Manager (Budget Officer) and Finance Director to be kept on file by them for their direction in the disbursement of funds.

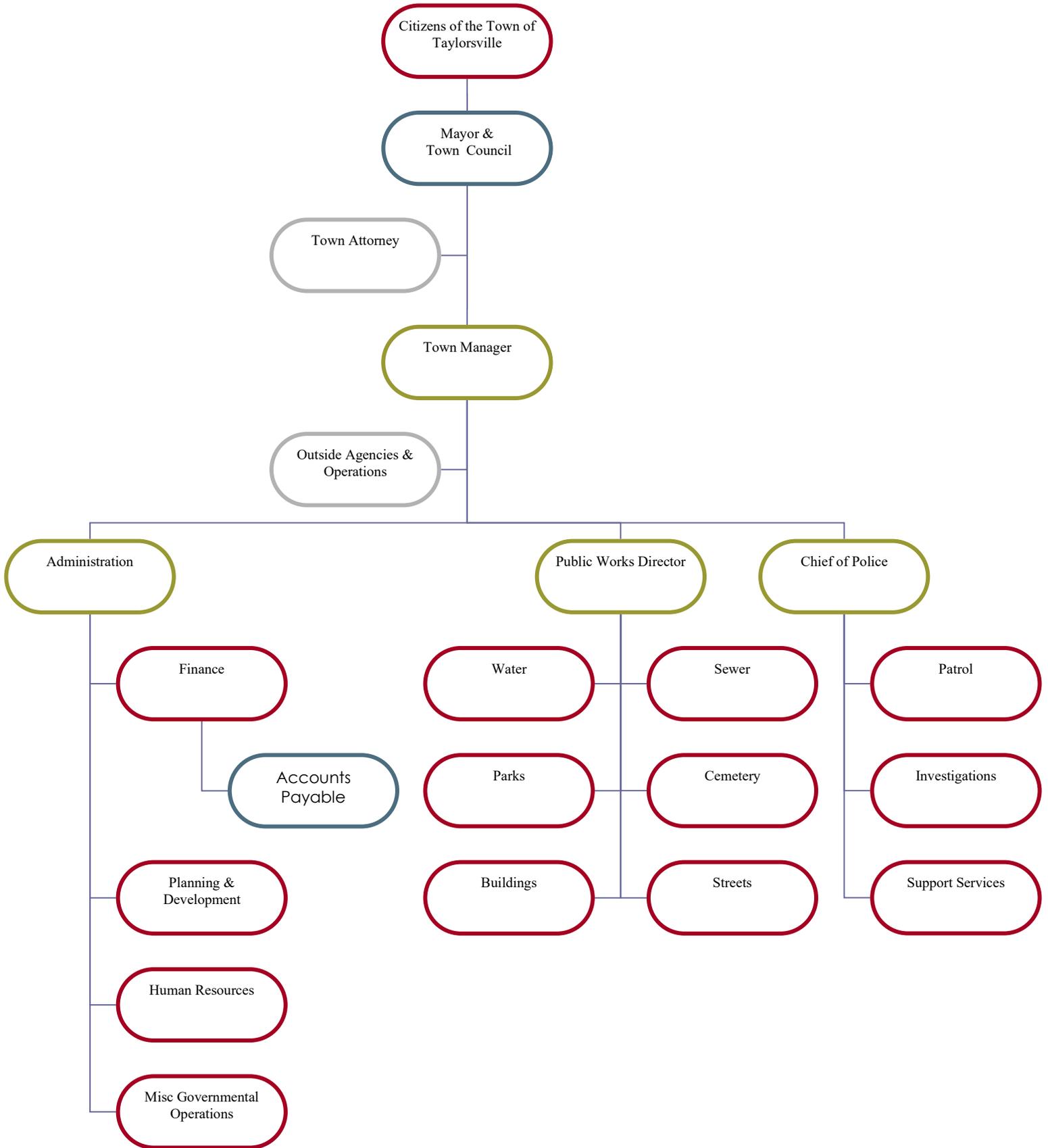
Adopted this the 3rd day of June, 2025.

George Holleman, Mayor

Attest

Nicole Mayes, Town Clerk

Town of Taylorsville Organizational Chart 2024-2025



Fiscal Year 2025/26 Balanced Budget

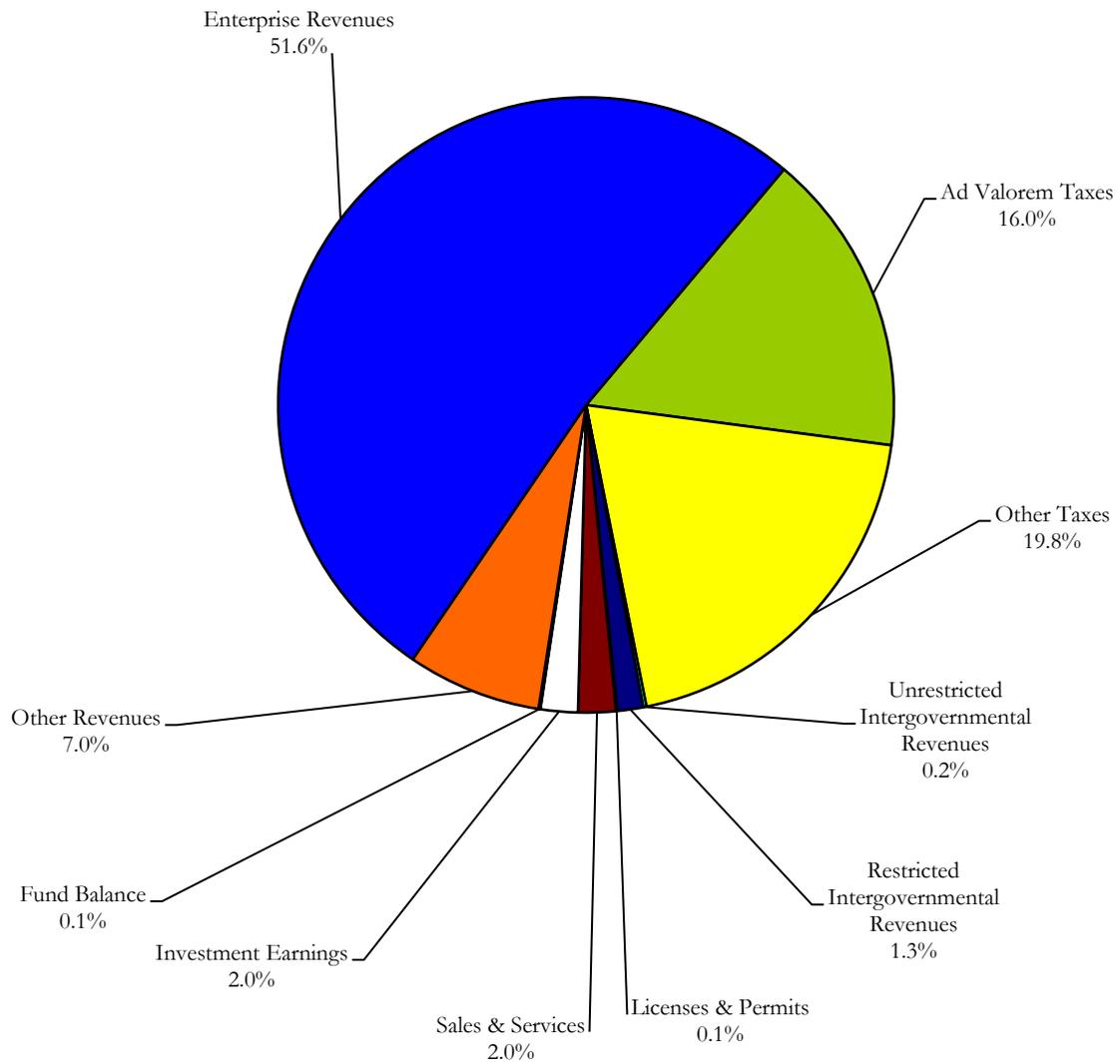
| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|-----------------------|--------------------|--------------------|-------------------|
| Revenues | | | |
| General Fund | 2,804,955 | 2,877,255 | 2.6% |
| Enterprise Fund | 2,804,250 | 3,066,750 | 9.4% |
| Total Revenues | \$5,609,205 | \$5,944,005 | 6.0% |

| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|---------------------------|--------------------|--------------------|-------------------|
| Expenditures | | | |
| General Fund | 2,804,955 | 2,877,255 | 2.6% |
| Enterprise Fund | 2,804,250 | 3,066,750 | 9.4% |
| Total Expenditures | \$5,609,205 | \$5,944,005 | 6.0% |

