

Town of Spring Lake

Adopted Budget

For Fiscal Year Ending June 30, 2026



**Prepared by: Jonathan Rorie
Town Manager**

Adopted June 23, 2025

**James Overton
Finance Director**

Effective July 1, 2025

Town of Spring Lake

Listing of Principal Officials

Mayor

Kia Anthony

Board of Commissioners

Robyn Chadwick, Commissioner

Soña L. Cooper, Mayor Pro-Tem

Marvin Lackman, Commissioner

Raul Palacios, Commissioner

Adrian Thompson, Commissioner

Town Manager

Jonathan Rorie

Finance Director

James Overton

Municipal Clerk

Carly Autry

Town Attorney

Michael Porter

Fire Chief

Jason Williams

Police Chief

Errol Jarman

Human Resources

Elizabeth Gray



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Town of Spring Lake

Mission Statement

The Town of Spring Lake is a collaborative community, historically connected to its military roots. Joined by a commitment to prosperity, our diverse citizenry positively supports one another by living lives anchored in transparency, acceptance, and personal responsibility.

Budget Policy Purpose

The Town's primary objective is to provide a standard of budgetary performance that both staff and Commissioners have endorsed and to provide budgetary decision making with greater continuity, reenforcing the Town's core financial values and preserving them for successive staff and Boards.

Regular, updated budget policies can be an important tool to ensure the Town resources are used to meet its commitments, to provide needed services to the citizens of Spring Lake, and to maintain sound financial management practices.

Budget Message

May 29, 2025

Honorable Mayor and Board of Commissioners
300 Ruth Street
Spring Lake, NC 28390

Mayor and Commissioners:

In accordance with sound fiscal management practices and pursuant to the North Carolina Local Government Budget and Fiscal Control Act, I am pleased to present the Town of Spring Lake proposed budget for the fiscal year (FY) beginning July 1, 2025, and ending June 30, 2026, for your review and consideration.

A Planning Document and a Fiscal Planning Process

The purpose of this budget is to present in numeric terms, a proposed FY 2026 financial plan for the Town of Spring Lake. A municipal budget can be defined as *a proposed plan for the raising and spending of money for specific programs, functions, activities or objectives during the fiscal year*. The adopted budget, after having gone through an analysis of the Town's needs, serves as the Town's strategic financial planning document. The proposed FY 2026 budget has as its major goal the provision of sound fiscal management with a strong focus on long range financial planning.

As we are all aware, immediate economic conditions must be dealt with while simultaneously focusing on the long-range financial condition of the Town. This proposed budget is intended to reflect the results from numerous discussions with and between Commissioners, staff, and residents of the Town of Spring Lake. As most local governments experience budget difficulties for various reasons, the fact is that contemporary budget preparation and adoption is a trying process and most everyone involved in this process acknowledges that it requires complicated decisions. These decisions have an effect on the operations of the Town, stretch our capacity and require extensive prioritization, but all with one goal of bringing the staff and Board together in order to assure the long-term vitality of the Town of Spring Lake: this collection of us.

An Overview: Factors Impacting the FY 2026 Budget

In previous years, Commissioners have taken an aggressive approach to head off future fiscal concerns by passing a tax rate increase of 9.1 cents in FY 2025. Additionally, the Town used a combination of approaches to address fiscal and operational concerns including but not limited to expense cuts, downsizing, outsourcing, freezing positions, suspending merit and COLA

raises, fee adjustments, and developed a progressive and forward-thinking policy on the maintenance of reserves. The Town's current policy is to pursue a minimum un-restricted fund balance of 35% of the general fund's total use of funds. The current balance is projected to end FY 2025 at ~\$700,000 (8%) or well below the 35% target. Moving forward, we must continue to increase fund balance reserves to insure we have the capacity to withstand the next economic crisis.

Revenue and Expense Projections

For FY 2026, there are three major factors that have impacted our approach to the preparation of this budget proposal.

First, sales tax is a county wide tax, therefore the Cumberland County Board of Commissioners have responsibility and authority to decide which method (population or ad valorem) is used to distribute the sales tax revenue among the various municipalities. For the last twenty years, the county has been moving to change the distribution method from "Population" to "Ad Valorem" (property value). Spring Lake population is approximately 2% of the total county population, so in previous budget years, we received 2% of the county wide sales tax revenue or ~\$3,521,870 annually. In FY 2026 and beyond, sales tax revenue will be distributed using the Ad Valorem (property values) method. Spring Lake's property values are approximately 1% of the total county property values, so in FY 2026 and beyond, the Town of Spring Lake will receive 1% of the county wide sales tax or ~\$1,761,000 annually. Using the ad valorem method means Spring Lake will lose ~\$1,761,000 in sales tax revenue, so the lost sales tax revenue is no longer available to provide services in the Town of Spring Lake.

Second, in FY 2025, the County Tax Assessor reassessed the property values for all properties within Cumberland County which increased the property values by approximately 60%. For example, if your property was valued at \$100,000 in 2024, its new market value is \$160,000 in 2025; therefore, the Town should receive approximately \$1,866,000 in additional Ad-Valorem tax revenue for FY 2026.

Third, the Board of Commissioners, staff, and residents worked to develop a five-year strategic plan to focus our attention and resource allocations on sixteen initiatives in four key focus areas:

Focus Area 1- Safe, Reliable & Sustainable Water, Sewer, and Stormwater Systems

Focus Area 2- Revitalize Town Infrastructure

Focus Area 3- Safe, Vibrant, and Healthy Community

Focus Area 4- Economic Development

Following through on initiatives staff has developed a five-year Capital Improvement Plan (CIP) to replace Public Safety vehicles, Public Works vehicles and heavy equipment. The CIP calls for using short-term debt instruments to fund the replacement schedule. The Town of Spring Lake will need to borrow between \$500,000 to \$1.7 Million annually over the next five-years. The first-year annual debt service payment will be ~\$146,000 with additional debt service payments growing to total approximately ~\$900,000 in the sixth-year.

Additionally, on an accounting sheet, employees are generally numbered in the liability section. In reality, they are the Town's primary assets. All the equipment in the world will not get the services to the citizens without dedicated and competent employees. Spring Lake is fortunate to have employees of high caliber providing quality services. I am pleased to recommend that the Town of Spring Lake employees will be granted a 2.3% cost of living adjustment. On the personnel complement, one new position is proposed in the Police Department to serve as a "Code Enforcement Officer" and we have filled the long vacant "Building Inspector" position to focus on blight and minimum housing throughout the community. One new "Maintenance Technician" position is proposed in the Stormwater Fund to assist in Stormwater repairs and maintenance.

Last but certainly not the least, the budget across all funds focuses on capital maintenance and investments in our Water, Sewer, Stormwater, Streets infrastructure, and Town facilities. Specifically, we are investing approximately \$290,000 in our Water and Sewer lines, \$145,000 in the Waste Water Treatment Plant, \$318,000 in Stormwater Maintenance, repair and capital outlay.

A Short Summary of the Proposed Budget – All Funds

Major issues that needed to be addressed in this budget and areas that needed significant attention have been discussed in previous sections. Following is a synopsis of the most financial important actions included in this proposed budget:

GENERAL FUND

The Town's General Fund budget for fiscal year 2026 is presented in the amount of \$9,579,800. This number represents a ~6% increase over the current FY 2025 General Fund Budget. The proposed budget takes the most recent valuation data compiled by Cumberland County to determine the Town's tax base of assessed valuation is \$733,386,160. Due to the recent revaluation, the revenue neutral tax rate is 48.79 cents per \$100 valuation. One Cent on the tax rate generates \$71,897 at a 98% collection rate. The proposed tax rate is at \$0.741 per \$100 valuation. Using a tax collection rate of 98%, the Town can expect to collect, and has budgeted, \$5,325,704 in property and personal tax revenue. In addition to property tax, we have taken a conservative approach to budget \$1,760,936 in our share of local option sales tax revenue. The sales tax revenue decreased by 50% as a direct result of Cumberland County changing to an ad-valorem distribution method beginning July 1, 2025.

WATER AND SEWER FUND

The Town's Water and Sewer Fund budget for fiscal year 2025 is presented in the amount of \$5,695,731. This number represents an 16.64% increase over the current FY 2025 Water and Sewer Fund Budget. The Overall budget incorporates the 17% increase in the in the Water and Sewer tier rates and similar increases to the Water and Sewer flat rates. All rates were adjusted in December 2024.

SANITATION FUND

The Town's Sanitation Fund budget for fiscal year 2026 is presented in the amount of \$931,940. This number represents an 5.5% increase over the current FY 2025 Sanitation Fund Budget. The proposed budget includes a potential 5% contractual expense but maintains the annual rate of \$384 and a \$12 Litter Control Fee for all residential and commercial customers to subsidize clean-up efforts throughout the year.

STORMWATER FUND

The Town's Stormwater Fund budget for fiscal year 2025 is presented in the amount of \$543,000. This number represents an 74% increase over the current FY 2025 Stormwater Fund Budget. The Board approved budget recommends an increase in the Stormwater Fee from \$48 per year to \$60 per year for residential customers and an increase in the Stormwater Fee from \$60 per year to \$72 per year for commercial customers based upon an Equivalent Residential Unit (ERU).

Other Recommendations and Comments

The FY 2026 budget represents a meaningful work program for the Town - one that can be accomplished by all of us working together. We will need to seek new and better ways to maintain quality of life, while maintaining a sense of sustainability. I would like to offer a few closing suggestions for your continued consideration.

- That the Town examine all opportunities to reduce costs and the utility of marginal programs
- That the Town maintains constant vigilance on the tax base and revenues to ascertain adequacy
- Review and consider impact fees and system development fees for the Town of Spring Lake
- That the Board of Commissioners and staff continue with their efforts at strategic planning
 - That the Town (staff, Commissioners, and citizens collectively) continue to focus on economic development and aggressively seek industrial, commercial and Residential development within the corporate limits. This development must be compatible with the quality of life in Spring Lake and at the same time provide a significant contribution to the Town's economic and financial base
 - That it is clearly understood that the Town's infrastructure (buildings, recreation facilities, water and sewer assets, streets) is the lifeline of its citizens and an important ingredient in protecting our high quality of life

- That any new programs and contributions to non-Town operations or programs be carefully reviewed for precedence and impact on future budgets as well as the current budget

This budget is recommended to the Board of Commissioners and after many hours of discussion/debate, I believe it represents a significant plan for the Town's Operations and for accomplishing our goals in FY 2026 and beyond. I wish to extend my special thanks to the Finance staff, and all our division heads and their staffs, for their assistance in preparing this proposal. Most importantly, to all the Town employees who will carry out this financial plan.

As required by the North Carolina General Statutes, the proposed budget is balanced, with total revenues equal to total expenditures. I have presented a budget that recommends an ad valorem tax rate of \$0.741 per \$100 valuation for the General Fund. The North Carolina General Statutes specify that the budget ordinance and tax rate be adopted by July 1, 2025. Also, General Statute 159-12 (b) requires the Town's governing body, to hold a Public Hearing on the budget prior to adoption. On June 9, 2025, at 6:00 pm, the Board of Commissioners will hold a Public Hearing on the proposed FY 2026 budget for the Town of Spring Lake. The budget, the budget message, information on the Public Hearing. Adoption of the budget is available on the Town of Spring Lake website. [Homepage | Town of Spring Lake : Town of Spring Lake](#)

Respectfully submitted,

Jonathan N. Rorie, Town Manager

**PROPOSED BUDGET ORDINANCE
FOR THE FISCAL YEAR ENDING JUNE 30, 2026
PRESENTED FOR ADOPTION ON JUNE 23, 2025**

BE IT ORDAINED BY THE by the Board of Commissioners of the Town of Spring Lake, North Carolina pursuant to General Statute 159-181(c):

Section 1. The following amounts are hereby appropriated in the Town of Spring Lake General Fund for the operation of the Town and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Department	Amount
GENERAL FUND EXPENDITURES	
GENERAL GOVERNMENT	
GOVERNING BODY	118,387
ADMINISTRATION	305,879
FINANCE	688,922
TAX COLLECTIONS	70,000
LEGAL	57,000
HUMAN RESOURCES	102,383
INFORMATION TECHNOLOGY / COMMUNICATIONS	201,368
PUBLIC BUILDINGS	530,259
PUBLIC SAFETY	
POLICE	3,626,659
FIRE DEPARTMENT	2,125,029
INSPECTIONS	304,839
TRANSPORTATION	
STREET DEPT	572,543
POWELL BILL	398,000
ECONOMIC DEVELOPMENT	
PLANNING	40,063
DEBT SERVICE	
PRINCIPAL	230,937
INTEREST	115,567
INTERFUND TRANSFERS	73,080
CONTINGENCY	18,885
Total General Fund Expenditures	<u>9,579,800</u>

Section 2. The following revenues are estimated to be available in the Town of Spring Lake General Fund for the operation of the Town and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Revenues	Amount
GENERAL FUND REVENUES	
AD-VALOREM TAXES	5,354,704
OTHER TAXES & LICENSES	34,710
UNRESTRICTED INTERGOVERNMENTAL REVENUES	
Sales Tax	1,760,936
Beer and Wine Tax	46,000
Franchise Tax	515,800
RESTRICTED INTERGOVERNMENTAL REVENUES	
Powell Bill	358,000
PERMITS, FEES, SALES AND SERVICES	
Police Department Fees	1,000
Fire Department Fees	50,000
Inspection Fees	146,650
Planning Department Fees	7,000
INVESTMENT EARNINGS	
Interest Earned	170,000
interest-Powell Bill	40,000
MISCELLANEOUS REVENUES	6,000
OTHER FINANCING SOURCES	
INSTALLMENT PURCHASE PROCEEDS	629,000
INTERFUND TRANSFERS	460,000
Total General Fund Revenues	<u><u>9,579,800</u></u>

Section 3. The following amounts are hereby appropriated in the Spring Lake Water and Sewer Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Department	Amount
WATER AND SEWER EXPENDITURES	
REVENUE COLLECTION DIVISION	442,236
REVENUE BILLING DIVISION	419,737
PURCHASE OF WATER	2,185,200
WATER & SEWER OPERATIONS	1,200,340
WASTE WATER TREATMENT PLANT	800,002
DEBT SERVICE	
PRINCIPAL	248,011
INTEREST	46,700
INTERFUND TRANSFERS	331,000
Total Water and Sewer Fund Expenditures	<u><u>5,673,226</u></u>

Section 4. The following revenues are estimated to be available in the Spring Lake Water and Sewer Fund for the operation of the Spring Lake and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Revenues	Amount
WATER AND SEWER REVENUES	
OPERATING REVENUES - WATER	2,851,743.00
OPERATING REVENUES - SEWER	2,562,000.00
NON-OPERATING REVENUES	
INVESTMENT EARNINGS	259,483.00
Total Water and Sewer Revenues	<u><u>5,673,226.00</u></u>

Section 5. The following amounts are hereby appropriated in the Spring Lake Storm Water Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Department	Amount
STORM WATER FUND EXPENDITURES	
STORM WATER	498,000
INTERFUND TRANSFERS	45,000
Total Storm Water Fund Expenditures	543,000

Section 6. The following revenues are estimated to be available in the Spring Lake Storm Water Fund for the operation of the Spring Lake and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Revenues	Amount
STORM WATER FUND REVENUES	
OPERATING REVENUES - STORM WATER FEES	480,000
NON-OPERATING REVENUES	
INVESTMENT EARNINGS	63,000
Total Storm Water R(62) - STORMWATER FUND REVENUES	543,000

Section 7. The following amounts are hereby appropriated in the Spring Lake Sanitation Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Department	Amount
SANITATION FUND EXPENDITURES	
SANITATION	233,026.00
CONTRACTED SERVICE-SOLID WASTE FEES	425,000.00
INTERFUND TRANSFERS	227,914.00
CONTINGENCY	46,000.00
Total Sanitation Fund Expenditures	<u>931,940.00</u>

Section 8. The following revenues are estimated to be available in the Spring Lake Sanitation Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Revenue	Amount
SANITATION FUND REVENUES	
OPERATING REVENUES -SOLID WASTE FEES	895,940.00
NON-OPERATING REVENUES	
INVESTMENT EARNINGS	36,000.00
Total Sanitation Fund Revenues	<u>931,940.00</u>

Section 9. The following amounts are hereby appropriated in the Spring Lake Other Post Employment Benefits (OPEB) Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Department	Amount
POSTRETIREMENT INSURANCE FUND (OPEB) EXPENDITURES	
RETIREE INSURANCE PREMIUM OPEB	75,000
Total OPEB Fund Expenditures	<u>75,000</u>

Section 10. The following revenues are estimated to be available in the Spring Lake Other Post Employment Benefits (OPEB) Fund for the operation of the Spring Lake and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Revenue

POSTRETIREMENT INSURANCE FUND (OPEB) REVENUES	Amount
MISCELLANEOUS REVENUES	
EMPLOYEE CONTRIBUTIONS	1,920
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS	73,080
Total OPEB Fund Revenues	<u>75,000</u>

Section 11. There is hereby levied a tax at the rate of seventy-four and 1/10th cents (\$0.741) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2025, for the purpose of raising the revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance. The property value is listed as \$733,386,160. This rate is based on an estimated rate of collection of 98%. The estimated rate of collection is based upon the 2024 rate of collection as provided by the Cumberland County Tax Assessor's office.

Section 12. The Town Finance Officer or designee is hereby authorized to transfer appropriations as contained herein:

- a) Transfers between line-item appropriations within a department or function without limitations and without a report to the Governing Board being required.
- b) Transfers of up to \$5,000 between departments or functions, within the same fund. The Finance Officer must make an official report on such transfers at the next regular meeting of the Governing Board.
- c) All transfers between funds require prior approval by the Governing Board in an amendment to this budget ordinance.

Section 13. The Finance Officer or a designee may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

Section 14. The Town Manager and the Finance Officer are hereby authorized to (a) take any actions and to (b) execute and deliver any contract, agreement, and any other document on behalf of the Board of Commissioners that may be necessary, appropriate or desirable for the purpose of collecting Town receipts and expending appropriations from all funds.

Section 15. Encumbrances outstanding at June 30, 2025 shall be added to each appropriation to account for the payment in fiscal year ended June 30, 2026.

Section 16. Appropriation and implementation of worker's compensation claims based upon usage to the respective functions, departments, divisions and sections upon adoption of the budget.

Section 17. Appropriation and implementation of Property, General Liability, Professional Liability, and Position Bonds based upon usage to the respective functions, departments, divisions and sections upon adoption of the budget.

Section 18. Appropriation and implementation of Interfund Chargeback for services to the respective functions, departments, divisions and sections upon adoption of the budget.

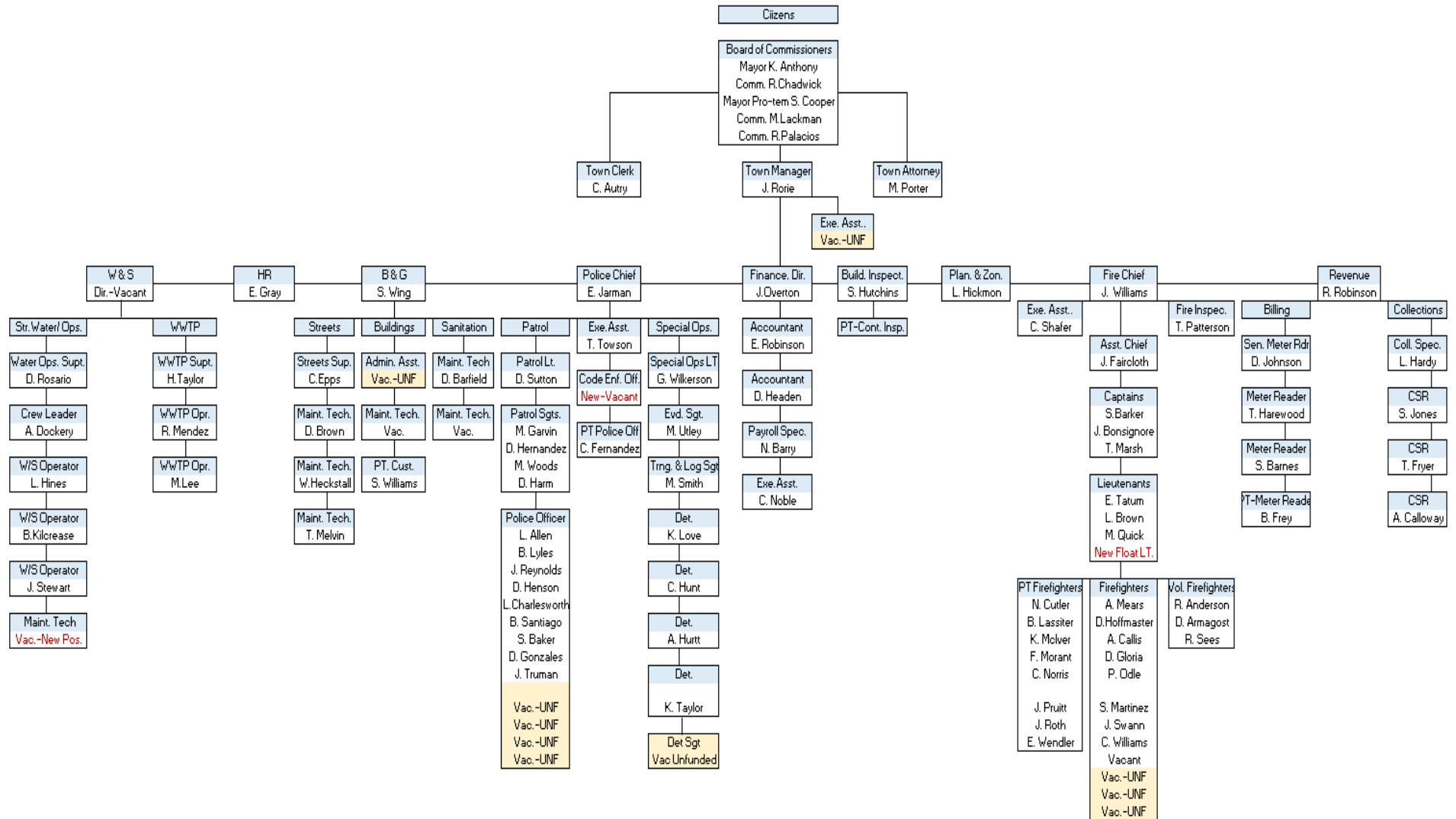
Section 19. Copies of this Budget Ordinance shall be furnished to the Board of Commissioners and to the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

I, Carly Autry, Town Clerk, CERTIFY that the foregoing is a true and correct copy of the budget ordinance adopted at a meeting of the Board of Commissioners duly called and held on June 23, 2025.

WITNESS my hand at Spring Lake, this 23rd day of June 2025.

Carly Autry, Town Clerk
Town of Spring Lake, North Carolina

Town of Spring Lake Organizational Chart



TOWN OF SPRING LAKE
POSITION CLASSIFICATION PLAN
ADOPTED
July 1, 2025
GRADE CLASS TITLES

Grade	Minimum	Midpoint	Maximum	Class Title
48	\$31,515	\$39,394	\$47,273	Custodian
49	\$33,179	\$41,474	\$49,769	Administrative Aide
50	\$35,639	\$44,549	\$53,459	Meter Reader
51	\$35,663	\$44,579	\$53,495	Administrative Assistant Customer Service Representative
53	\$36,578	\$45,723	\$54,867	Maintenance Technician Senior Meter Reader Water Sewer Operator
54	\$38,408	\$48,010	\$57,612	Wastewater Treatment Operator Fleet Service Technician Senior Maintenance Technician Revenue Collections Specialist
55	\$40,328	\$50,410	\$60,492	Water/Sewer Crew Leader Executive Assistant Program Assistant Accountant I Payroll Technician
56	\$42,344	\$52,930	\$63,516	

57	\$44,461	\$55,576	\$66,692	Streets and Sanitation Supervisor
58	\$46,684	\$58,355	\$70,026	
59	\$49,017	\$61,271	\$73,526	Wastewater Treatment Plant Superintendent Stormwater Administrator
60	\$51,468	\$64,335	\$77,202	Revenue Supervisor
62	\$55,284	\$69,105	\$82,926	Inspections Supervisor Building Inspector/Minimum Housing Accountant Accounts Payable Accountant Purchasing Agent
63	\$60,005	\$75,006	\$90,008	Town Clerk Human Resources Manager
Executive	\$86,955	\$108,694	\$130,433	Finance Director Waters Resources Director Director of Streets, Grounds & Sanitation Fire Chief Police Chief

TOWN OF SPRING LAKE
POSITION CLASSIFICATION PLAN
ADOPTED
July 1, 2025

RECOMMENDED SWORN POLICE AND FIRE GRADE/PAY PLAN

Grade	Minimum	Midpoint	Maximum	Class Title
88	\$40,856	\$51,069	\$61,283	Fire Fighter
90	\$49,255	\$61,569	\$73,883	Police Officer
91	\$45,282	\$56,603	\$67,923	Fire Lieutenant
93	\$52,294	\$65,368	\$78,441	Fire Captain Police Detective
94	\$54,125	\$67,656	\$81,188	Police Sergeant
96	\$59,024	\$73,781	\$88,537	Police Lieutenant Fire Battalion Chief
98	\$55,810	\$69,763	\$83,715	
99	\$61,283	\$76,604	\$91,925	Assistant Fire Chief Fire Inspector

TOWN OF SPRING LAKE
 AUTHORIZED EMPLOYEE POSITIONS
 ADOPTED
 July 1, 2025
 GRADE CLASS TITLES

3	FT	<u>Administration</u>	
		Town Manager	NG
		Town Clerk	63
	**	Executive Assistant (Frozen/Unfunded for FY 2025)	55
5	FT	<u>Finance</u>	
		Director of Finance	Exec. Band
		Payroll/HR Technician	55
		Accountant-Accounts Payable	62
		Accountant-Purchasing Agent	62
		Executive Assistant	55
1	FT	Fleet Maintenance (Frozen/Unfunded for FY 2025)	54
4	FT	<u>Public Buildings</u>	
		Buildings & Ground Manager	59
		Senior Maintenance Technician	54
	**	Administrative Assistant (Frozen/Unfunded for FY 2026)	51
	PT	Custodian	48
28	FT	<u>Police</u>	
		Police Chief	Exec. Band
		Police Lieutenant (2)	96
		Police Sergeant (7)	94

		Police Detective (4)	93
		Police Officer (12) (4 Frozen/Unfunded for FY2026)	90
		Executive Assistant (1)	55
		Code Enforcement Officer (New FY 2026 Position)	94
23	FT	<u>Fire</u>	
		Fire Chief	Exec. Band
		Asst. Fire Chief	99
		Fire Inspector	99
		Fire Captain (3)	93
		Fire Lieutenants (3)	
		Fire Lieutenants (1) New FY 2026 Position	
		Firefighter (12) (3 Frozen Unfunded for FY 2026)	88
		Executive Assistant	55
		Firefighter-Part Time	
2	FT	<u>Inspections</u>	
		Building Inspector/Minimum Housing	62
		Program Assistant	55
4	FT	<u>Streets Non-Powell Bill</u>	
		Streets and Sanitation Supervisor	57
		Maintenance Technician (3)	53
2	FT	<u>Sanitation</u>	
		Maintenance Technician (2)	53
7	FT	<u>Revenue Division</u>	
		Revenue Supervisor	60
		Revenue Collections Specialist	54
		Customer Service Representative (2)	51
1	PT	Part-time Customer Service Representative (1)	51
		Meter Reader (2)	53
		Senior Meter Reader	53

1	PT	Meter Reader-part time	53
5	FT	<u>Water Operations</u>	
		Water Resources Director	Exec. Band
		W & S Crew Leader (1)	55
		W & S Operator (3)	53
3	FT	<u>Waste Water Treatment Plant</u>	
		Waste Water Treatment Plant Superintendent	59
		Waste Water Treatment Plant Operator	54
2	FT	<u>Stormwater Administration</u>	
		Stormwater Administrator	59
		Maintenance Tech (New Position FY 2026)	53
92	FT	Total	
2	PT		

TOWN OF SPRING LAKE



FISCAL YEAR 2025-2026 RATE AND FEE SCHEDULE

This Schedule may not be all inclusive. Other rates and fees may be found in local ordinances.

Effective July 1, 2025

Building Inspections Schedule of Fees

RENOVATION FEES

\$ 500 – 10,000	\$ 120.00
10,001 – 20,000	\$ 145.00
20,001 - 50,000	\$180.00
50,001 – 100,000	\$305.00
100,001 - 200,000	\$580.00
200,001 – 350,000	\$880.00
350,001 - 500,000	\$1,280.00
500,001 – 750,000	\$1,780.00
750,001 – 1,000,000	\$2,530.00
Above \$1,000,000	\$ 4.00* per \$ 1,000
Extra Inspections	\$120.00
Homeowners Recovery Fee (Single Family Units)	\$ 10.00

NEW CONSTRUCTION FEES

New Construction	\$ 4.00* per \$ 1,000
Extra Inspections	\$120.00
Homeowners Recovery Fee (Single Family Units)	\$10.00

OTHER FEES

Swimming Pools (private)	\$120.00
Swimming Pools (public)	\$120.00
Demolition of Buildings	\$120.00
Tent	\$100.00
Construction Trailer	\$120.00
Travel Trailer	\$120.00

Mobile Home Setup (includes setup, electrical (w/existing t-pole), mechanical, and plumbing)	\$230.00
State Licensing Inspections (Daycare, ABC Permit, etc.)	\$80.00
After Hours/Weekend/Holiday Inspections	\$150.00
Moving Buildings	\$120.00
Minimum Fee	\$120.00

1. Generally. Building inspection fees for construction, alteration, or repair of buildings or structures shall be based upon the total cost of the proposed work, including any subcontractors. In no case shall the total cost be less than the market value of similar completed work in the town as determined by the appropriate inspector. Inspection fees shall be calculated on such basis of cost in accordance with the above fee schedule. Permit fees are based on the cost of construction using a multiplier between \$1 and \$5 per (\$1,000) one thousand dollars of construction.

- a. Basis For Determining The Cost Per Square Foot. The Southern Building Code Congress (BCC) International Building Valuation Data, International Building Code, published biannually, shall serve as the basis for determining the cost per square foot for such work. The averages are adjusted periodically by the BCC to reflect national trends.
- b. *Multiplier. The Town of Spring Lake uses a multiplier per \$1,000 of the most current Building Safety Journal (BSJ) published square footage construction cost.

SAMPLE CALCULATION: Using the Building Valuation Data and a standard multiplier of \$4.00 per thousand dollars of calculated cost and an 11,080 sq ft structure with 3 floors, type VA construction, Group R-2 the formula is as follows:

$$11,080 \text{ sq ft} \times 3 \text{ floors} = 33,240 \text{ sq ft} @ \$91.19 \text{ per} = \$3,031,155.6 / \$1,000 = \$3,031.15 \times 4 = \$12,124.60 \text{ BUILDING PERMIT COST}$$

2. Homeowners Recovery Fund. Whenever a permit is issued for the construction of any single-family residential dwelling unit (house, condominiums, townhouses) or for the alteration of an existing single-family residential unit, a fee in the amount of \$10 shall be collected from the applicant. The town shall forward \$9 of each fee collected to the North Carolina Licensing Board for General Contractors. The town shall retain \$1 of each fee collected.

3. Time Limitation on Validity of Permits. All permits issued under this section shall expire by limitation six months after the date of issuance if the work authorized by the permit has not been commenced. If, after commencement, the work is discontinued for a period of 12 months, the permit shall immediately expire. No work authorized by any permit which has expired, shall be performed until a new permit has been secured.

4. **Changes in Work After Issuance of Permit.** After a permit has been issued, changes or deviations from the terms of the application and permit, or changes or deviations from the plans or specifications involving any work under the jurisdiction of this section or of any regulatory code, shall not be made until specific written approval of such changes or deviations had been obtained from the appropriate inspector.
5. **Construction Starting Prior to Issuance of a Permit.** If any construction is started prior to the issuance of a permit, then the permit fee shall be double the regular permit fee.

INSULATION PERMIT FEES

In Terms of Total Cost New & Existing:

\$ 1 - 15,000	\$120.00
15,001 - 20,000	\$130.00
20,001 - 30,000	\$155.00
30,001 - 50,000	\$180.00
50,001 - 75,000	\$205.00
Extra Inspections	\$100.00
Minimum Fee	\$120.00

Note: The fee entitles the contractor or applicant to the necessary rough-in inspections and one final inspection. Inspection trips made necessary through the failure of any person, firm, or corporation in charge of work to give specific locations of work to be inspected or failure to install work according to code regulations are hereby designated as extra inspections.

PLUMBING PERMIT FEES New & Existing

Fixtures – Each Trapped Fixture and Water Heater	\$7.00
Sewer Connections – Each Building, House Sewer or Sewer Tap (Public or Private)	\$50.00
Temporary Water	\$50.00
Water Piping – Each Water Service Pipe or Water Tap (Public or Private)	\$50.00
Lift Stations	\$50.00
Sprinkler System – Base Fee	\$40.00

Sprinkler Riser	\$30.00
Standpipe Riser	\$30.00
Sprinkler Heads (Residential Only)	\$2.00
Backflow Devices	\$20.00
Interceptors/Separators	\$30.00
Ant Siphon Device	\$30.00
Extra Inspections	\$100.00
Plumbing Permits & Sprinkler Permits Minimum	\$120.00

Note: The fee entitles the contractor or applicant to the necessary rough-in inspections and one final inspection. Inspection trips made necessary through the failure of any person, firm, or corporation in charge of work to give specific locations of work to be inspected or failure to install work according to code regulations are hereby designated as extra plumbing inspections.

MECHANICAL PERMIT FEES New & Existing

In Terms of BTU's (per unit):

Up to 250,000	\$50.00
250,001 – 1,000,000	\$55.00
1,000,001 – 2,500,000	\$60.00
2,500,001 – 4,000,000	\$65.00
4,000,001 – 5,000,000	\$70.00
5,000,001 – and over	\$105.00
Extra Inspections	\$100.00

Note: One kilowatt equals 3,410 BTU's.

1. Heating Systems. Heating system permit fees shall be in accordance with the following fee schedule for the installation or replacement of the following types of heating equipment, based on BTU input of each unit: Oil, gas, and electrical furnaces; boilers; conversion burners; heat exchanger; and hot water systems.

In Terms of HP or Tons (per unit):

Up to and including 5	\$40.00
Over 5 through 7 ½	\$55.00
Over 7 ½ through 10	\$60.00

Over 10 through 15	\$65.00
Over 15 through 20	\$70.00
Over 20	\$75.00
Extra Inspections	\$100.00

Note: One ton equals one horsepower; One ton equals 12,000 BTU's.

2. Central Air Conditioning Systems and Refrigeration. Permits shall be in accordance with the above fee schedule for the installation or replacement of air conditioning systems based on the horsepower rating or tons of each unit.
3. Heat Pumps. Permit fees for installation or replacement of this type of unit shall be in accordance with subsection (2), provided that the heating and cooling equipment is in the same enclosure (factory assembled and approved). However, if the system is split (contained in separate enclosures), permit fees shall be in accordance with subsection (1) for heating and subsection (2) for cooling.

Fire Damper/Fire Curtain	\$4.00
Exhaust Fans	\$20.00
Ventilation Fans	\$20.00
Water Heater	\$20.00
Duct New or Replacement – Per Run	\$7.00
Hoods and Canopies	\$50.00
Refrigeration Piping	\$45.00
Extra Inspections	\$100.00
Heat Producing Equipment fireplaces, fireplace inserts, decoration gas appliances, and wood stoves	\$50.00 each
Minimum Fee.	\$120.00

GAS PIPING PERMIT FEES

Gas Piping	\$50.00
Each Appliance or Fixture	\$20.00
Extra Inspections	\$100.00

Note: The above fees entitle the contractor or applicant to the necessary rough-in inspections and one final inspection. