



The Honorable Mayor and Members of the Town Council

In accordance with the provisions of the North Carolina General Statutes, your staff presents the proposed Municipal Operating and Capital Budget for Fiscal Year 2026-27.

INTRODUCTION

The Town is facing the most difficult budget in the past decade. The “Post Covid” employment atmosphere has placed severe pressure on our ability to hire and maintain an experienced workforce. We are recruiting new employees only to witness them leaving our employment for the private sector after we have provided them with training. We are also losing employees to other local governments once they have acquired State licenses such as Water and Sewer certifications. The Town has engaged the North Carolina League of Municipalities’ Pay and Classification firm to determine how the Town’s salaries and benefits compare with neighboring local governments, especially those that are hiring our employees. We have discovered that there has been a considerable increase in salaries since the Covid epidemic. This budget reflects adjustments in salaries in several of our departments. The adjustments vary according to the job duties of each class of employees. In addition to the increase in wages, the State is mandating a 1% increase in local government retirement and 1.5% for Police Officers. We are facing increases in supplies and fuel.

On the revenue side, we are predicting a 2% increase in Sales Taxes. Our investment income is predicted to increase by 57%. We estimate that our Ad Valorem Tax Revenue will increase 5.78% or \$431,333.

The main issue overshadowing our finances is the threat that the NC General Assembly will restrict local government’s ability to adjust ad valorem (property) taxes after revaluations. Haywood County local governments were due for a revaluation in 2024 however, Helene struck, and the County postponed the revaluation as it reassessed the County’s values after the tropical storm. We are working off a tax base that has remained static for six years. Haywood County plans to unveil a revaluation that will affect the 2027-28 budget year. The NC General Assembly has indicated that it will place a constitutional amendment on the November 2026 ballot that would grant them the ability to restrict local government’s ability to adjust their tax rates to reflect changes in real estate values. Should the General Assembly restrict our ability to fund the Town’s operations and capital needs, It will place Waynesville and many other local governments in a financial bind. It will limit our ability to make up the increases in wages and effects of inflation in 2027, borrow funds to construct Fire Station #2 and purchase replacement

vehicles. The lack of funds in this budget year means that we will not be able to replace Fire apparatus or Police vehicles . For FY 2026-27, the Town is facing a \$720,882 gap between revenues and expenditures. To reduce the gap, we recommend that the Council adopt a \$.02 cent increase in Ad Valorem Taxes. Even with this increase, the Town will require a \$414,882 appropriation from our fund balance. Hopefully, the 2027 revaluation would provide us with the income necessary to balance our budget without a significant use of the fund balance. If the General Assembly limits our ability to balance our revenues with expenditures, we would be faced with certain reductions in service and layoffs in 2027-28.

BUDGET SUMMARY

The Town is a corporation that manages five distinct businesses: General, Water, Sewer, Electric, and Stormwater. Except for comparison’s sake, the Town Council and staff treat these services as separate concerns. The Town keeps separate sets of books and charges each fund for services another fund provides. For example, the General Fund’s Recreation Department is charged for electricity, water, and sewer at the same rate as private businesses. For the upcoming 2026-27 fiscal year, the combined budget for the Town of Waynesville is recommended to be \$43,668,847. The Funds are listed below:

General Fund	\$20,459,390
Water Fund	\$4,031,086
Sewer Fund	\$5,951,250
Electric Fund	\$11,766,735
Storm Water Fund	\$200,614
<u>Garage Fund</u>	<u>\$1,259,772</u>
TOTAL	\$43,668,847

Personnel

The Town Council recognizes that hiring and retaining an experienced workforce is essential to its pledge to provide quality service to its residents and visitors. The proposed budget directs the majority of each fund’s increase in revenue to ensure that the Town’s pay and benefits are competitive with the local governments in our market area. By adjusting salaries to 10% above the median for our market area, we are protecting the Town’s investment in specialized training for protective services, water, sewer, and electric employees, and preventing our competing local governments from poaching our trained staff. The Council has engaged the NCLM’s pay and classification group to carry out a three-part market survey of our workforce. The Enterprise funds, Police and Fire Departments are reflected in this budget. The remaining General Fund Departments will be funded in the 2027-28 budget.

New and Reclassified Positions

The budget proposal recommends one new position, that of an electrician. The Town must hire an electrician to carry out its electrical maintenance. It also needs the help of an electrician to

work with both Public Works and Administration to repair the EV chargers, wire and cable IT connections. The Assistant Manager spends the majority of his time fulfilling requests to connect IT equipment. The position is funded through the General Fund. .

Salaries and Benefits

The Town will increase its contribution to the Local Government Retirement system by 1%, which will add \$144,586 to the General Fund. The total Town contribution to LGERS will be \$15.5% of each employee's salary and 17.10% for sworn officers. Waynesville contributes 5% of an employee's salary to a 401K. Waynesville fully funds an employee's health insurance benefits, including a \$4,500 Health Reimbursement Account. The Town also contributes 75% of an employee's family health coverage.

Our health insurance rate is tied to the Town's "medical loss ratio," the cost of the claims submitted by the employees and their families. The Town's experience rating and rate increases are evaluated annually. The insurance companies prefer that "medical loss ratios" stay less than 70%. Our medical broker solicited bids for our insurance. Due to a considerable increase in proposed rates, we are recommending that the Town move its medical insurance to Aetna. Its program is almost identical to our current program, and its proposed rates only require a 4% increase. We also recommend new dental and optical coverage set at current rates. The favorable medical, dental and optical coverage permits us to provide the employees with the same programs as presently offered with no increase in contributions.

General Fund Revenue

The General Fund has not experienced appreciable growth in revenues over the past year. With the exception of investment earnings, which has experienced a 57% increase, we estimate only a 2% increase in Sales Tax, an increase of \$94,536. The County estimates our tax base to be \$7,883,333, an increase of 5.78% over last year. Due to the pressure to keep our salaries at a competitive level and increases in materials and supplies, we recommend a \$.02 cent increase in ad valorem taxes. Even with this increase, the budget will require \$414,000 in contributions from the General Fund Balance (Savings Account).

Enterprise Funds

We are recommending 10% increases in both Water and Wastewater. The increase is necessary to fund increases in personnel costs and capital projects. We have received substantial grants for the majority of the projects necessary to renovate our infrastructure, however, there are increases in cost that require increases in revenue. The cost of chemicals for both water and sewer continues to increase. The sewer plant will require considerably more power to operate the new features of the plant. Replacement of lab equipment is necessary as well. We have estimated the cost of wholesale power under a new contract that will commence in January. We are recommending a 3.19% rate increase in Electric. Using our "Rate Stabilization Funds", we may be able to mitigate the majority of wholesale power increases in 2027-28.

Capital Projects

As stated above, the majority of additional revenue is directed at hiring and retaining the Town's employee workforce. In order to keep the use of Fund Balance to a minimum, we are recommending very few capital purchases and projects. Several of the capital purchases and projects are listed below:

Replacement of outdated computers and switches	\$ 100,000
Replacement of a 1994 Recreation Van	\$ 135,000
Second Phase of Storm Water mapping project	\$ 40,000
System Development Fee and Water and Sewer Rate Study	\$ 50,000
Reconstruction and Strengthening of Walnut Trail Bridge	\$ 1,000,000
Little Champion Pump Station, Bar Screen and Septage Station	\$ 8,000,000
Relocate Chlorine Contact Chamber and Change to UV disinfection	\$ 3,490,531
Rebuild Browing Branch Pump Station	\$ 6,500,000

CONCLUSION

The proposal that is before you represents a "program of work" that is experiencing the effects of both slow growth and economic and political uncertainty.