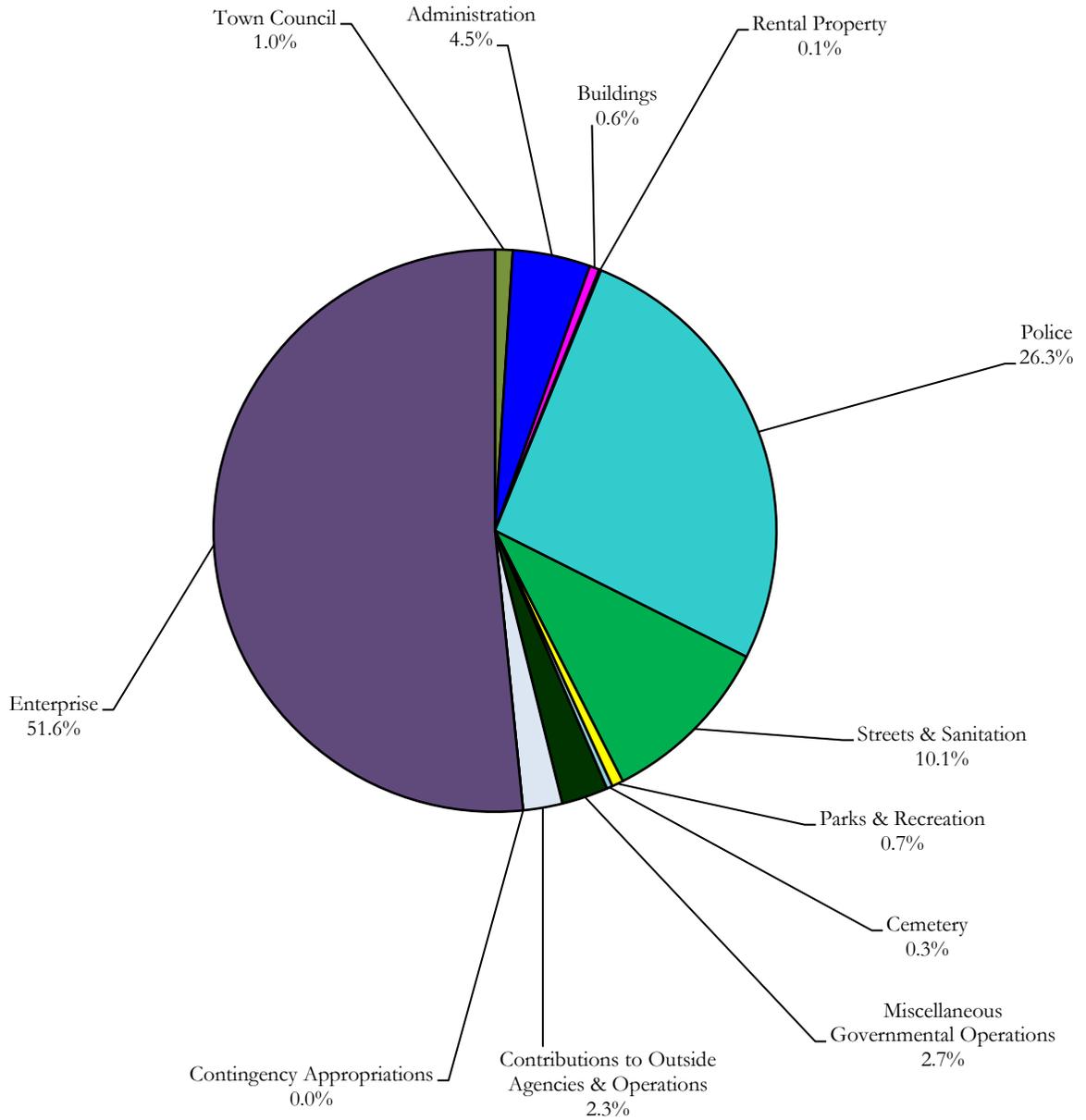
| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|---|--------------------|--------------------|-------------------|
| Total Revenues by Category | | | |
| Ad Valorem Taxes | 942,500 | 949,750 | 0.8% |
| Other Taxes | 1,112,500 | 1,175,000 | 5.6% |
| Unrestricted Intergovernmental Revenues | 10,500 | 10,500 | 0.0% |
| Restricted Intergovernmental Revenues | 75,005 | 80,005 | 6.7% |
| Licenses & Permits | 9,150 | 4,150 | -54.6% |
| Sales & Services | 116,900 | 116,900 | 0.0% |
| Investment Earnings | 80,000 | 116,250 | 45.3% |
| Fund Balance | 77,000 | 5,800 | 0.0% |
| Other Revenues | 381,400 | 418,900 | 9.8% |
| Enterprise Revenues | 2,804,250 | 3,066,750 | 9.4% |
| Total Revenues | \$5,609,205 | \$5,944,005 | 6.0% |

| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--|--------------------|--------------------|-------------------|
| Total Expenditures by Function | | | |
| Town Council | 56,800 | 60,200 | 6.0% |
| Administration | 245,010 | 265,385 | 8.3% |
| Buildings | 46,950 | 33,550 | -28.5% |
| Rental Property | 73,270 | 6,500 | -91.1% |
| Police | 1,525,752 | 1,560,871 | 2.3% |
| Streets & Sanitation | 531,287 | 599,505 | 12.8% |
| Parks & Recreation | 39,050 | 39,050 | 0.0% |
| Cemetery | 20,050 | 19,980 | -0.3% |
| Miscellaneous Governmental Operations | 132,500 | 158,200 | 19.4% |
| Contributions to Outside Agencies & Operations | 132,286 | 134,014 | 1.3% |
| Contingency Appropriations | 2,000 | 0 | -100.0% |
| Enterprise | 2,804,250 | 3,066,750 | 9.4% |
| Total Expenditures | \$5,609,205 | \$5,944,005 | 6.0% |

Fiscal Year 2025/2026 Total Revenues by Category



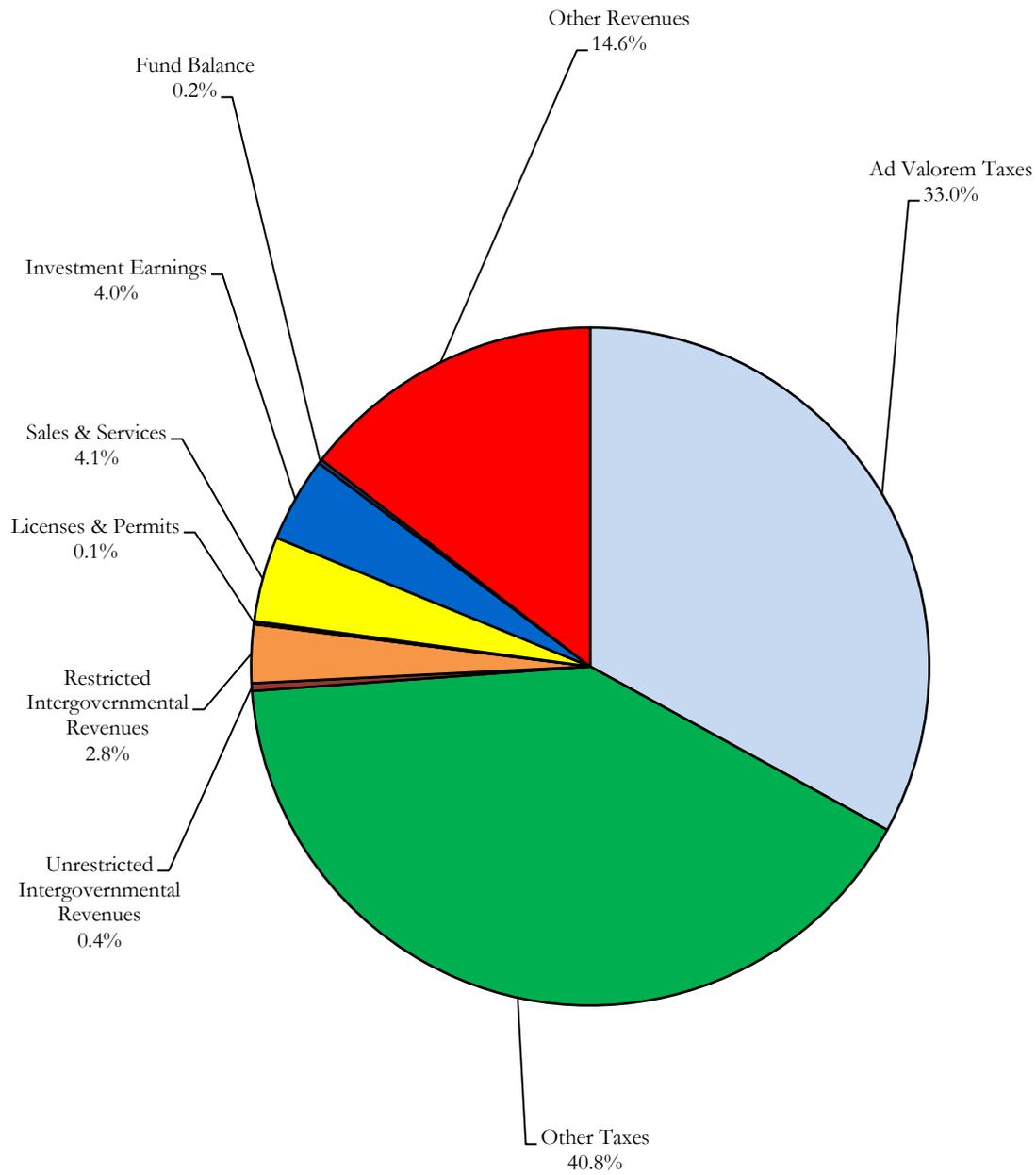
**Fiscal Year 2025/2026
Total Expenditures by Function**



General Fund Revenue Summary

| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|---|--------------------|--------------------|-------------------|
| <i>Revenues by Category</i> | | | |
| Ad Valorem Taxes | 942,500 | 949,750 | 0.8% |
| Other Taxes | 1,112,500 | 1,175,000 | 5.6% |
| Unrestricted Intergovernmental Revenues | 10,500 | 10,500 | 0.0% |
| Restricted Intergovernmental Revenues | 75,005 | 80,005 | 6.7% |
| Licenses & Permits | 9,150 | 4,150 | -54.6% |
| Sales & Services | 116,900 | 116,900 | 0.0% |
| Investment Earnings | 80,000 | 116,250 | 45.3% |
| Fund Balance | 77,000 | 5,800 | 0.0% |
| Other Revenues | 381,400 | 418,900 | 9.8% |
| Total Revenues | \$2,804,955 | \$2,877,255 | 2.6% |

