



**TOWN OF AYDEN
GOVERNING BOARD MEETING
MINUTES**

May 12, 2025 - 6:30 PM

District Courtroom – 2nd Floor of Town Hall – 4144 West Avenue

I. CALL TO ORDER

A. Call to order

Mayor Pro-tem Langley called the meeting to order.

B. Roll Call

Interim Town Clerk, Toni Heffner, called the roll.

Present:

Mayor Pro-tem Raymond Langley, Commissioner Cynthia Goff, Commissioner Johnny Davis, Commissioner Sarah Connor

Excused:

Mayor Ivory Mewborn, Commissioner Brian Newell

Absent:

None

Also Present:

Scott Howard - Town Manager

Stephen Smith - Assistant Town Manager

Toni Heffner - Interim Town Clerk

C. Welcome Visitors/Protocol for Public Comment

Mayor Pro-tem Langley welcomed everyone to the meeting and invited anyone who wanted to speak during the public comment period to come forward and be added to the sign-up sheet.

D. Invocation

Commissioner Connor provided the invocation.

E. Pledge of Allegiance

F. Approval of the Agenda

Mayor Pro-tem Langley asked the Board if they had any questions or changes regarding the agenda. Commissioner Goff requested to add an agenda item so that Rick Vander Maas could share his presentation, and to reschedule the closed session agenda item to the next regular board meeting.

Motion to approve the revised agenda, as requested by Commissioner Goff.

Motion: Commissioner Goff

Second: Commissioner Connor

Discussion: None

Approved: 4-0

Motion passed unanimously.

II. PUBLIC COMMENTS

Josh Richardson, 280 Bowen Circle: Mr. Richardson shared his comments regarding agenda item VI.A., Financial Health and Rate Considerations of the Town of Ayden Water/Sewer System, and he posed some questions to the Board and Staff.

Mayor Pro-tem Langley asked Town Manager, Scott Howard, to share a report on the resolutions of the previous public comment period. Town Manager Howard stated that he would provide an update on the previous comments made, and that he would omit any personal information that is not public record.

1) One utility customer asked about getting back-door trash service, which has been taken care of.

2) Four people spoke on the deposit topic, and the board corrected that issue when they approved the changes to the Customer Service Guidelines.

3) The owners of a local salon commented that their utility bill was climbing. The owners were encouraged to get an energy audit, and to check the status of their emergency heat setting. It was determined that their thermostat was set to emergency heat, and they had an energy audit completed, which revealed some findings that, if corrected, should help decrease the owner's utility bill.

III. PRESENTATIONS

A. Official Recognition of the Museum Mural

Mrs. Doris Connor, Page

4

Mr. Doris Connor presented the topic.

Item Explanation

There is no information to share at this time.

Staff Comments

No staff comments at this time.

Action Requested

No action requested.

Mrs. Connor shared the history of the Ayden Historical and Arts Society, and she shared information about the upcoming celebration. Additionally, she wanted to recognize the work done to create the Museum mural, and she thanked everyone involved. Mayor Pro-tem Langley thanked Mrs. Connor for her time and information.

B. Identifying the structure for Ayden Main Street

Page 5

Economic Development Director, Mallory Denham, presented the topic, and he introduced Charles Halsall from the NC Main Street Program.

Item Explanation

As we get closer to the public hearing for the FY25-26 Budget, Town Staff will need to know how the Board intends to structure the Ayden Main Street function. As it directly impacts budgeting, the Board is encouraged to reach a consensus prior to the end of May.

Staff Comments

No additional comments at this time.

Action Requested

Staff recommends identifying a structure the best serves the Town and Board's goals.

Director Denham shared his position on the current state of the Ayden Main Street program, and he described some challenges, limitations, and opportunities. Director Denham also shared information to clarify comments made by others. Director Denham introduced Mr. Halsall, who shared his role with NC Main Street. Mr. Halsall provided information regarding the opportunities and challenges in trying to secure funding through the Main Street program. Director Denham and Mr. Halsall both stated that the grant process has requirements tied to job creation, and the

physical boundary only includes 37 commercial and 17 residential properties. Further, Director Denham stated many of the grant programs require the Town to match a percentage of the funding, which has been a challenge in years past when the award size is heavily impacted by what the Town can match.

Mayor Pro-tem Langley asked Director Denham and Mr. Halsall to share their position on how best to structure the Ayden Main Street Program. Director Denham shared the make-up of the current structure, and he gave details regarding possible structure options that the Board could choose.

Mayor Pro-tem Langley asked the Board if they had any further questions, and hearing none, moved on to the next agenda item.

C. ElectriCities - Time of Use Rate Development

Rick Vander Maas

Rick Vander Maas, Rates Manager with ElectriCities, presented the topic.

Mr. Vander Maas shared some history of the Time of Use (ToU) study, and he spoke about his prepared slides.

Mayor Pro-tem Langley asked the Board if they had any questions for Mr. Vander Maas, and hearing none, moved on to the next agenda item.

IV. PUBLIC HEARING

V. CONSENT AGENDA

Mayor Pro-tem Langley asked the Board if they had any questions related to the Consent Agenda, items A-F, and hearing none, asked if there was a motion for consideration.

Motion to approve the Consent Agenda, as written.

Motion: Commissioner Connor

Second: Commissioner Goff

Discussion: None

Approved: 4-0

Motion passed unanimously.

The following records have been incorporated into the meeting minutes according to the attachments, as shown:

Approval of 3rd Quarter FY25 Budget Adjustments, Attachment A

2025 Budget Amendment-2-FY24/25, Attachment B

2025 Budget Amendment-3-FY24/25, Attachment C

Resolution 24-25-14 Opposition to HB 765, Attachment D

A. Minutes from the 03/19/2025 Special Meeting.	Page 6
B. Approval of 3rd Quarter FY25 Budget Adjustments	Marsha Hall, Page 47
C. 2025 Budget Amendment - 2 - FY24/25	Marsha Hall, Page 51
D. 2025 Budget Amendment - 3 - FY24/25	Marsha Hall, Page 53
E. Resolution 24-25-14 Opposition to HB 765	Stephen Smith, Page 55
F. Setting 2025 Candidate Filing Fee	Jeremy Crawford, Page 59

VI. ACTION ITEMS

A. Financial Health and Rate Considerations of the Town of Ayden Water/Sewer System	Marsha Hall, Mrs. Easthope-Frazer, Page 66
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Finance Director Marsha Hall presented the topic.

Item Explanation

Alicea Easthope-Frazer will be presenting rate analysis for the water/sewer system.

Staff Comments

It is important for the Board to provide guidance to the Finance Director and Town Manager as it relates to the options provided by Mrs. Easthope-Frazer. The Board's decision will result in making some adjustments to the proposed budget, and the Finance Director will need as much time as possible to make any revisions.

Action Requested

Please discuss any questions you have with Alicia Easthope-Frazer.

Director Hall introduced Mrs. Alicia Easthope-Frazer, Sr. Project Director, UNC School of Government. Mrs. Easthope-Frazer spoke about her prepared slides, and they have been incorporated into the meeting minutes as Attachment E.

Mayor Pro-tem Langley asked the Board if they had any questions, and hearing none, asked if there was a motion for consideration.

Motion to table the water and sewer rate topic until the next Board meeting.

Motion: Commissioner Connor

Second: Commissioner Davis

Discussion: None

Approved: 4-0

Motion passed unanimously.

B. Review/Approve the GFL Sanitation Contract

Scott Howard, Page 126

Town Manager Scott Howard presented the topic.

Item Explanation

The Town of Ayden went through a voluntary, formal request for proposal process to request solid waste and recycling proposals from interested contractor. GFL was the winner.

Staff Comments

Town Manager Howard conducted research on the benefits of using GFL to provide solid waste and recycling services, versus keeping the same services under Town staff and control. The various factors that impact the Town can be found in the included files.

Action Requested

Review/approve the proposal submitted by GFL.

Example motion: "I motion that we accept the proposal provided by GFL."

Manager Howard shared his position on the benefits and challenges of contracting the solid waste and recycling collection through Green For Life (GFL). Manager Howard also stated the cost the Town would incur if it kept the collection of solid waste and recycling as a Town staffed, and run service. Commissioner Goff stated she would like to see the Town move forward with the GFL contract, but she has reservations about making a decision while so many Board members are not present this evening. Mr. Pat Luce, GFL, responded to questions from the Board.

Mayor Pro-tem Langley asked the Board if they had any other questions for Mr. Luce, and hearing none, asked if there was a motion for consideration.

Motion to table the topic until the May 21, 2025, budget workshop.

Motion: Commissioner Connor

Second: Commissioner Davis

Discussion: None

Approved: 4-0

Motion passed unanimously.

C. FY 25-26 Budget Direction & Guidance

Marsha Hall, Page 136

Finance Director, Marsha Hall, presented the topic, and she spoke about her prepared slides, which have been incorporated into the meeting minutes as Attachment F.

Director Hall responded to questions posed by the Board.

Mayor Pro-tem Langley asked the Board if they had any questions, and hearing none, moved onto the next agenda item.

VII. ITEMS FOR DISCUSSION

VIII. INFORMATION

A. Staff Departmental Reports

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Mayor Pro-tem Langley asked the Board if they had any questions related to the Staff Departmental Reports, and hearing none, moved onto the next agenda item.

IX. BOARD MEMBER COMMENTS

Mayor Pro-tem Langley opened the meeting for Board member comments.

Commissioner Davis thanked everyone for coming out.

Commissioner Goff thanked everyone for coming out, and she encouraged the Town Staff to reach out to the Board if they had any questions.

Commissioner Connor stated she was grateful she had the chance to attend CityVision, and she learned a lot during the event. She also stated her appreciation for the service provided by the Police Department; she encouraged the town to visit the museum, and she thanked Michelle for all she does at the Senior Center. Commissioner Connor stated she is hoping that next year the Board can hold a retreat to better prepare and work through the budget process.

Mayor Pro-tem Langley thanked everyone for being patient tonight, and he thanked the Staff for their responses to the Board's questions.

X. CLOSED SESSION

- A. Pursuant to G.S. 143-318.11. (a) (6) To consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee.

Page 204

The closed session for this agenda was tabled until the next regular board meeting in June, 2025.

XI. ADJOURNMENT

Mayor Pro-tem Langley asked if there was a motion for consideration.

Motion to adjourn the meeting.

Motion: Commissioner Goff

Second: Commissioner Davis

Discussion: None

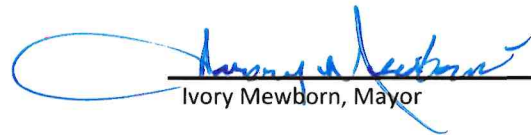
Approved: 4-0
Motion passed unanimously.

CERTIFICATION

Minutes from the 05/12/2025 Regular meeting were adopted and certified on the 9th day of June 2025, in Ayden, North Carolina.



AYDEN, NORTH CAROLINA


Ivory Mewborn, Mayor


Jeremy Crawford, Town Clerk



Town of Ayden

Budget Adjustment Report

Adjustment Detail

For Date Range: 01/01/2025 - 03/31/2025

Account Number	Account Name			Original Budget	Budget Adjustments	Current Budget
Adjustment Number	Adjustment Description	Packet Number	Post Date		Amount	
Budget Code: 2024-2025 - Budget 2024-2025 Fiscal: 2024-2025						
Fund: 10 - General Fund						
Expense						
10-4140-2601	EMPLOYEE SCREENING			3,050.00	-200.00	2,850.00
BA0000859	BA HR Tyler Tutoing	GLPKT22238	02/05/2025		-200.00	
10-4140-6000	CONTRACTS			1,300.00	200.00	1,500.00
BA0000859	BA HR Tyler Tutoing	GLPKT22238	02/05/2025		200.00	
10-4250-2505	FUEL			125,000.00	-20,000.00	105,000.00
BA0000843	BA for Repairs	GLPKT21845	03/03/2025		-20,000.00	
10-4250-3530	VEHICLES REPAIRS & MAINT			90,000.00	27,500.00	117,500.00
BA0000842	Adjusting for Equipment repairs	GLPKT21651	01/01/2025		7,500.00	
BA0000843	BA for Repairs	GLPKT21845	03/03/2025		20,000.00	
10-4250-5000	CAPITAL OUTLAY			125,000.00	-15,900.00	109,100.00
BA0000842	Adjusting for Equipment repairs	GLPKT21651	01/01/2025		-8,400.00	
BA0000842	Adjusting for Equipment repairs	GLPKT21651	01/01/2025		-7,500.00	
10-4250-6000	CONTRACTS			13,000.00	8,400.00	21,400.00
BA0000842	Adjusting for Equipment repairs	GLPKT21651	01/01/2025		8,400.00	
10-4510-3590	CEMETERIES - MAINTENANCE			58,000.00	-15,700.00	42,300.00
BA0000842	Adjusting for Equipment repairs	GLPKT21651	01/01/2025		-10,700.00	
BA0000850	Move funds from Streets to Sanitation	GLPKT21950	03/18/2025		-5,000.00	
10-4710-1210	FULL TIME SALARIES			114,000.00	-2,500.00	111,500.00
BA0000839	Move funds to pay contractor for Garbage	GLPKT21499	01/14/2025		-2,500.00	
10-4710-2600	SUPPLIES			33,000.00	5,000.00	38,000.00
BA0000850	Move funds from Streets to Sanitation	GLPKT21950	03/18/2025		5,000.00	
10-4710-3520	EQUIPMEMT REP & MAINT			20,000.00	10,700.00	30,700.00
BA0000842	Adjusting for Equipment repairs	GLPKT21651	01/01/2025		10,700.00	
10-4710-6000	CONTRACTS			6,000.00	2,500.00	8,500.00
BA0000839	Move funds to pay contractor for Garbage	GLPKT21499	01/14/2025		2,500.00	
10-6120-2310	MISC SUPPLIES-PROGRAM SUP			26,000.00	-300.00	25,700.00
BA0000838	BA Rec	GLPKT21423	01/06/2025		-300.00	
10-6120-3100	TRAVEL-TRAINING			6,000.00	300.00	6,300.00
BA0000838	BA Rec	GLPKT21423	01/06/2025		300.00	
Expense Total:				620,350.00	0.00	620,350.00
Fund 10 Total:				620,350.00	0.00	620,350.00
Fund: 61 - Electric Fund						
Expense						
61-7220-1900	PROFESSIONAL SERVICES			62,000.00	-20,000.00	42,000.00
BA0000851	Water/sewer BA	GLPKT22083	03/26/2025		-20,000.00	
Expense Total:				62,000.00	-20,000.00	42,000.00
Fund 61 Total:				62,000.00	-20,000.00	42,000.00

Budget Adjustment Report					For Date Range: 01/01/2025 - 03/31/2025		
Account Number	Account Name				Original Budget	Budget Adjustments	Current Budget
Adjustment Number	Adjustment Description	Packet Number	Post Date			Amount	
Fund: 62 - Water and Sewer Fund							
Expense							
62-7130-3540	MAINT & REPAIR SYSTEM				150,000.00	20,000.00	170,000.00
BA0000851	Water/sewer BA	GLPKT22083	03/26/2025			20,000.00	
	Expense Total:				150,000.00	20,000.00	170,000.00
	Fund 62 Total:				150,000.00	20,000.00	170,000.00
	Budget Code 2024-2025 Total:				832,350.00	0.00	832,350.00

Description

Fund Summary

Description	Fund	Original Budget	Budget Adjustments	Current Budget
Budget Code: 2024-2025 - Budget 2024-2025 Fiscal: 2024-2025				
	10	620,350.00	0.00	620,350.00
	61	62,000.00	-20,000.00	42,000.00
	62	150,000.00	20,000.00	170,000.00
Budget Code 2024-2025 Total:		832,350.00	0.00	832,350.00

TOWN OF AYDEN

ORDINANCE No. 24-25-01

ORDINANCE TO AMEND THE TOWN OF AYDEN
FY 2024-2025 BUDGET ORDINANCE

BUDGET AMENDMENT - 2

ACCOUNT #	ACCOUNT TITLE	ACCOUNT TYPE	INCREASE	DECREASE
61-3900-9000	Fund Balance Appropriated	Revenue	\$ 850,000.00	\$ -
61-7220-3310	Power Purchased Electric	Expense	\$ 850,000.00	\$ -

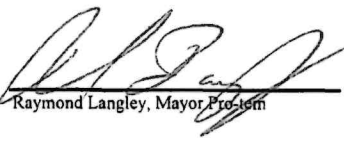
APPROVAL	ACCOUNTING USE ONLY
Approved:	Budget Revision # <u>2</u> FY 2024-2025
Disapproved:	Date Posted: _____
	Posted by: <u>Marsha Hall</u>

Adopted this 12th day of May, 2025.



 Jeremy Crawford, Town Clerk





 Raymond Langley, Mayor Pro Tem

TOWN OF AYDEN

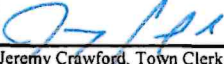
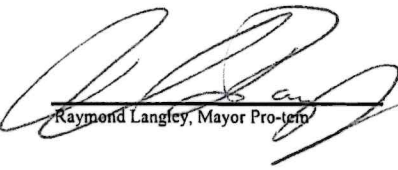
ORDINANCE No. 24-25-01

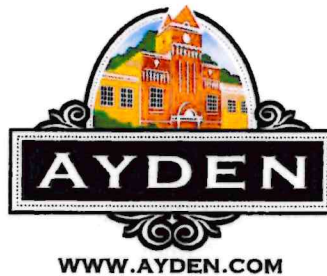
ORDINANCE TO AMEND THE TOWN OF AYDEN
FY 2024-2025 BUDGET ORDINANCE

BUDGET AMENDMENT - 3

ACCOUNT #	ACCOUNT TITLE	ACCOUNT TYPE	INCREASE	DECREASE
26-3900-8503	Fund Balance Appropriated	Revenue	\$ 16,864.97	-
26-4340-3520	Repairs & Maintenance	Expense	\$ 16,864.97	-

APPROVAL	ACCOUNTING USE ONLY
Approved:	Budget Revision # <u>3</u> FY 2024-2025
Disapproved:	Date Posted:
	Posted by: <u>Marsha Hall</u>

Adopted this 12th day of May, 2025.  Jeremy Crawford, Town Clerk		 Raymond Langley, Mayor Pro-tem
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**RESOLUTION 24-25-14
OPPOSITION TO HB 765 AND SIMILAR LEGISLATION TO STRIP
MUNICIPALITIES OF PLANNING AND ZONING AUTHORITY
TOWN OF AYDEN**

WHEREAS, the Town of Ayden recognizes the essential need of planning and zoning regulations for orderly management of growth, public safety, and general welfare of its citizens; and

WHEREAS, the recent trends of some proposed legislation in the General Assembly limit or eliminate a municipality's ability to protect the public with approaches that include overly broad changes to planning and zoning authority for local governments in North Carolina; and

WHEREAS, House Bill 765, entitled "AN ACT TO REFORM LOCAL GOVERNMENT DEVELOPMENT REGULATIONS IN THIS STATE" would result in sweeping changes to planning and zoning standards including some of the following:

- Burdening a municipality with the task of developing a fiscal note each time a new, amended, or repealed ordinance is proposed, with the note required to identify and estimate the financial costs of the proposed change.
- Increasing an unprecedented conflicts of interest standard for legislative determinations to that of quasi-judicial levels for development regulations.
- Prohibiting a municipality's authority to regulate development by removing the ability to establish or require parking or parking space requirements, including space sizes, the location of spaces, the number of spaces in a development through zoning, and eliminating a municipality's ability to require street standards.
- Introducing new civil penalties / liabilities for local officials and municipalities.
- Elimination of a municipality's ability to establish minimum lot size in residential zoning districts.

WHEREAS, the 550 municipalities in our State are the first contact with the people of North Carolina, with each community and its citizens having the longstanding right and ability granted by the General Assembly to guide their respective planning and zoning processes through public participation with the development of Land Use Plans, ordinances, and policies; and

WHEREAS, multiple bills have been authored and submitted for consideration without any input from municipal representatives to share how these numerous enactments would lead to negative, costly, and potentially dangerous situations for a community and citizens, businesses, and property owners,

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF AYDEN:

That the Board of Commissioners for the Town of Ayden opposes the adoption of HB 765 and similar legislation that strips the essential authority of municipal governments to protect its citizens and businesses through planning and zoning regulation; and

That the Town of Ayden encourages its citizens, businesses, property owners, and sister municipalities in communicating with their representatives and sharing their concerns regarding HB 765 and similar proposed legislation.

