General Fund - Revenues

Account Description	FY26	FY27 Recommended
AD VALOREM TAXES		
Ad Valorem Taxes	$ 7,452,000	$ 7,649,657
DWA Taxes	$ 113,200	$ 114,094
Motor Vehicle Tax	$ 572,200	$ 615,000
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	$ 9,157,251
OTHER TAXES		
Sales Tax	$ 4,726,800	$ 4,892,238
Cable Television Tax	$ 80,000	$ 83,000
Business Registration	$ 160	$ 150
Total	$ 4,806,960	$ 4,975,388
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	$ 225,000
Connect & Reconnect Fees	$ 55,000	$ 55,000
Late Payment Penalties	$ 42,000	$ 69,000
Sign Permits	$ 6,000	$ 6,000
Planning Fees	$ 13,000	$ 16,000
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	$ 386,800
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
Stage Rental Revenue		$ 1,200
Commercial Sanitation Fees	$ 115,000	$ 124,800
Cremation Open / Close	$ -	$ -
Cremation Space - In Ground	$ 1,000	$ 1,000
Daily Passes - Recreation Dept	$ 72,000	$ 76,000
DWC Revenue	$ 25,000	$ 25,000
Facility Rental-Armory	$ 2,200	$ 2,200
Police Contract Services	$ 170,000	$ 270,000
Rec - Resale - Vending & Other	$ 750	$ 750
Recreation - Commissions	$ 500	$ 500
Recreation Memberships	$ 273,000	$ 287,000
Recreation Rental	$ 37,000	$ 37,000
Residential Sanitation	$ 575,000	$ 748,880
Total	$ 1,432,850	$ 1,766,730
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	$ 215,000
ABC Distribution - Law Enf.	$ 38,000	$ 42,000
ABC Distribution - Rehab	$ 32,000	$ 32,000
Fund Balance App. Powell Bill	$ 100,000	
Fund Balance Appropriated	$ 157,882	$ 35,483
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	$ 1,849,122
General Fund Total	$ 19,253,731	**$ 20,196,591**