The Town has negotiated an increase in sewer allocation of 56,000 gallons per day. That allocation should be adequate to attract new growth until the plant is in service later this summer. Unfortunately, the real estate development economy has stalled and it is not realizing new requests for development. Our growth in the tax base has not kept up with the market pressures and inflation we are facing. While economic and political uncertainty persists, this budget prioritizes our most critical infrastructure, our employees. By retaining a stable workforce and maintaining our essential utilities, we position Waynesville to capitalize on growth when the regional economy accelerates.

We look forward to receiving your input on the proposed budget.

Respectfully submitted:



Town Manager

General Fund - Revenues

Account Description	FY26	FY27 Recommended
AD VALOREM TAXES		
Ad Valorem Taxes	\$ 7,452,000	\$ 7,883,333
DWA Taxes	\$ 113,200	\$ 112,000
Motor Vehicle Tax	\$ 572,200	\$ 576,000
MV Rental Tax	\$ 26,000	\$ 26,000
Fire Tax	\$ 639,200	\$ 720,000
Ad Valorem Tax Refunds	\$ (1,000)	\$ (500)
Penalties And Interest	\$ 30,000	\$ 32,000
Advertising	\$ 1,000	\$ 1,000
Total	\$ 8,832,600	\$ 9,349,833
OTHER TAXES		
Sales Tax	\$ 4,726,800	\$ 4,821,336
Cable Television Tax	\$ 80,000	\$ 83,000
Business Registration	\$ 160	\$ 150
Total	\$ 4,806,960	\$ 4,904,486
UNRESTRICTED INTERGOVERNMENTAL		
Beer and Wine Tax	\$ 40,000	\$ 43,000
Court Facilities Fees	\$ 1,500	\$ 1,500
Franchise Tax	\$ 800,000	\$ 800,000
Total	\$ 841,500	\$ 844,500
RESTRICTED INTERGOVERNMENTAL		
Powell Bill Revenue	\$ 455,000	\$ 435,000
Solid Waste Disposal Tax Dist.	\$ 7,500	\$ 8,300
Investment Earnings-Powell Bill	\$ 1,000	\$ 1,000
Stormwater Grant		
Total	\$ 463,500	\$ 444,300
PERMITS AND FEES		
Building Permits	\$ 205,000	\$ 215,000
Connect & Reconnect Fees	\$ 55,000	\$ 55,000
Late Payment Penalties	\$ 42,000	\$ 66,000
Sign Permits	\$ 6,000	\$ 6,000
Planning Fees	\$ 13,000	\$ 13,000
Occupancy Use Fees	\$ 3,000	\$ 3,000
Clean Up/Demolition Revenue		\$ 10,000
Rezoning Fees	\$ 1,000	\$ 1,000
ABC Inspection	\$ 1,200	\$ 1,200
Fire Inspections	\$ 300	\$ 300
Temporary Use - Food Trucks	\$ 300	\$ 300
Homeowners Recovery Fund	\$ -	\$ -
Total	\$ 326,800	\$ 370,800
SALES & SERVICES		
Adult & Children Programs	\$ 130,000	\$ 161,000
Adult and Children - Armory	\$ 6,000	\$ 6,000

Cemetery After Hours Call Out	\$	1,000	\$	1,000
Cemetery Lot Sales	\$	22,000	\$	22,000
Columbarium Sales	\$	2,400	\$	2,400
Commercial Sanitation Fees	\$	115,000	\$	124,800
Cremation Open / Close	\$	-	\$	-
Cremation Space - In Ground	\$	1,000	\$	1,000
Daily Passes - Recreation Dept	\$	72,000	\$	72,000
DWC Revenue	\$	25,000	\$	25,000
Facility Rental-Armory	\$	2,200	\$	2,200
Police Contract Services	\$	170,000	\$	170,000
Rec - Resale - Vending & Other	\$	750	\$	750
Recreation - Commissions	\$	500	\$	500
Recreation Memberships	\$	273,000	\$	280,000
Recreation Rental	\$	37,000	\$	37,000
Residential Sanitation	\$	575,000	\$	657,800
Total	\$	1,432,850	\$	1,563,450
OTHER REVENUES				
Bad Check Charges	\$	3,000	\$	2,500
Miscellaneous Revenue	\$	28,000	\$	35,000
Parking Tickets	\$	-		
Public Art Donations	\$	10,000	\$	15,000
Rents	\$	81,000	\$	85,000
Sale of Materials/Fixed Assets	\$	25,000	\$	30,000
Investment Income	\$	350,000	\$	605,000
Total	\$	497,000	\$	772,500
OTHER FINANCING SOURCES				
ABC Distribution - General	\$	200,000	\$	200,000
ABC Distribution - Law Enf.	\$	38,000	\$	38,000
ABC Distribution - Rehab	\$	32,000	\$	32,000
Fund Balance App. Powell Bill	\$	100,000		
Fund Balance Appropriated	\$	157,882	\$	414,882
Transfer from Cemetery Fund				
Transfer From Electric Fund	\$	1,491,091	\$	1,491,091
Transfer From Water Fund	\$	33,548	\$	33,548
Total	\$	2,052,521	\$	2,209,521
General Fund Total	\$	19,253,731	\$	20,459,390

General Fund - Expenditures

Description	FY26	FY27 Recommended
Governing Board		
Regular Pay	\$ 47,149	\$ 47,149
FICA	\$ 3,607	\$ 3,607
Hospital Expense	\$ 55,000	\$ 55,000
Life Insurance Expense	\$ 700	\$ 700
Dental Insurance	\$ 2,410	\$ 2,410
Health Reimburse Expense - Reg	\$ 7,300	\$ 7,300

Unemployment Ins. Expense	\$	50	\$	50
Workers Comp. Expense	\$	1,000	\$	1,000
Legal Fees	\$	13,200	\$	13,200
Prof. Services/Consultant Fees	\$	1,500	\$	1,500
Materials And Supplies	\$	13,600	\$	13,600
Travel And Training	\$	2,000	\$	2,000
Telephone	\$	-	\$	-
Election Services Contract	\$	15,000	\$	15,000
Property And Gen. Liab. Ins.	\$	9,000	\$	9,000
Other Insurance Costs	\$	-	\$	-
Dues Memberships And Subscript	\$	25,000	\$	25,000
Charges to Other Funds	\$	(139,960)	\$	(139,960)
Internal Service Costs	\$	-	\$	-
Governing Board Total	\$	56,556	\$	56,556
Administration				
Regular Pay	\$	486,132	\$	494,485
Overtime Pay	\$	-		
Temporary And Part Time Pay	\$	-		
FICA	\$	37,189.06	\$	37,828.08
Retirement Expense	\$	69,760	\$	74,424
401k Expense - Administration	\$	24,307	\$	24,724
Hospital Expense	\$	55,500	\$	55,500
Retired Employee Ins. Exp	\$	-		
Life Insurance Expense	\$	700	\$	700
Dental Insurance	\$	2,510	\$	2,686
Health Reimburs Expense - Reg	\$	7,300	\$	7,300
Health Reimburse Exp - Ret	\$	-		
Health and Wellness	\$	10,000	\$	15,000
Unemployment Ins. Expense	\$	500	\$	500
Workers Comp. Expense	\$	7,000	\$	7,000
Legal Fees	\$	25,000	\$	20,000
Deductibles & Medical Fees	\$	15,500	\$	15,500
Preemployment Background/Drug	\$	10,000	\$	14,000
Prof. Services/Consultant Fees	\$	20,000	\$	20,000
Uniform Expense	\$	1,500	\$	1,500
Gas	\$	1,050	\$	1,000
Tires	\$	220	\$	220
Vehicle Repairs/Maintenance	\$	1,620	\$	1,620
Materials And Supplies	\$	15,000	\$	15,000
Data Processing Supplies	\$	15,000	\$	18,000
Travel And Training	\$	20,000	\$	20,000
Telephone	\$	14,500	\$	14,500
Postage	\$	25,000	\$	55,000
Equipment Repairs/Maintenance	\$	15,000	\$	15,000
Other Advertising	\$	5,500	\$	5,500
Legal Notice	\$	4,000	\$	2,000
Equipment Rentals	\$	-	\$	-