Adopted this 12TH day of May, 2025, at Ayden, North Carolina

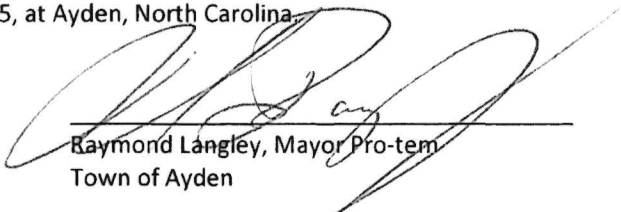
(SEAL)



Attest:



Jeremy Crawford, MBA, HROD
Town Clerk



Raymond Langley, Mayor Pro-tem
Town of Ayden



SCHOOL OF GOVERNMENT
Environmental Finance Center

Ayden, NC

A look at financial health and rates

Alicea Easthope-Frazer

March 2025

Attachment E

Financial Benchmarks



THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

FINANCIAL BENCHMARKS

Overview of Benchmarks

Description	Benchmark	Target
Is your system self-sufficient?	Operating Ratio	1.0
Are you able to cover your debt service after paying for your day-to-day operations?	Debt Service Coverage Ratio	1.2
Can your system meet its short-term obligations?	Quick / Current Ratio	2
If your customers stop paying their bills, how long can you maintain operations?	Days Cash on Hand	180
How much of your utility's expected life has already run out (and how much is left)?	Asset Depreciation	35%

FINANCIAL BENCHMARKS

Operating Ratio

1.3

Target of 1.0, met

0.1

Trend, progressed

Did you generate the revenues needed to pay for O&M and a little for capital? (including depreciation)



FINANCIAL BENCHMARKS

Debt Service Coverage Ratio

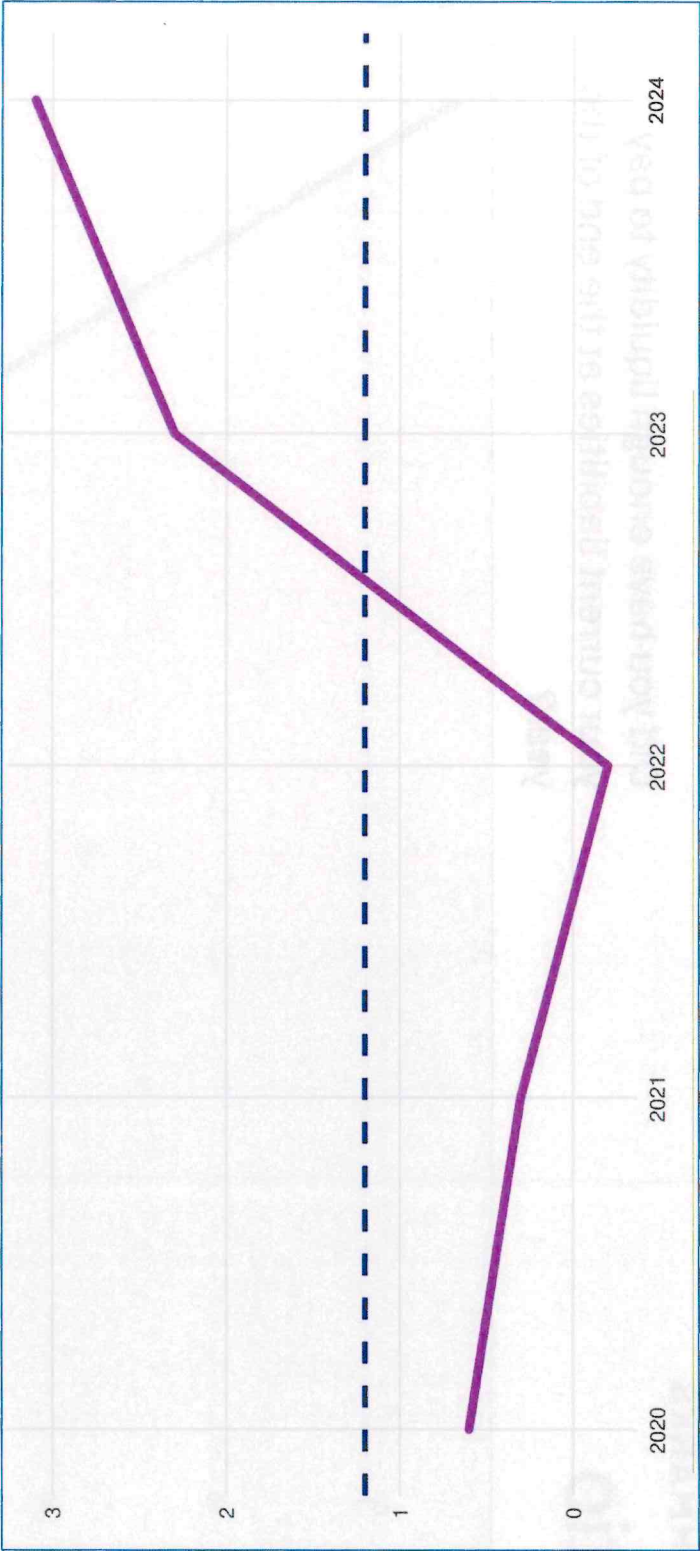
Did you generate the revenues needed to pay for O&M and existing debt service?

3.1

Target of >1.2, met

0.8

Trend, progressed



FINANCIAL BENCHMARKS

Quick Ratio

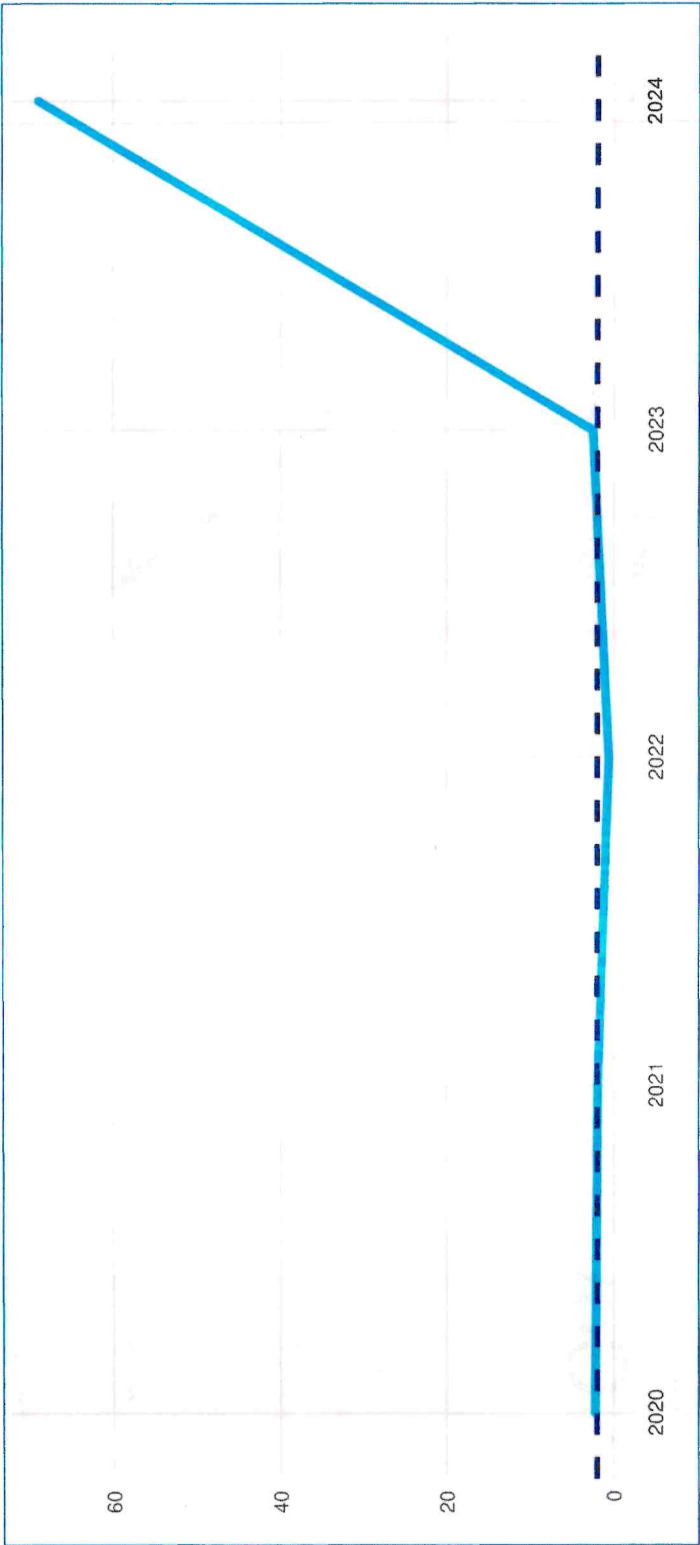
68.9

Target of >2, met

66.4

Trend, progressed

Did you have enough liquidity to pay your current liabilities at the end of the year?



FINANCIAL BENCHMARKS

Days Cash on Hand

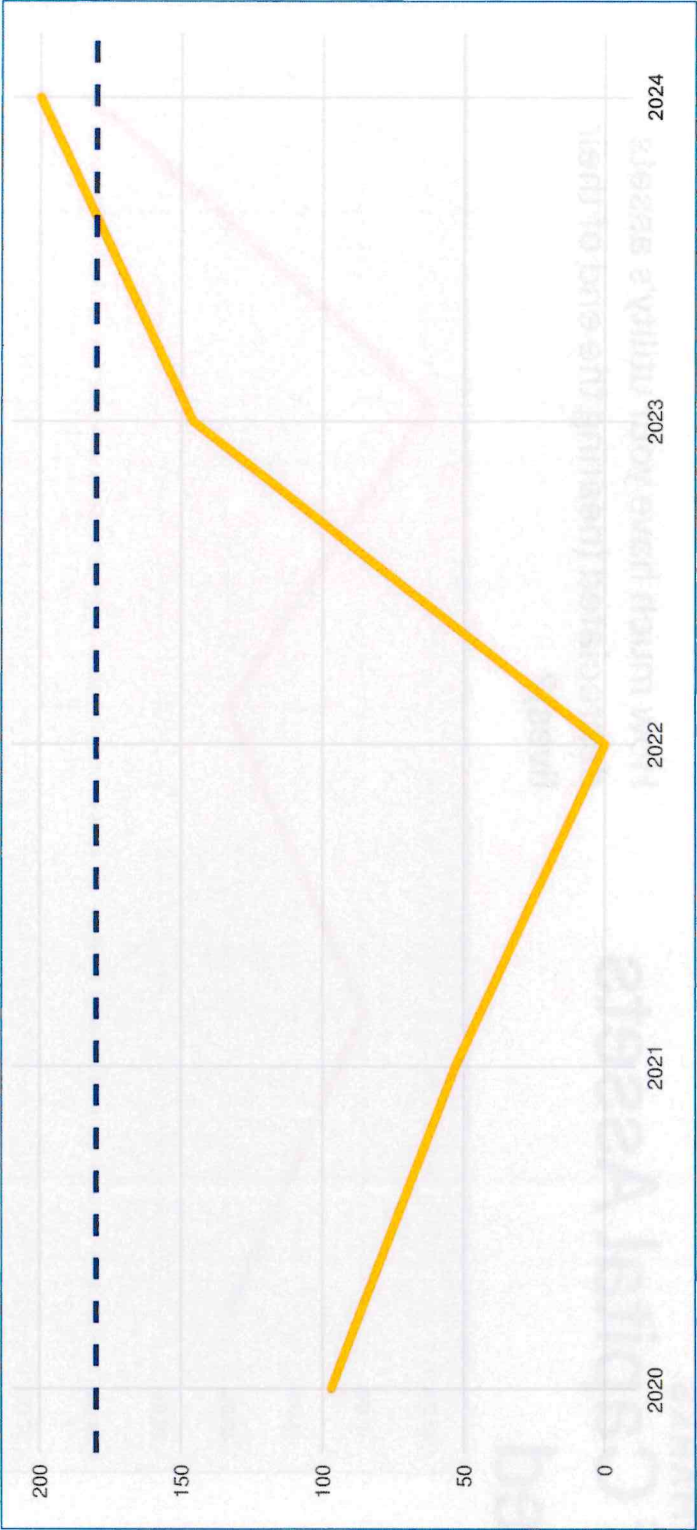
How many days could you continue to operate the utility with the cash levels available?

200

Target of >180, met

54

Trend, progressed



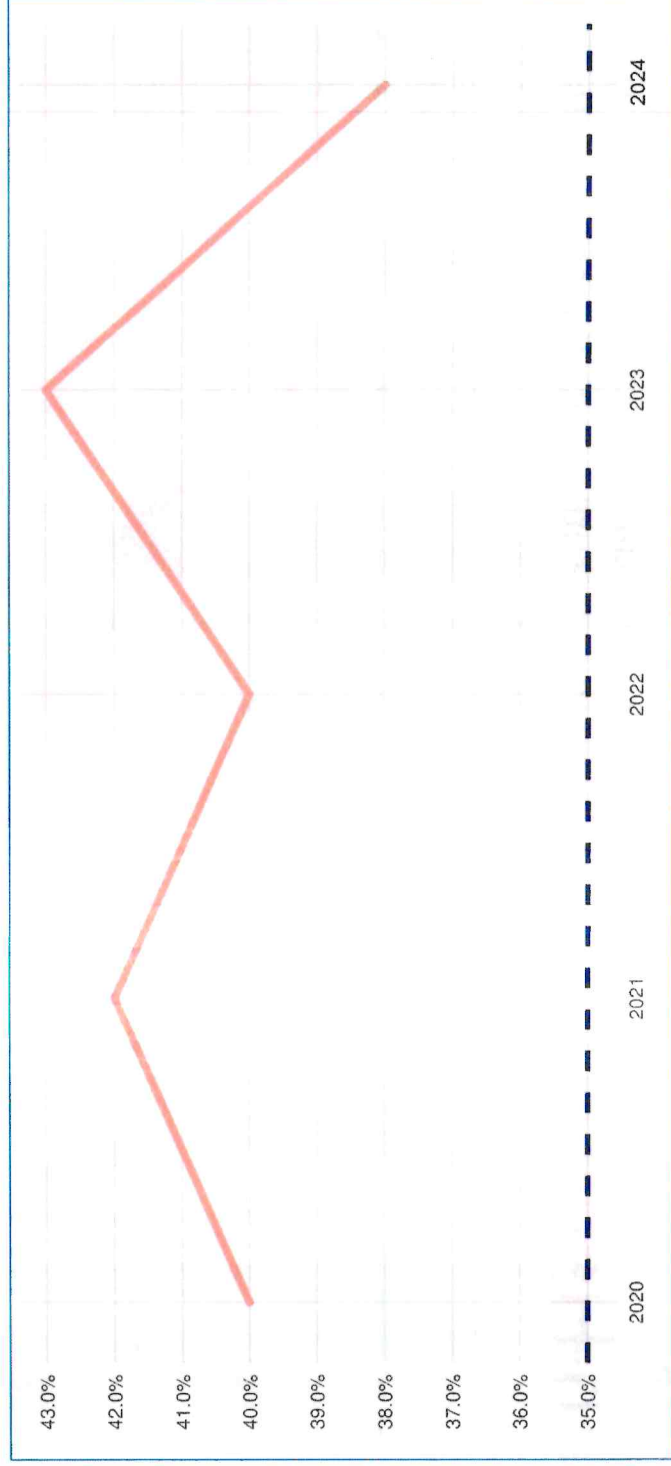
FINANCIAL BENCHMARKS

Percent of Capital Assets Depreciated

How much have your utility's assets depreciated (nearing the end of their lives)?

38%
Target of <35%, missed

-5%
Trend, progressed



Key Takeaways

Had a tough year in 2022, but
seem to have bounced



Stabilize Operating Ratio
(slightly increase revenue)



High depreciation – that's what
needs attention, but made gains
last year

SETTING THE RIGHT RATES

Rate Setting Objectives



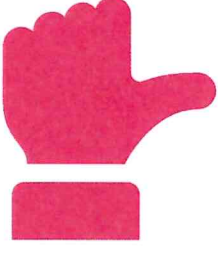
THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER
Attachment E

RATE SETTING OBJECTIVES

Key Rate Setting Considerations



- Simple
- Based on expenses
- Cover full costs
- Fair, affordable & equitable



- Super-complicated
- Frozen in time
- Based on political desires
- Based upon neighbors

RATE SETTING OBJECTIVES

Rates that are right can:

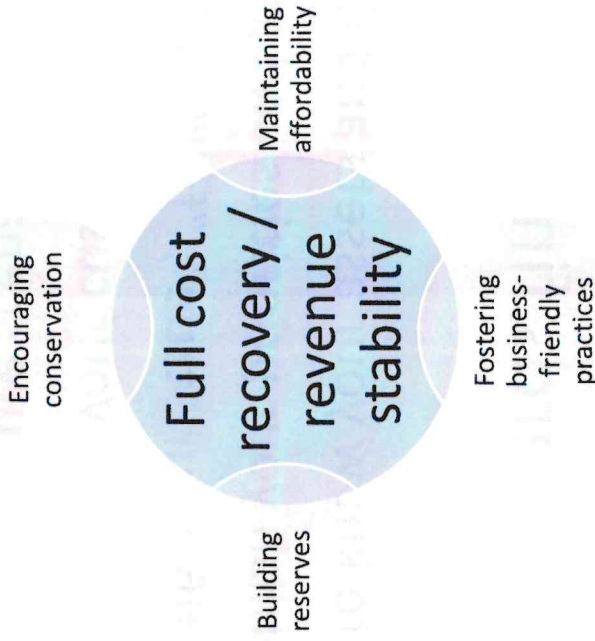
- Provide adequate funds to support:
 - public health
 - environmental protection
- Support local and state policies and priorities
- Communicate in a certain way with customers
- Allocate costs in an intentional and fair way

Path towards financial sustainability

- Get to know your assets and **financial condition**
- Establish your **priorities and goals**
- Identify your “**true**”, “full”, or “fuller” costs
- Get to know your **customers** (usage, characteristics)
- Consider **future** scenarios and changes
- **Establish** rates (rate structure and prices)
- **Repeat** as often as necessary.....

RATE SETTING OBJECTIVES

Utility Objectives

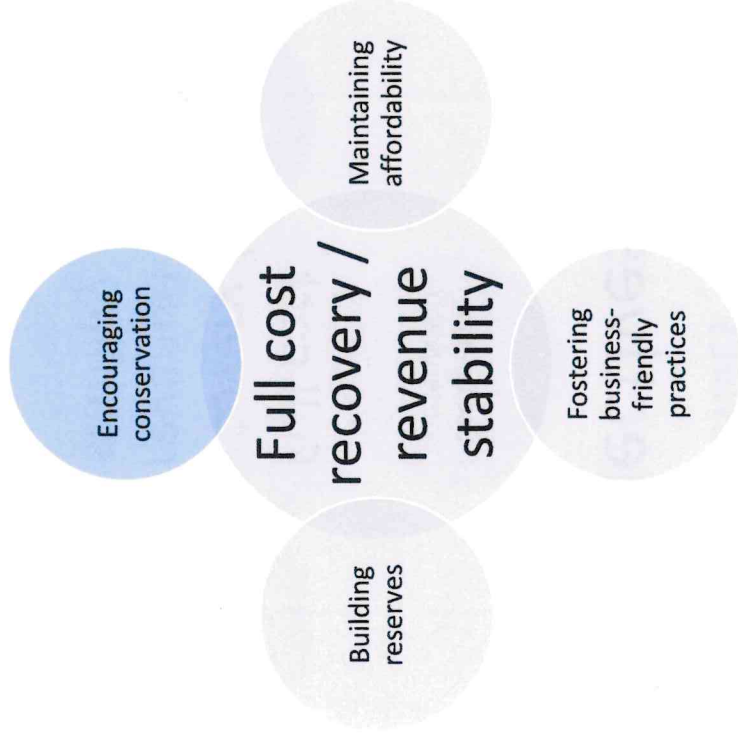


Bring in enough revenue to cover the full cost of running the utility:

- O&M
- Capital needs
- Debt service

RATE SETTING OBJECTIVES

Utility Objectives

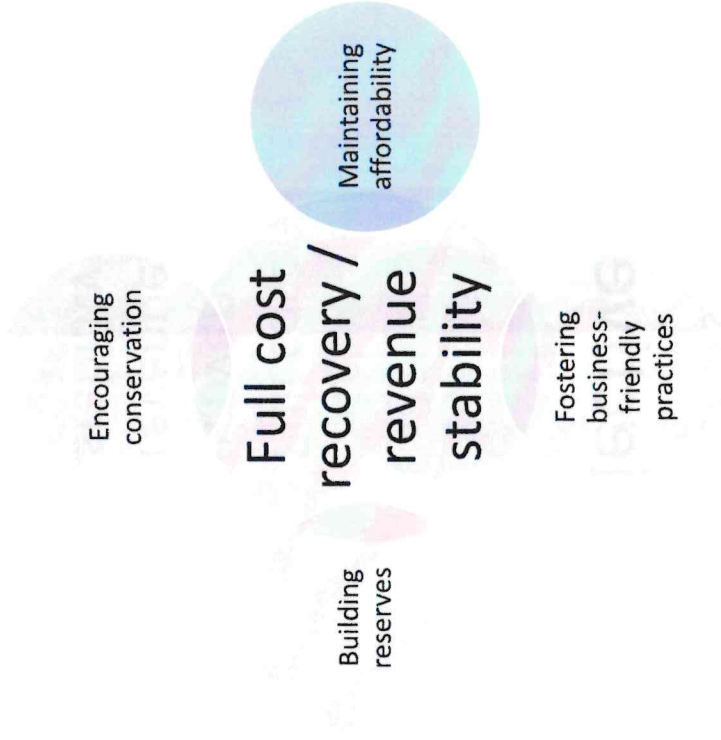


Use pricing to encourage customers to reduce their water consumption

Why do this? What challenges does this create?

RATE SETTING OBJECTIVES

Utility Objectives

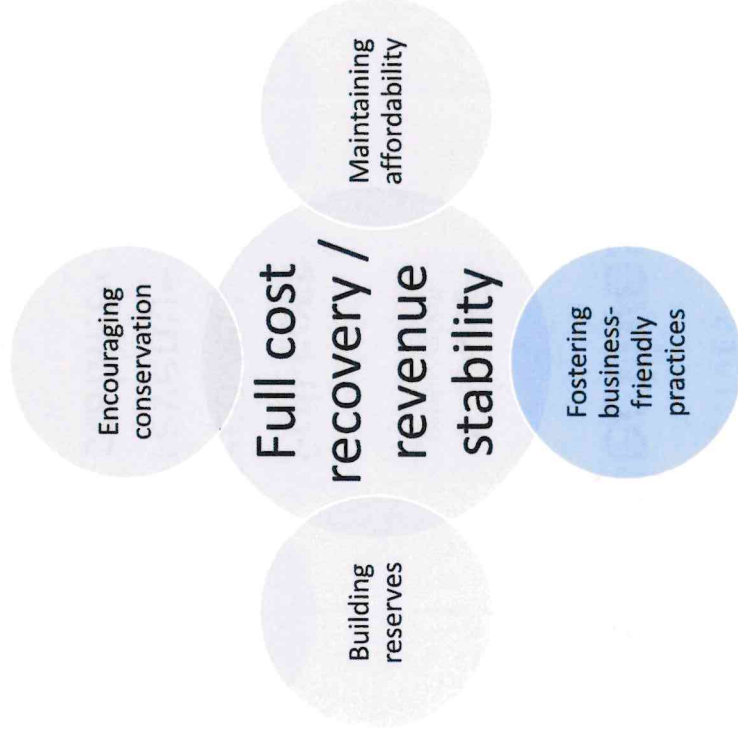


Ensure that all customers in your water system can afford enough water to live on

Why do this? What challenges does this create?