Fiscal Year 2025/2026 Revenues by Category, General Fund



General Fund Revenues

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|---|--|--------------------|--------------------|-------------------|
| <i>Ad Valorem Taxes</i> | | | | |
| 10.3010.2022 | Ad Valorem Taxes, Current Year | 873,500 | 877,250 | 0.4% |
| 10.3010.0000 | Ad Valorem Taxes, Prior Years | 12,500 | 12,500 | 0.0% |
| 10.3180.0000 | Motor Vehicle Taxes | 52,500 | 56,000 | 6.7% |
| 10.3170.0000 | Penalties & Interest | 4,000 | 4,000 | 0.0% |
| | Sub Total | \$942,500 | \$949,750 | 0.8% |
| <i>Other Taxes</i> | | | | |
| 10.3450.4000 | 1/2-Cent Option Sales Tax (Chapter 40) | 220,000 | 230,000 | 4.5% |
| 10.3450.4200 | 1/2-Cent Option Sales Tax (Chapter 42) | 115,000 | 120,000 | 4.3% |
| 10.3450.0000 | Local Option Sales Tax 1% | 230,000 | 240,000 | 4.3% |
| 10.3450.4400 | 1/4 Cent 2002 Sales Tax(Chapter 44) | 100,000 | 125,000 | 25.0% |
| 10.3450.4500 | Hold Harmless for rep. art 44 and Ex. Distr. | 264,000 | 275,000 | 4.2% |
| 10.3370.0000 | Franchise Tax | 120,000 | 130,000 | 8.3% |
| 10.3370.0100 | Telecommunications Franchise Tax | 34,000 | 28,000 | -17.6% |
| 10.3360.0100 | Cable Franchise Revenue | 28,000 | 25,500 | -8.9% |
| 10.3360.0200 | Gas Franchise Tax Revenue | 1,500 | 1,500 | 0.0% |
| | Sub Total | \$1,112,500 | \$1,175,000 | 5.6% |
| <i>Unrestricted Intergovernmental Revenues</i> | | | | |
| 10.3410.0000 | Beer & Wine Tax | 10,500 | 10,500 | 0.0% |
| | Sub Total | \$10,500 | \$10,500 | 0.0% |
| <i>Restricted Intergovernmental Revenues</i> | | | | |
| 10.3430.0100 | Drug Task Force Allocation | 5,000 | 0 | -100.0% |
| 10.3430.0000 | Powell Bill Allocation | 70,000 | 80,000 | 14.3% |
| 10.3290.0200 | Powell Bill Interest | 5 | 5 | 0.0% |
| | Sub Total | \$75,005 | \$80,005 | 6.7% |
| <i>Licenses & Permits</i> | | | | |
| 10.3260.0100 | Event Permits | 150 | 150 | 0.0% |
| 10.3260.0110 | Event Vendor Permits | 4,000 | 4,000 | 0.0% |
| 10.3260.0125 | Hospital Parking Permits | 5,000 | 0 | -100.0% |
| | Sub Total | \$9,150 | \$4,150 | -54.6% |
| <i>Sales & Services</i> | | | | |
| 10.3520.0002 | Accident Reports | 300 | 300 | 0.0% |
| 10.3610.0000 | Cemetery Lot Sales | 16,000 | 16,000 | 0.0% |
| 10.3520.0001 | Officers' Fees | 600 | 600 | 0.0% |
| 10.3520.0300 | SRO Reimbursement | 100,000 | 100,000 | 0.0% |
| | Sub Total | \$116,900 | \$116,900 | 0.0% |
| <i>Investment Earnings</i> | | | | |
| 10.3290.0000 | Investment Earnings | 80,000 | 116,250 | 45.3% |
| | Sub Total | \$80,000 | \$116,250 | 45.3% |
| <i>Financing Sources</i> | | | | |
| 10.3980.0000 | OFS - Lease Liability Issued | 0 | 2,500 | 100.0% |
| 10.3980.0100 | OFS - SBITA Liability Issued | 0 | 12,500 | 100.0% |
| | Sub Total | \$0 | \$15,000 | 100.0% |
| <i>Fund Balance</i> | | | | |
| 10.3990.0100 | Fund Balance Appropriated | 77,000 | 5,800 | 0.0% |
| | Sub Total | \$77,000 | \$5,800 | 0.0% |
| <i>Other Revenues</i> | | | | |
| 10.3470.0000 | ABC Revenue | 100,000 | 80,000 | -20.0% |
| 10.3520.0000 | Parking Violations | 250 | 250 | 0.0% |
| 10.3310.0000 | Rent of ABC Building | 30,000 | 30,000 | 0.0% |
| 10.3420.0300 | Rent of Park House | 8,400 | 8,400 | 0.0% |
| 10.3310.0100 | Rent of Urgent Care Building | 9,000 | 0 | -100.0% |
| 10.3670.0100 | Sales Tax Refund | 8,500 | 0 | -100.0% |
| 10.3970.5150 | Solid Waste Fee | 224,000 | 284,000 | 26.8% |
| 10.3420.0500 | Misc.,Park shelter Fees | 1,250 | 1,250 | 0.0% |
| | Sub Total | \$381,400 | \$403,900 | 5.9% |
| | Total Revenues | \$2,804,955 | \$2,877,255 | 2.6% |

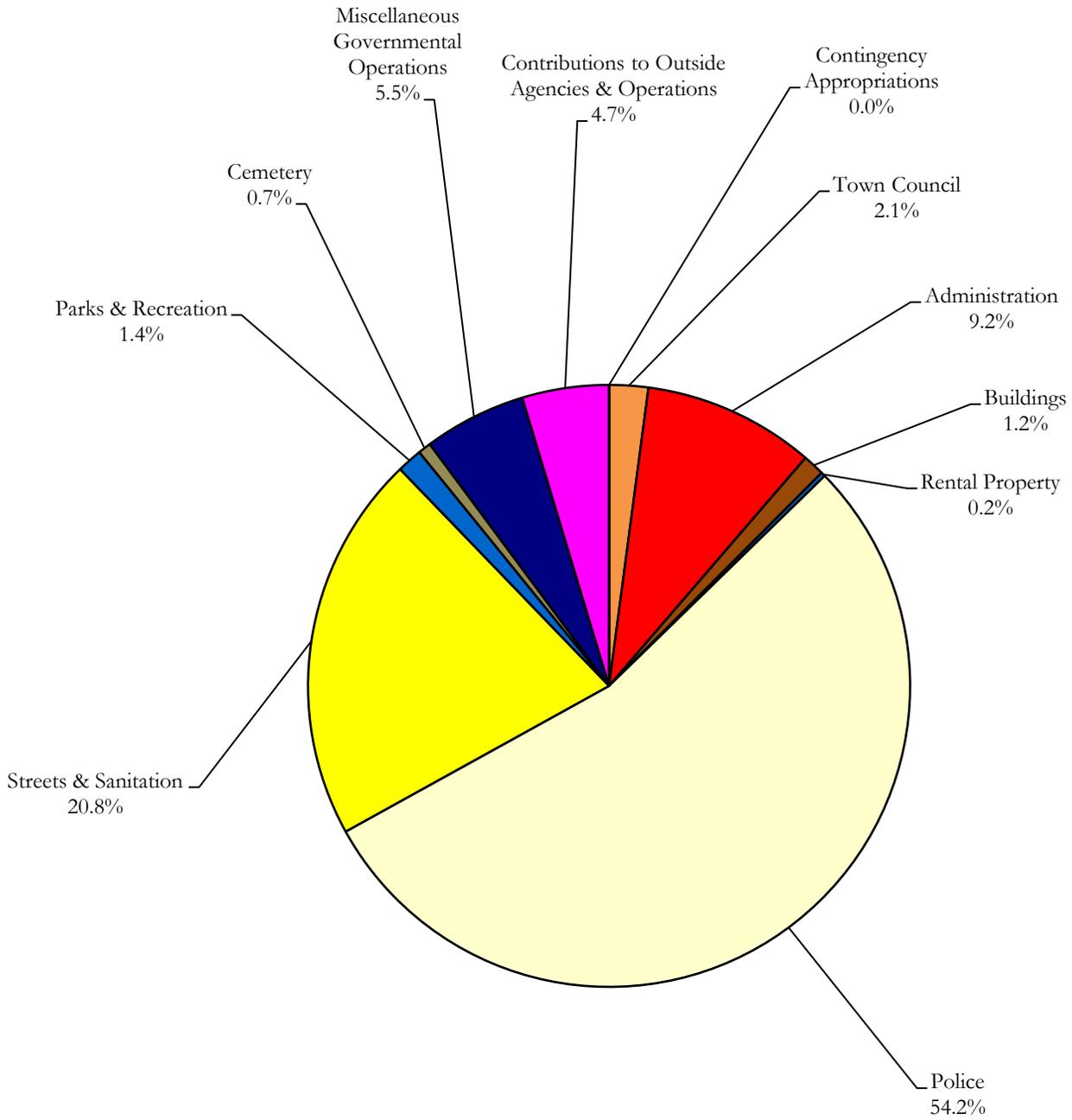
General Fund Expenditure Summaries

| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--|--------------------|--------------------|-------------------|
| <i>Expenditures by Function</i> | | | |
| Town Council | 56,800 | 60,200 | 6.0% |
| Administration | 245,010 | 265,385 | 8.3% |
| Buildings | 46,950 | 33,550 | -28.5% |
| Rental Property | 73,270 | 6,500 | -91.1% |
| Police | 1,525,752 | 1,560,871 | 2.3% |
| Streets & Sanitation | 531,287 | 599,505 | 12.8% |
| Parks & Recreation | 39,050 | 39,050 | 0.0% |
| Cemetery | 20,050 | 19,980 | -0.3% |
| Miscellaneous Governmental Operations | 132,500 | 158,200 | 19.4% |
| Contributions to Outside Agencies & Operations | 132,286 | 134,014 | 1.3% |
| Contingency Appropriations | 2,000 | 0 | 0.0% |
| Total Expenditures | \$2,804,955 | \$2,877,255 | 2.6% |

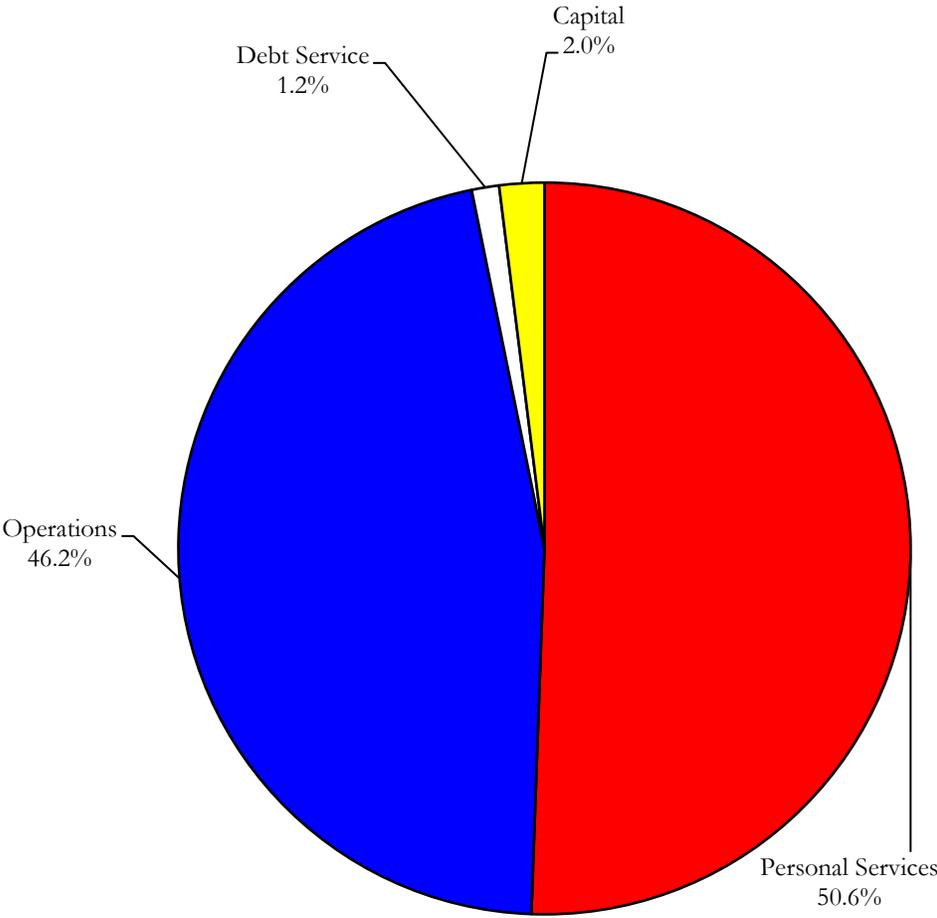
| | | | |
|---------------------------------|--------------------|--------------------|-------------|
| <i>Expenditures by Category</i> | | | |
| Personal Services | 1,440,677 | 1,455,046 | 1.0% |
| Operations | 1,281,153 | 1,330,459 | 3.8% |
| Debt Service | 57,675 | 34,750 | -39.7% |
| Capital | 17,000 | 57,000 | 235.3% |
| Total Expenditures | \$2,796,505 | \$2,877,255 | 2.9% |

| | | | |
|----------------------------|-------------|-------------|-------------|
| <i>Full Time Employees</i> | | | |
| Elected Officials | 5 | 5 | 0.0% |
| Full Time Equivalents | 16.2 | 18.1 | 11.7% |
| Total | 21.2 | 23.1 | 9.0% |

Fiscal Year 2025/2026 Expenditures by Function, General Fund



**Fiscal Year 2025/2026
Expenditures by Category, General Fund**



Town Council

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------------------|-----------------------------------|-------------------|-------------------|-------------------|
| <i>Personal Services</i> | | | | |
| 10.4100.0200 | Salaries | 40,500 | 41,800 | 3.2% |
| 10.4100.0500 | FICA | 3,100 | 3,200 | 3.2% |
| | Sub Total | \$43,600 | \$45,000 | 3.2% |
| <i>Operations</i> | | | | |
| 10.4100.1700 | Advertising | 3,000 | 3,500 | 16.7% |
| 10.4100.1520 | Dues & Subscriptions | 500 | 500 | 0.0% |
| 10.4100.1800 | Election | 0 | 0 | 0.0% |
| 10.4100.1410 | Fuel | 1,500 | 1,500 | 0.0% |
| 10.4100.1610 | Holiday/Event Expenses | 1,500 | 1,500 | 0.0% |
| 10.4100.1620 | Insurance - Workers Comp | 100 | 100 | 0.0% |
| 10.4100.1650 | Insurance - Life Insurance | 0 | 1,500 | 100.0% |
| 10.4100.1510 | Mayor Manager Annual Meeting BMGC | 1,500 | 1,500 | 0.0% |
| 10.4100.1600 | Misc | 3,600 | 3,600 | 0.0% |
| 10.4100.1400 | Travel | 1,500 | 1,500 | 0.0% |
| | Sub Total | \$13,200 | \$15,200 | 15.2% |
| | Total Expenditures | \$56,800 | \$60,200 | 6.0% |
| <i>Employees</i> | | | | |
| | Elected Officials | 5 | 5 | 0.0% |
| | Total | 5 | 5 | 0.0% |

Administration

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------------------|--|-------------------|-------------------|-------------------|
| <i>Personal Services</i> | | | | |
| 10.4200.0200 | Salaries | 134,975 | 125,900 | -6.7% |
| 10.4200.0251 | Education Incentive | 2,000 | 2,000 | 0.0% |
| 10.4200.0400 | Employee Retiree Insurance Benefit | 0 | 5,000 | 100.0% |
| 10.4200.0500 | FICA | 10,350 | 9,650 | -6.8% |
| 10.4200.0650 | Group Disability | 260 | 260 | 0.0% |
| 10.4200.0600 | Group Insurance | 14,275 | 14,275 | 0.0% |
| 10.4200.0708 | HRA Fund | 1,000 | 1,000 | 0.0% |
| 10.4200.0700 | Retirement | 17,500 | 17,250 | -1.4% |
| 10.4200.0701 | 401-K Contribution | 6,450 | 6,000 | -7.0% |
| 10.4200.0750 | 457 Plan | 0 | 0 | 0.0% |
| | Sub Total | \$186,810 | \$181,335 | -2.9% |
| <i>Operations</i> | | | | |
| 10.4200.2600 | Advertising | 800 | 800 | 0.0% |
| 10.4200.0720 | Annexations | 250 | 250 | 0.0% |
| 10.4200.1000 | Bereavment/Flowers | 300 | 300 | 0.0% |
| 10.4200.4502 | Contracted Services | 1,000 | 1,000 | 0.0% |
| 10.4200.4500 | Contracted Services - Harris Computers | 7,000 | 8,000 | 14.3% |
| 10.4200.4503 | Contracted Services - MAPS Group | 0 | 0 | 0.0% |
| 10.4200.4501 | Contracted Services - Town Ordinances | 2,000 | 2,000 | 0.0% |
| 10.4200.1210 | Copier Lease | 3,000 | 3,000 | 0.0% |
| 10.4200.3300 | Department Supplies | 6,700 | 6,700 | 0.0% |
| 10.4200.5300 | Dues & Subscriptions | 3,000 | 3,000 | 0.0% |
| 10.4200.5310 | Dues - WPCOG | 3,750 | 6,350 | 69.3% |
| 10.4200.5320 | Dues - NCLM | 3,500 | 3,500 | 0.0% |
| 10.4200.5330 | Dues - School of Governments | 400 | 400 | 0.0% |
| 10.4200.0800 | Employee Appreciation | 750 | 750 | 0.0% |
| 10.4200.1410 | Fuel | 2,500 | 2,500 | 0.0% |
| 10.4200.5410 | Insurance - Property & Liability | 750 | 2,000 | 166.7% |
| 10.4200.5400 | Insurance - Worker's Comp | 2,500 | 2,500 | 0.0% |
| 10.4200.1600 | Maintenance & Repair Equipment | 950 | 950 | 0.0% |
| 10.4200.4000 | Manager Vehicle Allowance- | 6,000 | 6,000 | 0.0% |
| 10.4200.5700 | Miscellaneous | 1,000 | 1,000 | 0.0% |
| 10.4200.5600 | Offsite Data Backup/Storage | 500 | 500 | 0.0% |
| 10.4200.1200 | Printing | 2,500 | 2,500 | 0.0% |
| 10.4200.1150 | Postage Meter Lease | 550 | 550 | 0.0% |
| 10.4200.1110 | Postage | 1,500 | 1,500 | 0.0% |
| 10.4200.1100 | Telephone | 1,000 | 2,000 | 100.0% |
| 10.4200.4100 | Training | 4,000 | 7,000 | 75.0% |
| 10.4200.1400 | Travel | 2,000 | 4,000 | 100.0% |
| | Sub Total | \$58,200 | \$69,050 | 18.6% |
| <i>Capital</i> | | | | |
| 10.4200.7400 | Capital Outlay | 0 | 0 | 0.0% |
| 10.4200.7401 | Capital Outlay - SBITA | 0 | 12,500 | 100.0% |
| 10.4200.7404 | Capital Outlay - Leases | 0 | 2,500 | 100.0% |
| | Sub Total | \$0 | \$15,000 | 100% |
| | Total Expenditures | \$245,010 | \$265,385 | 8.3% |
| <i>Employees</i> | | | | |
| | Full Time Equivalents | 1 | 1.5 | 50.0% |
| | Total | 1 | 1.5 | 50.0% |

Buildings

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|-------------------|---------------------------------------|-------------------|-------------------|-------------------|
| <i>Operations</i> | | | | |
| 10.5000.1400 | Contracted Cleaning Services | 6,000 | 6,000 | 0.0% |
| 10.5000.4500 | Contracted Services | 500 | 500 | 0.0% |
| 10.5000.4501 | Contracted Service - Pest Control | 850 | 0 | -100.0% |
| 10.5000.3300 | Department Supplies | 3,000 | 3,000 | 0.0% |
| 10.5000.3310 | Dumpster Service | 2,600 | 2,600 | 0.0% |
| 10.5000.5400 | Insurance - Property & Liability | 8,500 | 7,500 | -11.8% |
| 10.5000.4650 | Internet Service | 1,500 | 1,500 | 0.0% |
| 10.5000.1500 | Maint. & Repair - Building | 2,000 | 2,000 | 0.0% |
| 10.5000.1501 | Maint. & Repair - Grounds/Parking Lot | 1,000 | 1,000 | 0.0% |
| 10.5000.1300 | Utilities | 9,000 | 9,450 | 5.0% |
| | Sub Total | \$34,950 | \$33,550 | -4.0% |
| <i>Capital</i> | | | | |
| 10.5000.7400 | Building- - | \$12,000 | 0 | |
| | Sub Total | \$12,000 | \$0 | |
| | Total Expenditures | \$46,950 | \$33,550 | -28.5% |
| <i>Employees</i> | | | | |
| | Full Time Equivalents | 0 | 0 | 0.0% |
| | Total | 0 | 0 | 0.0% |

Rental Property

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------|----------------------------------|-------------------|-------------------|-------------------|
| | <i>Operations</i> | | | |
| 10.4600.3304 | Hospital Lease | 2,520 | 0 | -100.0% |
| 10.4600.3300 | Hospital Misc Exp | 500 | 0 | -100.0% |
| 10.4600.1560 | Hospital Port-a-jon | 1,200 | 0 | -100.0% |
| 10.4600.1580 | Maintenance & Repairs ABC Store | 1,000 | 1,000 | 0.0% |
| 10.4600.1550 | Maintenance & Repair Park House | 1,000 | 1,000 | 0.0% |
| 10.4600.1500 | Maintenance & Repair Urgent Care | 62,000 | 1,000 | -98.4% |
| 10.4600.3301 | Park House Misc Exp | 250 | 250 | 0.0% |
| 10.4600.3302 | Urgent Care Misc Exp | 250 | 0 | -100.0% |
| 10.4600.3303 | ABC Store Misc Exp | 250 | 250 | 0.0% |
| 10.4600.5400 | Prop. Insurance | 4,300 | 3,000 | -30.2% |
| | Sub Total | \$73,270 | \$6,500 | -91.1% |
| | <i>Capital</i> | | | |
| 10.4600.7400 | Building | \$0 | 0 | 0.0% |
| | Sub Total | \$0 | \$0 | 0.0% |
| | Total Expenditures | \$73,270 | \$6,500 | -91.1% |