General Fund - Expenditures

Description	FY26	FY27 Recommended
Governing Board		

Regular Pay	$	47,149	$	47,620
FICA	$	3,607	$	3,643
Hospital Expense	$	55,000	$	55,000
Life Insurance Expense	$	700	$	700
Dental Insurance	$	2,410	$	1,400
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		
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	**$**	**41,053**
Administration				
Regular Pay	$	486,132	$	494,380
Overtime Pay	$	-		
Temporary And Part Time Pay	$	-		
FICA	$	37,189.06	$	37,820.06
Retirement Expense	$	69,760	$	74,651
401k Expense - Administration	$	24,307	$	24,719
Hospital Expense	$	55,500	$	55,500
Retired Employee Ins. Exp	$	-		
Life Insurance Expense	$	700	$	700
Dental Insurance	$	2,510	$	2,000
Health Reimburs Expense - Reg	$	7,300	$	7,300
Health Reimburse Exp - Ret	$	-		
Health and Wellness	$	10,000	$	12,000
Unemployment Ins. Expense	$	500	$	500
Workers Comp. Expense	$	7,000	$	7,000
Legal Fees	$	25,000	$	15,000
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	$	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	$ 2,500	
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)	
Public Art Commission		$ 5,000	
Internal Service Costs	$ -		
Administration Total	$ 248,519.07	**$ 393,512.04**	
Downtown			
Regular Pay	$ 58,756	$ 58,856	
Temporary And Part Time Pay	$ 16,000	$ 15,175	
FICA	$ 5,655	$ 5,663	
Retirement Expense	$ 8,431	$ 8,887	
401K Expense	$ 2,938	$ 2,943	
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	$ -	
Prof. Services/Consultant Fees	$ 17,000	$ 8,000	
Uniform Expense	$ 400	$ 400	
Materials And Supplies	$ 10,000	$ 9,000	
Travel And Training	$ 7,000	$ 7,800	
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	$ 60,000	
Downtown Total	$ 262,372	**$ 225,948**	
Finance			
Regular Pay	$ 895,828	$ 898,851	
Overtime Pay	$ 8,000	$ 8,000	
Temporary And Part Time Pay	$ 44,907	$ 20,000	
FICA	$ 71,966	$ 70,292	
Retirement Expense	$ 128,551	$ 135,726	
401k Expense - Finance	$ 44,791	$ 44,498	
Hospital Expense	$ 148,000	$ 140,000	
Retired Employee Ins. Exp	$ 32,400	$ 30,000	
Life Insurance Expense	$ 2,250	$ 2,000	
Dental Insurance	$ 8,150	$ 6,500	
Health Reimburs Expense - Reg	$ 24,800	$ 22,000	
Health Reimburs Exp - Ret	$ 4,375	$ 4,000	
Unemployment Ins. Expense	$ 1,000	$ 1,000	
Workers Comp. Expense	$ 12,000	$ 10,000	
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	$ 4,000	
Gas	$ 7,175	$ 7,175	
Tires	$ 1,810	$ 1,810	
Vehicle Repairs/Maintenance	$ 13,340	$ 13,340	
Materials And Supplies	$ 46,000	$ 40,000	
Travel And Training	$ 20,000	$ 16,000	
Telephone	$ 8,600	$ 8,600	
Electricity	$ 10,000	$ 4,000	
Propane Gas	$ -	$ -	
Water	$ 500	$ 500	
Sewer	$ 500	$ 500	
Printing	$ 23,000	$ 20,000	
Building Repairs & Maintenance	$ 3,500	$ 3,500	
Equipment Repairs/Maintenance	$ 50,000	$ 50,000	
Other Advertising	$ 4,000	$ 3,000	
Equipment Rentals	$ 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	**$ 347,132**	
Public Works			
Regular Pay	$ 530,017	$ 574,020.21	
Overtime Pay	$ 3,500	$ 6,000.00	
Temporary And Part Time Pay	$ 10,000	$ 10,000.00	
FICA	$ 40,506	$ 44,677.55	
Retirement Expense	$ 72,139	$ 86,677.05	
401k Expense Public Buildings	$ 25,135	$ 28,701.01	
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	$ 2,000	
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	$ 200	
Contracted Legal Fees	$ 2,000	$ 2,000	
Prof. Services/Consultant Fees	$ 25,000	$ 25,000	
Uniform Expense	$ 8,000	$ 6,500	
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	$ 60,000	
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	$ 37,000.00
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**	**$ 1,019,223.82**
Police Dept		
Regular Pay	$ 2,999,573	$ 3,722,843
Overtime Pay	$ 232,920	$ 200,000
Temporary And Part Time Pay	$ 105,000	$ 90,000
Separation Pay - Police	$ 112,407	$ 88,736
Police Contract Service Exp.		
FICA	$ 248,526	$ 284,797
Retirement Expense	$ 480,086	$ 624,767
401k Expense-Police	$ 151,406	$ 186,142
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	$ 10,500
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	$ 40,000
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	$ 3,000
Travel And Training	$ 40,000	$ 45,000
Telephone	$ 34,000	$ 34,000
Electricity	$ 1,500	$ 1,500
Equipment Repairs/Maintenance	$ 60,000	$ 60,000
Equipment Rentals	$ 13,500	$ 5,000
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	$	8,000	
Vehicles	$	-			
Equipment					
Capital Improvements	$	-			
Loan Payments	$	-	$	-	
Internal Service Costs	$	-	$	-	
IT Capital Lease	$	19,000	$	19,000	
Donations-Materials & Supplies	$	5,000			
NC Unauth Sub-Materials & Supplies	$	3,000			
SWAT-Materials & Supplies	$	4,000			
NC Unauth Sub-Training	$	5,000			
Fed Forfeit-Training	$	-	$	-	
SWAT-Training	$	2,000	$	2,000	
Equipment - K9 grant					
Police Total	$	6,211,238	**$**	**7,049,605**	
Fire Dept					
Regular Pay	$	1,199,528	$	1,304,567	
Overtime Pay	$	12,500	$	11,000	
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	$	4,500	
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	$	-	
Prof. Services/Consultant Fees	$	39,000	$	30,000	
Uniform Expense	$	22,000	$	20,000	
Gas	$	28,000	$	28,000	
Tires	$	7,870	$	7,870	
Vehicle Repairs/Maintenance	$	63,778	$	70,155	
Materials And Supplies	$	135,000	$	130,000	
Travel And Training	$	22,000	$	20,000	
Telephone	$	12,500	$	9,000	
Electricity	$	19,000	$	19,000	

Fuel Oil	$	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	$	48,000
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	$	9,000
Land Purchase				
Vehicles				
Equipment				
Capital Improvements				
Loan Payments	$	150,561	$	150,561
Internal Service Costs				
Fire Total	$	2,742,633	**$**	**2,853,830**
Streets & Sanitation				
Regular Pay	$	994,523.76	$	955,100.47
Overtime Pay	$	36,000.00	$	50,000.00
Temporary And Part Time Pay	$	-		
FICA	$	76,803.31	$	73,065.19
Retirement Expense	$	161,461.84	$	144,220.17
401k Expense-Streets and Sant	$	50,198.24	$	47,755.02
Hospital Expense	$	278,800.00		$230,000
Retired Employee Ins. Exp	$	24,300.00		$24,300
Life Insurance Expense	$	3,400.00		$2,400
Dental Insurance	$	11,320.00		$9,000
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	$	50,000.00
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	$	300,000.00
SIDEWALKS UNDER 1500	$	20,000.00	$	15,000.00
Travel And Training	$	9,500.00	$	18,000.00
Telephone	$	2,000.00	$	2,000
Electricity	$	225,000.00	$	215,000
Propane Gas	$	-	$	-

Landfill Road Maintenance	$ 7,500.00	$ 7,500.00	
Equipment Repairs/Maintenance	$ 75,000.00	$ 35,000.00	
Equipment Rentals	$ 3,000.00	$ 3,000.00	
Infrastructure/Paving/Improv.	$ -		
Grinding	$ 32,000.00	$ 45,000.00	
Tipping Fees	$ 45,000.00	$ 55,000.00	
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)	$ (13,476)	
Internal Service Costs	$ -	$ -	
Streets & Sanitation Total	$ 2,903,317.15	**$ 2,822,464.85**	
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	$ 114,070.20	
Overtime Pay	$ 1,000	$ 3,000.00	
Temporary And Part Time Pay	$ 10,000	$ 15,000.00	
FICA	$ 8,952	$ 8,726.37	
Retirement Expense	$ 8,953	$ 17,224.60	
401k Expense-Cemetery	$ 5,852	$ 5,703.51	
Hospital Expense	$ 27,900	$ 27,900	
Retired Employee Ins. Exp	$ -	$ -	
Life Insurance Expense	$ 400	$ 400	
Dental Insurance	$ 1,500	$ 1,200	
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	$ 20,000.00	
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	$ 22,000.00	
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	$ 9,000.00	
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	**$ 293,284.68**	
Development Services			
Regular Pay	$ 537,207	$ 593,869	
Overtime Pay	$ 500	$ 2,000	
Temporary And Part Time Pay	$ 39,620	$ 40,000	
FICA	$ 45,519	$ 45,431	
Retirement Expense	$ 77,824	$ 89,674	
401k Expense-Planning	$ 27,116	$ 29,693	
Hospital Expense	$ 106,900	$ 106,900	
Retired Employee Ins. Exp	$ -	$ -	
Life Insurance Expense	$ 1,500	$ 1,500	
Dental Insurance	$ 4,600	$ 3,900	
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	$ 32,000.00	
Clean Up/Demolition Expense	$ 40,000	$ 30,000.00	
Prof. Services/Consultant Fees	$ 40,000	$ 45,000.00	
Prof. Services/Consultant Fees			
Uniform Expense	$ 7,500	$ 4,000.00	
Gas	$ 7,000	$ 7,500.00	

Tires	$ 1,600	$ 1,600.00	
Vehicle Repairs/Maintenance	$ 13,874	$ 12,874.00	
Materials And Supplies	$ 20,252	$ 20,000.00	
Travel And Training	$ 15,000	$ 16,000.00	
Telephone	$ 6,000	$ 7,520.00	
Equipment Repairs/Maintenance	$ 13,500	$ 9,000.00	
Property And Gen. Liab. Ins.	$ 12,000	$ 12,000.00	
Vehicle Insurance	$ 2,000	$ 2,000.00	
Dues Memberships And Subscript	$ 6,000	$ 5,000.00	
Vehicles			
Equipment			
Capital Improvements	$ -		
Internal Service Costs	$ -		
Development Services Total	$ 1,076,112	**$ 1,138,062**	
Special Appropriations			
Donations & Contributions	$ 5,000	$ 2,500	
R. Economic Development	$ 10,000	$ 5,000	
Transfer to Other Organization	$ 5,000		
Homeowners Recovery Fund Trans	$ -	$ -	
Capital Improvements	$ -	$ -	
Special Appropriations Total	$ 20,000	**$ 7,500**	
Parks and Recreation			
Regular Pay	$ 1,129,867	$ 1,161,512	
Overtime Pay	$ 15,000	$ 20,000	
Temporary And Part Time Pay	$ 355,000	$ 471,520	
FICA	$ 143,816	$ 124,927	
Retirement Expense	$ 163,633	$ 175,388	
401k Expense-Parks & Rec	$ 57,015	$ 58,076	
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	$ 10,500	
Health Reimburse Expense - Reg	$ 34,800	$ 34,800	
Health Reimburse Exp - Ret	$ 1,450	$ 1,450	
Unemployment Ins. Expense	$ 1,000	$ 1,000	
Workers Comp. Expense	$ 25,000	$ 21,000	
Prof. Services/Consultant Fees	$ 35,000	$ 25,000	
Uniform Expense	$ 10,000	$ 5,000	
Gas	$ 8,750	$ 9,000	
Tires	$ 2,280	$ 3,000	
Vehicle Repairs/Maintenance	$ 16,800	$ 18,000	
Purchases For Resale			
Treatment Chemicals	$ 15,000	$ 11,000	
Materials And Supplies	$ 155,000	$ 155,000	
Travel And Training	$ 24,000	$ 25,000	

Telephone	$ 13,000	$ 13,000
Electricity	$ 167,000	$ 163,000
Propane Gas	$ 40,000	$ 48,000
Water	$ 5,000	$ 4,500
Sewer	$ 7,000	$ 7,000
Dumpster Fee	$ 7,500	$ 7,500
Building Repairs & Maintenance	$ 73,000	$ 75,000
Equipment Repairs/Maintenance	$ 65,000	$ 65,000
Other Advertising	$ 20,000	$ 15,000
Equipment Rentals	$ 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		$ 50,000
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	**$ 3,192,138**
LOAN PAYMENTS	$ 377,838	$ 377,838
General Fund Total	$ 19,253,731	**$ 20,196,591**

Water Fund - Revenues

Account Description	FY26	FY27 Recommended
Intergov Revenue - Federal	$ -	$ -
Water Charges	$ 3,374,876	$ 3,611,118
Water Taps And Connections	$ 55,000	$ 58,850
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	$ 9,615
Water Fund Total	**$ 3,644,037**	**$ 3,806,683**

Water Fund - Expenditures

Water Fund - Expenditures

Description	FY26	FY27 Recommended
Water Maintenance		
Regular Pay	$ 505,241	$ 573,080.01
Overtime Pay	$ 25,000	$ 25,000.00
Temporary And Part Time Pay		
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	$ 40,000.00
Uniform Expense	$ 9,000	$ 8,000.00
Gas	$ 19,250	$ 19,250.00
Tires	$ 5,890	$ 6,000.00
Vehicle Repairs/Maintenance	$ 36,000	$ 20,000.00
Materials And Supplies	$ 335,000	$ 335,000.00
Travel And Training	$ 9,000	$ 9,000.00
Telephone	$ 6,000	$ 6,000.00
Electricity	$ 65,000	$ 65,000.00
Equipment Repairs/Maintenance	$ 25,000	$ 20,000.00
Equipment Rentals	$ 4,500	$ 4,785.00
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	**$ 1,535,051.71**
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	$65,000	
Uniform Expense	$7,500	$6,500	
Gas	$3,675	$3,675	
Tires	$1,060	$5,500	
Vehicle Repairs/Maintenance	$7,810	$8,000	
Treatment Chemicals	$220,000	$250,000	
Materials And Supplies	$50,000	$75,000	
Travel And Training	$4,000	$6,000	
Telephone	$6,000	$6,000	
Electricity	$25,000	$25,000	
Fuel Oil	$2,000	$2,500	
Building Repairs & Maintenance	$15,000	$30,000	
Equipment Repairs/Maintenance	$25,000		
Operating Plant Repairs/Maint.	$25,000	$45,000	
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	$12,000	
Vehicles	$0		
Equipment	$0		
Capital Improvements	$25,000		
Loan Payments	$0		
Internal Service Costs	$0		
Water Treatment Total	$1,263,390	**$1,461,509**	
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**	**$ 3,806,683**

Sewer Fund - Revenues

Account Description	FY26	FY27 Recommended
Intergov Revenue - Federal	$ -	$ -
Sewer Charges	$ 4,207,500	$ 4,459,950
Sewer Taps And Connections	$ 30,000	$ 31,800
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**	**$ 5,781,750**

Sewer Fund - Expenditures

Description	FY26	FY27 Recommended
Sewer Maintenance		
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	$ 100,000
Uniform Expense	$ 9,000	$ 9,000
Gas	$ 19,250	$ 20,000
Tires	$ 6,020	$ 6,000
Vehicle Repairs/Maintenance	$ 44,370	$ 25,000
Materials And Supplies	$ 120,000	$ 140,000
Travel And Training	$ 6,000	$ 8,000
Telephone	$ 2,600	$ 2,600

Electricity	$ -	$ -	
Equipment Repairs/Maintenance	$ 7,000	$ 5,000	
Equipment Rentals	$ 7,500	$ 5,000	
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			
Capital Improvements			
Playground St		$ 30,000	
Clay pipe replacement		$ 69,564	
Sewer Maintenance Total	$ 1,038,332	**$ 1,189,042**	
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	$ 94,056	
Uniform Expense	$ 14,000	$ 15,000	
Gas	$ 2,450	$ 2,450	
Tires	$ 940	$ 1,000	
Vehicle Repairs/Maintenance	$ 6,930	$ 6,000	
Treatment Chemicals	$ 60,000	$ 172,194	
Materials And Supplies	$ 75,000	$ 100,000	
Travel And Training	$ 8,000	$ 11,000	
Telephone	$ 3,800	$ 3,800	
Electricity	$ 160,000	$ 111,000	
Fuel Oil	$ 4,500	$ 10,000	
Propane Gas	$ 1,500	$ 600	
Water	$ 3,500	$ 175,000	
Commercial Fee/or Dumpster	$ 3,300	$ 3,500	

Building Repairs & Maintenance	$ 25,000	
Belt Press		$ 25,000
Polymer Heating		$ 15,000
Rood Replacement/Gutters		
WAS RAS		
Equipment Repairs/Maintenance	$ 65,000	$ 105,000
Clarifier Pumps		
Operating Plant Repairs/Maint.	$ 100,000	$ 170,000
Equipment Rentals	$ -	$ 10,000
Tipping Fees	$ 75,000	$ 100,000
Other Contractual Service	$ -	$ 30,000
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	$ 30,000
Vehicles	$ -	
Equipment	$ -	
Capital Improvements	$ 25,000	
Bridge Repair- loan from electric fund balance		$ 1,000,000
Sewer Treatment Total	**$ 1,783,045**	**$ 3,369,058**
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		**$ 5,781,750**

Electric Fund - Revenues

Account Description	FY26	FY27 Recommended
Electric Charges	$ 10,500,500.00	$ 10,500,500.00
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 (Loan to Sewer)		$ 1,003,225
Electric Fund Total	$ 11,429,500	**$ 12,416,735**

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		$ 400,000
Rate Stabilization Fund	$ 550,000	
LOAN PAYMENTS		
Internal Service Costs		
Electric Maintenance Total	$ 2,057,343	**$ 1,795,078**
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		$ 1,000,000
Charges By General Fund	$ 1,225,236	$ 1,225,236
Admin & Finance Total	$ 1,255,236	**$ 2,255,236**
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	**$ 12,416,735**

Stormwater Fund - Revenues

Account Description	FY26	FY27 Recommended
Stormwater Charges	$ 193,238	$ 182,000
Stormwater Fund Total	**$ 193,238**	**$ 182,000**

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	$ 75,000
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	$ 168,524
Charges by General Fund	$ 82,090	$ 13,476
Admin & Finance Total	**$ 82,090**	**$ 13,476**
Stormwater Fund Total	**$ 193,238**	**$ 182,000**

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	$ 225,577
Overtime Pay	$ 5,000	$ 7,000
Temporary And Part Time Pay	$ -	$ -
FICA	$ 16,639	$ 17,257
Retirement Expense	$ 31,213	$ 34,062
401K Expense-GARAGE	$ 10,875	$ 11,279
Hospital Expense	$ 63,125	$ 50,000
Retired Employee Ins. Exp	$ -	$ -
Life Insurance Expense	$ 500	$ 500

Dental Insurance	$ 1,500	$ 550	
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	$ 2,000	
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**	