RATE SETTING OBJECTIVES

Utility Objectives

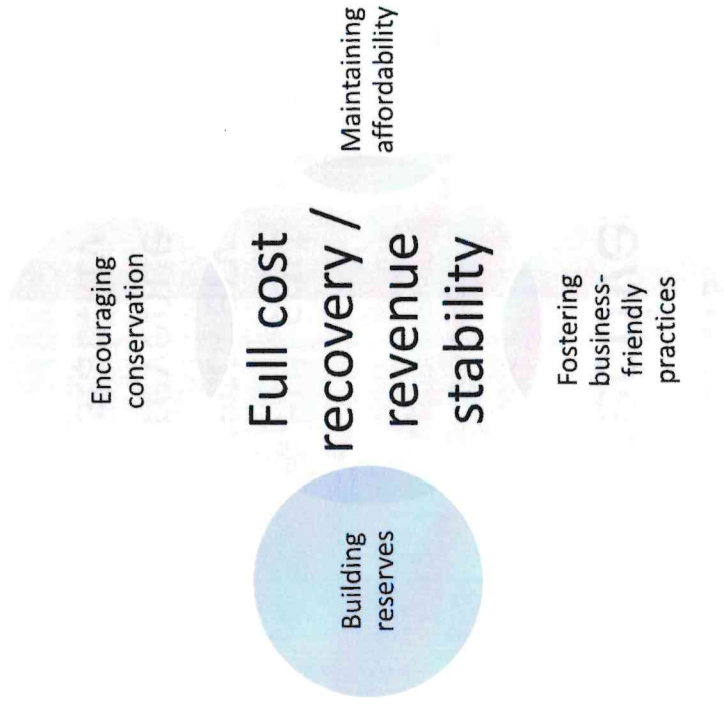


Use pricing to encourage businesses and agriculture to locate to your community or stay in your community

Why do this? What challenges does this create?

RATE SETTING OBJECTIVES

Utility Objectives



Use pricing to build up capital reserves and pay for future capital needs or emergencies

Why do this? What challenges does this create?

Dashboard

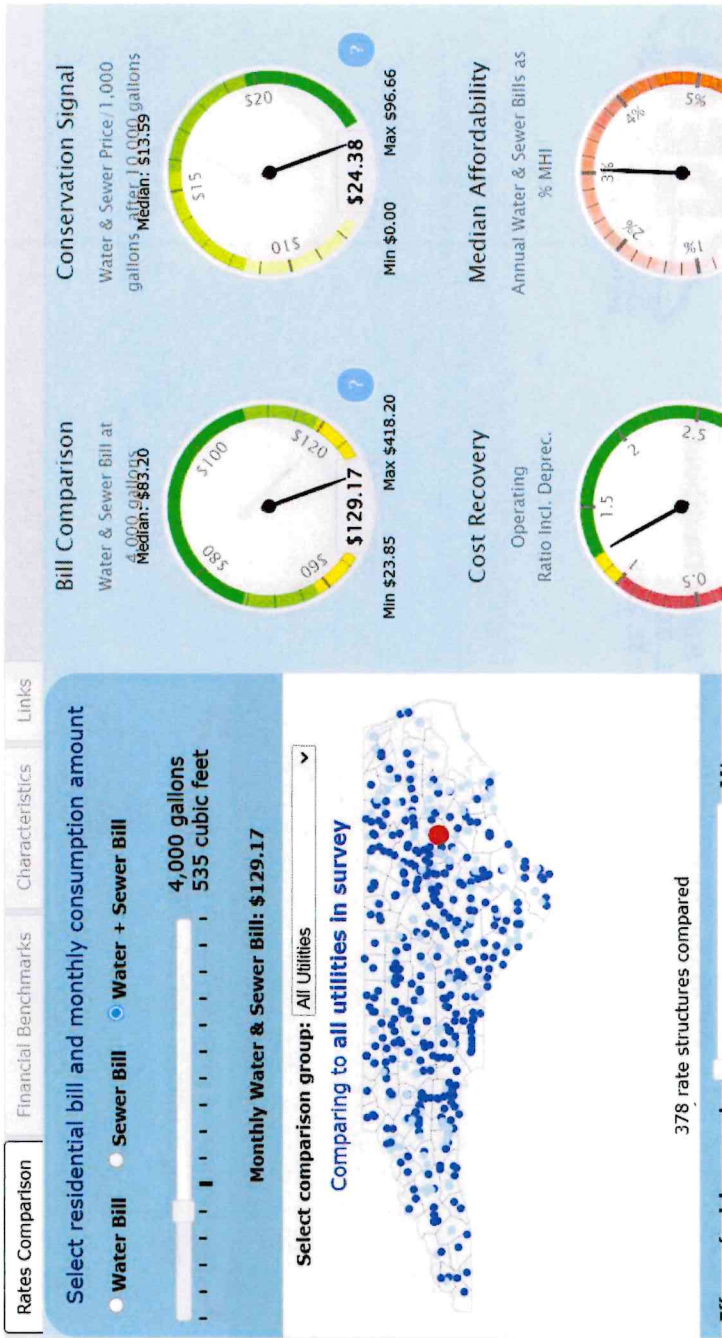
- You can compare to others, but every system is *unique*!



NC Water and Wastewater Rates Dashboard Rates as of July 1, 2024 Last updated: January 31, 2025



Ayden



RATE SETTING OBJECTIVES

Dashboard

- Compare against various metrics, like only utilities in same COG



NC Water and Wastewater Rates Dashboard

Rates as of July 1, 2024
Last updated: January 31, 2025



Ayden



SETTING THE RIGHT RATES

Causes of Revenue Variation

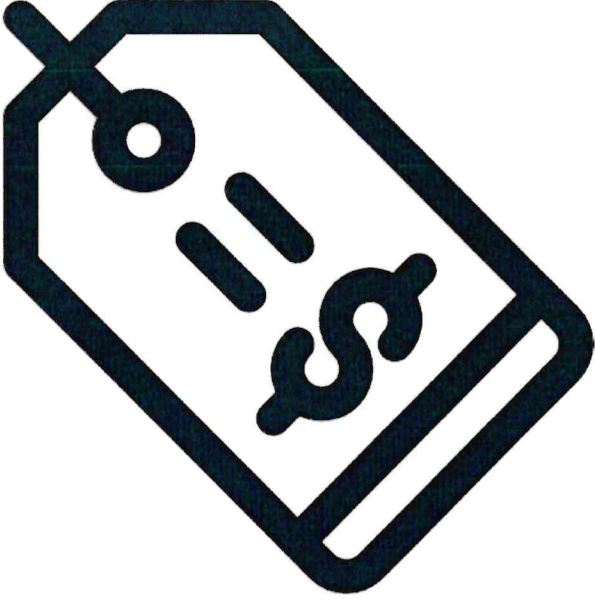


THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

Attachment E

CAUSES OF REVENUE VARIATION

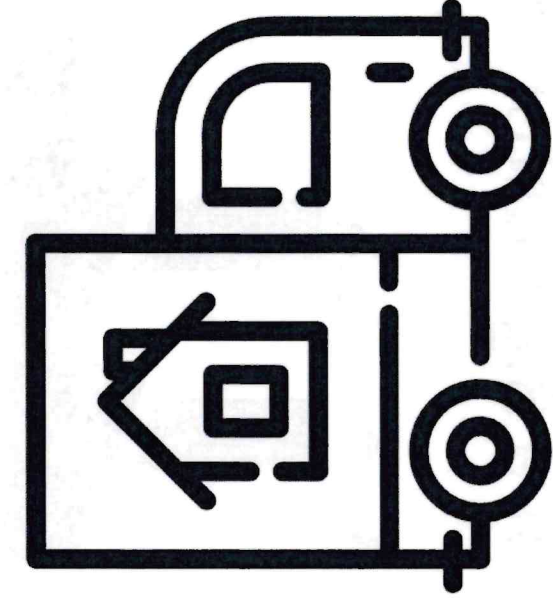
Rate Changes



- As rates go up, usage goes down
- As a rule of thumb, typically usage goes down 3-4% for every 10% increase in rates

CAUSES OF REVENUE VARIATION

Population Changes



- Customers could be coming into your system or leaving your system

CAUSES OF REVENUE VARIATION

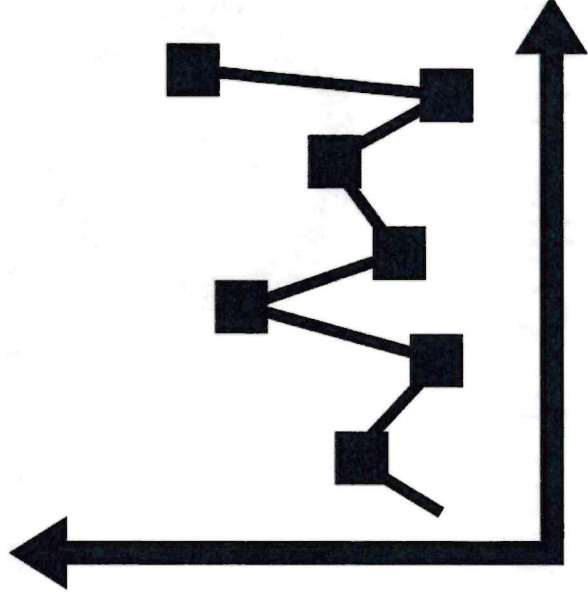
Loss of a Big Customer



- Some customers use significantly more water than others.
- Losing or gaining a single big user can have a disproportionate impact on your budget

CAUSES OF REVENUE VARIATION

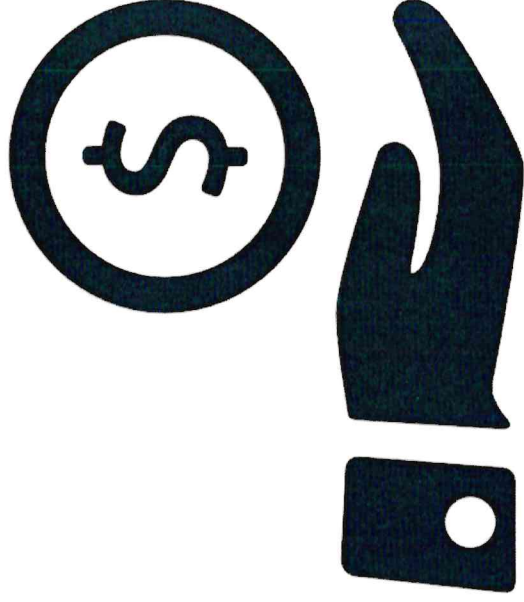
Economic Conditions



- Economic downturns can cause customers to cut back on water use.
- Conversely, periods of economic growth can lead to higher water consumption

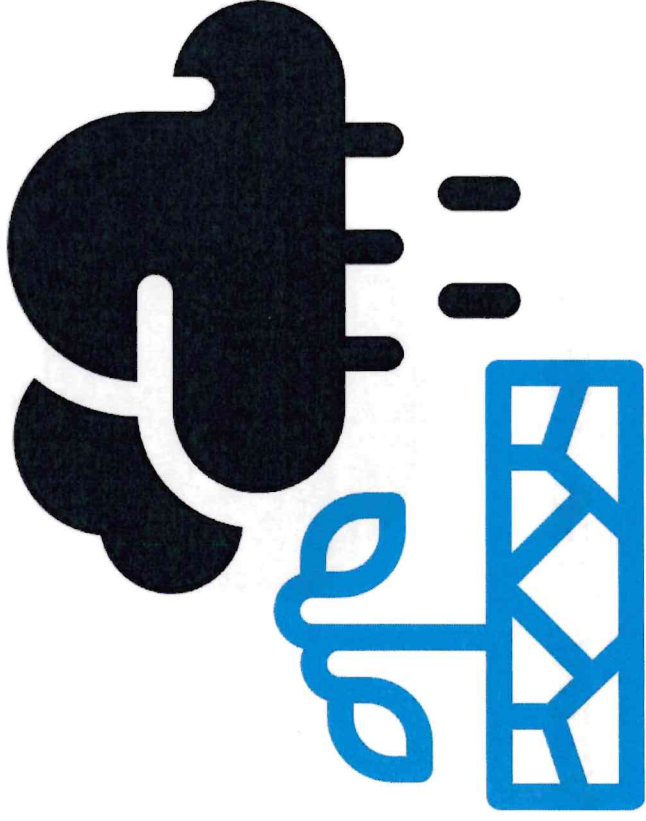
Changes in Collection Rates

- Even if the number of customers doesn't change, how often they are paying you may be changing



CAUSES OF REVENUE VARIATION

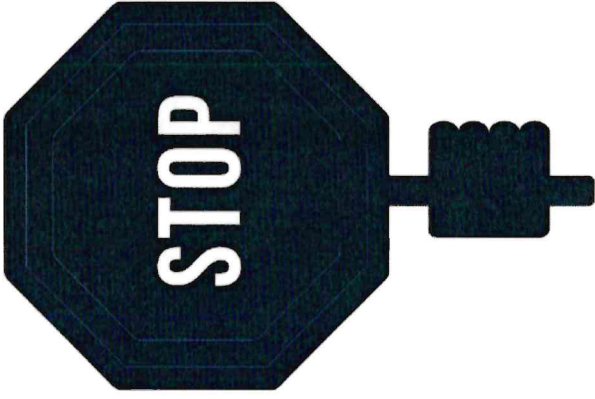
Weather/Climate



- Rainy conditions or dry/drought conditions can impact how much water customers use for outside irrigation
- Rainy conditions can impact how much additional water is entering your wastewater system

CAUSES OF REVENUE VARIATION

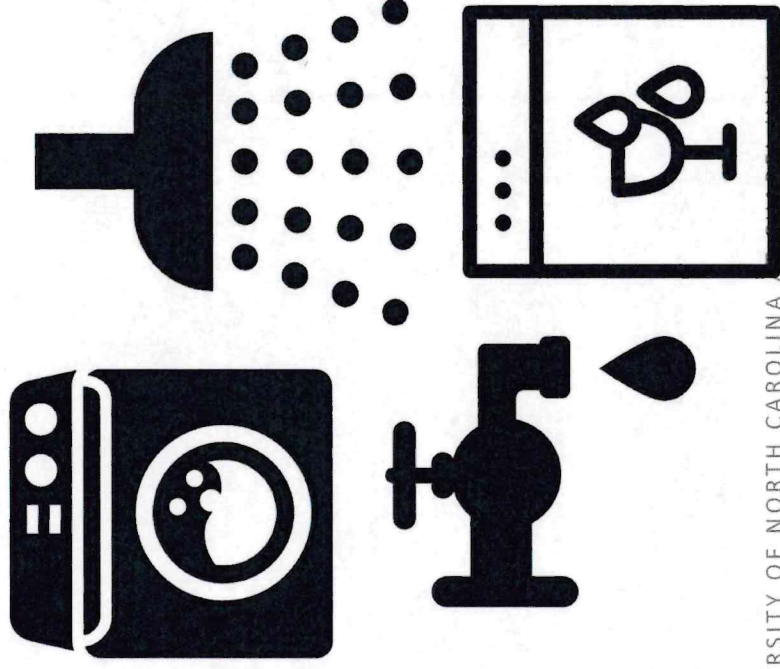
Water Use Restrictions



- Whether due to water supply shortages or drought conditions, restricting water use will obviously impact revenues

CAUSES OF REVENUE VARIATION

Technology



- Fixtures use less water today than in the past, and overall per capita water demand is decreasing across the country

THE STATUS OF UTILITY RATES

Rates Analysis

THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

Attachment E

RATES REVIEW

Number of Customers

- Track residential and commercial but don't charge by it
- Averaged across 2 years

Class	Count
WA1: Water In-Town	2,177
WA1-C: Water In-Town (Commercial)	156
WA2: Water Out-of-Town	317
WA2-C: Water Out-of-Town (Commercial)	25
SP1: Sprinkler In-Town	43
SP1-C: Sprinkler In-Town (Commercial)	4
SW1: Sewer In-Town	2,163
SW1-C: Sewer In-Town (Commercial)	146
SW2: Sewer Out-of-Town	37
SW2-C: Sewer Out-of-Town (Commercial)	11
SWUC – Sewer User Charge/ Availability Fee	38
SU2 – Multi-Unit User Charges	24

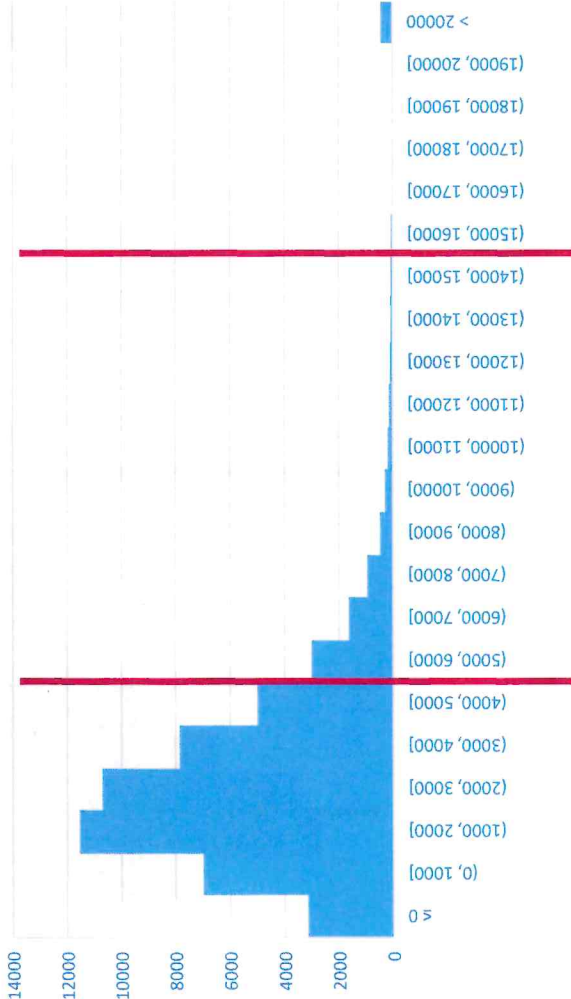
FY2025 Rate Structure

- 4.5% increases both base and volumetric (water and sewer)
- Current blocks
 - 0 – 5,000 gallons
 - 5,001 – 15,000 gallons
 - 15,000+ gallons
- Sprinkler – no base charge, just volumetric
- SWUC – Sewer User Charge/Availability Fee = flat charge
- SU2 – Multi-Unit User Charges = flat charge based on number of units
- Track commercial, but do not bill differently

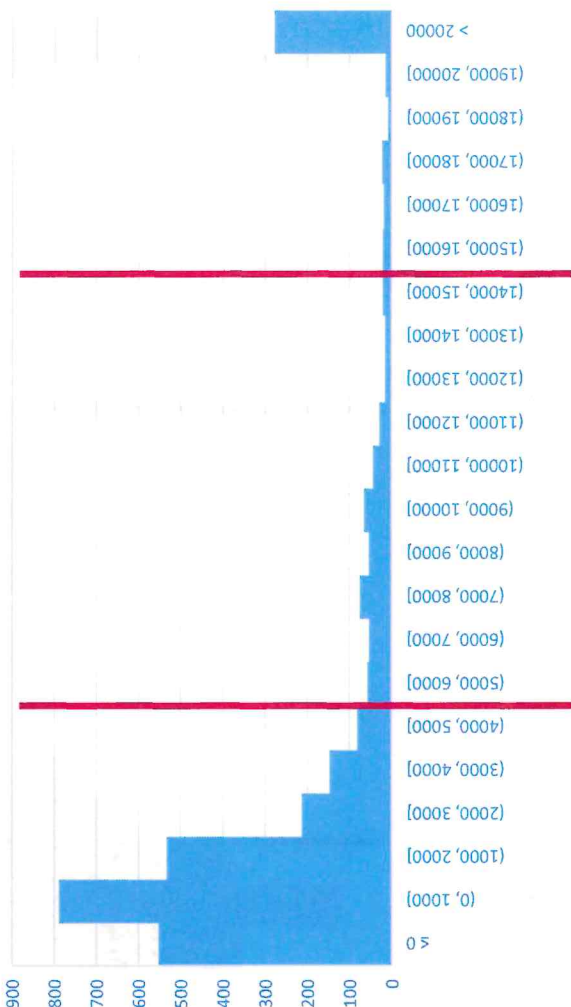
RATES REVIEW

Consumption Histograms – Current Blocks

Sewer Residential Consumption Histogram (n=52,976)



Sewer Commercial Consumption Histogram (n=3,112)

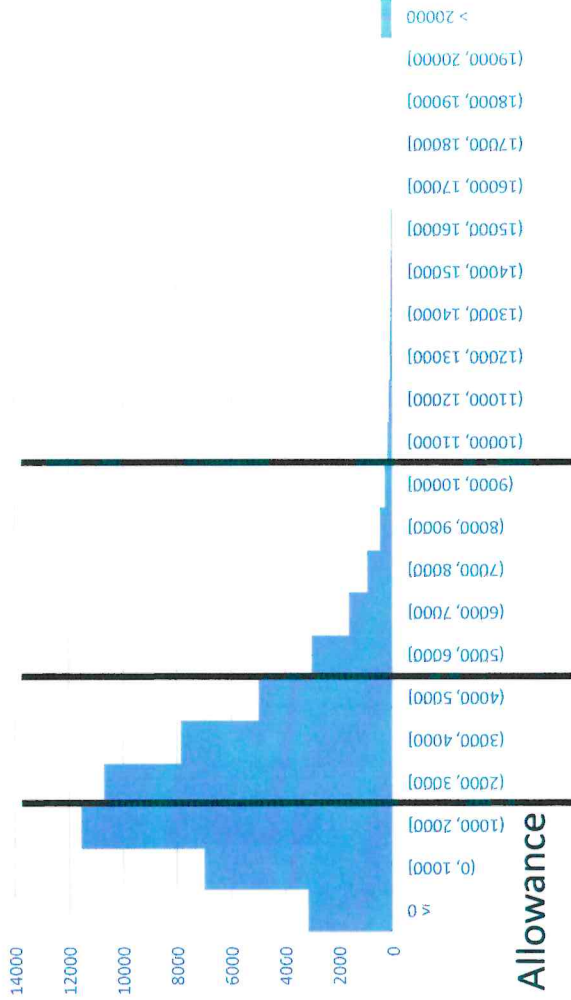


Current Block Breaks

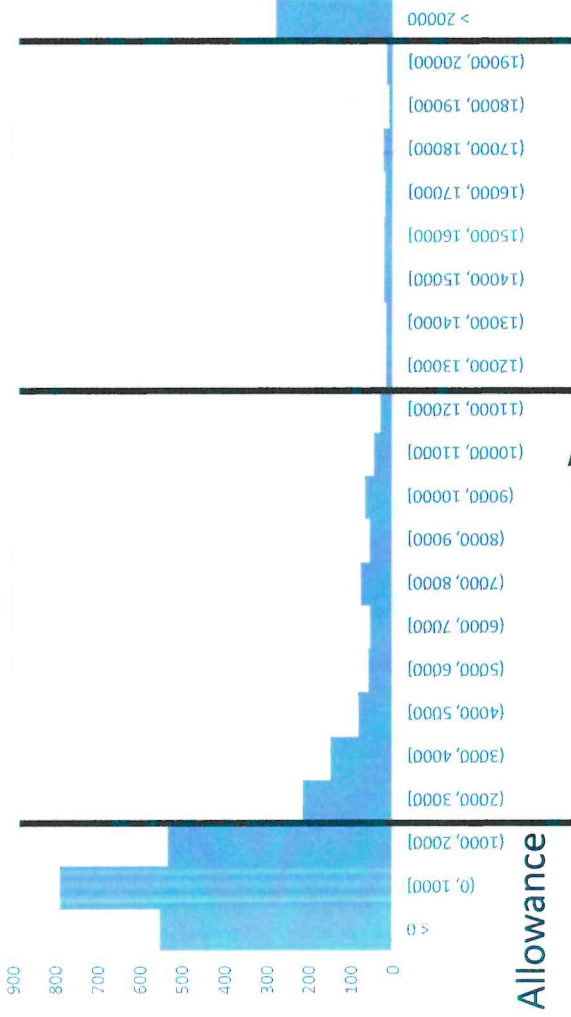
RATES REVIEW

Consumption Histograms – Blocks Possible Option

Sewer Residential Consumption Histogram (n=52,976)