Police

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------------------|--|--------------------|--------------------|-------------------|
| Personal Services | | | | |
| 10.5100.0200 | Salaries | 701,600 | 662,494 | -5.6% |
| 10.5100.0250 | Part Time Salaries | 60,000 | 63,028 | 5.0% |
| 10.5100.0251 | Education Incentive | 4,000 | 4,000 | 0.0% |
| 10.5100.0400 | Employee Retiree Insurance Benefit | 26,748 | 35,750 | 33.7% |
| 10.5100.0500 | FICA | 58,300 | 57,200 | -1.9% |
| 10.5100.0650 | Group Disability | 2,189 | 2,189 | 0.0% |
| 10.5100.0600 | Group Insurance | 123,485 | 123,485 | 0.0% |
| 10.5100.0708 | HRA Fund | 5,000 | 5,000 | 0.0% |
| 10.5100.0300 | Law Enforcement Separation Allowance | 36,075 | 52,075 | 44.4% |
| 10.5100.0700 | Retirement | 100,700 | 105,000 | 4.3% |
| 10.5100.0701 | 401-K Contribution | 33,480 | 32,600 | -2.6% |
| | Sub Total | \$1,151,577 | \$1,142,821 | -0.8% |
| Operations | | | | |
| 10.5100.2600 | Advertising | 500 | 500 | 0.0% |
| 10.5100.3000 | Automotive Supplies | 2,000 | 2,000 | 0.0% |
| 10.5100.3310 | Ammunition | 8,000 | 8,000 | 0.0% |
| 10.5100.1300 | Bereavement/Flowers | 300 | 300 | 0.0% |
| 10.5100.1200 | Cellular & Aircard Services | 19,500 | 19,500 | 0.0% |
| 10.5100.4501 | Contracted Services | 4,700 | 6,500 | 38.3% |
| 10.5100.4502 | Contracted Services - Alex Co IT Support | 1,500 | 1,500 | 0.0% |
| 10.5100.4505 | Contracted Services - Alex Co SROs | 82,100 | 82,100 | 0.0% |
| 10.5100.4515 | Contracted Services - CAD/Netmotion | 5,500 | 6,500 | 18.2% |
| 10.5100.4503 | Contracted Services - DCI | 1,500 | 1,500 | 0.0% |
| 10.5100.4506 | Contracted Services - Flock Cameras | 6,250 | 6,250 | 0.0% |
| 10.5100.4504 | Contracted Services - MAPS Group | 0 | 0 | 0.0% |
| 10.5000.4507 | Contracted Services - Southern Software | 4,750 | 4,750 | 0.0% |
| 10.5100.3300 | Department Supplies | 10,000 | 10,000 | 0.0% |
| 10.5100.4450 | Drug Task Force | 5,000 | 0 | -100.0% |
| 10.5100.5300 | Dues & Subscriptions | 500 | 500 | 0.0% |
| 10.5100.0800 | Employee Appreciation | 1,750 | 1,750 | 0.0% |
| 10.5100.2100 | Equipment | 0 | 10,000 | 100.0% |
| 10.5100.3320 | Firearms | 1,500 | 1,500 | 0.0% |
| 10.5100.3100 | Fuel | 45,000 | 45,000 | 0.0% |
| 10.5100.5410 | Insurance - Property & Liability | 25,000 | 40,000 | 60.0% |
| 10.5100.5400 | Insurance - Worker's Comp | 22,000 | 22,000 | 0.0% |
| 10.5100.1700 | Maint. & Repair, Automobile | 30,000 | 30,000 | 0.0% |
| 10.5100.1600 | Maint. & Repair, Equipment | 5,000 | 5,000 | 0.0% |
| 10.5100.1900 | Maint. & Repair, Firing Range | 2,000 | 2,000 | 0.0% |
| 10.5100.3200 | Office Supplies | 1,850 | 1,850 | 0.0% |
| 10.5100.5320 | Offsite Data Backup/Storage | 500 | 500 | 0.0% |
| 10.5100.1810 | Radar Calibration | 500 | 500 | 0.0% |
| 10.5100.1800 | Radio Maintenance | 2,500 | 2,500 | 0.0% |
| 10.5100.1100 | Telephone & Postage | 500 | 500 | 0.0% |
| 10.5100.1000 | Training | 2,800 | 2,800 | 0.0% |
| 10.5100.1400 | Travel | 1,500 | 1,500 | 0.0% |
| 10.5100.3600 | Uniforms | 12,000 | 12,000 | 0.0% |
| 10.5100.2000 | Vehicle Equipment | 10,000 | 12,000 | 20.0% |
| | Sub Total | \$316,500 | \$341,300 | 7.8% |
| Debt Service | | | | |
| 10.5100.9999 | Debt Service, Interest (one patrol vehicle) | 2,204 | 2,000 | -9.3% |
| 10.5100.9998 | Debt Service, Principal (one patrol vehicle) | 20,471 | 12,000 | -41.4% |
| 10.5100.7403 | Enterprise Lease Payment (2 vehicles) | 35,000 | 20,750 | -40.7% |
| | Sub Total | \$57,675 | \$34,750 | -39.7% |
| Capital | | | | |
| 10.5100.7402 | Capital Outlay | 0 | 42,000 | |
| | Sub Total | \$0 | \$42,000 | 0.0% |
| | Total Expenditures | \$1,525,752 | \$1,560,871 | 2.3% |
| Employees | | | | |
| | Full Time Equivalents | 14 | 15 | 7.1% |
| | Total | 14 | 15 | 7.1% |

Streets & Sanitation

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------------------|---|-------------------|-------------------|-------------------|
| Personal Services | | | | |
| 10.5600.0200 | Salaries | 49,500 | 62,100 | 25.5% |
| 10.5600.0450 | Employee Retiree Insurance Benefit | 400 | 400 | 0.0% |
| 10.5600.0500 | FICA | 3,800 | 4,800 | 26.3% |
| 10.5600.0600 | Group Insurance | 1,900 | 1,900 | 0.0% |
| 10.5600.0650 | Group Disability | 35 | 35 | 0.0% |
| 10.5600.0708 | HRA Fund | 500 | 500 | 0.0% |
| 10.5600.0700 | Retirement | 1,805 | 2,800 | 0.0% |
| 10.5600.0701 | 401-K Contribution | 750 | 975 | 0.0% |
| | Sub Total | \$58,690 | \$73,510 | 25.3% |
| Operations | | | | |
| Streets | | | | |
| 10.5600.2600 | Advertising | 500 | 500 | 0.0% |
| 10.5600.3000 | Automobile Supplies | 1,000 | 1,000 | 0.0% |
| 10.5600.5800 | Bus Route M-F | 15,000 | 15,000 | 0.0% |
| 10.5600.1355 | Christmas Lights Maint & Installation/Removal | 6,000 | 6,000 | 0.0% |
| 10.5600.3300 | Department Supplies | 3,000 | 3,000 | 0.0% |
| 10.5600.3400 | Downtown/Town Branding | 6,297 | 0 | -100.0% |
| 10.5600.1200 | Events | 500 | 500 | 0.0% |
| 10.5600.3100 | Fuel | 7,000 | 7,000 | 0.0% |
| 10.5600.4000 | Inmate Work Program | 0 | 0 | 0.0% |
| 10.5600.5450 | Insurance - Property & Liability | 6,650 | 6,650 | 0.0% |
| 10.5600.5400 | Insurance - Worker's Comp | 6,000 | 6,000 | 0.0% |
| 10.5600.1700 | Maint & Repair - Automobile | 5,500 | 5,500 | 0.0% |
| 10.5600.1600 | Maint & Repair - Equipment | 2,500 | 2,500 | 0.0% |
| 10.5600.1800 | Maint & Repair - Festival Power | 500 | 500 | 0.0% |
| 10.5600.1900 | Maint & Repair - ROW | 3,500 | 10,800 | 208.6% |
| 10.5600.2000 | Maint & Repair - Sidewalks | 3,000 | 5,000 | 66.7% |
| 10.5600.1000 | Training | 0 | 0 | 0.0% |
| 10.5600.1400 | Travel | 0 | 0 | 0.0% |
| 10.5600.3600 | Uniforms | 0 | 0 | 0.0% |
| 10.5600.1350 | Utilities, Christmas Lights | 2,000 | 2,000 | 0.0% |
| 10.5600.1360 | Utilities, Festival Power | 5,000 | 5,000 | 0.0% |
| 10.5600.1300 | Utilities, Street Lights | 60,000 | 60,000 | 0.0% |
| Powell Bill | | | | |
| 10.5600.4502 | Powell Bill Expense | 70,000 | 80,000 | 14.3% |
| Sanitation | | | | |
| 10.5600.4504 | Contracted Services - Republic Services Garbage | 138,000 | 145,100 | 5.1% |
| 10.5600.4505 | Contracted Services - Republic Services Recycling | 67,500 | 71,445 | 5.8% |
| 10.5600.4503 | Tipping Fees - Republic Services | 53,150 | 82,500 | 55.2% |
| 10.5600.4506 | Tipping Fees - Solid Waste Pickup | 10,000 | 10,000 | 0.0% |
| | Sub Total | \$472,597 | \$525,995 | 11.3% |
| Debt Service | | | | |
| 10.5600.9998 | Debt Service, Principal | 0 | 0 | 0.0% |
| 10.5600.9999 | Debt Service, Interest | 0 | 0 | 0.0% |
| | Sub Total | \$0 | \$0 | 0.0% |
| Capital | | | | |
| 10.5600.7401 | Capital Outlay | 0 | 0 | 100.0% |
| | Sub Total | \$0 | \$0 | 100.0% |
| | Total Expenditures | \$531,287 | \$599,505 | 12.8% |
| Employees | | | | |
| | Full Time Equivalents | 1.2 | 1.2 | 0.0% |
| | Total | 1.2 | 1.2 | 0.0% |

Parks & Recreation

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|-------------------------|----------------------------------|-------------------|-------------------|-------------------|
| <i>Operations</i> | | | | |
| 10.6200.1300 | Utilities | 9,500 | 9,500 | 0.0% |
| 10.6200.5400 | Insurance - Property & Liability | 3,250 | 3,250 | 0.0% |
| 10.6200.3300 | Department Supplies | 3,000 | 3,000 | 0.0% |
| <i>Matheson Park</i> | | | | |
| 10.6200.1320 | Dumpster Services | 2,600 | 2,600 | 0.0% |
| 10.6200.1350 | Internet Services | 1,200 | 1,200 | 0.0% |
| 10.6200.1650 | Maintenance & Repair - Buildings | 1,500 | 1,500 | 0.0% |
| 10.6200.1600 | Maintenance & Repair, Equipment | 10,500 | 10,500 | 0.0% |
| 10.6200.1500 | Maintenance & Repair, Grounds | 5,000 | 5,000 | 0.0% |
| <i>Town Park</i> | | | | |
| 10.6200.1800 | Maintenance & Repair - Buildings | 500 | 500 | 0.0% |
| 10.6200.2000 | Maintenance & Repair - Grounds | 1,500 | 1,500 | 0.0% |
| <i>Community Garden</i> | | | | |
| 10.6200.2010 | Maintenance & Repair - Building | 250 | 250 | 0.0% |
| 10.6200.2020 | Maintenance & Repair - Grounds | 250 | 250 | 0.0% |
| | Sub Total | \$39,050 | \$39,050 | 0.0% |
| <i>Capital</i> | | | | |
| 10.6200.7400 | Capital Outlay | 0 | 0 | 0.0% |
| | Sub Total | \$0 | \$0 | 0.0% |
| | Total Expenditures | \$39,050 | \$39,050 | 0.0% |
| <i>Employees</i> | | | | |
| | Full Time Equivalents | 0 | 0 | 0.0% |
| | Total | 0 | 0 | 0.0% |

Cemetery

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------------------|--|-------------------|-------------------|-------------------|
| <i>Personal Services</i> | | | | |
| 10.6400.0200 | Salaries | 7,850 | 11,500 | 46.5% |
| 10.6400.0450 | Employee Retiree Insurance Benefit | 0 | 0 | 0.0% |
| 10.6400.0500 | FICA | 600 | 880 | 46.7% |
| 10.6400.0600 | Group Insurance | 0 | 0 | 0.0% |
| 10.6400.0650 | Group Disability | 0 | 0 | 0.0% |
| 10.6400.0708 | HRA Fund | 0 | 0 | 0.0% |
| 10.6400.0700 | Retirement | 0 | 0 | 0.0% |
| 10.6400.0701 | 401-K Contribution | 0 | 0 | 0.0% |
| | Sub Total | \$8,450 | \$12,380 | |
| <i>Operations</i> | | | | |
| 10.6400.3300 | Department Supplies | 1,000 | 1,000 | 0.0% |
| 10.6400.1600 | Maint & Repair - Equipment | 2,000 | 2,000 | 0.0% |
| 10.6400.1500 | Maint & Repair - Grounds | 2,500 | 3,500 | 40.0% |
| 10.6400.1620 | Insurance - Workers Comp | 500 | 500 | 0.0% |
| 10.6400.5400 | Insurance - Property & Liability | 600 | 600 | 0.0% |
| | Sub Total | \$6,600 | \$7,600 | 15.2% |
| <i>Capital</i> | | | | |
| 10.6400.7400 | Capital Outlay | 0 | 0 | 0.0% |
| 10.6400.7410 | Capital Outlay (Cemetery Plot Expansion) | 5,000 | 0 | 0.0% |
| | Sub Total | \$5,000 | \$0 | 0.0% |
| | Total Expenditures | \$20,050 | \$19,980 | -0.3% |
| <i>Positions</i> | | | | |
| | Full Time Equivalents | 0.4 | 0.5 | 25.0% |
| | Total | 0.4 | 0.5 | 25.0% |

Miscellaneous Governmental Operations

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|---------------------------|--|-------------------|-------------------|-------------------|
| <i>Operations</i> | | | | |
| 10.6600.0315 | Bank Service Charges | 1,000 | 1,000 | 0.0% |
| 10.6600.0401 | Contracted Services - Accountant - G. Isley Group | 10,000 | 15,000 | 50.0% |
| 10.6600.0425 | Contracted Services - Attorney | 20,000 | 20,000 | 0.0% |
| 10.6600.0400 | Contracted Services - Audit - Martin Starnes | 30,000 | 30,000 | 0.0% |
| 10.6600.0402 | Contracted Services - Debt Book | 7,500 | 3,750 | -50.0% |
| 10.6600.0500 | Contracted Services - Planning/Zoning/Code Enforcement | 18,500 | 40,000 | 116.2% |
| 10.6600.0450 | Contracted Services - Tax Collections/Alex Co | 31,500 | 32,000 | 1.6% |
| 10.6600.0460 | Contracted Services - Town Minimum Code/Alex Co | 1,000 | 0 | -100.0% |
| 10.6600.3700 | Sales Tax | 8,500 | 0 | -100.0% |
| 10.6600.4510 | TCP Software | 0 | 2,000 | 100.0% |
| 10.6600.4500 | Website Hosting, Maintenance, & Update | 4,500 | 4,500 | 0.0% |
| 10.6600.4600 | Mainstreet/Downtown Development | 0 | 9,950 | 100.0% |
| Sub Total | | \$132,500 | \$158,200 | 19.4% |
| Total Expenditures | | \$132,500 | \$158,200 | 19.4% |

Contributions to Outside Agencies & Operations

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------|--|-------------------|-------------------|-------------------|
| | <i>Operations</i> | | | |
| 10.6900.9800 | Alexander EMS & Rescue, Inc. | 4,500 | 4,500 | 0.0% |
| 10.6900.9900 | Apple Festival & Apple Blossom Festival | 2,500 | 2,500 | 0.0% |
| 10.6900.9106 | Celtic Christmas | 500 | 500 | 0.0% |
| 10.6900.9103 | Hiddenite Center | 1,500 | 1,500 | 0.0% |
| 10.6900.9107 | Hometown Christmas | 1,000 | 1,000 | 0.0% |
| 10.6900.9108 | Juneteenth | 1,500 | 1,500 | 0.0% |
| 10.6900.9109 | Sister Cities | 500 | 500 | 0.0% |
| 10.6900.9700 | Tay Fire Dept. (Based on \$0.05 fire tax rate 15,000 from W&S) | 117,286 | 119,014 | 1.5% |
| 10.6900.9200 | Town Council Civic Events by Request | 3,000 | 3,000 | 0.0% |
| | Sub Total | \$132,286 | \$134,014 | 1.3% |
| | Total Expenditures | \$132,286 | \$134,014 | 1.3% |

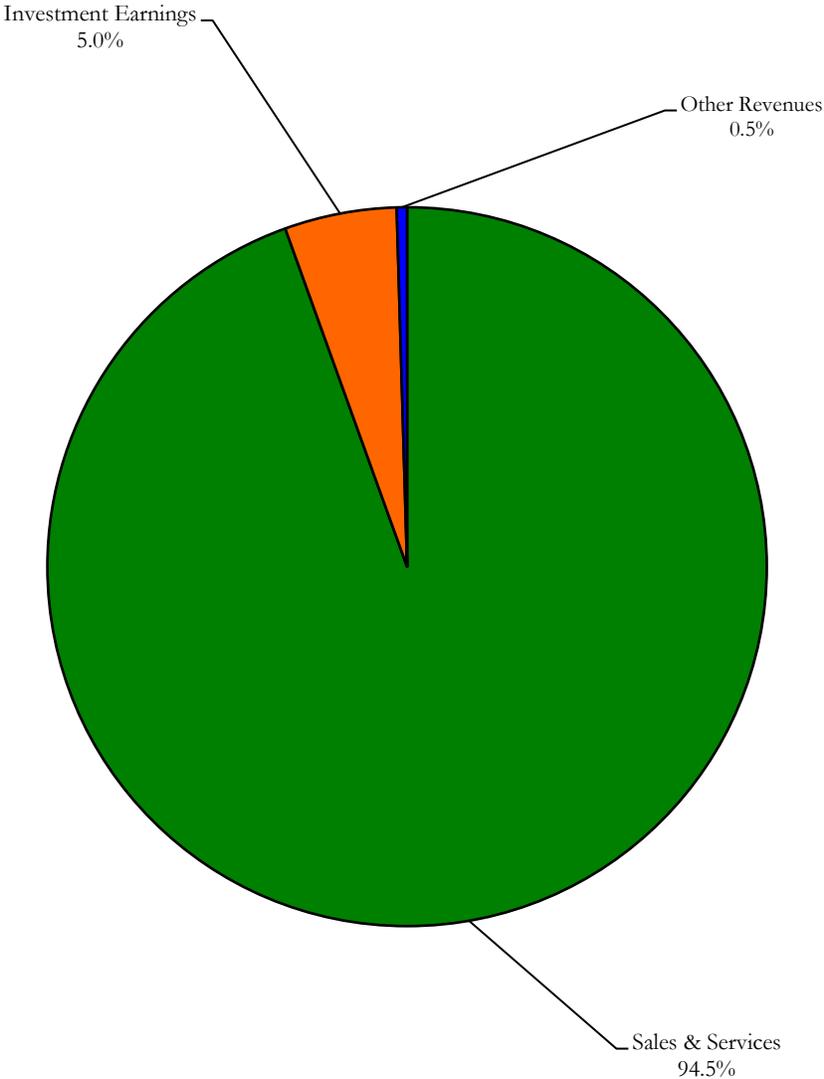
Contingency Appropriations

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------|---------------------------|-------------------|-------------------|-------------------|
| | <i>Operations</i> | | | |
| 10.9990.0000 | Contingency Appropriation | \$2,000 | \$0 | -100.0% |
| | Sub Total | \$2,000 | \$0 | -100.0% |
| | Total Expenditures | \$2,000 | \$0 | -100.0% |

Enterprise Fund Revenue Summary

| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|-----------------------------|--------------------|--------------------|-------------------|
| <i>Revenues by Category</i> | | | |
| Sales & Services | 2,663,000 | 2,813,000 | 5.6% |
| Investment Earnings | 120,000 | 150,000 | 25.0% |
| Other Revenues | 21,250 | 13,750 | -35.3% |
| Fund Balance | 0 | 90,000 | 0.0% |
| Total Revenues | \$2,804,250 | \$3,066,750 | 9.4% |

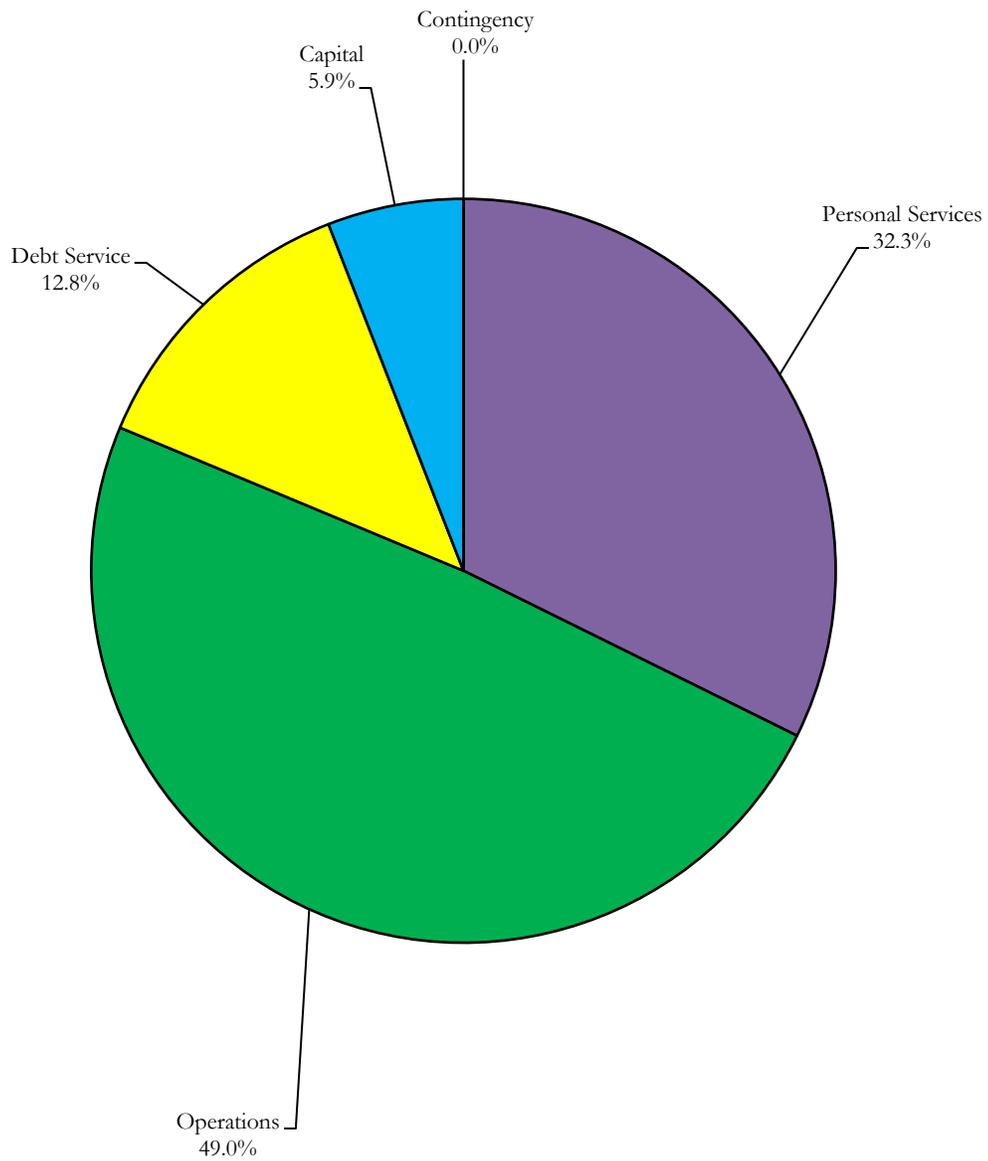
Fiscal Year 2025/26
Revenues by Category, Enterprise Fund