Other Contractual Service	\$ 10,000	\$ 10,000
Property And Gen. Liab. Ins.	\$ 7,500	\$ 7,500
Vehicle Insurance	\$ 500	
Dues Memberships And Subscript	\$ 30,602	\$ 33,972
Miscellaneous		\$ 5,000
Vehicles	\$ -	\$ -
Equipment	\$ -	\$ -
Capital Improvements		\$ 100,000
Loan Payments	\$ -	\$ -
Charges to Other Funds	\$ (689,870)	\$ (689,870)
Internal Service Costs	\$ -	
Administration Total	\$ 248,519.07	\$ 405,588.54
Downtown		
Regular Pay	\$ 58,756	\$ 58,273
Temporary And Part Time Pay	\$ 16,000	\$ 15,175
FICA	\$ 5,655	\$ 5,619
Retirement Expense	\$ 8,431	\$ 8,799
401K Expense	\$ 2,938	\$ 2,914
Hospital Expense	\$ 8,100	\$ 8,100
Retired Employee Ins. Exp	\$ -	
Life Insurance Expense	\$ 150	\$ 150
Dental Insurance	\$ 452	\$ 484
Health Reimburs Expense - Reg	\$ 1,460	\$ 1,460
Health Reimburse Exp - Ret	\$ -	
Unemployment Ins. Expense	\$ 50	\$ 50
Workers Comp. Expense	\$ 200	\$ 200
Legal Fees	\$ 1,500	\$ 10,000
Prof. Services/Consultant Fees	\$ 17,000	\$ 400
Uniform Expense	\$ 400	\$ 10,000
Materials And Supplies	\$ 10,000	\$ 10,000
Travel And Training	\$ 7,000	\$ 780
Telephone	\$ 780	\$ 780
Equipment Repairs/Maintenance	\$ -	
Other Advertising	\$ 30,000	\$ 30,000
Equipment Rentals	\$ -	\$ 5,000
Other Contractual Service	\$ 5,000	\$ 2,000
Dues Memberships And Subscript	\$ 2,000	\$ 1,000
Miscellaneous	\$ 1,000	\$ -
Vehicles	\$ -	\$ -
Equipment	\$ -	\$ -
Capital Improvements	\$ -	
Miller Street Shade & Lights Project	\$ 10,000	
Depot Street Mini Park Enhancements	\$ 5,000	
String Lights for Church & East Streets	\$ 5,500	
General Special Events	\$ 65,000	\$ 75,000
Downtown Total	\$ 262,372	\$ 246,183

Finance			
Regular Pay	\$	895,828	\$ 889,951
Overtime Pay	\$	8,000	\$ 8,000
Temporary And Part Time Pay	\$	44,907	\$ 40,000
FICA	\$	71,966	\$ 71,839
Retirement Expense	\$	128,551	\$ 134,383
401k Expense - Finance	\$	44,791	\$ 44,498
Hospital Expense	\$	148,000	\$ 148,000
Retired Employee Ins. Exp	\$	32,400	\$ 32,400
Life Insurance Expense	\$	2,250	\$ 2,250
Dental Insurance	\$	8,150	\$ 8,721
Health Reimburs Expense - Reg	\$	24,800	\$ 24,800
Health Reimburs Exp - Ret	\$	4,375	\$ 4,375
Unemployment Ins. Expense	\$	1,000	\$ 1,000
Workers Comp. Expense	\$	12,000	\$ 12,000
Accounting	\$	65,000	\$ 60,000
County Tax Collection Fees	\$	25,000	\$ 25,000
Prof. Services/Consultant Fees	\$	16,000	\$ 16,000
Uniform Expense	\$	5,500	\$ 5,500
Gas	\$	7,175	\$ 7,175
Tires	\$	1,810	\$ 1,810
Vehicle Repairs/Maintenance	\$	13,340	\$ 13,340
Materials And Supplies	\$	46,000	\$ 46,000
Travel And Training	\$	20,000	\$ 20,000
Telephone	\$	8,600	\$ 8,600
Electricity	\$	10,000	\$ 10,000
Propane Gas	\$	-	\$ -
Water	\$	500	\$ 500
Sewer	\$	500	\$ 500
Printing	\$	23,000	\$ 23,000
Building Repairs & Maintenance	\$	3,500	\$ 3,500
Equipment Repairs/Maintenance	\$	50,000	\$ 50,000
Other Advertising	\$	4,000	\$ 4,000
Equipment Rentals	\$	1,500	\$ 1,500
Property And Gen. Liab. Ins.	\$	30,000	\$ 32,000
Vehicle Insurance	\$	1,500	\$ 1,500
Bonds	\$	7,000	\$ 7,000
Dues Memberships And Subscript	\$	1,500	\$ 1,500
Accounting Software Subscription	\$	80,000	\$ 60,000
Bad Debt Expense			
Vehicles	\$	-	\$ -
Equipment			
Loan Payments	\$	-	\$ -
Charges to Other Funds	\$	(1,421,160)	\$ (1,421,160)
Internal Service Costs	\$	-	\$ -
Finance Total	\$	427,284	\$ 399,481
Public Works			

Regular Pay	\$	530,017	\$	568,336.84
Overtime Pay	\$	3,500	\$	6,000.00
Temporary And Part Time Pay	\$	10,000	\$	10,000.00
FICA	\$	40,506	\$	44,913.79
Retirement Expense	\$	72,139	\$	84,862.11
401k Expense Public Buildings	\$	25,135	\$	28,100.03
Hospital Expense	\$	83,100	\$	83,100
Retired Employee Ins. Exp	\$	10,800	\$	10,800
Life Insurance Expense	\$	1,000	\$	1,000
Dental Insurance	\$	3,350	\$	3,585
Health Reimburs Expense - Reg	\$	10,150	\$	10,150
Health Reimburse Exp - Ret	\$	2,900	\$	2,900
Unemployment Ins. Expense	\$	500	\$	500
Workers Comp. Expense	\$	8,000	\$	8,000
Legal Fees	\$	3,000	\$	5,000
Contracted Legal Fees	\$	2,000	\$	2,000
Prof. Services/Consultant Fees	\$	25,000	\$	25,000
Uniform Expense	\$	8,000	\$	8,000
Gas	\$	7,000	\$	7,000
Tires	\$	2,020	\$	2,020
Vehicle Repairs/Maintenance	\$	14,880	\$	14,880
Materials And Supplies-Inside & Outside Facilities	\$	10,000	\$	80,000.00
Public Art-Materials And Supplies	\$	-	\$	-
Travel And Training	\$	11,500	\$	12,500.00
Telephone	\$	12,000	\$	12,000
Electricity	\$	70,000	\$	70,000
Propane Gas	\$	2,500	\$	2,500
Water	\$	1,700	\$	1,700
SEWER	\$	2,200	\$	2,200
Commercial Fee/or Dumpster	\$	1,600	\$	1,600
Building Repairs & Maintenance	\$	65,000	\$	70,000.00
Equipment Repairs/Maintenance	\$	10,000	\$	12,500.00
Lease Parking	\$	35,000	\$	40,000.00
Lease Bldg.	\$	-	\$	-
Other Contractual Service	\$	352,000	\$	365,000.00
Property And Gen. Liab. Ins.	\$	7,500	\$	10,000.00
Vehicle Insurance	\$	2,500	\$	2,500.00
Dues Memberships And Subscript	\$	12,600	\$	15,000.00
Vehicles	\$	-	\$	-
Capital Improvements	\$	250,000	\$	65,000.00
Loan Payments	\$	104,955	\$	104,955
Charges to Other Funds	\$	(761,357)	\$	(761,357)
Public Works Total	\$	1,052,695	\$	1,032,245.27
Police Dept				