Sewer Commercial Consumption Histogram (n=3,112)



Proposed Block Breaks

Our Rates Analysis

- Using 24 months of billing data (July 2022 – June 2024)
- Likely *overestimating revenue* given current projected revenue for FY25 and actual revenues from FY23 audit
- Built in 3% increase year-over-year
- Assumptions
 - 2% uncollected bills per year
 - -1% average consumption per year
 - 3% reduction with 10% increase in rates
 - 4% inflation

RATES REVIEW

Customer Class Growth Rate

- Averaged monthly growth rate across 24 months of data
- Included FY25 budgeted connection fees (\$25k for both water and sewer)

Class	Count	Growth
WA1: Water In-Town	2,177	0.8%
WA1-C: Water In-Town (Commercial)	156	1.9%
WA2: Water Out-of-Town	317	-0.2%
WA2-C: Water Out-of-Town (Commercial)	25	-1.2%
SP1: Sprinkler In-Town	43	-0.2%
SP1-C: Sprinkler In-Town (Commercial)	4	0.0%
SW1: Sewer In-Town	2,163	0.0%
SW1-C: Sewer In-Town (Commercial)	146	2.1%
SW2: Sewer Out-of-Town	37	-1.4%
SW2-C: Sewer Out-of-Town (Commercial)	11	0.7%
SWUC – Sewer User Charge/ Availability Fee	38	0.0%
SU2 – Multi-Unit User Charges	24	0.2%

RATES REVIEW

Expenses

Debt Service and
Other Known Annual
Expenses for Next 20
Years

Year	Debt
FY2024	\$ 600,142
FY2025	\$ 625,917
FY2026	\$ 588,111
FY2027	\$ 582,504
FY2028	\$ 576,623
FY2029	\$ 441,474
FY2030	\$ 439,374
FY2031	\$ 436,125
FY2032	\$ 432,745
FY2033	\$ 431,233
FY2034	\$ 427,528
FY2035	\$ 425,691
FY2036	\$ 422,661
FY2037	\$ 419,455
FY2038	\$ 283,742
FY2039	\$ 209,905
FY2040	\$ 210,942
FY2041	\$ 209,742
FY2042	\$ 191,794
FY2043	\$ 193,200
FY2044	\$ 192,325
FY2045	\$ 193,231

Additional Utility Expenses that Grow Every Year	In FY2024
TOTAL-SALARY AND BENEFITS	\$ 442,410
PROFESSIONAL SERVICES	\$ 20,000
UNIFORMS, SAFETY, TRAVEL-TRAINING, MISCELLANEOUS, PERMITS & FEES & DUES & SUBSCRIPTIONS	\$ 18,850
SUPPLIES	\$ 46,294
SPECIAL APPROPRIATION	\$ 693,514
UTILITIES	\$ 41,000
EQUIPMENT REP & MAINT & REPAIR SYSTEM	\$ 110,000
INSURANCE - PROPERTY/LIABILITY & WORKERS COMP	\$ 23,000
CAPITAL OUTLAY	\$ 90,000
CONTRACTS	\$ 1,640,000
REIMBURSEMENT OF SERVICES	\$ 326,061
Total:	\$ 3,451,129

- All expenses in this box are assumed to grow linearly every year at a constant rate
- 4% inflation

Rates Scenarios

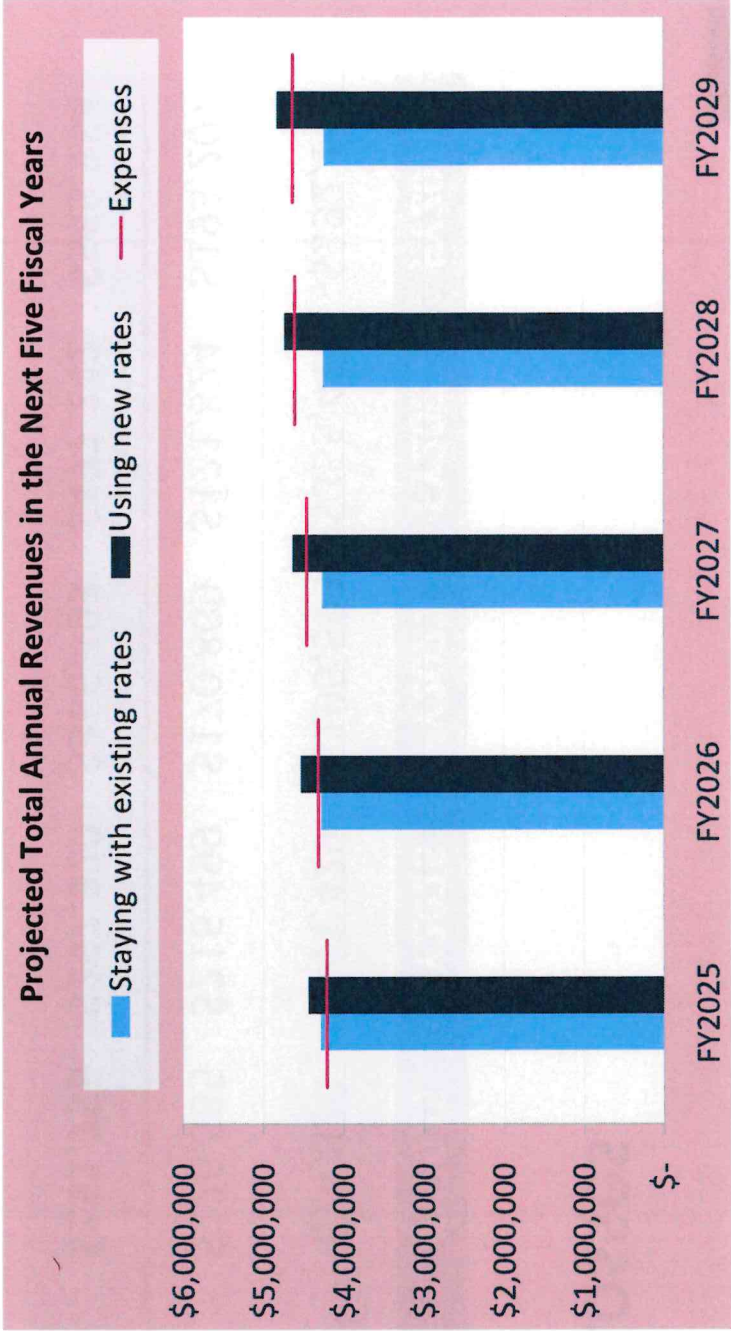


THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

Attachment E

V1 – 3% Increases

- 3% increase across the board (base and volumetric)
- No change in structure



RATES SCENARIOS

V1 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates (<i>existing rates</i>)	\$74,830	-\$41,429	-\$195,593	-\$355,418	-\$392,147
Net revenues after changing rates (<i>new rates</i>)	\$226,585	\$216,499	\$170,809	\$121,824	\$193,207
Net Revenues Gained (Lost) Using the New Rates	\$151,755	\$257,929	\$366,403	\$477,242	\$585,354

RATES SCENARIOS

V1 – FY26 Rates

RESIDENTIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$18.89	\$31.34	\$37.78	\$58.51
0-5k	\$7.63	\$13.07	\$9.08	\$15.14
5k-15k	\$9.46	\$15.66	\$10.91	\$17.23
15k+	\$11.63	\$18.81	\$13.08	\$20.88

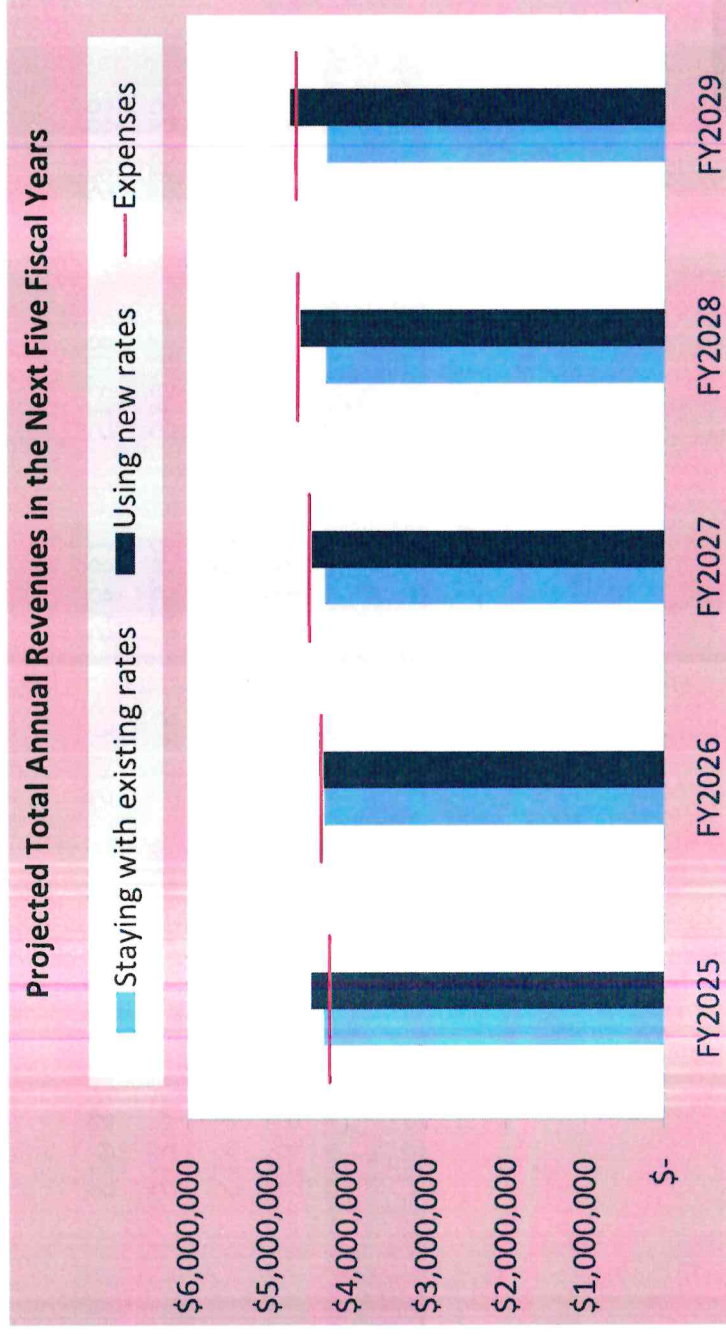
COMMERCIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$18.89	\$31.34	\$37.78	\$58.51
0-5k	\$7.63	\$13.07	\$9.08	\$15.14
5k-15k	\$9.46	\$15.66	\$10.91	\$17.23
15k+	\$11.63	\$18.81	\$13.08	\$20.88

RATES SCENARIOS

V2 – Allowance, break even

- 2k allowance across the board
- 4% increase FY27-FY29
- New blocks, residential
 - 2k-5k
 - 5k-10k
 - 10k+
- New blocks, commercial
 - 2k-12k
 - 12k-20k
 - 20k+



Attachment E

RATES SCENARIOS

V2 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates <i>(existing rates)</i>	\$74,830	-\$41,429	-\$195,593	-\$355,418	-\$392,147
Net revenues after changing rates <i>(new rates)</i>	\$230,635	-\$30,755	-\$33,687	-\$37,284	\$75,174
Net Revenues Gained (Lost) Using the New Rates	\$155,805	\$10,674	\$161,906	\$318,134	\$467,321

RATES SCENARIOS

V2 – FY26 Rates

RESIDENTIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$25.00	\$40.00	\$45.00	\$60.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$9.00	\$14.00	\$10.00	\$16.00
5k-10k	\$11.00	\$16.00	\$12.00	\$18.00
10k+	\$13.00	\$18.00	\$14.00	\$20.00

COMMERCIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$30.00	\$45.00	\$50.00	\$65.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-12k	\$11.00	\$17.00	\$13.00	\$19.00
12k-20k	\$13.00	\$19.00	\$15.00	\$21.00
20k+	\$15.00	\$21.00	\$17.00	\$23.00

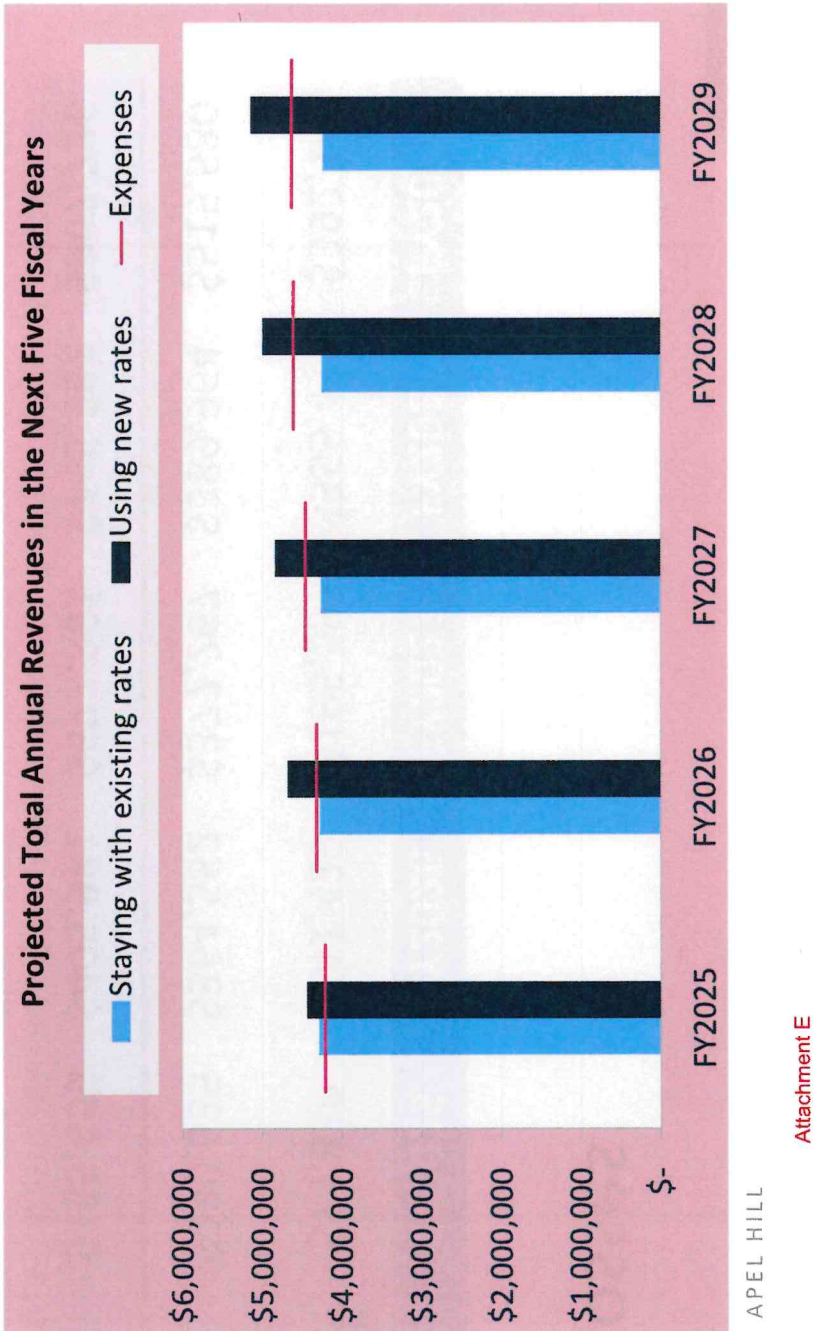


Note different block breaks than Residential

RATES SCENARIOS

V3 – Allowance, some buffer

- 2k allowance across the board
- 4% increase FY27-FY29
- New blocks, residential
 - 2k-5k
 - 5k-10k
 - 10k+
- New blocks, commercial
 - 2k-12k
 - 12k-20k
 - 20k+



RATES SCENARIOS

V3 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates <i>(existing rates)</i>	\$74,830	-\$41,429	-\$195,593	-\$355,418	-\$392,147
Net revenues after changing rates <i>(new rates)</i>	\$230,635	\$364,552	\$377,267	\$389,964	\$515,580
Net Revenues Gained (Lost) Using the New Rates	\$155,805	\$405,981	\$572,861	\$745,382	\$907,726

RATES SCENARIOS

V3 – FY26 Rates

RESIDENTIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$30.00	\$45.00	\$50.00	\$65.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$15.00	\$11.00	\$17.00
5k-10k	\$12.00	\$17.00	\$13.00	\$19.00
10k+	\$14.00	\$19.00	\$15.00	\$21.00

COMMERCIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$35.00	\$50.00	\$55.00	\$70.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-12k	\$12.00	\$18.00	\$14.00	\$20.00
12k-20k	\$14.00	\$20.00	\$16.00	\$22.00
20k+	\$16.00	\$22.00	\$18.00	\$24.00

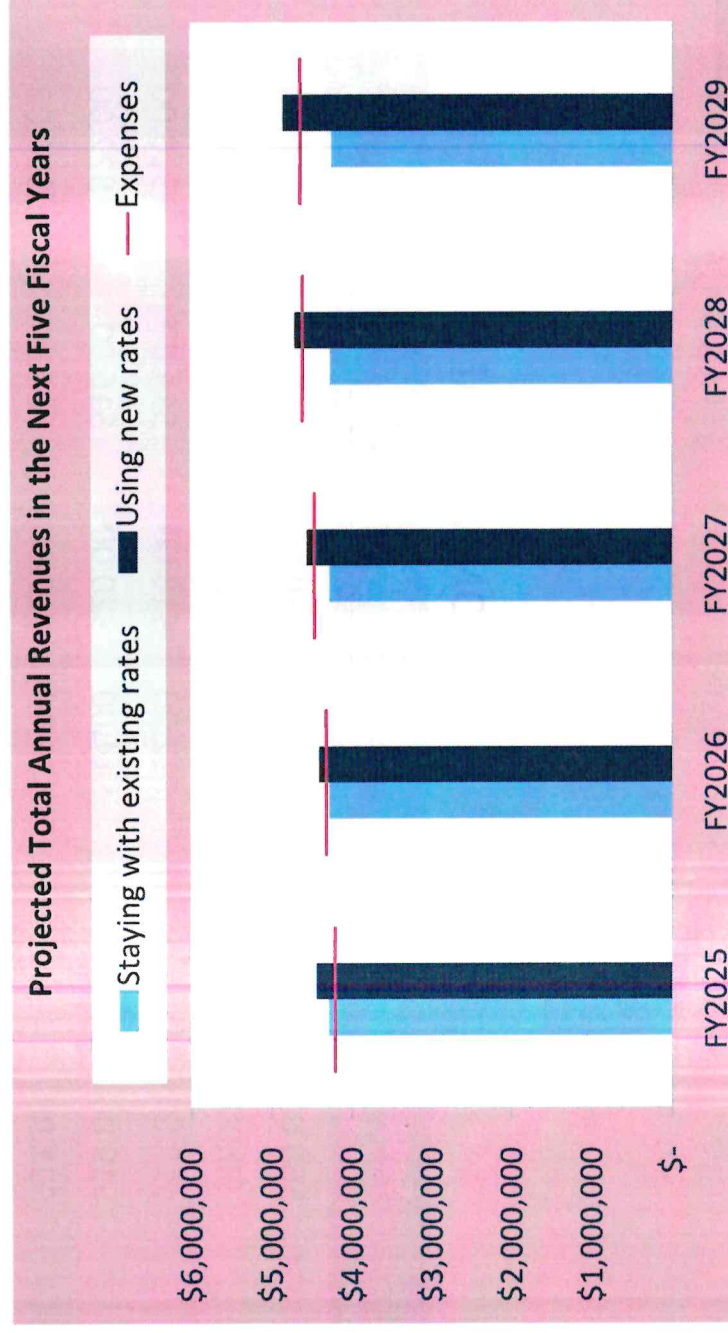


Note different block breaks than Residential

RATES SCENARIOS

V4 – Allowance, same class

- 2k allowance across the board
- 4% increase FY27-FY29
- New blocks, but residential and commercial are combined
 - 2k-5k
 - 5k-10k
 - 10k+



RATES SCENARIOS

V4 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates <i>(existing rates)</i>	\$74,830	-\$41,429	-\$195,593	-\$355,418	-\$392,147
Net revenues after changing rates <i>(new rates)</i>	\$230,635	\$88,954	\$90,430	\$91,411	\$208,626
Net Revenues Gained (Lost) Using the New Rates	\$155,805	\$130,383	\$286,023	\$446,829	\$600,772

RATES SCENARIOS

V4 – FY26 Rates

RESIDENTIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$25.00	\$45.00	\$45.00	\$60.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$14.00	\$12.00	\$16.00
5k-10k	\$12.00	\$16.00	\$14.00	\$18.00
10k+	\$14.00	\$18.00	\$16.00	\$20.00