Enterprise Fund Expenditure Summary

| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--|--------------------|--------------------|-------------------|
| <i>Expenditures by Category</i> | | | |
| Personal Services | 906,210 | 982,145 | 8.4% |
| Operations | 1,373,343 | 1,526,365 | 11.1% |
| Debt Service | 359,025 | 325,890 | -9.2% |
| Capital | 165,672 | 232,350 | 40.2% |
| Contingency | 0 | 0 | |
| Total Expenditures | \$2,804,250 | \$3,066,750 | 9.4% |
| <i>Employees</i> | | | |
| Full Time Equivalents | 10.8 | 11.8 | 9.3% |

Fiscal Year 2025/2026
Expenditures by Category, Enterprise Fund



Enterprise Fund Revenues

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|-----------------------------------|---------------------------------------|--------------------|--------------------|-------------------|
| <i>Sales and Services</i> | | | | |
| 30.3710.0150 | Account Setup Charge | 1,500 | 1,500 | 0.0% |
| 30.3710.1100 | Capital Fixed Charge | 205,000 | 195,000 | -4.9% |
| 30.3350.0000 | Fairway Oaks Revenue | 3,000 | 0 | -100.0% |
| 30.3340.0000 | Impact/Assessment Fees | 0 | 0 | 0.0% |
| 30.3720.0150 | Penalties & Interest - Capital | 2,500 | 1,000 | |
| 30.3720.0100 | Penalties & Interest - Sewer | 20,000 | 22,000 | 10.0% |
| 30.3720.0000 | Penalties & Interest - Water | 11,000 | 11,000 | 0.0% |
| 30.3480.0345 | Prison Pump Station M&R Reimbursement | 17,500 | 17,500 | |
| 30.3480.0350 | Alexander County/Millersville Sewer | 15,000 | 15,000 | 0.0% |
| 30.3750.0000 | Reconnection Fees | 11,500 | 12,500 | 8.7% |
| 30.3770.0100 | Return Check Fee | 500 | 500 | 0.0% |
| 30.3710.0100 | Wastewater Charges | 1,553,500 | 1,650,000 | 6.2% |
| 30.3730.0100 | Wastewater Taps | 6,000 | 6,000 | 0.0% |
| 30.3710.0000 | Water Charges | 810,000 | 875,000 | 8.0% |
| 30.3730.0000 | Water Taps | 6,000 | 6,000 | 0.0% |
| | Sub Total | \$2,663,000 | \$2,813,000 | 5.6% |
| <i>Investment Earnings</i> | | | | |
| 30.3290.0000 | Investment Earnings | 120,000 | 150,000 | 25.0% |
| | Sub Total | \$120,000 | \$150,000 | 25.0% |
| <i>Other Revenues</i> | | | | |
| 30.3740.0000 | Miscellaneous | 250 | 250 | 0.0% |
| 30.3760.0000 | Sales Tax Refund | 21,000 | 0 | -100.0% |
| 30.3980.0000 | OFS - Lease Liability Issued | 0 | 1,000 | 100.0% |
| 30.3980.0100 | OFS - SBITA Liability Issued | 0 | 12,500 | 100.0% |
| | Sub Total | \$21,250 | \$13,750 | -35.3% |
| <i>Fund Balance</i> | | | | |
| | Fund Balance | 0 | 90,000 | 0.0% |
| | Sub Total | 0 | 90,000 | 0.0% |
| <i>Grant Revenues</i> | | | | |
| | See Grant Funds | 0 | 0 | 0.0% |
| | Sub Total | 0 | 0 | 0.0% |
| | Total Revenues | \$2,804,250 | \$3,066,750 | 9.4% |

Enterprise Fund - General Expenditures

| | | 2024/25 | 2025/26 | Percent |
|--------------------------|--|--------------------|--------------------|--------------|
| | | Budget | Budget | Change |
| Personal Services | | | | |
| 30.8100.0200 | Salaries | 641,900 | 685,370 | 6.8% |
| 30.8100.0251 | Education Incentive | 6,900 | 8,700 | 26.1% |
| 30.8100.0450 | Employee Retiree Insurance Benefit | 20,850 | 26,000 | 24.7% |
| 30.8100.0500 | FICA | 49,110 | 52,450 | 6.8% |
| 30.8100.0650 | Group Disability | 1,500 | 1,575 | 5.0% |
| 30.8100.0600 | Group Insurance | 83,600 | 88,650 | 6.0% |
| 30.8100.0708 | HRA Fund | 4,000 | 5,000 | 25.0% |
| 30.8100.0700 | Retirement | 71,900 | 84,900 | 18.1% |
| 30.8100.0701 | 401-K Contribution | 26,450 | 29,500 | 11.5% |
| | Sub Total | \$906,210 | \$982,145 | 8.4% |
| Operations | | | | |
| 30.8100.2600 | Advertising | 500 | 500 | 0.0% |
| 30.8100.3000 | Automotive Supplies | 2,000 | 3,000 | 50.0% |
| 30.8100.0250 | Bereavement/Flowers | 300 | 300 | 0.0% |
| 30.8100.4502 | Contracted Services | 1,000 | 1,500 | 50.0% |
| 30.8100.0415 | Contracted Services, Attorney | 6,500 | 6,500 | 0.0% |
| 30.8100.0401 | Contracted Services, Auditor | 26,500 | 30,000 | 13.2% |
| 30.8100.0408 | Contracted Services, Debt Book | 0 | 3,750 | 100.0% |
| 30.8100.0409 | Contracted Services, Engineering | 1,000 | 1,000 | 0.0% |
| 30.8100.0403 | Contracted Services, Utility Software System | 24,000 | 31,000 | 29.2% |
| 30.8100.0404 | Contracted Services, WPCOG GIS Maint | 0 | 5,150 | 100.0% |
| 30.8100.3300 | Department Supplies | 15,000 | 15,000 | 0.0% |
| 30.8100.5300 | Dues & Subscriptions | 750 | 1,000 | 33.3% |
| 30.8100.1320 | Dumpster Service | 900 | 1,200 | 33.3% |
| 30.8100.0260 | Employee Appreciation | 1,750 | 1,750 | 0.0% |
| 30.8100.3100 | Fuel - Vehicles | 32,000 | 32,000 | 0.0% |
| 30.8100.3110 | Fuel - Generators & Equipment | 2,800 | 2,800 | 0.0% |
| 30.8100.6100 | Green Meadows Tap Reimbursement | 750 | 750 | 0.0% |
| 30.8100.6000 | Inmate Work Program | 0 | 0 | 0.0% |
| 30.8100.5450 | Insurance - Property & Liability | 50,000 | 50,000 | 0.0% |
| 30.8100.5420 | Insurance - Worker's Comp | 10,000 | 11,000 | 10.0% |
| 30.8100.4650 | Internet/TV Services | 4,000 | 4,000 | 0.0% |
| 30.8100.1500 | Maint & Repair, Building | 3,000 | 3,000 | 0.0% |
| 30.8100.1600 | Maint & Repair - Equipment | 10,000 | 17,965 | 79.7% |
| 30.8100.1607 | Maint. & Repair - Grounds | 5,000 | 5,000 | 0.0% |
| 30.8100.1608 | Maint & Repair - ROW | 3,500 | 3,500 | 0.0% |
| 30.8100.1700 | Maint & Repair - Vehicle | 13,943 | 13,000 | -6.8% |
| 30.8100.0350 | Merchant Fees | 24,000 | 20,500 | -14.6% |
| 30.8100.5320 | Offsite Data Backup/Storage | 500 | 500 | 0.0% |
| 30.8100.5350 | NC 811 Services | 500 | 500 | 0.0% |
| 30.8100.1110 | Postage | 7,500 | 7,500 | 0.0% |
| 30.8100.1200 | Printing | 2,000 | 2,000 | 0.0% |
| 30.6600.3700 | Sales Tax | 21,000 | 0 | -100.0% |
| 30.8100.1100 | Telephone | 10,000 | 17,000 | 70.0% |
| 30.8100.3303 | Town Shop Supplies | 6,000 | 6,000 | 0.0% |
| 30.8100.1300 | Town Shop Power | 6,000 | 6,000 | 0.0% |
| 30.8100.1002 | Training | 500 | 750 | 50.0% |
| 30.8100.1400 | Travel | 500 | 500 | 0.0% |
| 30.8100.3600 | Uniforms | 15,000 | 16,000 | 6.7% |
| 30.8100.4507 | Website Hosting, Maintenance, & Update | 4,500 | 4,500 | 0.0% |
| | Sub Total | \$313,193 | \$326,415 | 4.2% |
| Debt Service | | | | |
| 30.8100.9199 | Debt Service | 0 | 0 | 0.0% |
| | Sub Total | \$0 | \$0 | 0.0% |
| Capital | | | | |
| 30.8100.7403 | Capital Outlay | 0 | 143,850 | 100.0% |
| 30.8100.7410 | Water & Sewer Capital Reserve Fund | 20,000 | 20,000 | 0.0% |
| 30.8100.7420 | Capital Outlay - SBITA | 0 | 12,500 | 100.0% |
| 30.8100.7421 | Capital Outlay - Leases | 0 | 1,000 | 100.0% |
| | Sub Total | \$20,000 | \$177,350 | |
| Contingency | | | | |
| 30.8100.0000 | Contingency | 0 | 0 | 0.0% |
| | Sub Total | \$0 | \$0 | 0.0% |
| | Total Expenditures | \$1,239,403 | \$1,485,910 | 19.9% |
| Employees | | | | |
| | Full Time Equivalents | 11.8 | 11.8 | 0.0% |
| | Total | 11.8 | 11.8 | 0.0% |

Enterprise Fund - Water Expenditures

| | 2024/25 Budget | 2025/26 Budget | Percent Change | | | | |
|---------------------|---|-------------------|-------------------|---------------|----------------|---------------|-----|
| Operations | | | | | | | |
| 30.8100.2610 | Advertising | 1,000 | 750 | -25.0% | | | |
| 30.8100.1630 | Certifications | 250 | 250 | 0.0% | | | |
| 30.8100.0408 | Contracted Services, 120 Water | 10,000 | 12,000 | 20.0% | | | |
| 30.8100.0407 | Contracted Services, Engineering | 1,000 | 1,000 | 0.0% | | | |
| 30.8100.0412 | Contracted Services, Fire Dept (Hydrant Flow/Testing) | 15,000 | 15,000 | 0.0% | | | |
| 30.8100.4500 | Contracted Services, Laboratory | 6,500 | 6,500 | 0.0% | | | |
| 30.8100.0404 | Contracted Services, WPCOG GIS Maint | 5,150 | 0 | -100.0% | | | |
| 30.8100.0406 | Contracted Services, Southern Corrosion | 12,500 | 19,450 | 55.6% | | | |
| 30.8100.3301 | Department Supplies | 7,500 | 7,500 | 0.0% | | | |
| 30.8100.1603 | Leak Repairs | 60,000 | 60,000 | 0.0% | | | |
| 30.8100.1601 | Maint. & Repair - Equipment | 5,000 | 5,000 | 0.0% | | | |
| 30.8100.1609 | Maint. & Repair - Hydrants | 7,500 | 7,500 | 0.0% | | | |
| 30.8100.1611 | Maint. & Repair - ROW | 1,000 | 1,000 | 0.0% | | | |
| 30.8100.1612 | Maint. & Repair - Water Tank | 5,000 | 5,000 | 0.0% | | | |
| 30.8100.1606 | Maint. & Repair - Water Valves | 3,000 | 3,000 | 0.0% | | | |
| 30.8100.1610 | System Maintenance | 2,500 | 2,500 | 0.0% | | | |
| 30.8100.1615 | System Permits | 3,000 | 3,000 | 0.0% | | | |
| 30.8100.4504 | Tap Installations | 7,500 | 7,500 | 0.0% | | | |
| 30.8100.1000 | Training | 1,000 | 1,000 | 0.0% | | | |
| 30.8100.1401 | Travel | 500 | 500 | 0.0% | | | |
| 30.8100.1650 | Water Meter Replacement | 40,000 | 40,000 | 0.0% | | | |
| 30.8100.4800 | Water Purchase for Resale | 210,000 | 224,700 | 7.0% | | | |
| | Sub Total | \$404,900 | \$423,150 | 4.5% | Balance | Payoff | |
| | | | | | Owed | Year | |
| | | | | | | Free | |
| Debt Service | | | | | | | |
| 30.8100.9001 | Energy United yr 19 of 20 year payment | 87,700 | 73,000 | -16.8% | \$ 38,843.81 | 2026 | No |
| 30.8100.7500 | Enterprise Lease Payment on Water Truck | 13,000 | 0 | -100.0% | | | |
| 30.8100.9916 | H-LRX-F-12-1720 (NC DEQ - Water Eff) | 15,400 | 15,400 | 0.0% | \$ 153,868.00 | 2035 | Yes |
| 30.8100.9912 | H-ARRA-09-1532 (NC DEQ - ARRA Water) | 5,100 | 5,100 | 0.0% | \$ 25,359.70 | 2030 | Yes |
| 30.8100.9921 | H-SRP-D-174-0149 (Linney's Mtn) | 9,600 | 9,600 | 0.0% | \$ 143,607.00 | 2040 | Yes |
| 30.8100.9930 | Interest | 5,300 | 2,100 | -60.4% | \$ 450.38 | 2026 | |
| | Sub Total | \$136,100 | \$105,200 | -22.7% | | | |
| Capital | | | | | | | |
| 30.8100.7400 | Capital Outlay | 8,500 | 5,000 | -41.2% | | | |
| | Sub Total | \$8,500 | \$5,000 | -41.2% | | | |
| Contingency | | | | | | | |
| 30.9990.0001 | Contingency | 0 | 0 | 0.0% | | | |
| | Sub Total | \$0 | \$0 | 0.0% | | | |
| | Total Expenditures | \$549,500 | \$533,350 | -2.9% | | | |

Enterprise Fund - Sewer Expenditures

| | | 2024/25 Budget | 2025/26 Budget | Percent Change | | | |
|-----------------------------------|---|--------------------|--------------------|-------------------|---------------|------|-----|
| Operations | | | | | | | |
| General | | | | | | | |
| 30.8100.2620 | Advertising | 500 | 750 | 50.0% | | | |
| 30.8100.9800 | Alexander County - Millersville Sewer Agreement | 11,000 | 11,000 | 0.0% | | | |
| 30.8100.1640 | Certifications | 300 | 300 | 0.0% | | | |
| 30.8100.0413 | Contracted Services, Engineering | 2,000 | 2,500 | 25.0% | | | |
| 30.8100.7407 | Contracted Services, Mission Communication | 12,000 | 12,000 | 0.0% | | | |
| 30.8100.0414 | Contracted Services, WPCOG GIS Mapping | 13,000 | 0 | -100.0% | | | |
| 30.8100.3302 | Department Supplies | 30,000 | 30,000 | 0.0% | | | |
| 30.8100.1604 | Leak Repairs | 10,000 | 5,000 | -50.0% | | | |
| 30.8100.1602 | Maint. & Repair - Equipment | 10,000 | 10,000 | 0.0% | | | |
| 30.8100.1613 | Maint. & Repair - ROW | 1,000 | 1,000 | 0.0% | | | |
| 30.8100.1620 | System Maintenance | 30,000 | 120,000 | 300.0% | | | |
| 30.8100.1625 | System Permits | 3,000 | 3,000 | 0.0% | | | |
| 30.8100.4503 | Tap Installation | 2,500 | 2,500 | 0.0% | | | |
| 30.8100.1001 | Training | 1,500 | 1,500 | 0.0% | | | |
| 30.8100.1402 | Travel | 500 | 500 | 0.0% | | | |
| | Sub Total | 127,300 | 200,050 | 57.1% | | | |
| Lift Stations | | | | | | | |
| 30.8100.4521 | Lift Station Chemicals | 16,500 | 16,500 | 0.0% | | | |
| 30.8100.1605 | Maint. & Repair - Lift Stations | 60,000 | 75,000 | 25.0% | | | |
| 30.8100.1621 | Maint. & Repair - Lift Station Pumps | 55,000 | 65,000 | 18.2% | | | |
| 30.8100.1627 | Maint & Repair - Prison Pump Station | 17,500 | 17,500 | 0.0% | | | |
| 30.8100.1305 | Utilities - Lift Station Power | 68,000 | 68,000 | 0.0% | | | |
| 30.8100.1306 | Utilities - Lift Station Water | 5,000 | 5,500 | 10.0% | | | |
| 30.8100.1622 | Maint. & Repair - Generators | 5,500 | 7,500 | 36.4% | | | |
| | Sub Total | \$227,500 | \$255,000 | 12.1% | | | |
| Wastewater Treatment Plant | | | | | | | |
| 30.8100.4501 | Contracted Services, Laboratory | 23,000 | 24,000 | 4.3% | | | |
| 30.8100.4510 | Contracted Services, ORC | 39,450 | 39,450 | 0.0% | | | |
| 30.8100.7408 | Diffuser Basin Contract EDI Blowers | 13,000 | 13,000 | 0.0% | | | |
| 30.8100.1325 | Dumpster Services | 3,500 | 3,800 | 8.6% | | | |
| 30.8100.1625 | Maint. & Repair - Bar Screen | 0 | 10,000 | 100.0% | | | |
| 30.8100.1624 | Maint. & Repair - WWTP | 60,000 | 50,000 | -16.7% | | | |
| 30.8100.1623 | Maint. & Repair - WWTP Pumps | 30,000 | 30,000 | 0.0% | | | |
| 30.8100.4505 | Sludge Removal | 30,000 | 30,000 | 0.0% | | | |
| 30.8100.1310 | Utilities - WWTP Power | 54,000 | 54,000 | 0.0% | | | |
| 30.8100.4520 | WWTP Chemicals | 40,000 | 60,000 | 50.0% | | | |
| 30.8100.4530 | WWTP Supplies | 7,500 | 7,500 | 0.0% | | | |
| | Sub Total | \$300,450 | \$321,750 | 7.1% | | | |
| Debt Service | | | | | | | |
| 30.8100.9914 | CS370700-03 (NC DEQ - Various Sewer Coll) | 17,300 | 17,300 | 0.0% | \$ 137,869.20 | 2033 | No |
| 30.8100.9998 | CS370700-04 (NC DEQ - Millersville Sewer) | 42,600 | 42,600 | 0.0% | \$ 425,178.00 | 2035 | Yes |
| 30.8100.9918 | CS370700-05 (2015 Collections proj) | 26,800 | 26,800 | 0.0% | \$ 348,221.90 | 2038 | Yes |
| 30.8100.9300 | CS370700-06 (2018 Sewer Coll) | 74,900 | 74,900 | 0.0% | \$ 973,529.70 | 2038 | Yes |
| 30.8100.9920 | CS370700-07 (Solar Proj) | 14,500 | 14,500 | 0.0% | \$ 186,693.00 | 2040 | Yes |
| 30.8100.9910 | E-SRF-T-09-0242 (NC DEQ - ARRA Sewer) | 25,300 | 25,300 | 0.0% | \$ 126,237.61 | 2030 | Yes |
| 30.8100.9100 | E-SRP-W-17-0060 (2018 WWTP Imp Proj) | 17,125 | 16,290 | -4.9% | \$ 244,284.40 | 2040 | Yes |
| 30.8100.9999 | Interest | 4,400 | 3,000 | -31.8% | | | |
| | Sub Total | \$222,925 | \$220,690 | -1.0% | | | |
| Capital | | | | | | | |
| 30.8100.7401 | Capital Outlay | 137,172 | 50,000 | -63.5% | | | |
| | Sub Total | \$137,172 | \$50,000 | -63.5% | | | |
| Contingency | | | | | | | |
| 30.8100.0002 | Contingency | 0 | 0 | 0.0% | | | |
| | Sub Total | \$0 | \$0 | 0.0% | | | |
| Total Expenditures | | \$1,015,347 | \$1,047,490 | 3.2% | | | |