Regular Pay	\$	2,999,573	\$	3,325,254
Overtime Pay	\$	232,920	\$	230,000
Temporary And Part Time Pay	\$	105,000	\$	351,073
Separation Pay - Police	\$	112,407	\$	88,736
Police Contract Service Exp.				
FICA	\$	248,526	\$	281,239
Retirement Expense	\$	480,086	\$	568,618
401k Expense-Police	\$	151,406	\$	166,263
Hospital Expense	\$	635,500	\$	635,500
Retired Employee Ins. Exp	\$	83,100	\$	83,100
Life Insurance Expense	\$	6,700	\$	6,700
Dental Insurance	\$	23,450	\$	25,092
Health Reimburs Expense - Reg	\$	73,800	\$	73,800
Health Reimburse Exp - Ret	\$	16,000	\$	16,000
Unemployment Ins. Expense	\$	3,500	\$	3,500
Workers Comp. Expense	\$	50,000	\$	50,000
Laundry & Cleaning Allowance	\$	14,500	\$	14,500
Prof. Services/Consultant Fees	\$	20,000	\$	20,000
Uniform Expense	\$	46,000	\$	46,000
Gas	\$	119,000	\$	119,000
Tires	\$	32,890	\$	32,890
Vehicle Repairs/Maintenance	\$	242,330	\$	242,330
Materials And Supplies	\$	115,000	\$	115,000
PD Civilian Volunteers	\$	4,000	\$	4,000
Travel And Training	\$	40,000	\$	50,000
Telephone	\$	34,000	\$	34,000
Electricity	\$	1,500	\$	1,500
Equipment Repairs/Maintenance	\$	60,000	\$	60,000
Equipment Rentals	\$	13,500	\$	13,500
Property And Gen. Liab. Ins.	\$	87,000	\$	87,000
Vehicle Insurance	\$	10,000	\$	10,000
Other Insurance Costs	\$	10,000	\$	10,000
Dues Memberships And Subscript	\$	91,550	\$	105,000
Special Operations Expense	\$	10,000	\$	10,000
Vehicles	\$	-		
Equipment				
Capital Improvements	\$	-		
Loan Payments	\$	-	\$	-
Internal Service Costs	\$	-	\$	-
IT Capital Lease	\$	19,000	\$	19,000
Donations-Materials & Supplies	\$	5,000	\$	5,000
NC Unauth Sub-Materials & Supplies	\$	3,000	\$	3,000
SWAT-Materials & Supplies	\$	4,000	\$	4,000
NC Unauth Sub-Training	\$	5,000	\$	5,000
Fed Forfeit-Training	\$	-	\$	-
SWAT-Training	\$	2,000	\$	2,000
Equipment - K9 grant				

Police Total	\$	6,211,238	\$	6,917,595
Fire Dept				
Regular Pay	\$	1,199,528	\$	1,304,567
Overtime Pay	\$	12,500	\$	13,750
Temporary And Part Time Pay	\$	156,458	\$	170,000
Volunteer Pay	\$	20,000		
FICA	\$	103,756	\$	112,804
Retirement Expense	\$	173,771	\$	196,990
401k Expense-Fire Department	\$	60,547	\$	65,228
Hospital Expense	\$	272,495	\$	272,495
Retired Employee Ins. Exp	\$	8,100	\$	8,100
Life Insurance Expense	\$	2,500	\$	2,500
Dental Insurance	\$	8,710	\$	9,320
Health Reimburse Expense - Reg	\$	27,500	\$	27,500
Health Reimburse Exp - Ret	\$	1,450	\$	1,450
Unemployment Ins. Expense	\$	1,400	\$	1,400
Workers Comp. Expense	\$	25,000	\$	25,000
Laundry & Cleaning Allowance	\$	6,840	\$	6,840
Tax Collection & Advertising Fees	\$	2,500	\$	2,500
Prof. Services/Consultant Fees	\$	39,000	\$	40,950
Uniform Expense	\$	22,000	\$	23,540
Gas	\$	28,000	\$	28,000
Tires	\$	7,870	\$	7,870
Vehicle Repairs/Maintenance	\$	63,778	\$	70,155
Materials And Supplies	\$	135,000	\$	140,000
Travel And Training	\$	22,000	\$	24,000
Telephone	\$	12,500	\$	12,500
Electricity	\$	19,000	\$	19,000
Fuel Oil	\$	500	\$	500
Water	\$	500	\$	500
Sewer	\$	800	\$	800
Dumpster Fee	\$	1,320	\$	1,320
Building Repairs & Maintenance	\$	20,000	\$	22,000
Equipment Repairs/Maintenance	\$	50,000	\$	51,500
Equipment Rentals	\$	1,250	\$	1,250
Property And Gen. Liab. Ins.	\$	67,500	\$	67,500
Vehicle Insurance	\$	5,500	\$	5,500
Other Insurance Costs	\$	3,000	\$	3,000
Dues Memberships And Subscript	\$	9,500	\$	10,000
Land Purchase				
Vehicles				
Equipment				
Capital Improvements				
Loan Payments	\$	150,561	\$	150,561
Internal Service Costs				
Fire Total	\$	2,742,633	\$	2,900,890
Streets & Sanitation				

Regular Pay	\$ 994,523.76	\$ 945,644.03
Overtime Pay	\$ 36,000.00	\$ 50,000.00
Temporary And Part Time Pay	\$ -	
FICA	\$ 76,803.31	\$ 72,341.77
Retirement Expense	\$ 161,461.84	\$ 146,037.60
401k Expense-Streets and Sant	\$ 50,198.24	\$ 48,356.82
Hospital Expense	\$ 278,800.00	\$278,800
Retired Employee Ins. Exp	\$ 24,300.00	\$24,300
Life Insurance Expense	\$ 3,400.00	\$3,400
Dental Insurance	\$ 11,320.00	\$12,112
Health Reimburse Expense - Reg	\$ 36,500.00	\$36,500
Health Reimburse Exp - Ret	\$ 4,400.00	\$4,400
Unemployment Ins. Expense	\$ 1,000.00	\$1,000
Workers Comp. Expense	\$ 22,000.00	\$22,000
Contracted Legal Fees	\$ -	\$ -
Prof. Services/Consultant Fees	\$ 40,000.00	\$ 60,000.00
Uniform Expense	\$ 25,000.00	\$ 30,000.00
Gas	\$ 112,000.00	\$ 112,000
Tires	\$ 32,700.00	\$ 32,700
Vehicle Repairs/Maintenance	\$ 245,000.00	\$ 250,000.00
Materials And Supplies	\$ 325,000.00	\$ 325,000.00
SIDEWALKS UNDER 1500	\$ 20,000.00	\$ 20,000.00
Travel And Training	\$ 9,500.00	\$ 18,000.00
Telephone	\$ 2,000.00	\$ 2,000
Electricity	\$ 225,000.00	\$ 225,000
Propane Gas	\$ -	\$ -
Landfill Road Maintenance	\$ 7,500.00	\$ 11,000.00
Equipment Repairs/Maintenance	\$ 75,000.00	\$ 75,000.00
Equipment Rentals	\$ 3,000.00	\$ 3,000.00
Infrastructure/Paving/Improv.	\$ -	
Grinding	\$ 32,000.00	\$ 45,000.00
Tipping Fees	\$ 45,000.00	\$ 60,000.00
Other Contractual Service	\$ 3,000.00	\$ 3,000.00
Property And Gen. Liab. Ins.	\$ 48,000.00	\$ 48,000.00
Vehicle Insurance	\$ 5,000.00	\$ 5,000
Other Insurance Costs	\$ 5,000.00	\$ 5,000
Dues Memberships And Subscript	\$ 25,000.00	\$ 5,000.00
Vehicles	\$ -	
Vehicles	\$ -	
Equipment	\$ -	
Capital Improvements	\$ -	
Loan Payments	\$ -	\$ -
Charges to Other Funds	\$ (82,090)	\$ (82,090)
Internal Service Costs	\$ -	\$ -
Streets & Sanitation Total	\$ 2,903,317.15	\$ 2,897,502.62
Powell Bill		
Prof. Services/Consultant Fees	\$10,000	\$10,000

R/R Crossing W/Gate Annual Cos	\$5,000	\$5,000
Materials And Supplies	\$30,000	\$25,000
Infrastructure/Paving/Improv.	\$345,000	\$330,000
Sidewalks - New	\$50,000	\$50,000
Other Contractual Service	\$15,000	\$15,000
Vehicle Insurance		
Vehicles		
Equipment		
Capital Improvements		
Powell Bill Total	\$ 455,000	\$ 435,000
Cemetery		
Regular Pay	\$ 117,024	\$ 112,940.79
Overtime Pay	\$ 1,000	\$ 4,500.00
Temporary And Part Time Pay	\$ 10,000	\$ 15,000.00
FICA	\$ 8,952	\$ 8,639.97
Retirement Expense	\$ 8,953	\$ 17,173.00
401k Expense-Cemetery	\$ 5,852	\$ 5,686.54
Hospital Expense	\$ 27,900	\$ 27,900
Retired Employee Ins. Exp	\$ -	\$ -
Life Insurance Expense	\$ 400	\$ 400
Dental Insurance	\$ 1,500	\$ 1,605
Health Reimburs Expense - Reg	\$ 4,400	\$ 4,400
Health Reimburse Exp - Ret	\$ -	\$ -
Unemployment Ins. Expense	\$ 150	\$ 150
Workers Comp. Expense	\$ 5,000	\$ 5,000
Contracted Legal Fees	\$ -	\$ -
Prof. Services/Consultant Fees	\$ 45,000	\$ 45,000.00
Uniform Expense	\$ 3,000	\$ 3,500.00
Gas	\$ 3,150	\$ 3,150
Tires	\$ 850	\$ 850
Vehicle Repairs/Maintenance	\$ 6,260	\$ 6,260.00
Materials And Supplies	\$ 23,000	\$ 25,000.00
Travel And Training	\$ 1,500	\$ 5,000.00
Telephone	\$ 1,100	\$ 1,100
Electricity	\$ 2,000	\$ 2,000
Equipment Repairs/Maintenance	\$ 8,000	\$ 10,000.00
Equipment Rentals	\$ -	\$ -
Other Contractual Service	\$ 12,000	\$ 12,000.00
Property And Gen. Liab. Ins.	\$ 6,150	\$ 6,150
Vehicle Insurance	\$ 500	\$ 500
Other Insurance Costs	\$ 1,000	\$ 1,000
Vehicles	\$ -	\$ -
Equipment	\$ 20,000	
Capital Improvements	\$ 50,000	\$ 50,000.00
Withdrawal from Cemetery fund		\$ (50,000.00)
Internal Service Costs	\$ -	\$ -
Cemetery Total	\$ 374,641	\$ 324,905.30

Development Services		
Regular Pay	\$ 537,207	\$ 587,989
Overtime Pay	\$ 500	\$ 2,000
Temporary And Part Time Pay	\$ 39,620	\$ 40,000
FICA	\$ 45,519	\$ 44,981
Retirement Expense	\$ 77,824	\$ 88,786
401k Expense-Planning	\$ 27,116	\$ 29,399
Hospital Expense	\$ 106,900	\$ 106,900
Retired Employee Ins. Exp	\$ -	\$ -
Life Insurance Expense	\$ 1,500	\$ 1,500
Dental Insurance	\$ 4,600	\$ 4,922
Health Reimburse Expense - Reg	\$ 13,100	\$ 13,100
Health Reimburse Exp - Ret	\$ -	\$ -
Unemployment Ins. Expense	\$ 500	\$ 500
Workers Comp. Expense	\$ 7,000	\$ 7,000
Legal Fees	\$ 30,000	\$ 45,000.00
Clean Up/Demolition Expense	\$ 40,000	\$ 47,000.00
Prof. Services/Consultant Fees	\$ 40,000	\$ 50,000.00
Prof. Services/Consultant Fees		
Uniform Expense	\$ 7,500	\$ 7,500.00
Gas	\$ 7,000	\$ 9,000.00
Tires	\$ 1,600	\$ 1,600.00
Vehicle Repairs/Maintenance	\$ 13,874	\$ 13,874.00
Materials And Supplies	\$ 20,252	\$ 20,500.00
Travel And Training	\$ 15,000	\$ 20,000.00
Telephone	\$ 6,000	\$ 7,920.00
Equipment Repairs/Maintenance	\$ 13,500	\$ 15,000.00
Property And Gen. Liab. Ins.	\$ 12,000	\$ 12,000.00
Vehicle Insurance	\$ 2,000	\$ 2,000.00
Dues Memberships And Subscript	\$ 6,000	\$ 6,000.00
Vehicles		
Equipment		
Capital Improvements	\$ -	
Internal Service Costs	\$ -	
Development Services Total	\$ 1,076,112	\$ 1,184,472
Special Appropriations		
Donations & Contributions	\$ 5,000	\$ 5,000
R. Economic Development	\$ 10,000	\$ 5,000
Transfer to Other Organization	\$ 5,000	
Homeowners Recovery Fund Trans	\$ -	\$ -
Capital Improvements	\$ -	\$ -
Special Appropriations Total	\$ 20,000	\$ 10,000
Parks and Recreation		
Regular Pay	\$ 1,129,867	\$ 1,150,012
Overtime Pay	\$ 15,000	\$ 20,000
Temporary And Part Time Pay	\$ 355,000	\$ 471,520

FICA	\$	143,816	\$	124,047
Retirement Expense	\$	163,633	\$	173,652
401k Expense-Parks & Rec	\$	57,015	\$	57,501
Hospital Expense	\$	240,700	\$	240,700
Retired Employee Ins. Exp	\$	8,100	\$	8,100
Life Insurance Expense	\$	3,200	\$	3,200
Dental Insurance	\$	11,150	\$	11,931
Health Reimburse Expense - Reg	\$	34,800	\$	57
Health Reimburse Exp - Ret	\$	1,450	\$	1,450
Unemployment Ins. Expense	\$	1,000	\$	1,000
Workers Comp. Expense	\$	25,000	\$	25,000
Prof. Services/Consultant Fees	\$	35,000	\$	30,000
Uniform Expense	\$	10,000	\$	10,000
Gas	\$	8,750	\$	9,000
Tires	\$	2,280	\$	3,000
Vehicle Repairs/Maintenance	\$	16,800	\$	18,000
Purchases For Resale				
Treatment Chemicals	\$	15,000	\$	12,000
Materials And Supplies	\$	155,000	\$	158,000
Travel And Training	\$	24,000	\$	25,000
Telephone	\$	13,000	\$	13,000
Electricity	\$	167,000	\$	168,000
Propane Gas	\$	40,000	\$	60,000
Water	\$	5,000	\$	5,000
Sewer	\$	7,000	\$	7,500
Dumpster Fee	\$	7,500	\$	8,500
Building Repairs & Maintenance	\$	73,000	\$	75,000
Equipment Repairs/Maintenance	\$	65,000	\$	65,000
Other Advertising	\$	20,000	\$	18,000
Equipment Rentals	\$	2,000	\$	2,000
Property And Gen. Liab. Ins.	\$	37,500	\$	37,500
Vehicle Insurance	\$	2,500	\$	2,500
Other Insurance Costs	\$	300	\$	300
Dues Memberships And Subscript	\$	8,000	\$	8,000
Vehicles				
Equipment				
Building Improvements				
Capital Improvements			\$	135,000
Loan Payments	\$	88,665	\$	88,665
Internal Service Costs				
Playground Maintenance	\$	10,000	\$	14,000
Adult And Childern Programs	\$	15,000	\$	10,000
Misc. Grants-Recreation				
Parks & Recreation Total	\$	3,018,026	\$	3,271,134
LOAN PAYMENTS	\$	377,838	\$	377,838
General Fund Total	\$	19,253,731	\$	20,459,390.43

Water Fund - Revenues

Account Description	FY26	FY27 Recommended
Intergov Revenue - Federal	\$ -	\$ -
Water Charges	\$ 3,374,876	\$ 3,712,364
Water Taps And Connections	\$ 55,000	\$ 60,500
Capacity Fee	\$ 50,000	\$ 100,000
Miscellaneous Revenue	\$ 1,000	\$ 1,100
Rents		
Sale of Materials/Fixed Assets	\$ 500	\$ 1,000
Investment Income	\$ 65,000	\$ 25,000
Proceeds From Capital Lease		
Fund Balance Appropriated	\$ 97,661	\$ 131,122
Water Fund Total	\$ 3,644,037	\$ 4,031,086

Water Fund - Expenditures

Description	FY26	FY27 Recommended
Water Maintenance		
Regular Pay	\$ 505,241	\$ 573,080.01
Overtime Pay	\$ 25,000	\$ 15,000.00
Temporary And Part Time Pay		\$ 5,000.00
FICA	\$ 39,018	\$ 43,840.62
Retirement Expense	\$ 73,190	\$ 86,535.08
401k Expense-Water Maint	\$ 25,502	\$ 28,654.00
Hospital Expense	\$ 88,000	\$ 88,000.00
Retired Employee Ins. Exp	\$ -	\$ -
Life Insurance Expense	\$ 1,200	\$ 1,200.00
Dental Insurance	\$ 4,200	\$ 4,494.00
Health Reimburse Expense - Reg	\$ 12,000	\$ 12,000.00
Health Reimburs Exp - Ret	\$ -	\$ -
Unemployment Ins. Expense	\$ 500	\$ 500.00
Workers Comp. Expense	\$ 7,500	\$ 7,500.00
Legal Fees	\$ -	
Prof. Services/Consultant Fees	\$ 60,000	\$ 85,000.00
Uniform Expense	\$ 9,000	\$ 12,000.00
Gas	\$ 19,250	\$ 23,000.00
Tires	\$ 5,890	\$ 8,000.00
Vehicle Repairs/Maintenance	\$ 36,000	\$ 50,000.00
Materials And Supplies	\$ 335,000	\$ 412,938.10
Travel And Training	\$ 9,000	\$ 12,000.00
Telephone	\$ 6,000	\$ 7,500.00
Electricity	\$ 65,000	\$ 75,000.00
Equipment Repairs/Maintenance	\$ 25,000	\$ 25,000.00
Equipment Rentals	\$ 4,500	\$ 5,000.00
Other Contractual Service	\$ 10,000	\$ 30,000.00
Asset Software		

Property And Gen. Liab. Ins.	\$ 23,250	\$ 26,000.00
Vehicle Insurance	\$ 1,500	\$ 1,500.00
Other Insurance Costs	\$ 3,000	\$ 3,000.00
Dues Memberships And Subscript	\$ 1,500	\$ 2,000.00
Vehicles	\$ -	
Equipment	\$ 100,000	
Loan Payments	\$ 68,713	\$ 68,713.00
Internal Service Costs		
Water Maintenance Total	\$ 1,563,953	\$ 1,712,454.81
Water Treatment		
Regular Pay	\$432,630	\$525,086
Overtime Pay	\$35,000	\$35,000
Temporary And Part Time Pay	\$2,000	\$26,000
FICA	\$35,930	\$40,169
Retirement Expense	\$59,100	\$71,630
401k Expense-Water Treatment	\$21,635	\$23,719
Hospital Expense	\$87,600	\$100,000
Retired Employee Ins. Exp	\$0	
Life Insurance Expense	\$1,200	\$1,200
Dental Insurance	\$4,000	\$4,280
Health Reimburs Expense - Reg	\$12,000	\$12,000
Health Reimburs Exp - Ret	\$0	\$0
Unemployment Ins. Expense	\$500	\$500
Workers Comp. Expense	\$7,500	\$7,500
Prof. Services/Consultant Fees	\$65,000	\$80,000
Uniform Expense	\$7,500	\$8,500
Gas	\$3,675	\$3,675
Tires	\$1,060	\$7,500
Vehicle Repairs/Maintenance	\$7,810	\$12,000
Treatment Chemicals	\$220,000	\$280,000
Materials And Supplies	\$50,000	\$65,000
Travel And Training	\$4,000	\$8,000
Telephone	\$6,000	\$15,000
Electricity	\$25,000	\$30,000
Fuel Oil	\$2,000	\$2,500
Building Repairs & Maintenance	\$15,000	\$25,000
Equipment Repairs/Maintenance	\$25,000	
Operating Plant Repairs/Maint.	\$25,000	\$35,000
Equipment Rentals	\$0	
Other Contractual Service	\$60,000	\$60,000
120 Mailings		\$1,000
Asset Software		
Property And Gen. Liab. Ins.	\$11,000	\$12,000
Vehicle Insurance	\$1,000	\$1,000
Other Insurance Costs	\$250	\$250

Dues Memberships And Subscript	\$10,000	\$15,000
Vehicles	\$0	
Equipment	\$0	
Capital Improvements	\$25,000	
Loan Payments	\$0	
Internal Service Costs	\$0	
Water Treatment Total	\$1,263,390	\$1,508,509
Water Admin & Fin		
Bad Debt Expense	\$ 16,000	\$ 16,000
Charges By General Fund	\$ 760,574	\$ 760,574
Transfer to General Fund	\$ 33,548	\$ 33,548
Principal Payments	\$ -	\$ -
Interest Payments	\$ -	\$ -
	\$ 810,122	\$ 810,122

Water Fund Total	\$ 3,637,465	\$ 4,031,086
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Sewer Fund - Revenues

Account Description	FY27 Recommended	FY26 Recommended
Intergov Revenue - Federal	\$ -	\$ -
Sewer Charges	\$ 4,207,500	\$ 4,628,250
Sewer Taps And Connections	\$ 30,000	\$ 33,000
Capacity Fee	\$ 60,000	\$ 150,000
Miscellaneous Revenue	\$ -	\$ -
Investment Income	\$ 90,000	\$ 90,000
Septic/ user fees Receiving Fees		\$ 50,000
Loan from Electric Fund Balance for Bridge Repair		\$ 1,000,000
Fund Balance Appropriated	\$ 58,875	
Sewer Fund Total	\$ 4,446,375	\$ 5,951,250

Sewer Fund - Expenditures

Description	FY26	FY27 Recommended
Regular Pay	\$ 360,537	\$ 373,803
Overtime Pay	\$ 35,000	\$ 40,000
Temporary And Part Time Pay		\$ 5,000
FICA	\$ 27,581	\$ 28,596
Retirement Expense	\$ 51,737	\$ 56,444
401k Expense-Sewer Maint.	\$ 18,027	\$ 18,690
Hospital Expense	\$ 123,000	\$ 127,920
Retired Employee Ins. Exp	\$ 8,100	\$ 8,424
Life Insurance Expense	\$ 1,350	\$ 1,404
Dental Insurance	\$ 4,500	\$ 4,815

Health Reimburs Expense - Reg	\$	14,600	\$	15,184
Health Reimburs Exp - Ret	\$	1,460	\$	1,518
Unemployment Ins. Expense	\$	500	\$	520
Workers Comp. Expense	\$	9,000	\$	9,360
Prof. Services/Consultant Fees	\$	100,000	\$	125,000
Uniform Expense	\$	9,000	\$	11,000
Gas	\$	19,250	\$	22,000
Tires	\$	6,020	\$	8,000
Vehicle Repairs/Maintenance	\$	44,370	\$	44,370
Materials And Supplies	\$	120,000	\$	150,000
Travel And Training	\$	6,000	\$	9,000
Telephone	\$	2,600	\$	2,600
Electricity	\$	-	\$	-
Equipment Repairs/Maintenance	\$	7,000	\$	10,000
Equipment Rentals	\$	7,500	\$	7,500
Other Contractual Service	\$	40,000	\$	40,000
Asset Mgmt				
Directional Bores				
Property And Gen. Liab. Ins.	\$	15,000		15000
Vehicle Insurance	\$	1,200		1200
Other Insurance Costs	\$	-		
Dues Memberships And Subscript	\$	5,000	\$	6,000
Equipment			\$	15,000
line replacement			\$	50,000
Capital Improvements				
Playground St			\$	30,000
Clay pipe replacement			\$	50,000
Sewer Maintenance Total	\$	1,038,332	\$	1,288,349
Sewer Treatment				
Regular Pay	\$	597,250	\$	712,191
Overtime Pay	\$	10,000	\$	15,000
Temporary And Part Time Pay	\$	5,000	\$	15,000
FICA	\$	46,840	\$	54,483
Retirement Expense	\$	81,590	\$	101,135
401k Expense-Sewer Treatment	\$	29,870	\$	33,489
Hospital Expense	\$	150,300	\$	150,300
Retired Employee Ins. Exp	\$	24,300	\$	24,300
Life Insurance Expense	\$	1,600	\$	1,600
Dental Insurance	\$	5,500	\$	5,885
Health Reimburse Expense - Reg	\$	17,500	\$	17,500
Health Reimburs Exp - Ret	\$	4,375	\$	4,375
Unemployment Ins. Expense	\$	500	\$	500
Workers Comp. Expense	\$	12,000	\$	12,000
Prof. Services/Consultant Fees	\$	100,000	\$	100,000
Uniform Expense	\$	14,000	\$	15,000
Gas	\$	2,450	\$	2,800
Tires	\$	940	\$	1,500

Vehicle Repairs/Maintenance	\$ 6,930	\$ 7,200
Treatment Chemicals	\$ 60,000	\$ 164,194
Materials And Supplies	\$ 75,000	\$ 100,000
Travel And Training	\$ 8,000	\$ 11,000
Telephone	\$ 3,800	\$ 14,000
Electricity	\$ 160,000	\$ 200,000
Fuel Oil	\$ 4,500	\$ 10,000
Propane Gas	\$ 1,500	\$ 1,600
Water	\$ 3,500	\$ 35,000
Commercial Fee/or Dumpster	\$ 3,300	\$ 3,500
Building Repairs & Maintenance	\$ 25,000	
Belt Press		\$ 100,000
Polymer Heating		\$ 15,000
Rood Replacement/Gutters		
WAS RAS		
Equipment Repairs/Maintenance	\$ 65,000	\$ 65,000
Clarifier Pumps		\$ 100,000
Operating Plant Repairs/Maint.	\$ 100,000	\$ 100,000
Equipment Rentals	\$ -	\$ 10,000
Tipping Fees	\$ 75,000	\$ 100,000
Other Contractual Service	\$ -	\$ 60,000
FOG		\$ 10,000
Property And Gen. Liab. Ins.	\$ 15,000	\$ 18,000
Vehicle Insurance	\$ 1,000	\$ 1,100
Other Insurance Costs	\$ 1,500	\$ 1,600
Dues Memberships And Subscript	\$ 45,000	\$ 45,000
Vehicles	\$ -	
Equipment	\$ -	
Capital Improvements	\$ 25,000	
Bridge Repair- loan from electric fund balance		\$ 1,000,000
Sewer Treatment Total	\$ 1,783,045	\$ 3,439,252
Admin & Finance		
Bad Debt Expense	\$ 21,355	\$ 21,355
Charges By General Fund		
Admin & Finance Total	\$ 21,355	\$ 21,355
Debt Service		
Principal Payments	\$ 1,202,295	\$ 1,202,295
Interest Payments	\$ -	\$ -
Debt Service Total	\$ 1,202,295	\$ 1,202,295
Contingency		

Depreciation	\$ -	\$ -
Contingency Appropriated	\$ -	\$ -
Transfer to WWTP Project	\$ -	\$ -
Contingency Total	\$ -	\$ -
Sewer Fund Total	\$	5,951,250

Electric Fund - Revenues

Account Description	FY26	FY27 Recommended
Electric Charges	\$ 10,500,500.00	\$ 10,835,465.95
Security Lights	\$ 60,000.00	\$ 64,200.00
Street Lights	\$ 110,000.00	\$ 117,700.00
Underground Service Install	\$ 14,000.00	\$ 14,980.00
Renewable Energy Portf. Stand.	\$ 62,000.00	\$ 66,340.00
Electric Pole Rent	\$ 82,000.00	\$ 87,740.00
Sales Tax Charges	\$ 520,000.00	\$ 520,000.00
Miscellaneous Revenue	\$ 15,000.00	\$ 16,050.00
Sale of Materials/Fixed Assets	\$ 1,000.00	\$ 1,000.00
Investment Income	\$ 65,000.00	\$ 25,000.00
Proceeds From Capital Lease	\$ -	\$ -
Fund Balance Appropriated		\$ 18,259
Electric Fund Total	\$ 11,429,500	\$ 11,766,735

Electric Fund - Expenditures

Description	FY26	FY27 Recommended
Electric Maintenance		
Regular Pay	\$ 297,758	\$ 329,111
Overtime Pay	\$ 12,000	\$ 20,000
Temporary And Part Time Pay		
FICA	\$ 22,779	\$ 25,177
Retirement Expense	\$ 42,728	\$ 49,696
401K Expense-ELECTRIC MAINT.	\$ 14,888	\$ 16,456
Hospital Expense	\$ 83,300	\$ 90,000
Retired Employee Ins. Exp	\$ 16,200	\$ 22,680
Life Insurance Expense	\$ 1,000	\$ 1,400
Dental Insurance	\$ 2,700	\$ 2,889
HEALTH REIMBURS EXPENSE - REG	\$ 8,750	\$ 12,250
HEALTH REIMBURS EXP - RET	\$ 2,950	\$ 4,130
Unemployment Ins. Expense	\$ 500	\$ 700
Workers Comp. Expense	\$ 7,000	\$ 9,800
Prof. Services/Consultant Fees	\$ 190,000	\$ 190,000
Uniform Expense	\$ 25,000	\$ 30,000
Gas	\$ 12,600	\$ 12,600
Tires	\$ 3,940	\$ 3,940
Vehicle Repairs/Maintenance	\$ 29,000	\$ 30,000
Materials And Supplies	\$ 250,000	\$ 250,000

Transformers	\$	100,000	\$	100,000
Travel And Training	\$	5,000	\$	7,500
Telephone	\$	3,000	\$	3,000
Electricity	\$	1,000	\$	1,000
COMMERCIAL FEE/OR DUMPSTE	\$	1,500	\$	1,500
Equipment Repairs/Maintenance	\$	30,000	\$	30,000
Equipment Rentals	\$	10,000	\$	10,000
Other Contractual Service	\$	90,000	\$	90,000
Property And Gen. Liab. Ins.	\$	12,750	\$	17,850
Vehicle Insurance	\$	2,000	\$	2,800
Other Insurance Costs	\$	4,000	\$	5,600
Dues Memberships And Subscript	\$	25,000	\$	25,000
Vehicles				
Equipment	\$	200,000		
Capital Improvements			\$	750,000
Rate Stabilization Fund	\$	550,000		
LOAN PAYMENTS				
Internal Service Costs				
Electric Maintenance Total	\$	2,057,343	\$	2,145,078
Power Purchases				
Wholesale Purchased Power	\$	5,750,000	\$	5,999,500
REPS - Renewable Energy Charge	\$	210,000	\$	210,000
Sales Tax Paid-Purchased Power	\$	510,000	\$	510,000
Power Purchases Total	\$	6,470,000		\$6,719,500
Admin & Finance				
Bad Debt Expense	\$	30,000	\$	30,000
Loan to Sewer fund				
Charges By General Fund	\$	1,225,236	\$	1,225,236
Admin & Finance Total	\$	1,255,236	\$	1,255,236
Operating Transfers				
Transfer To General Fund	\$	1,491,091	\$	1,491,091
Transfer to Garage	\$	50,000	\$	50,000
Transfer to Russ/Walnut Project	\$	105,830	\$	105,830
Operating Transfers Total		\$1,646,921	\$	1,646,921
Electric Fund Total	\$	11,324,608	\$	11,766,735

Stormwater Fund - Revenues

Account Description	FY26 Recommended	FY26 Recommended
Stormwater Charges	\$ 193,238	\$ 200,614
Stormwater Fund Total	\$ 193,238	\$ 200,614

Stormwater Fund - Expenditures

Description	FY26	FY27 Recommended
Regular Pay	\$ 52,698	\$ 56,751
FICA	\$ 4,031	\$ 4,341

Retirement Expense	\$	7,562	\$	8,569
401K Expense	\$	2,635	\$	2,838
Hospital Expense	\$	8,100	\$	8,100
Life Insurance Expense	\$	113	\$	113
Dental Insurance	\$	338	\$	362
Health Reimburs Expense - Reg	\$	1,095	\$	1,095
Unemployment Ins. Expense	\$	50	\$	50
Workers Comp. Expense	\$	125	\$	125
Prof. Services/Consultant Fees	\$	24,000	\$	25,000
Uniform Expense	\$	400	\$	400
Materials And Supplies	\$	6,400	\$	7,000
Travel And Training	\$	2,500	\$	2,500
Telephone	\$	600	\$	780
Dues Memberships And Subscript	\$	500	\$	500
Stormwater Management Total	\$	111,148	\$	118,524
Charges by General Fund	\$	82,090	\$	82,090
Admin & Finance Total	\$	82,090	\$	82,090

Stormwater Fund Total	\$	193,238	\$	200,614
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Garage Fund - Revenues

ACCOUNT ID		FY26		FY27 Recommended
Charges To General Fund	\$	992,807.00	\$	992,807.00
Charges To Water Fund	\$	84,185.00	\$	84,185.00
Charges To Sewer Fund	\$	87,230.00	\$	87,230.00
Charges To Electric Fund	\$	95,550.00	\$	95,550.00
Charges to Asset Management	\$	-	\$	-
Miscellaneous Revenue	\$	-	\$	-
Sale of Materials/Fixed Assets	\$	-	\$	-
Investment Income	\$	-	\$	-
		\$ 1,259,772	\$	1,259,772

Garage Fund - Expenditures

ACCOUNT ID		FY26		FY27 Recommended
Regular Pay	\$	217,507	\$	213,718
Overtime Pay	\$	5,000	\$	7,000
Temporary And Part Time Pay	\$	-	\$	-
FICA	\$	16,639	\$	16,350
Retirement Expense	\$	31,213	\$	32,271
401K Expense-GARAGE	\$	10,875	\$	10,686
Hospital Expense	\$	63,125	\$	63,125
Retired Employee Ins. Exp	\$	-	\$	-
Life Insurance Expense	\$	500	\$	500
Dental Insurance	\$	1,500	\$	1,575
Health Reimburs Expense - Reg	\$	4,375	\$	4,375

Health Reimburse Exp - Ret	\$ -	\$ -
Unemployment Ins. Expense	\$ 200	\$ 200
Workers Comp. Expense	\$ 3,000	\$ 3,000
Prof. Services/Consultant Fees	\$ -	\$ -
Uniform Expense	\$ 5,500	\$ 6,500
OIL	\$ 15,000	\$ 15,000
Gas	\$ 350,000	\$ 363,072
Tires	\$ 100,000	\$ 100,000
Materials And Supplies	\$ 300,738	\$ 306,000
Travel And Training	\$ 8,000	\$ 20,000
Telephone	\$ 2,000	\$ 2,000
Propane Gas	\$ 20,000	\$ 3,000
Equipment Repairs/Maintenance	\$ 45,000	\$ 30,000
Equipment Rentals	\$ -	\$ -
Other Contractual Service	\$ -	\$ -
Property And Gen. Liab. Ins.	\$ 6,000	\$ 6,000
Vehicle Insurance	\$ 400	\$ 400
Other Insurance Costs	\$ 200	\$ -
Dues Memberships And Subscript	\$ 3,000	\$ 10,000
Vehicles	\$ -	\$ -
Equipment	\$ -	\$ 15,000
Capital Improvements	\$ 50,000	\$ 30,000
Internal Service Costs	\$ -	\$ -
Total	\$ 1,259,772.00	\$ 1,259,772