COMMERCIAL

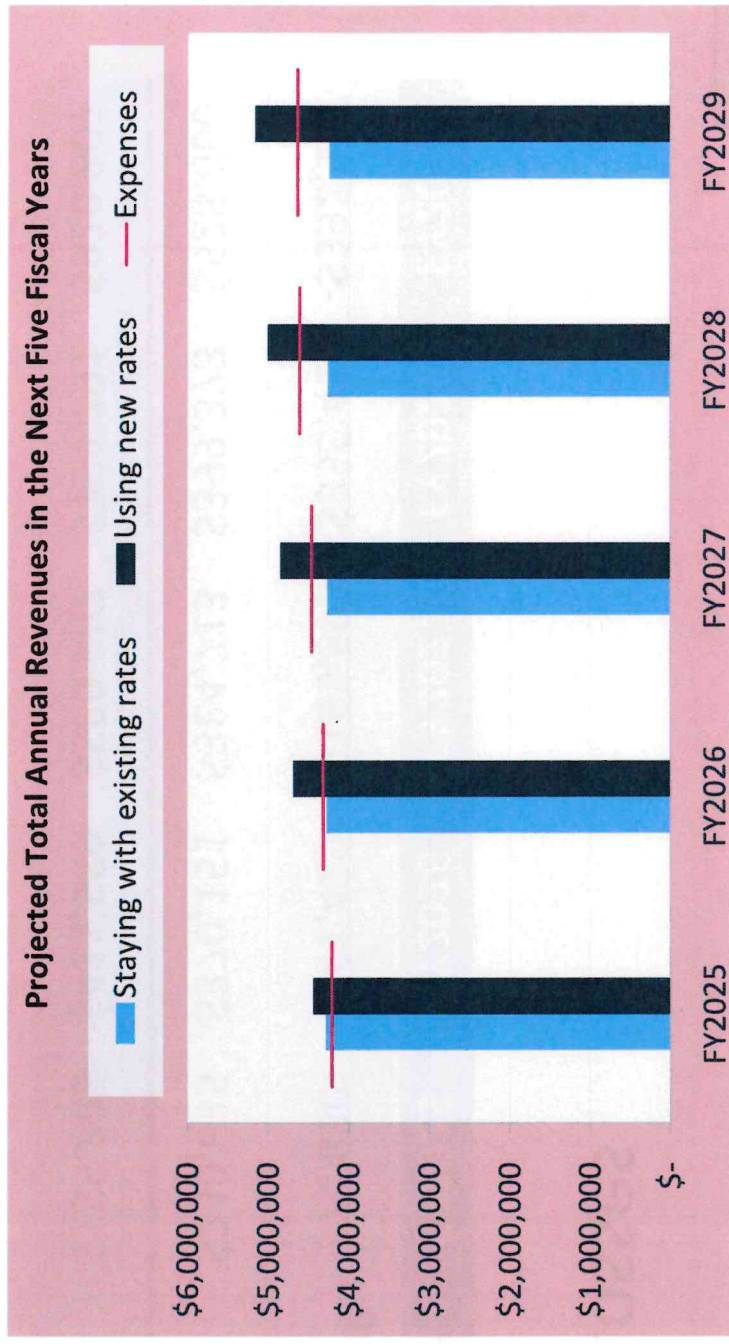
Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$25.00	\$45.00	\$45.00	\$60.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$14.00	\$12.00	\$16.00
5k-10k	\$12.00	\$16.00	\$14.00	\$18.00
10k+	\$14.00	\$18.00	\$16.00	\$20.00

RATES SCENARIOS

V5 – Allowance, same class, surplus

- 2k allowance across the board
- 4% increase FY27-FY29
- New blocks, but residential and commercial are combined
 - 2k-5k
 - 5k-10k
 - 10k+

V5



RATES SCENARIOS

V5 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates (<i>existing rates</i>)	\$74,830	-\$41,429	-\$195,593	-\$355,418	-\$392,147
Net revenues after changing rates (<i>new rates</i>)	\$230,635	\$370,151	\$384,713	\$399,373	\$528,660
Net Revenues Gained (Lost) Using the New Rates	\$155,805	\$411,580	\$580,307	\$754,791	\$920,807

RATES SCENARIOS

V5 – FY26 Rates

RESIDENTIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$30.00	\$50.00	\$50.00	\$65.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$14.00	\$12.00	\$16.00
5k-10k	\$12.00	\$16.00	\$14.00	\$18.00
10k+	\$14.00	\$18.00	\$16.00	\$20.00

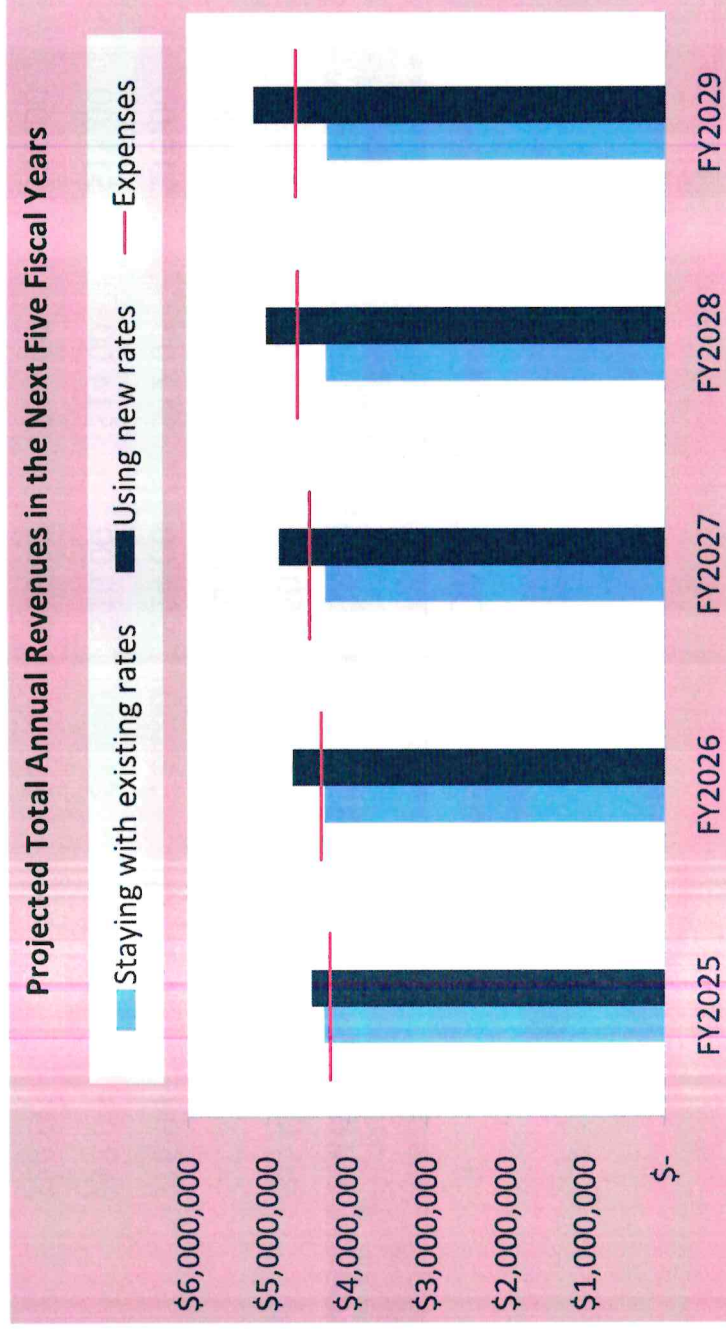
COMMERCIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$30.00	\$50.00	\$50.00	\$65.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$14.00	\$12.00	\$16.00
5k-10k	\$12.00	\$16.00	\$14.00	\$18.00
10k+	\$14.00	\$18.00	\$16.00	\$20.00

RATES SCENARIOS

V6 – Allowance, same class, same blocks, surplus

- 2k allowance across the board
- 4% increase FY27-FY29
- Original blocks, residential and commercial are combined
 - 2k-5k
 - 5k-15k
 - 15k+



RATES SCENARIOS

V6 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates <i>(existing rates)</i>	\$74,830	-\$41,429	-\$195,593	-\$355,418	-\$392,147
Net revenues after changing rates <i>(new rates)</i>	\$230,635	\$359,346	\$373,635	\$388,015	\$517,016
Net Revenues Gained (Lost) Using the New Rates	\$155,805	\$400,775	\$569,229	\$743,433	\$909,163

RATES SCENARIOS

V6 – FY26 Rates

RESIDENTIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$30.00	\$50.00	\$50.00	\$65.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$14.00	\$12.00	\$16.00
5k-15k	\$12.00	\$16.00	\$14.00	\$18.00
15k+	\$14.00	\$18.00	\$16.00	\$20.00

COMMERCIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$30.00	\$50.00	\$50.00	\$65.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$14.00	\$12.00	\$16.00
5k-15k	\$12.00	\$16.00	\$14.00	\$18.00
15k+	\$14.00	\$18.00	\$16.00	\$20.00

RATES SCENARIOS

Monthly Bill Comparison Across Versions – FY26

	FY25	V1	V2	V3	V4	V5	V6
Allowance?	No	No	Yes	Yes	Yes	Yes	Yes
New blocks?	No	No	Yes	Yes	Yes	Yes	No
Residential/ commercial split?	No	No	Yes	Yes	No	No	No
Residential inside - low user (2k/mo.)	\$88.97	\$91.63	\$65.00	\$75.00	\$70.00	\$80.00	\$80.00
Residential inside - average user (4k/mo.)	\$129.17	\$133.03	\$111.00	\$125.00	\$118.00	\$128.00	\$128.00
Commercial inside - low user (3k/mo.)	\$109.07	\$112.33	\$103.00	\$115.00	\$94.00	\$104.00	\$104.00
Commercial inside - average user (8k/mo.)	\$222.41	\$229.09	\$243.00	\$265.00	\$226.00	\$236.00	\$236.00
Commercial inside - high user (16k/mo.)	\$422.62	\$435.37	\$483.00	\$521.00	\$474.00	\$484.00	\$464.00
Residential outside - low user (2k/mo.)	\$140.53	\$144.73	\$105.00	\$115.00	\$105.00	\$115.00	\$115.00
Residential outside - average user (4k/mo.)	\$187.57	\$193.17	\$157.00	\$171.00	\$161.00	\$171.00	\$171.00
Commercial outside - low user (3k/mo.)	\$164.05	\$168.95	\$147.00	\$159.00	\$133.00	\$143.00	\$143.00
Commercial outside - average user (8k/mo.)	\$293.05	\$301.81	\$307.00	\$329.00	\$285.00	\$295.00	\$295.00
Commercial outside - high user (16k/mo.)	\$517.26	\$532.75	\$579.00	\$617.00	\$565.00	\$575.00	\$555.00

All bills are assuming both water and sewer consumption. For each row, lighter red indicates a lower bill and darker red indicates a higher bill.

Contact Us!

Alicea Easthope-Frazer

Project Director

aliceaef@sog.unc.edu

415.419.9421

Attachment 

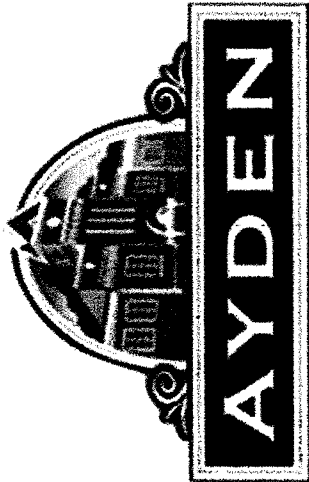




SCHOOL OF GOVERNMENT

Environmental Finance Center

Attachment E



FY26 DRAFT BUDGET

May 12th 2025

GENERAL FUND - SUMMARY			
DEPARTMENT CODE	CODE DESCRIPTION	BUDGET TOTALS	
		Requested	DRAFT
10	REVENUES	\$ 6,493,999	\$ 6,762,746
4110	GOVERNING BODY	\$ 58,285	\$ 52,522
4120	ADMINISTRATION	\$ 104,237	\$ 106,685
4130	FINANCE	\$ 141,445	\$ 149,824
4140	HUMAN RESOURCES	\$ 35,404	\$ 33,542
4210	INFORMATION TECHNOLOGY	\$ 148,223	\$ 148,223
4250	CENTRAL GARAGE	\$ 334,122	\$ 328,350
4260	PUBLIC BUILDINGS	\$ 347,127	\$ 410,179
4310	POLICE	\$ 2,670,939	\$ 2,682,839
4340	FIRE	\$ 300,522	\$ 255,972
4510	STREETS	\$ 1,101,602	\$ 953,362
4511	POWELL BILL	\$ 155,000	\$ 155,000
4710	SANITATION	\$ 289,080	\$ 290,902
4910	PLANNING, ZONING, INSPECT	\$ 353,520	\$ 352,322
4920	ECONOMIC DEVELOPMENT	\$ 65,117	\$ 64,363
6110	LIBRARY	\$ 170,628	\$ 158,454
6120	RECREATION	\$ 944,194	\$ 620,206
TOTAL EXPENSES		\$ 7,219,443	\$ 6,762,746

REVENUES OVER/(UNDER) EXPENDITURES \$ (725,444) \$ 0

ELECTRIC FUND - SUMMARY				
DEPARTMENT CODE	CODE DESCRIPTION	BUDGET TOTALS		
		Requested/Draft		DRAFT
61	REVENUES	\$ 14,614,845	\$	15,481,023
61	ELECTRIC - BILLING	1,440,362	\$	1,426,827
61	ELECTRIC - OPERATIONS	15,887,868	\$	15,481,023
	TOTAL EXPENSES	15,887,868	\$	15,481,023
REVENUES OVER/(UNDER) EXPENDITURES		\$ (1,273,022.77)	\$	-

WATER & SEWER FUND - SUMMARY				
DEPARTMENT CODE	CODE DESCRIPTION	BUDGET TOTALS		
		Requested/Draft	DRAFT	
62	REVENUES	\$ 4,203,400	\$	4,267,971
62	EXPENSES	\$ 4,164,364	\$	4,267,971
TOTAL EXPENSES		\$ 4,164,364	\$	4,267,971
REVENUES OVER/(UNDER) EXPENDITURES \$ 39,036.00 \$ (0)				

STORMWATER FUND - SUMMARY			
DEPARTMENT CODE	CODE DESCRIPTION	BUDGET TOTALS	
		Requested/Draft	DRAFT
63	REVENUES	\$ 163,117	\$ 163,117
63	EXPENSES	\$ 163,117	\$ 163,117
TOTAL EXPENSES		\$ 163,117	\$ 163,117

REVENUES OVER/(UNDER) EXPENDITURES	\$	-	\$
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GENERAL FUND				
REVENUES				
Account Numbers	Account Description	FY25 Current Total Budget	FY 26 Requested	DRAFT
Taxes - Property and Vehicle				
10-3100-1200	VEHICLE TAXES	\$ 226,000	\$ 280,000	\$ 287,002
10-3100-1250	MUNI VEHICLE FEE	\$ 18,412	\$ 19,443	\$ 19,671
10-3100-1700	TAX PENALTIES	\$ 6,000	\$ 5,500	\$ 5,500
10-3100-1800	TAX INTEREST	\$ 4,000	\$ 4,000	\$ 4,000
10-3100-1900	PRIOR YEARS PROPERTY TAXES 2016-2023	\$ 5,000	\$ 3,000	\$ 3,000
10-3100-2024	2024 REAL PROPERTY TAXES	\$ 2,282,032	\$ 10,000	\$ 10,000
10-3100-2025	2025 REAL PROPERTY TAXES		\$ 2,420,879	\$ 2,510,347
TOTAL - Taxes		\$ 2,541,444	\$ 2,747,822	\$ 2,844,520
Unrestricted Intergovernmental				
10-3231-3900	1% SALES TAX ARTICLE 39	\$ 530,827	\$ 545,690	\$ 545,690
10-3232-4000	1/2% SALES TAX ARTICLE 40	\$ 332,150	\$ 341,450	\$ 341,450
10-3233-4200	1/2% SALES TAX ARTICLE 42	\$ 281,050	\$ 288,919	\$ 288,919
10-3234-4400	HOLD HARMLESS SALES TAX	\$ 337,260	\$ 346,703	\$ 346,703
10-3300-3100	UTILITIES SALES DISTRIBUTIONS	\$ 359,615	\$ 382,271	\$ 382,271
10-3300-3110	BEER AND WINE TAX	\$ 24,000	\$ 24,000	\$ 24,000
10-3300-3120	CELL TOWER RENTAL FEES	\$ 98,000	\$ 98,000	\$ 98,000
10-3300-3130	CABLE TV FRANCHISE TAX	\$ 42,500	\$ 40,800	\$ 40,800
10-3300-3140	SOLID WASTE DISPOSAL TAX	\$ 4,284	\$ 4,198	\$ 4,198
10-3300-3311	PIPED NATURAL GAS	\$ 2,388	\$ 2,276	\$ 2,276
TOTAL - Unrestricted Intergovernmental		\$ 2,012,074	\$ 2,074,308	\$ 2,074,307
Account Numbers	Account Description	FY25 Current Total Budget	FY 26 Requested	DRAFT
Restricted Intergovernmental				
10-3400-1000	POWELL BILL	\$ 412,000	\$ 155,000	\$ 155,000
10-3400-2000	LOCAL & STATE GRANTS	\$ 45,000	\$ 25,000	\$ 25,000
10-3400-3000	FEDERAL GRANTS / EARMARKS		\$ -	\$ -
10-3300-4000	SRO POLICE OFFICER PMT	\$ 180,000	\$ 180,000	\$ 180,000
TOTAL - Restricted Intergovernmental		\$ 637,000	\$ 360,000	\$ 360,000
Permits and Fees				
10-3500-1000	COURT FACILITIES FEES	\$ 3,000	\$ 3,000	\$ 3,000
10-3500-2000	PLANNING FEES/PERMITS	\$ 7,000	\$ 7,000	\$ 7,000
10-3500-3000	CODE ENFORCEMENT FEES	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL - Permits and Fees		\$ 35,000	\$ 35,000	\$ 35,000
Sales and Service				
10-3300-5000	RURAL FIRE / EMS LEASE PMT	\$ 30,319	\$ 18,919	\$ 18,919
10-3327-2130	CITATIONS	\$ 50	\$ 50	\$ 50
10-3474-2000	CEMETERY SALES	\$ 2,500	\$ 500	\$ 500
10-3600-1000	GARBAGE COLLECTION FEES	\$ 448,000	\$ 450,000	\$ 450,000
10-3600-2100	OPENING & CLOSINGS	\$ 18,000	\$ 18,000	\$ 18,000
10-3600-3000	RECREATION ACTIVITY FEES	\$ 75,000	\$ 70,000	\$ 70,000
10-3600-3200	LIBRARY DONATIONS/BOOK SALES	\$ 1,250	\$ 1,250	\$ 1,250
10-3600-4000	COMM FACILITIES RENTAL FEES	\$ 16,000	\$ 10,000	\$ 10,000
TOTAL - Permits and Fees		\$ 591,119	\$ 568,719	\$ 568,719
Investment Earnings				
10-3700-1000	INVESTMENT EARNINGS	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL - Investment Earnings		\$ 40,000	\$ 40,000	\$ 40,000
Other Revenue/Non-Operating				
10-3800-1000	MISCELLANEOUS REVENUES	\$ 50,000	\$ 35,000	\$ 35,000
10-3800-1200	FINGERPRINTING - PD	\$ 10,000	\$ 10,000	\$ 10,000
10-3800-2100	SALE OF FIXED ASSETS - GF	\$ 5,000	\$ 5,000	\$ 5,000
10-3800-4000	SHOP WITH A COP DONATIONS	\$ 8,000	\$ 8,000	\$ 8,000
10-383703120	ABC	\$ 20,000		
10-3800-9999	OVER/SHORT	\$ 150	\$ 150	\$ 150
TOTAL - Other Revenue/Non-Operating		\$ 93,150	\$ 58,150	\$ 58,150
Other Finance Sources				
10-3900-1000	INTRAGOV'T UTIL FRAN TAX PMT	\$ 600,000	\$ 550,000	\$ 550,000
10-3900-2000	INTRAGOV'T PILO TAXES - ELEC UTIL	\$ 100,347	\$ 50,000	\$ 50,000
10-3900-2100	INTRAGOV'T - PILOT -HOUSING AUTH	\$ -	\$ 10,000	\$ 10,000
10-3900-3000	ISSUANCE OF DEBT	\$ -	\$ -	\$ -
10-3900-4000	TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -
10-3900-5000	INSURANCE PROCEEDS	\$ -	\$ -	\$ -
TOTAL - Other Finance Sources		\$ 700,347	\$ 610,000	\$ 610,000
Fund Balance				
10-3900-9000	FUND BALANCE APPROPRIATED	\$ 42,622	\$ -	\$ 172,050
TOTAL - Investment Earnings		\$ 42,622	\$ -	\$ 172,050
TOTAL - Fund: 10 - General Fund - Revenues		\$ 6,692,756	\$ 6,493,999	\$ 6,762,746

GOVERNING BOARD - 4110				
Account Numbers	Account Description	FY25 Current Total Budget	FY26 Requested	DRAFT
SALARY AND BENEFITS				
<u>10-4110-1210</u>	SALARIES - FULL-TIME	\$ 46,200	\$ 46,200	\$ 46,200
<u>10-4110-1810</u>	FICA TAXES	\$ 3,600	\$ 3,600	\$ 3,600
TOTAL - SALARY AND BENEFITS		\$ 49,800	\$ 49,800	\$ 49,800
OPERATIONAL COST				
<u>10-4110-1920</u>	PROFESSIONAL SERVICES	\$ 62,000	\$ 62,000	\$ 60,000
<u>10-4110-2600</u>	SUPPLIES	\$ 750	\$ 1,000	\$ 1,000
<u>10-4110-3100</u>	TRAVEL-TRAINING	\$ 5,000	\$ 7,000	\$ 7,000
<u>10-4110-3580</u>	APPAREL	\$ -	\$ 500	\$ 750
<u>10-4110-4110</u>	RENT OF LAND (PARK LOT)	\$ 1,200	\$ 1,200	\$ 1,000
<u>10-4110-4500</u>	INSURANCE - BOND/LIABILITY	\$ 5,600	\$ 6,000	\$ 6,000
<u>10-4110-4501</u>	INSURANCE - WORKERS COMP	\$ 100	\$ 175	\$ 175
<u>10-4110-4910</u>	DUES & SUBSCRIPTIONS	\$ 10,000	\$ 10,000	\$ 10,000
<u>10-4110-4990</u>	MISCELLANEOUS	\$ 7,000	\$ 7,000	\$ 7,000
<u>10-4110-6100</u>	LOCAL SUPPORT FOR ORG.	\$ 750	\$ 750	\$ 750
<u>10-4110-6102</u>	SPECIAL EVENTS/VOTING/MAYORS BREAKFAST	\$ 3,000	\$ 16,000	\$ 11,000
<u>10-4110-6103</u>	BBQ FESTIVAL	\$ 10,000		
<u>10-4110-6104</u>	COLLARD FESTIVAL	\$ 10,000		
<u>10-4110-6105</u>	CHAMBER OF COMMERCE	\$ 18,500	\$ 10,000	
<u>10-4110-6106</u>	SCHOOL SUPPORT	\$ -	\$ -	\$ -
TOTAL - OPERATIONAL COST		\$ 133,900	\$ 121,625	\$ 104,675
TOTAL		\$	\$ 171,425	\$ 154,475
REIMBURSEMENT OF SERVICES				
<u>10-4110-8461</u>	REIMBURSEMENT OF SERVICES - ELECTRIC	\$ (82,665)	\$ (77,141)	\$ (69,514)
<u>10-4110-8461</u>	REIMBURSEMENT OF SERVICES - WATER/SEWER	\$ (36,740)	\$ (34,285)	\$ (30,895)
<u>10-4110-8461</u>	REIMBURSEMENT OF SERVICES - STORMWATER	\$ (1,837)	\$ (1,714)	\$ (1,545)
TOTAL - Reimbursement of Services		\$ (121,242)	\$ (113,141)	\$ (101,954)
TOTAL - GOVERNING BODY:		\$ 62,458	\$ 58,285	\$ 52,522

ADMINISTRATION - 4120

Account Numbers	Account Description	FY25 Current Total Budget	FY26 Requested	DRAFT
SALARY AND BENEFITS				
<u>10-4120-1210</u>	SALARIES - FULL-TIME	\$ 233,001	\$ 214,850	\$ 224,000
<u>10-4120-1810</u>	FICA TAXES	\$ 18,000	\$ 16,600	\$ 16,600
<u>10-4120-1820</u>	ORBIT - STATE RETIRMENT	\$ 31,800	\$ 29,250	\$ 29,250
<u>10-4120-1830</u>	INSURANCE - HEALTH/DENTAL/LIFE	\$ 15,768	\$ 21,108	\$ 20,460
<u>10-4120-1850</u>	INSURANCE - RETIREE	\$ 21,600	\$ -	\$ -
TOTAL - SALARY AND BENEFITS		\$ 320,169	\$ 281,808	\$ 290,310
OPERATIONAL COST				
<u>10-4120-2600</u>	SUPPLIES	\$ 1,500	\$ 2,000	\$ 2,000
<u>10-4120-3100</u>	TRAVEL-TRAINING	\$ 8,000	\$ 8,000	\$ 8,000
<u>10-4120-3210</u>	TELEPHONE	\$ 1,200	\$ 1,920	\$ 1,920
<u>10-4120-3250</u>	POSTAGE	\$ 50	\$ 50	\$ 50
<u>10-4120-3910</u>	ADVERTISING	\$ 5,000	\$ 6,000	\$ 6,000
<u>10-4120-4501</u>	INSURANCE - WORKERS COMP	\$ 1,500	\$ 1,500	\$ 1,000
<u>10-4120-4910</u>	DUES & SUBSCRIPTIONS	\$ 2,300	\$ 2,300	\$ 2,000
<u>10-4120-4990</u>	MISCELLANEOUS	\$ 3,000	\$ 3,000	\$ 2,500
TOTAL - OPERATIONAL COST		\$ 22,550	\$ 24,770	\$ 23,470
Total			\$ 306,578	\$ 313,780
REIMBURSEMENT OF SERVICES				
<u>10-4120-8400</u>	REIMBURSEMENT OF SERVICES- ELECTRIC	\$ (154,224)	\$ (137,960)	\$ (141,201)
<u>10-4120-8400</u>	REIMBURSEMENT OF SERVICES - WATER/SEWER	\$ (68,544)	\$ (61,316)	\$ (62,756)
<u>10-4120-8400</u>	REIMBURSEMENT OF SERVICES - STORMWATER	\$ (3,427)	\$ (3,066)	\$ (3,138)
TOTAL - Reimbursement of Services		\$ (226,195)	\$ (202,341)	\$ (207,095)
TOTAL - ADMINISTRATION		\$ 116,524	\$ 104,237	\$ 106,685

FINANCE - 4130

Account Numbers	Account Description	FY25 Current Total Budget	FY26 Requested
SALARY AND BENEFITS			
<u>10-4130-1210</u>	SALARIES - FULL-TIME	\$ 190,000	\$ 189,000
<u>10-4130-1810</u>	FICA TAXES	\$ 14,750	\$ 14,750
<u>10-4130-1820</u>	ORBIT - STATE RETIRMENT	\$ 26,000	\$ 26,000
<u>10-4130-1830</u>	HEALTH/DENTAL/LIFE INSURANCE	\$ 15,768	\$ 21,108
TOTAL - Salary and Benefits		\$ 246,518	\$ 250,858
OPERATIONAL COST			
<u>10-4130-2600</u>	SUPPLIES	\$ 6,000	\$ 6,000
<u>10-4130-3100</u>	TRAVEL-TRAINING	\$ 7,000	\$ 7,000
<u>10-4130-3210</u>	TELEPHONE	\$ 720	\$ 720
<u>10-4130-4501</u>	INSURANCE - WORKERS COMP	\$ 1,200	\$ 1,200
<u>10-4130-4910</u>	DUES & SUBSCRIPTIONS	\$ 500	\$ 500
<u>10-4130-4990</u>	MISCELLANEOUS	\$ 1,250	\$ 1,500
<u>10-4130-6000</u>	CONTRACTS	\$ 124,900	\$ 122,500
CONTINGENCY FUND FOR GENERAL FUND		\$ 50,000	\$ 25,000
TOTAL - Operational Cost		\$ 191,570	\$ 164,420
Total			\$ 415,278
REIMBURSEMENT OF SERVICES			
<u>10-4120-8400</u>	REIMBURSEMENT OF SERVICES - ELECTRIC	\$ (197,140)	\$ (186,875)
<u>10-4120-8400</u>	REIMBURSEMENT OF SERVICES - WATER/SEWER	\$ (87,618)	\$ (83,056)
<u>10-4120-8400</u>	REIMBURSEMENT OF SERVICES - STORMWATER	\$ (4,381)	\$ (3,903)
TOTAL - Reimbursement of Services		\$ (289,138)	\$ (273,833)
TOTAL - FINANCE		\$ 148,950	\$ 141,445

HUMAN RESOURCES- 4140				
Account Numbers	Account Description	FY25 Current Total Budget	FY26 Requested	DRAFT
SALARY AND BENEFITS				
<u>10-4140-1210</u>	SALARIES - FULL-TIME	\$ 59,900	\$ 64,900	\$ 64,900
<u>10-4140-1810</u>	FICA TAXES	\$ 4,700	\$ 5,100	\$ 5,100
<u>10-4140-1820</u>	ORBIT - STATE RETIRMENT	\$ 8,300	\$ 8,900	\$ 8,900
<u>10-4140-1830</u>	INSURANCE - HEALTH/DENTAL/LIFE	\$ 7,884	\$ 10,608	\$ 10,284
TOTAL - SALARY AND BENEFITS		\$ 80,784	\$ 89,508	\$ 89,184
OPERATIONAL COST				
<u>10-4140-2600</u>	SUPPLIES	\$ 150	\$ 150	\$ 150
<u>10-4140-XXX</u>	EMPLOYEE SREENING	\$ 3,050	\$ 3,050	\$ 3,050
<u>10-4140-3100</u>	TRAVEL-TRAINING	\$ 2,700	\$ 2,700	\$ 2,700
<u>10-4140-3210</u>	TELEPHONE		\$ 720	\$ 720
<u>10-4140-4501</u>	INSURANCE-WORKERS COMP	\$ 900	\$ 900	\$ 750
<u>10-4140-4910</u>	DUES & SUBSCRIPTIONS (OMPO)	\$ 300	\$ 300	\$ 300
<u>10-4140-4990</u>	MISCELLANEOUS	\$ 500	\$ 500	\$ 500
<u>10-4140-6000</u>	CONTRACTS	\$ 1,300	\$ 6,300	\$ 1,300
TOTAL - OPERATIONAL COST		\$ 8,900	\$ 14,620	\$ 9,470
Total			\$ 104,128	\$ 98,654
REIMBURESEMENT OF SERVICES				
<u>10-4120-8400</u>	REIMBURSEMENT OF SERVICES - ELECTRIC	\$ (40,358)	\$ (46,858)	\$ (44,394)
<u>10-4120-8400</u>	REIMBURSEMENT OF SERVICES - WATER/SEWER	\$ (17,937)	\$ (20,826)	\$ (19,731)
<u>10-4120-8400</u>	REIMBURSEMENT OF SERVICES - STORMWATER	\$ (897)	\$ (1,041)	\$ (987)
TOTAL - Reimbursement of Services		\$ (59,191)	\$ (68,724)	\$ (65,112)
TOTAL - HUMAN RESOURCES:		\$ 30,493	\$ 35,404	\$ 33,542

INFORMATION TECHNOLOGY - 4210

Account Numbers	Account Description	FY 25 Current Total Budget	FY 26 DRAFT
OPERATIONAL COST			
<u>10-4210-3210</u>	TELEPHONE	\$ 52,500	\$ 62,000
<u>10-4210-3211</u>	INTERNET	\$ 25,000	\$ 25,000
<u>10-4210-3212</u>	WEBSITE	\$ 4,200	\$ 4,500
<u>10-4210-4990</u>	MISCELLANEOUS	\$ 9,199	\$ 10,000
<u>10-4210-6000</u>	CONTRACTS	\$ 167,000	\$ 285,450
<u>10-4210-6001</u>	CONTRACTS	\$ 47,802	\$ 49,000
TOTAL - Operational Cost		\$ 305,701	\$ 435,950

REIMBURSEMENT OF SERVICES

<u>10-4120-8400</u>	REIMBURSEMENT OF SERVICES	\$ (152,992)	\$ (196,178)
<u>10-4120-8400</u>	REIMBURSEMENT OF SERVICES - WATER/SEWER	\$ (46,444)	\$ (87,190)
<u>10-4120-8400</u>	REIMBURSEMENT OF SERVICES - STORMWATER	\$ (3,057)	\$ (4,360)
TOTAL - Reimbursement of Services		\$ (202,493)	\$ (287,727)

TOTAL - IT		\$ 103,208	\$ 148,223
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CENTRAL GARAGE - 4250

Account Numbers	Account Description	FY25 Current Total Budget	FY26 Requested	Draft
SALARY AND BENEFITS				
<u>10-4250-1210</u>	SALARIES - FULL-TIME	\$ 96,500	\$ 107,000	\$ 107,000
<u>10-4250-1220</u>	SALARIES - OVERTIME	\$ 1,000	\$ 1,000	\$ 1,000
	SALARIES- RECLASSIFICATION	\$ 4,000	\$ -	\$ -
<u>10-4250-1810</u>	FICA TAXES	\$ 7,500	\$ 8,400	\$ 8,400
<u>10-4250-1820</u>	ORBIT - STATE RETIRMENT	\$ 13,200	\$ 14,600	\$ 14,600
<u>10-4250-1830</u>	INSURANCE - HEALTH/DENTAL/LIFE	\$ 15,768	\$ 21,216	\$ 20,568
TOTAL - SALARY AND BENEFITS		\$ 137,968	\$ 152,216	\$ 151,568
OPERATIONAL COST				
<u>10-4250-2120</u>	UNIFORMS	\$ 1,621	\$ 1,500	\$ 1,800
<u>10-4250-2510</u>	FUEL - GAS AND DIESEL	\$ 105,000	\$ 125,000	\$ 125,000
<u>10-4250-2511</u>	DIESEL	\$ 80,000	\$ 80,000	\$ 80,000
<u>10-4250-2600</u>	SHOP TOOLS AND SUPPLIES	\$ 4,000	\$ 5,000	\$ 5,000
<u>10-4250-3100</u>	TRAVEL-TRAINING	\$ 1,580	\$ 2,000	\$ 2,000
<u>10-4250-3210</u>	TELEPHONE	\$ 720	\$ 720	\$ 720
<u>10-4250-3300</u>	UTILITIES - PROPANE		\$ -	\$ -
<u>10-4250-3520</u>	SHOP EQUIPMENT AND REPAIR	\$ 4,000	\$ 5,000	\$ 5,000
<u>10-4250-3530</u>	VEHICLES REPAIRS & MAINT	\$ 117,500	\$ 110,000	\$ 100,000
<u>10-4250-4500</u>	INSURANCE - AUTO	\$ 29,500	\$ 29,500	\$ 36,000
<u>10-4250-4501</u>	INSURANCE - WORKERS COMP	\$ 2,600	\$ 2,600	\$ 3,120
<u>10-4250-6000</u>	CONTRACTS -	\$ 21,400	\$ 13,000	\$ 17,200
<u>10-4250-5000</u>	CAPITAL OUTLAY	\$ 109,100		
TOTAL - OPERATIONAL COST		\$ 477,021	\$ 374,320	\$ 375,840
Total		\$	\$ 526,536	\$ 527,408
REIMBURSEMENT OF SERVICES				
<u>10-4250-8400</u>	REIMBURSEMENT OF SERVICES	\$ (209,373)	\$ (131,191)	\$ (136,084)
<u>10-4250-8400</u>	REIMBURSEMENT OF SERVICES - WAT	\$ (42,211)	\$ (58,307)	\$ (60,482)
<u>10-4250-8400</u>	REIMBURSEMENT OF SERVICES - STOR	\$ (4,489)	\$ (2,915)	\$ (2,493)
TOTAL - Reimbursement of Services		\$ (256,073)	\$ (192,414)	\$ (199,058)
TOTAL - CENTRAL GARAGE				
		\$ 358,916	\$ 334,122	\$ 328,350

PUBLIC BUILDINGS - 4260

Account Numbers	Account Description	FY25 Current Total Budget	FY26 Requested	DRAFT
SALARY AND BENEFITS				
<u>10-4260-1210</u>	SALARIES - FULL-TIME	\$ 99,595	\$ 102,500	\$ 102,500
<u>10-4260-1220</u>	SALARIES - OVERTIME	\$ 2,000	\$ 1,000	\$ 1,000
<u>10-4260-1810</u>	FICA TAXES	\$ 7,800	\$ 8,100	\$ 8,100
<u>10-4260-1820</u>	ORBIT - STATE RETIRMENT	\$ 13,600	\$ 14,100	\$ 14,100
<u>10-4260-1830</u>	INSURANCE - HEALTH/DENTAL/LIFE	\$ 15,768	\$ 21,216	\$ 20,568
	New Position Salary & Fringe Request			
TOTAL - SALARY AND BENEFITS		\$ 138,763	\$ 146,916	\$ 146,268
OPERATIONAL COST				
<u>10-4260-2120</u>	UNIFORMS- SHOES	\$ 700	\$ 700	\$ 1,300
<u>10-4260-2600</u>	SUPPLIES	\$ 18,000	\$ 18,000	\$ 18,000
<u>10-4260-3210</u>	TELEPHONE	\$ 720	\$ 720	\$ 720
<u>10-4260-3300</u>	UTILITIES - PROPANE	\$ 17,000	\$ 20,000	\$ 20,000
<u>10-4260-3301</u>	UTILITIES - ELECTRIC	\$ 26,000	\$ 32,000	\$ 55,000
<u>10-4260-3510</u>	BLDGS REPAIRS & MAINT	\$ 110,000	\$ 55,000	\$ 55,000
<u>10-4260-3520</u>	REPAIRS & MAINT - EQUIP	\$ 2,000	\$ 2,000	\$ 2,000
<u>10-4260-4500</u>	INSURANCE - PROPERTY/LIABILITY	\$ 175,000	\$ 175,000	\$ 210,000
<u>10-4260-4501</u>	INSURANCE - WORKERS COMP	\$ 3,000	\$ 2,888	\$ 3,600
<u>10-4260-6000</u>	CONTRACTS	\$ 125,000	\$ 100,000	\$ 100,000
TOTAL - OPERATIONAL COST		\$ 477,420	\$ 406,308	\$ 465,620
			\$ 278,224	\$ 301,888
REIMBURSEMENT OF SERVICES				
<u>10-4250-8400</u>	REIMBURSEMENT OF SERVICES - ELECTRIC	\$ (283,798)	\$ (125,201)	\$ (135,850)
<u>10-4250-8400</u>	REIMBURSEMENT OF SERVICES - WATER/SEWER	\$ (86,153)	\$ (75,645)	\$ (60,378)
<u>10-4250-8400</u>	REIMBURSEMENT OF SERVICES - STORMWATER	\$ (5,068)	\$ (5,251)	\$ (5,482)
TOTAL - Reimbursement of Services		\$ (375,019)	\$ (206,097)	\$ (201,709)
TOTAL - PUBLIC BUILDINGS		\$ 241,164	\$ 347,127	\$ 410,179

POLICE - 4310

Account Numbers	Account Description	FY 25 Current Total Budget	FY 26 Requested	Draft
SALARY AND BENEFITS				
<u>10-4310-1210</u>	SALARIES - FULL-TIME	\$ 1,481,000	\$ 1,600,000	\$ 1,600,000
<u>10-4310-1220</u>	SALARIES - OVERTIME	\$ 35,000	\$ 50,000	\$ 50,000
<u>10-4310-1260</u>	SALARIES - PART-TIME	\$ 43,000	\$ 30,000	\$ 30,000
<u>10-4310-1270</u>	LESSOA EXPENSE	\$ 52,000	\$ 52,000	\$ 60,000
<u>10-4310-1810</u>	FICA TAXES	\$ 176,000	\$ 132,000	\$ 132,000
<u>10-4310-1820</u>	ORBIT - STATE RETIRMENT	\$ 226,250	\$ 248,000	\$ 246,000
<u>10-4310-1820</u>	401K - SUPPLEMENTAL RETIRMENT	\$ 68,101	\$ 73,000	\$ 73,000
<u>10-4310-1830</u>	HEALTH/DENTAL/LIFE INSURANCE	\$ 204,950	\$ 265,044	\$ 256,944
TOTAL - SALARY AND BENEFITS		\$ 2,286,301	\$ 2,450,044	\$ 2,447,944
OPERATIONAL COST				
<u>10-4310-2120</u>	UNIFORMS	\$ 17,100	\$ 18,000	\$ 18,000
<u>10-4310-2600</u>	SUPPLIES	\$ 19,000	\$ 20,000	\$ 20,000
<u>10-4310-2601</u>	SUPPLIES - COPS PROGRAM	\$ 7,000	\$ 7,000	\$ 5,000
<u>10-4310-3100</u>	TRAVEL-TRAINING	\$ 6,300	\$ 4,300	\$ 4,300
<u>10-4310-3210</u>	TELEPHONE PORT/PAGERS	\$ 720	\$ 720	\$ 720
<u>10-4310-3250</u>	POSTAGE	\$ 75	\$ 75	\$ 75
<u>10-4310-3300</u>	ELEC COST 20% T HALL	\$ 4,000	\$ 7,000	\$ 7,000
<u>10-4310-3520</u>	EQUIPMENT REPAIRS & MAINT	\$ 35,000	\$ 35,000	\$ 35,000
<u>10-4310-3980</u>	ANIMAL CONTROL	\$ 24,500	\$ 24,500	\$ 24,500
<u>10-4310-4210</u>	DCI TERMIAL RENTAL	\$ 3,100	\$ 6,000	\$ 1,000
<u>10-4310-4501</u>	INSURANCE - WORKERS COMP	\$ 35,000	\$ 40,000	\$ 46,000
<u>10-4310-4910</u>	DUES & SUBSCRIPTIONS	\$ 800	\$ 800	\$ 800
<u>10-4310-4990</u>	MISCELLANEOUS	\$ 8,000	\$ 8,000	\$ 8,000
<u>10-4310-4991</u>	DRUG INTERDICTION	\$ 5,000	\$ 5,000	\$ 5,000
<u>10-4310-4992</u>	SHOP W/A COP SUPPLIES (DONATIONS))	\$ 8,000	\$ 8,000	\$ 8,000
<u>10-4310-6000</u>	CONTRACTS	\$ 80,000	\$ 36,500	\$ 51,500
<u>10-4310-6920</u>	L/S GRANT APPROPRIATIONS	\$ 16,000		
TOTAL - OPERATIONAL COST		\$ 269,595	\$ 220,895	\$ 234,895
CAPITAL OUTLAY (one item costing \$5,000 or more)				
<u>10-4310-5000</u>	CAPITAL OUTLAY			\$ -
TOTAL - CAPITAL OUTLAY COST		\$ -	\$ -	\$ -
TOTAL - POLICE		\$ 2,555,896	\$ 2,670,939	\$ 2,682,839

FIRE DEPARTMENT

Account Numbers	Account Description	FY 25 Current Total Budget	FY 26 Requested	DRAFT
SALARY AND BENEFITS				
<u>10-4340-1210</u>	SALARIES - FULL-TIME	\$ 29,000.00	\$ 29,000.00	\$ 29,000.00
<u>10-4340-1810</u>	FICA TAXES	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
<u>10-4340-1890</u>	VOLUNTEER - CALL PAY	\$ 31,000.00	\$ 32,500.00	\$ 32,500.00
	TOTAL - SALARY AND BENEFITS	\$ 62,400.00	\$ 63,900.00	\$ 63,900.00
OPERATIONAL COST				
<u>10-4340-2200</u>	FOOD	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
<u>10-4340-2510</u>	FUEL - GAS AND DIESEL	\$ 1,000.00	\$ 3,600.00	\$ 3,600.00
<u>10-4340-2600</u>	SUPPLIES	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00
<u>10-4340-2610</u>	EQUIPMENT	\$ 17,100.00	\$ 17,100.00	\$ 17,100.00
<u>10-4340-3100</u>	TRAVEL	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
<u>10-4340-3110</u>	TRAINING	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
<u>10-4340-3250</u>	POSTAGE	\$ 372.00	\$ 372.00	\$ 372.00
<u>10-4340-3300</u>	UTILITIES-/PROPANE	\$ -	\$ 5,450.00	\$ 5,450.00
<u>10-4340-3301</u>	UTILITIES-ELEC/WATER/	\$ 5,450.00	\$ 8,000.00	\$ 8,000.00
<u>10-4340-3520</u>	EQUIPMENT REPAIRS & MAINT	\$ 20,000.00	\$ 25,000.00	\$ 25,000.00
<u>10-4340-4500</u>	INSURANCE - PROPERTY/LIABILITY	\$ 13,500.00	\$ 16,500.00	\$ 16,500.00
<u>10-4340-4501</u>	INSURANCE - WORKERS COMP	\$ 7,500.00	\$ 9,500.00	\$ 9,500.00
<u>10-4340-4990</u>	MISCELLANEOUS	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
<u>10-4340-6000</u>	CONTRACTS	\$ 3,000.00	\$ 4,500.00	\$ 4,500.00
<u>10-4340-9000</u>	CAPITAL RESERVE			
	TOTAL - OPERATIONAL COST	\$ 79,672.00	\$ 101,772.00	\$ 101,772.00
CAPITAL OUTLAY (one item costing \$5,000 or more)				
<u>10-4340-5000</u>	CAPITAL OUTLAY	\$ 14,049.00	\$ 49,500.00	\$ 4,950.00
	TOTAL - CAPITAL OUTLAY	\$ 14,049.00	\$ 49,500.00	\$ 4,950.00
GRANT APPROPRIATIONS				
<u>10-4340-6920</u>	GRANT APPROPRIATIONS	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
	TOTAL - GRANT APPROPRIATIONS	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
DEBT SERVICE				
<u>10-4340-7500</u>	DEBT - PRINCIPLE - VEHICLES	\$ 61,000.00	\$ 61,000.00	\$ 61,000.00
<u>10-4340-7510</u>	DEBT - INTEREST - VEHICLES	\$ 9,350.00	\$ 9,350.00	\$ 9,350.00
	TOTAL - DEBT SERVICE	\$ 70,350.00	\$ 70,350.00	\$ 70,350.00
	TOTAL - FIRE	\$ 241,471.00	\$ 300,522.00	\$ 255,972.00

STREETS - 4510

Account Numbers	Account Description	FY 25 Current Total Budget	FY 26 Requested	DRAFT
SALARY AND BENEFITS				
<u>10-4510-1210</u>	SALARIES - FULL-TIME	\$ 427,000	\$ 490,000	\$ 490,000
<u>10-4510-1220</u>	SALARIES - OVERTIME	\$ 30,000	\$ 30,000	\$ 30,000
<u>10-4510-1810</u>	FICA TAXES	\$ 35,000	\$ 40,100	\$ 40,100
<u>10.00</u>	ORBIT - STATE RETIRMENT	\$ 60,500	\$ 67,250	\$ 67,250
<u>10-4510-1830</u>	INSURANCE - HEALTH/DENTAL/LIFE	\$ 70,956	\$ 106,032	\$ 102,792
TOTAL - SALARY AND BENEFITS		\$ 623,456	\$ 733,382	\$ 730,142
OPERATIONAL COST				
<u>10-4510-2120</u>	UNIFORMS	\$ 5,000	\$ 5,000	\$ 5,000
<u>10-4510-2311</u>	SAFETY	\$ 1,000	\$ 1,000	\$ 1,000
<u>10-4510-2510</u>	FUEL - GAS AND DIESEL	\$ -	\$ -	
<u>10-4510-2600</u>	SUPPLIES	\$ 35,000	\$ 35,000	\$ 35,000
<u>10-4510-3100</u>	TRAVEL-TRAINING	\$ 5,000	\$ 3,500	\$ 3,500
<u>10-4510-3210</u>	TELEPHONE	\$ 720	\$ 720	\$ 720
<u>10-4510-3520</u>	EQUIPMENT REP & MAINT	\$ 42,140	\$ 45,000	\$ 45,000
<u>10-4510-3540</u>	MAINT & REPAIR SYSTEM	\$ 30,000	\$ 30,000	\$ 30,000
<u>10-4510-3590</u>	CEMETERIES - MAINTENANCE	\$ 42,300	\$ 58,000	\$ 58,000
<u>10-4510-4500</u>	INSURANCE - GENERAL LIABILITY/AUTO/EQUIP	\$ 16,000	\$ 18,000	\$ 18,000
<u>10-4510-4501</u>	INSURANCE - WORKERS COMP	\$ 21,000	\$ 23,000	\$ 23,000
<u>10-4510-4990</u>	MISCELLANEOUS	\$ 5,000	\$ 4,000	\$ 4,000
TOTAL - OPERATIONAL COST		\$ 203,160	\$ 223,220	\$ 223,220
TOTAL			\$ 956,602	\$ 953,362
CAPITAL OUTLAY (one item costing \$5,000 or more)				
<u>10-4510-5000</u>	CAPITAL OUTLAY		\$ 145,000	
TOTAL - CAPITAL OUTLAY COST		\$ -	\$ 145,000	\$ -
TOTAL - STREETS		\$ 826,616	\$ 1,101,602	\$ 953,362

POWELL BILL - 4511				
Account Numbers	Account Description	Original Total Budget	FY 25 Current Total Budget	FY26 Requested
OPERATIONAL COST				
<u>10-4511-3590</u>	MAINT & REPAIR - OTHER	\$ 20,000	\$ 20,000	\$ 20,000
<u>10-4511-3591</u>	MAINT & REPAIR - STREETS			\$ -
<u>10-4511-5000</u>	CAPITAL OUTLAY	\$ 257,000	\$ 257,000	
<u>10-4511-5911</u>	CURB & GUTTER	\$ 10,000	\$ 10,000	\$ 10,000
<u>10-4511-5912</u>	TRAFFIC CONTROL	\$ 2,500	\$ 2,500	\$ 2,500
<u>10-4511-5913</u>	SIDEWALKS	\$ 21,000	\$ 21,000	\$ 21,000
<u>10-4511-5914</u>	DRAINAGE & STORM SEWER	\$ -	\$ 30,000	\$ 30,000
<u>10-4511-5915</u>	STREET PAVING	\$ 97,900	\$ 67,900	\$ 67,900
<u>10-4511-6000</u>	CONTRACTS	\$ 3,600	\$ 3,600	\$ 3,600
	CAPITAL OUTLAY			
TOTAL - POWELL BILL		\$ 412,000	\$ 412,000	\$ 155,000

SANITATION - 4710

Account Numbers	Account Description	FY 25 Current Total Budget	FY 26 Requested	DRAFT
SALARY AND BENEFITS				
<u>10-4710-1210</u>	SALARIES - FULL-TIME	\$ 111,500	\$ 121,000	\$ 121,000
<u>10-4710-1220</u>	SALARIES - OVER-TIME	\$ 10,000	\$ 10,000	\$ 10,000
<u>10-4710-1810</u>	FICA TAXES	\$ 9,600	\$ 9,600	\$ 9,500
<u>10-4710-1820</u>	ORBIT - STATE RETIRMENT	\$ 16,100	\$ 16,100	\$ 16,600
<u>10-4710-1830</u>	INSURANCE - HEALTH/DENTAL/LIFE	\$ 23,652	\$ 31,680	\$ 30,852
TOTAL - SALARY AND BENEFITS		\$ 170,852	\$ 188,380	\$ 187,952
OPERATIONAL COST				
<u>10-4710-2120</u>	UNIFORMS	\$ 2,500	\$ 2,500	\$ 2,950
<u>10-4710-2311</u>	SAFETY	\$ 500	\$ 500	\$ 500
<u>10-4710-2510</u>	MOTOR FUELS & LUBRICANTS	\$ 500	\$ 1,500	\$ 1,000
<u>10-4710-2600</u>	SUPPLIES	\$ 3,800	\$ 45,000	\$ 45,000
<u>10-4710-3100</u>	TRAVEL-TRAINING	\$ -	\$ 700	\$ 500
<u>10-4710-3520</u>	EQUIPMENT REP & MAINT	\$ 30,700	\$ 20,000	\$ 20,000
<u>10-4710-4410</u>	LANDFILL FEES / TOWN REFUSE	\$ 1,800	\$ 17,000	\$ 18,000
<u>10-4710-4501</u>	INSURANCE - WORKERS COMP	\$ 6,000	\$ 5,500	\$ 6,000
<u>10-4710-4990</u>	MISCELLANEOUS	\$ 1,000	\$ 2,000	\$ 2,000
<u>10-4710-6000</u>	CONTRACTS	\$ 13,000	\$ 6,000	\$ 7,000
TOTAL - OPERATIONAL COST		\$ 59,800	\$ 100,700	\$ 102,950
Total		\$	201,400	\$ 290,902
CAPITAL OUTLAY (one item costing \$5,000 or more)				
<u>10-4710-5000</u>	CAPITAL OUTLAY	\$ -		
TOTAL - CAPITAL OUTLAY		\$ -	\$ -	\$ -
DEBT SERVICE				
<u>10-4710-7500</u>	DEBT - PRINCIPLE - VEHICLES	\$ 47,077		
<u>10-4710-7510</u>	DEBT - INTEREST - VEHICLES	\$ 2,007		
TOTAL - DEBT SERVICE		\$ 49,084.00	\$ -	\$ -
CAPITAL RESERVE				
<u>10-4710-9000</u>	CAPITAL RESERVE	\$ -	\$ -	\$ -
TOTAL - CAPITAL OUTLAY		\$ -	\$ -	\$ -
TOTAL - SANITATION		\$ 279,736	\$ 289,080	\$ 290,902

PLANNING/ZONING/INSPECTIONS - 4910

Account Numbers	Account Description	FY 25 Current Total Budget	FY 26 Requested	DRAFT
SALARY AND BENEFITS				
<u>10-4910-1210</u>	SALARIES - FULL-TIME	\$ 183,900	\$ 199,000	\$ 198,000
<u>10-4910-1810</u>	FICA TAXES	\$ 14,100	\$ 15,300	\$ 15,300
<u>10-4910-1820</u>	ORBIT - STATE RETIRMENT	\$ 25,100	\$ 27,250	\$ 27,250
		\$ -		
<u>10-4910-1830</u>	INSURANCE - HEALTH/DENTAL/LIFE	\$ 23,652	\$ 31,800	\$ 30,852
TOTAL - SALARY AND BENEFITS		\$ 246,752	\$ 273,350	\$ 271,402
OPERATIONAL COST				
<u>10-4910-2120</u>	UNIFORMS	\$ 750	\$ 750	\$ 1,000
<u>10-4910-2600</u>	SUPPLIES	\$ 3,000	\$ 3,000	\$ 3,000
<u>10-4910-3100</u>	TRAVEL-TRAINING	\$ 3,500	\$ 3,500	\$ 4,000
<u>10-4910-3210</u>	TELEPHONE	\$ 720	\$ 720	\$ 720
<u>10-4910-4501</u>	INSURANCE - WORKERS COMP	\$ 1,400	\$ 1,400	\$ 1,400
<u>10-4910-3910</u>	LEGAL ADVERTISING	\$ -	\$ 500	\$ 500
<u>10-4910-4910</u>	DUES AND SUBSCRIPTIONS	\$ 400	\$ 400	\$ 400
<u>10-4910-4930</u>	CODE ENFORCEMENT	\$ 60,000	\$ 60,000	\$ 60,000
<u>10-4910-4990</u>	MISCELLANEOUS	\$ 1,400	\$ 1,400	\$ 1,400
<u>10-4910-6000</u>	CONTRACTS	\$ 33,500	\$ 8,500	\$ 8,500
TOTAL - OPERATIONAL COST		\$ 104,670	\$ 80,170	\$ 80,920
TOTAL - PLANNING, ZONING, INSPECTION		\$ 351,422	\$ 353,520	\$ 352,322

ECONOMIC DEVELOPMENT - 4920

Account Numbers	Account Description	FY 25 Current Total Budget	FY 26 Requested	Draft
SALARY AND BENEFITS				
<u>10-4920-1210</u>	SALARIES - FULL-TIME	\$ 96,000	\$ 102,100	\$ 102,100
<u>10-4920-1810</u>	FICA TAXES	\$ 7,300	\$ 7,900	\$ 7,900
<u>10-4920-1820</u>	ORBIT - STATE RETIRMENT	\$ 12,900	\$ 14,000	\$ 14,000
<u>10-4920-1830</u>	INSURANCE - HEALTH/DENTAL/LIFE	\$ 7,884	\$ 10,500	\$ 10,284
TOTAL - SALARY AND BENEFITS		\$ 124,084	\$ 134,500	\$ 134,284
OPERATIONAL COST				
<u>10-4920-2600</u>	SUPPLIES	\$ 1,000	\$ 1,000	\$ 1,000
<u>10-4920-3100</u>	TRAVEL-TRAINING	\$ 5,000	\$ 6,000	\$ 6,000
<u>10-4920-3210</u>	TELEPHONE	\$ 720	\$ 720	\$ 720
<u>10-4920-3910</u>	ADVERTISING	\$ 20,000	\$ 20,000	\$ 18,000
<u>10-4920-4501</u>	INSURANCE - WORKERS COMP	\$ 1,300	\$ 1,300	\$ 1,300
<u>10-4920-4910</u>	DUES AND SUBSCRIPTIONS	\$ 2,000	\$ 2,000	\$ 2,000
<u>10-4920-4990</u>	MISCELLANEOUS	\$ 1,000	\$ 1,000	\$ 1,000
<u>10-4920-6100</u>	LOCAL SUPPORT	\$ 13,000	\$ -	\$ -
<u>10-4920-6920</u>	GRANT EXPENSES	\$ 15,000	\$ 15,000	\$ 15,000
<u>10-4920-6000</u>	CONTRACTS	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL - OPERATIONAL COST		\$ 69,020	\$ 57,020	\$ 55,020
			\$ 191,520	\$ 189,304
REIMBURSEMENT OF SERVICES				
<u>10-4920-8400</u>	REIMBURSEMENT OF SERVICES - ELECTRIC	\$ (93,680)	\$ (86,184)	\$ (85,187)
<u>10-4920-8400</u>	REIMBURSEMENT OF SERVICES - WATER/SEWER	\$ (28,104)	\$ (38,304)	\$ (37,861)
<u>10-4920-8400</u>	REIMBURSEMENT OF SERVICES - STORMWATER	\$ (3,747)	\$ (1,915)	\$ (1,893)
TOTAL - Reimbursement of Services		\$ (125,531)	\$ (126,403)	\$ (124,941)
TOTAL - ECONOMIC DEVELOPMENT		\$ 67,573	\$ 65,117	\$ 64,363

LIBRARY - 6110
2025 - 2026 BUDGET

Account Numbers	Account Description	FY 26 Current Total Budget	FY26 Requested	FY 26 Draft
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SALARY AND BENEFITS

<u>10-6110-1210</u>	SALARIES - FULL-TIME	\$ 67,000	\$ 72,500	\$ 72,500
<u>10-6110-1260</u>	SALARIES - PART-TIME	\$ 17,703	\$ 29,000	\$ 18,000
<u>10-6110-1810</u>	FICA TAXES	\$ 6,500	\$ 7,800	\$ 6,500
<u>10-6110-1820</u>	ORBIT - STATE RETIRMENT	\$ 9,200	\$ 9,900	\$ 9,900
<u>10-6110-1830</u>	INSURANCE - HEALTH/DENTAL/LIFE	\$ 7,884	\$ 10,608	\$ 10,284
TOTAL - SALARY AND BENEFITS		\$ 108,287	\$ 129,808	\$ 117,184

OPERATIONAL COST

<u>10-6110-2600</u>	SUPPLIES	\$ 2,500	\$ 2,500	\$ 2,500
<u>10-6110-2700</u>	SUPPLIES-PROGRAMS	\$ 900	\$ 900	\$ 900
<u>10-6110-3105</u>	TRAVEL-TRAINING	\$ 2,000	\$ 2,000	\$ 2,000
<u>10-6110-3210</u>	TELEPHONE	\$ 720	\$ 720	\$ 720
<u>10-6110-3300</u>	UTILITIES - PROPANE	\$ 1,000		\$ -
<u>10-6110-3301</u>	UTILITIES-ELECTRIC	\$ 2,500	\$ 2,500	\$ 2,700
<u>10-6110-3520</u>	EQUIPMENT REPAIRS	\$ 700	\$ 700	\$ 700
<u>10-6110-4501</u>	INSURANCE - WORKERS COMP	\$ 448	\$ 500	\$ 750
<u>10-6110-4990</u>	MISCELLANEOUS	\$ 1,600	\$ 1,600	\$ 1,600
<u>10-6110-5600</u>	BOOKS	\$ 11,000	\$ 11,000	\$ 11,000
<u>10-6110-6000</u>	CONTRACTS	\$ 13,400	\$ 13,400	\$ 13,400
<u>10-6110-6920</u>	GRANT APPROPRIATIONS	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL - OPERATIONAL COST		\$ 41,768	\$ 40,820	\$ 41,270

Total

CAPITAL OUTLAY (one item costing \$5,000 or more)

<u>10-6110-5000</u>	CAPITAL OUTLAY	\$ 8,000.00	\$ -	\$ -
TOTAL - CAPITAL OUTLAY COST		\$ 8,000.00	\$ -	\$ -
TOTAL - LIBRARY		\$ 158,055	\$ 170,628	\$ 158,454.00

RECREATION - 6120

Account Numbers	Account Description	FY 25 Current Total Budget	FY26 Requested	Draft
SALARY AND BENEFITS				
<u>10-6120-1210</u>	SALARIES - FULL-TIME	\$ 195,500	\$ 210,900	\$ 210,900
<u>10-6120-1260</u>	SALARIES - PART-TIME	\$ 65,000	\$ 65,000	\$ 65,000
<u>10-6120-1810</u>	FICA TAXES	\$ 22,000	\$ 23,000	\$ 23,000
<u>10-6120-1820</u>	ORBIT - STATE RETIRMENT	\$ 28,000	\$ 29,100	\$ 29,100
<u>10-6120-1830</u>	INSURANCE - HEALTH/DENTAL/LIFE	\$ 23,652	\$ 31,824	\$ 30,852
TOTAL - SALARY AND BENEFITS		\$ 334,152	\$ 359,824	\$ 358,852
OPERATIONAL COST				
<u>10-6120-1990</u>	INSTRUCTOR AND OFFICIAL FEES	\$ 65,000	\$ 68,000	\$ 68,000
<u>10-6120-2120</u>	UNIFORMS	\$ 11,000	\$ 11,000	\$ 11,000
<u>10-6120-2310</u>	MISC SUPPLIES-PROGRAM SUP	\$ 25,700	\$ 2,600	\$ 2,600
<u>10-6120-2312</u>	PROGRAM AWARDS	\$ 6,500	\$ 6,500	\$ 6,500
<u>10-6120-2600</u>	SUPPLIES	\$ 30,000	\$ 3,000	\$ 3,000
<u>10-6120-2650</u>	CONCESSION STAND FOOD	\$ 15,500	\$ 16,000	\$ 16,000
<u>10-6120-3100</u>	TRAVEL-TRAINING	\$ 6,300	\$ 3,550	\$ 3,550
<u>10-6120-3301</u>	UTILITIES-ELECTRIC	\$ 35,786	\$ 50,000	\$ 65,000
<u>10-6120-3520</u>	EQUIPMENT REP & MAINT	\$ 27,214	\$ 54,000	\$ 54,000
<u>10-6120-4501</u>	WORKERS COMP	\$ 9,000	\$ 9,000	\$ 9,000
<u>10-6120-4910</u>	DUES & SUBSCRIPTIONS	\$ 650	\$ 650	\$ 650
<u>10-6120-4990</u>	MISCELLANEOUS	\$ 1,000	\$ 1,000	\$ 1,000
<u>10-6120-6000</u>	CONTRACTS	\$ 20,554	\$ 20,554	\$ 20,554
<u>10-6120-6930</u>	THEATER IMPROVEMENTS	\$ 5,000	\$ 500	\$ 500
TOTAL - OPERATIONAL COST		\$ 259,204	\$ 246,354	\$ 261,354
Total		\$	\$ 606,178	\$ 620,206

CAPITAL OUTLAY (one item costing \$5,000 or more)

<u>10-6110-5000</u>	CAPITAL OUTLAY		\$ 338,016	\$ -
	\$ -	\$ -	\$ 338,016	\$ -

GRANT APPROPRIATIONS

<u>10-6120-6920</u>	GRANT APPROPRIATIONS	\$ 5,000		
TOTAL - Grant Appropriations Cost		\$ 5,000	\$ -	\$ -
TOTAL - RECREATION		\$ 598,356	\$ 944,194	\$ 620,206

RURAL FIRE BUDGET

2025 - 2026 BUDGET

Account Numbers	Account Description	FY 25 Current Total Budget	FY26 Requested	FY26 DRAFT
26-3400-8500	CONTRACTED SERV - FIRE PROTECT	\$ 231,871	\$ 260,000	\$ 246,372
26-3400-8502	MISC REVENUES	\$ 2,200	\$ 2,200	\$ 2,200
26-3700-1000	INVESTMENT EARNINGS	\$ 7,400	\$ 7,400	\$ 7,400
26-3900-8503	FUND BALANCE APPROPRIATED	\$ 16,865		
TOTAL - REVENUES - RURAL FIRE		\$ 258,336	\$ 269,600	\$ 255,972

EXPENSES

Account Numbers	Account Description	FY 24 Current Total Budget	FY26 Requested	FY26 DRAFT
SALARY AND BENEFITS				
10-4340-1210	SALARIES - FULL-TIME	\$ 29,000	\$ 34,000	\$ 29,000
10-4340-1810	FICA TAXES	\$ 2,400	\$ 3,000	\$ 2,400
10-4340-1890	VOLUNTEER - CALL PAY	\$ 31,000	\$ 32,500	\$ 32,500
TOTAL - SALARY AND BENEFITS		\$ 62,400	\$ 69,500	\$ 63,900
Account Numbers	Account Description	FY 24 Current Total Budget	FY26 Requested	FY26 DRAFT

OPERATIONAL COST

10-4340-2200	FOOD	\$ 2,000	\$ 2,000	\$ 2,000
10-4340-2510	FUEL - GAS AND DIESEL	\$ 1,000	\$ 3,600	\$ 3,600
10-4340-2600	SUPPLIES	\$ 3,750	\$ 3,750	\$ 3,750
10-4340-2610	EQUIPMENT	\$ 17,100	\$ 17,100	\$ 17,100
10-4340-3100	TRAVEL	\$ 1,500	\$ 1,500	\$ 1,500
10-4340-3110	TRAINING	\$ 1,500	\$ 1,500	\$ 1,500
10-4340-3250	POSTAGE	\$ 372	\$ 372	\$ 372
10-4340-3300	UTILITIES-ELEC/WATER/PROPANE	\$ 5,450	\$ 8,000	\$ 13,450
10-4340-3520	EQUIPMENT REPAIRS & MAINT	\$ 36,865	\$ 25,000	\$ 25,000
10-4340-4500	INSURANCE - PROPERTY/LIABILITY	\$ 13,500	\$ 16,500	\$ 16,500
10-4340-4501	INSURANCE - WORKERS COMP	\$ 7,500	\$ 9,500	\$ 9,500
10-4340-4990	MISCELLANEOUS	\$ 3,000	\$ 3,000	\$ 3,000
10-4340-6000	CONTRACTS	\$ 3,000	\$ 4,500	\$ 4,500
10-4340-9000	CAPITAL RESERVE			
TOTAL - OPERATIONAL COST		\$ 96,537	\$ 96,322	\$ 101,772

Account Numbers	Account Description	Current Total Budget	Requested	FY26 DRAFT
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CAPITAL OUTLAY (one item costing \$5,000 or more)

10-4340-5000	CAPITAL OUTLAY	\$ 14,049	\$ 49,500	\$ 4,950
TOTAL - CAPITAL OUTLAY		\$ 14,049	\$ 49,500	\$ 4,950

4427

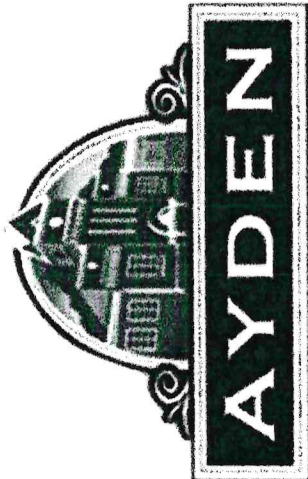
10-4340-6920	GRANT APPROPRIATIONS	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL - GRANT APPROPRIATIONS		\$ 15,000	\$ 15,000	\$ 15,000

DEBT SERVICE

10-4340-7500	DEBT - PRINCIPLE - VEHICLES	\$ 61,000	\$ 61,000	\$ 61,000
10-4340-7510	DEBT - INTEREST - VEHICLES	\$ 9,350	\$ 9,350	\$ 9,350
TOTAL - DEBT SERVICE		\$ 70,350	\$ 70,350	\$ 70,350
TOTAL - EXPENSES - RURAL FIRE		\$ 258,336	\$ 300,672	\$ 255,972

REVENUES/OVER EXPENSES

Account Numbers	Account Description	Current Total Budget	FY26 Requested	FY26 Draft
TOTALS - REVENUES/OVER EXPENSES		\$ -	\$ (31,072.00)	\$ -



ENTERPRISE ACCOUNTS

May 12th 2025

FY26 Draft Budget

ELECTRIC DEPARTMENT

REVENUES

Account Numbers	Account Description	FY 25 Current Total Budget	FY26 Requested	FY 26 DRAFT
<u>61-3600-5210</u>	PENALTIES / RECONNECT FEES	\$ 175,000	\$ 158,000	\$ 150,000
<u>61-3600-5220</u>	NEW ACCT CONNECTION FEES	\$ 23,000	\$ 25,000	\$ 25,000
<u>61-3600-5300</u>	FACILITIES FEES	\$ 120,000	\$ 120,000	\$ 120,000
<u>61-3600-5800</u>	SERVICE CHARGES	\$ 4,000	\$ 3,000	\$ 3,000
<u>61-3600-8200</u>	NEW SERVICE INSTALLATIONS	\$ 150,000	\$ 175,000	\$ 175,000
<u>61-3700-1000</u>	INVESTMENT EARNINGS	\$ 150,000	\$ 150,000	\$ 150,000
<u>61-3720-5100</u>	UTILITY CHARGES	\$ 13,300,000	\$ 13,300,000	\$ 13,300,000
<u>61-3800-1000</u>	MISC RECEIPTS ELECTRIC	\$ 5,000	\$ 2,500	\$ 2,500
<u>61-3800-1200</u>	ONLINE CREDIT CARD - SERVICE FEES	\$ 108,000	\$ 60,000	\$ 60,000
<u>61-3800-2000</u>	CATV POLE RENT	\$ 12,000	\$ 12,000	\$ 12,000
<u>61-3800-2100</u>	SALE OF FIXED ASSETS - EF	\$ -	\$ -	\$ -
<u>61-3900-8000</u>	TRANSFER FROM OTHER FUNDS	\$ 607,304	\$ -	\$ -
<u>61-3900-9000</u>	FUND BALANCE APPROPRIATED	\$ 781,749	\$ 609,345	\$ 874,178
<u>61-3900-2001</u>	RIDER 1-2 PCA	\$ -	\$ -	\$ 609,345
TOTAL - REVENUES - BILLING AND FEES		\$ 15,436,053	\$ 14,614,845	\$ 15,481,023
TOTAL - REVENUES - ELECTRIC FUND		\$ 15,436,053	\$ 14,614,845	\$ 15,481,023

EXPENSES				
61-7210 - ELECTRIC FUND - ADMIN - BILLING AND COLLECTIONS				
Account Numbers	Account Description	FY 25 Current Total Budget	FY26 Requested	FY 26 DRAFT
SALARY AND BENEFITS - ADMIN - BILLING AND COLLECTIONS				
61-7210-1210	SALARIES - FULL-TIME	\$ 129,500	\$ 146,000	\$ 146,000
61-7210-1220	SALARIES - OVERTIME	\$ -	\$ 1,000	\$ 1,000
61-7210-1260	SALARIES - PART-TIME	\$ 21,500	\$ 25,000	\$ 25,000
61-7210-1810	FICA TAXES	\$ 12,850	\$ 16,000	\$ 16,000
61-7210-1820	ORBIT - STATE RETIREMENT	\$ 17,900	\$ 21,000	\$ 21,000
61-7210-1830	INSURANCE - HEALTH/DENTAL/LIFE	\$ 23,508	\$ 31,824	\$ 30,852
TOTAL - SALARY AND BENEFITS		\$ 205,258	\$ 240,824	\$ 239,852
OPERATIONAL - ADMIN - BILLING AND COLLECTIONS				
61-7210-2600	SUPPLIES	\$ 7,000	\$ 8,000	\$ 8,000
61-7210-3100	TRAVEL-TRAINING	\$ 2,250	\$ 2,500	\$ 2,500
61-7210-3210	TELEPHONE		\$ -	\$ -
61-7210-3250	POSTAGE	\$ 27,500	\$ 31,000	\$ 31,000
61-7210-4501	INSURANCE - WORKERS COMP	\$ 1,722	\$ 2,100	\$ 2,100
61-7210-4990	MISCELLANEOUS	\$ 250	\$ 350	\$ 350
61-7210-6000	CONTRACTS	\$ 60,000	\$ 60,000	\$ 60,000
61-7210-6300	CREDIT CARD ACCEPTANCE	\$ 108,000	\$ 108,000	\$ 108,000
61-7210-8400	REIMBURSEMENT OF SERVICES	\$ 1,109,943	\$ 987,588	\$ 975,025
TOTAL - OPERATIONAL COST		\$ 1,316,665	\$ 1,199,538	\$ 1,186,975
EXPENSES - 7120 - ELECTRIC - ADMIN - BILLING/COLLECTIONS		\$ 1,521,923	\$ 1,440,362	\$ 1,426,827

61-7220 - ELECTRIC FUND - OPERATIONS				
Account Numbers	Account Description	FY 25 Current Total Budget	FY26 Requested	FY 26 DRAFT
SALARY AND BENEFITS - OPERATIONS				
61-7220-1210	SALARIES - FULL-TIME	\$ 980,028	\$ 1,045,000	\$ 1,045,000
61-7220-1220	SALARIES - OVERTIME	\$ 55,000	\$ 55,000	\$ 55,000
61-7220-1810	FICA TAXES	\$ 84,000	\$ 122,100	\$ 122,100
61-7220-1820	ORBIT - STATE RETIREMENT	\$ 131,100	\$ 143,000	\$ 143,000
61-7220-1830	INSURANCE - HEALTH/DENTAL/LIFE	\$ 109,704	\$ 158,356	\$ 144,144
	NEW POSITION (2) REQUEST SALARY & FRINGE	\$	\$ 190,100	\$ 190,100
TOTAL - SALARY AND BENEFITS		\$ 1,359,832	\$ 1,713,556	\$ 1,699,344
OPERATIONAL COST - OPERATIONS				
61-7220-1900	PROFESSIONAL SERVICES	\$ 62,000	\$ 62,000	\$ 62,000
61-7220-2120	UNIFORMS	\$ 24,000	\$ 26,000	\$ 26,000
61-7220-2311	SAFETY	\$ 35,000	\$ 40,000	\$ 40,000
61-7220-2510	MOTOR FUELS & LUBRICANTS	\$ 50,000	\$ 50,000	\$ 50,000
61-7220-2600	SUPPLIES	\$ 201,836	\$ 225,000	\$ 225,000
61-7220-2602	SUBDIVISION SUPPLIES	\$ 225,000	\$ 250,000	\$ 250,000
61-7220-3100	TRAVEL-TRAINING	\$ 22,000	\$ 22,000	\$ 22,000
61-7220-3300	UTILITIES	\$ 12,000	\$ 12,000	\$ 12,000
61-7220-3310	POWER PURCHASED-ELEC	\$ 8,540,000	\$ 8,975,955	\$ 8,975,955
61-7220-3520	EQUIPMENT REP & MAINT	\$ 48,000	\$ 50,000	\$ 50,000
61-7220-3530	GENERATOR O&M	\$ 65,000	\$ 75,000	\$ 75,000
61-7220-3540	MAINT & REPAIR SYSTEM	\$ 262,708	\$ 250,000	\$ 250,000
61-7220-3590	TREE TRIMMING R/W MAIN	\$ 60,000	\$ 60,000	\$ 60,000
61-7220-3910	ADVERTISING	\$ 5,000	\$ 5,000	\$ 5,000
61-7220-3910	INSURANCE - PROPERTY/LIABILITY	\$ 59,052	\$ 59,052	\$ 69,052
61-7220-4500	INSURANCE - WORKERS COMP	\$ 35,581	\$ 35,581	\$ 50,000
61-7220-4501	DUES & SUBSCRIPTIONS	\$ 7,500	\$ 7,500	\$ 7,500
61-7220-4910	MISCELLANEOUS	\$ 13,000	\$ 13,000	\$ 13,000
61-7220-4990	CAPITAL SYSTEMS IMPROVEMENTS	\$ 15,000	\$ 15,000	\$ 15,000
61-7220-7400				
TOTAL - OPERATIONAL COST		\$ 9,742,677	\$ 10,233,224	\$ 10,257,507

**WATER/SEWER DEPARTMENT
2025 - 2026 REQUESTED BUDGET**

REVENUES

Account Numbers	Account Description	FY 25 Current Total Budget	FY 26 Requested	DRAFT
62-3700-1000	INVESTMENT EARNINGS	\$ 30,000	\$ 30,000	\$ 30,000
62-3711-5200	WATER CONNECTION FEES	\$ 25,000	\$ 25,000	\$ 25,000
62-3711-5300	SEWER CONNECTION FEES	\$ 25,000	\$ 25,000	\$ 25,000
* 62-3711-5500	W/S SYSTEMWIDE DEVELOPMENT FEES	\$ 38,000	\$ 38,000	\$ 38,000
62-3713-5000	WATER CHARGES	\$ 1,685,000	\$ 1,685,000	\$ 1,685,000
62-3714-5100	SEWER CHARGES	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
62-3800-1000	W/S MISC RECEIPTS	\$ 250	\$ 400	\$ 400
62-3800-2100	SALE OF FIXED ASSETS - WSF	\$ -	\$ -	\$ -
62-3900-3000	ISSUANCE OF DEBT	\$ -	\$ -	\$ -
62-3900-4000	REIMBURSEMENT PROCEEDS	\$ -	\$ -	\$ -
62-3900-9000	FUND BALANCE APPROPRIATED			\$ 64,571.00
TOTAL - REVENUE - WATER/SEWER		\$ 4,203,250	\$ 4,203,400	\$ 4,267,971

EXPENSES

Account Numbers	Account Description	Current Total Budget	FY 25 Requested	DRAFT
SALARY AND BENEFITS				
62-7130-1210	SALARIES - FULL-TIME	\$ 409,304	\$ 356,000	\$ 404,000.00
62-7130-1220	SALARIES - OVERTIME	\$ 36,000	\$ 36,000	\$ 36,000.00
62-7130-1260	SALARIES - PART-TIME	\$ 1,697	\$ -	\$ -
62-7130-1810	FICA TAXES	\$ 31,500	\$ 36,000	\$ 36,000.00
62-7130-1820	ORBIT - STATE RETIRMENT	\$ 55,000	\$ 58,000	\$ 57,000.00
62-7130-1830	INSURANCE - HEALTH/DENTAL/LIFE	\$ 55,104	\$ 85,000	\$ 83,000.00
	NEW POSITION REQUEST		\$ 62,000	\$ 62,000.00
TOTAL - SALARY AND BENEFITS		\$ 588,605.00	\$ 633,000.00	\$ 678,000.00

OPERATIONAL COST - OPERATIONS

62-7130-1900	PROFESSIONAL SERVICES	\$ 20,000	\$ 20,000	\$ 20,000
62-7130-2120	UNIFORMS	\$ 5,500	\$ 6,500	\$ 6,500
62-7130-2311	SAFETY	\$ 3,000	\$ 5,000	\$ 5,000
62-7130-2510	MOTOR FUELS & LUBRICANTS	\$ 10,000	\$ 10,000	\$ 10,000
62-7130-2600	SUPPLIES	\$ 65,000	\$ 71,254	\$ 80,000
62-7130-3100	TRAVEL-TRAINING	\$ 4,800	\$ 5,300	\$ 9,000
62-7130-3150	PERMITS & FEES	\$ 3,500	\$ 3,500	\$ 3,900
62-7130-3300	UTILITIES	\$ 45,000	\$ 65,000	\$ 65,000
62-7130-3520	EQUIPMENT REP & MAINT	\$ 45,000	\$ 65,000	\$ 41,122
62-7130-3540	MAINT & REPAIR SYSTEM	\$ 150,000	\$ 175,000	\$ 175,000
62-7130-4500	INSURANCE - PROPERTY/LIABILITY	\$ 6,000	\$ 8,000	\$ 8,000
62-7130-4501	INSURANCE - WORKERS COMP	\$ 17,000	\$ 22,878	\$ 22,878
62-7130-4910	DUES & SUBSCRIPTIONS	\$ 750	\$ 750	\$ 1,600
62-7130-4990	MISCELLANEOUS	\$ 4,527	\$ 4,527	\$ 14,200
62-7130-7410	AMI PROJECT	\$ 2,000	\$ 4,000	\$ 4,509
62-7130-8000	CAPITAL IMPROVEMENTS PROJ	\$ 7,500	\$ 7,500	\$ 7,500
TOTAL - OPERATIONAL COST		\$ 389,577	\$ 474,209	\$ 474,209

Account Numbers	Account Description	FY 25 Current Total Budget	FY 26 Requested	DRAFT
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CAPITAL OUTLAY (one item costing \$5,000 or more)

62-7130-5000	CAPITAL OUTLAY	\$ 344,046	\$ 156,500	\$ 156,500
TOTAL - CAPITAL OUTLAY		\$ 344,046	\$ 156,500	\$ 156,500

CONTRACTS

62-7130-6000	CONTRACTS	\$ 1,800,000	\$ 1,900,000	\$ 1,900,000
TOTAL - CAPITAL OUTLAY		\$ 1,800,000	\$ 1,900,000	\$ 1,900,000

REIMBURSEMENT OF SERVICES

62-7130-8400	REIMBURSEMENT OF SERVICES	\$ 377,984	\$ 371,738	\$ 433,345
TOTAL - REIMBURSEMENT OF SERVICES		\$ 377,984	\$ 371,738	\$ 433,345

DEBT SERVICE

62-9100-7100	DEBT PRINCIPAL	\$ 433,991	\$ 434,440	\$ 434,440
62-9100-7200	DEBT INTEREST	\$ 198,515	\$ 191,477	\$ 191,477
TOTAL - DEBT SERVICE		\$ 632,506	\$ 625,917	\$ 625,917

SPECIAL APPROPRIATION

62-9700-9800	CONTINGENCY			
62-9700-9811	CAPITAL RESERVE	\$ 50,378	\$ 3,000	
62-9700-9811	DEBT RESERVE	\$ 20,155		
TOTAL - SPECIAL APPROPRIATION		\$ 70,533.00	\$ 3,000.00	\$ -

TOTAL EXPENSES - WATER/SEWER		\$ 4,203,251	\$ 4,164,364	\$ 4,267,971
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REVENUES/OVER EXPENSES

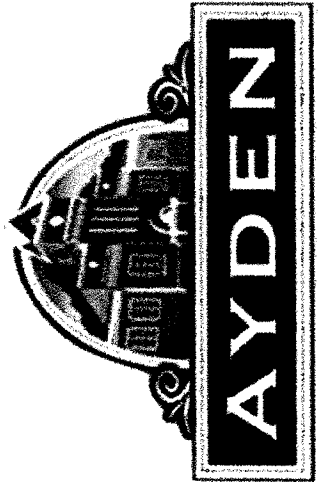
Account Numbers	Account Description	Current Total Budget	Requested	Recommended
TOTALS - REVENUES/OVER EXPENSES		\$ (1.00)	\$ 39,036.00	\$ 0.00

STORMWATER DEPARTMENT				
2025 - 2026 BUDGET				
REVENUES				
Account Numbers	Account Description	Current Total Budget	FY 26 Request	FY 26 DRAFT
<u>63-3713-5000</u>	STORMWATER FEES	\$ 163,117	\$ 163,117	\$ 163,117
TOTAL - REVENUES - STORMWATER		\$ 163,117	\$ 163,117	\$ 163,117

EXPENSES - STORMWATER FUND				
Account Numbers	Account Description	Current Total Budget	FY 26 Request	FY 26 DRAFT
OPERATIONAL COST				
<u>63-7501-1900</u>	PROFESSIONAL SERVICES	\$ -		
<u>63-7501-2600</u>	SUPPLIES		\$ -	\$ -
<u>63-7501-3150</u>	PERMITS & FEES	\$ 1,000	\$ 1,000	\$ 1,000
<u>63-7501-3540</u>	MAINT & REPAIRS	\$ 114,117	\$ 122,951	\$ 123,525
<u>63-7501-4990</u>	MISCELLANEOUS	\$ 9,129	\$ 5,000	\$ 5,000
<u>63-9300-9800</u>	CONTINGENCY	\$ 15,000	\$ 10,000	\$ 10,000
TOTAL - OPERATIONAL COST		\$ 139,246.00	\$ 138,951.45	\$ 139,525.00

REIMBURSEMENT OF SERVICES				
<u>63-7501-8400</u>	REIMBURSEMENT OF SERVICES	\$ 23,871	\$ 24,166	\$ 23,592
TOTAL - REIMBURSEMENT OF SERVICES		\$ 23,871	\$ 24,166	\$ 23,592

TOTALS - EXPENSES		\$ 163,117	\$ 163,117	\$ 163,117
REVENUES/OVER EXPENSES				
Account Numbers	Account Description	Current Total Budget	FY 26 Request	FY 26 DRAFT
TOTALS - REVENUES/OVER EXPENSES		\$ -	\$ -	\$ -

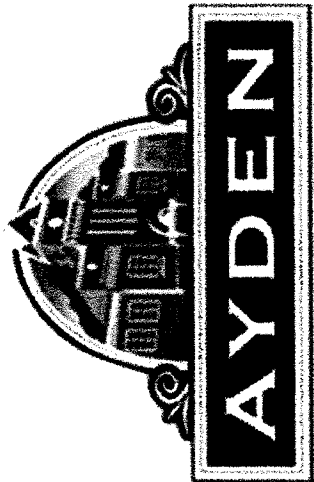


DEBT @ A GLANCE

May 12th 2025

Town of Ayden Debt at a Glance

Date of Issue	Description	Vendor	Payment Due Date	Outstanding as of July 1 2024	Principal	Interest	Matures
Water & Sewer System							
7/2/2008	E-SRL-T-05-0071, Sewer	NCDEQ	5/1/2025	\$522,805.00	\$130,701.25	\$11,841.53	2028
12/3/2021	Sewer Line Extension	Southern Bank	12/3/2024	\$1,866,666.67	\$133,333.33	\$39,013.33	2037
11/6/2017	CS370902-01, Sewer	NCDEQ	5/1/2025	\$1,022,691.60	\$73,049.40	\$0.00	2038
12/1/2020	CS 370902-02, Sewer/ water	NCDWI	5/1/2025	\$298,746.95	\$17,573.35	\$0.00	2041
2/18/2020	Water & Sewer System Series 2020	USDA	6/1/2025	\$835,000.00	\$17,000.00	\$15,656.25	2059
9/2/2008	Water & Sewer System Series 2020	USDA	6/1/2025	\$2,349,000.00	\$57,000.00	\$102,768.75	2048
10/21/2020	Vaccum Truck	USDA	10/26/2025	\$160,000.00	\$13,333.33	\$2,378.67	2035
			Total	\$7,054,910.22	\$441,990.66	\$171,658.53	
Electric							
7/27/2016	Weyerhaeuser Station	Truist	7/1/2025	\$450,000.00	\$150,000.00	\$10,980.00	2026
11/1/2020	2020 Ford 450 Service Truck	United Bank	12/1/2025	\$15,821.00	\$14,303.02	\$1,517.98	2025
			Total	\$465,821.00	\$164,303.02	\$12,497.98	
General Fund							
3/1/2019	2019 Fire Truck	Truist	3/1/2026	\$65,980.44	\$61,952.07	\$4,028.37	2026
5/1/2022	2023 Fire Truck	Southern Bank	5/1/2026	\$298,570.00	\$59,714.00	\$9,031.63	2029
			Total	\$364,550.44	\$121,666.07	\$13,060.00	
						\$60,833.04	\$6,530.00
						Split with Rural	



RIDER SUMMARY

May 12th 2025
FY26 Draft Budget

Rider Status

Rider 1-22 **\$781,752**

24-month Rider No.1 (1-22) effective April 2024 through March 2026

Rider 1-23 **\$632,376**

24-month Rider No. 1 (1-23) effective October 2024 through September 2026

Amounts Remaining owed as of 4-30-25

Rider 1-22 - \$390,876 (\$32,573 per month)

Rider 1-23 - \$474,282 (\$26,349 per month)

Collected \$382,991 of Rider 1 and Rider 2 from Ayden Customers as of 4-30-2025

Projected town has paid back by the end of the fiscal year: \$628,017

\$390,876 Rider 1 –23	(12 payments/July 2024- June 2025)
<u>\$237,141</u> Rider 1-23	(9 payments of \$26,349 October 2024-June 2025)
\$628,017	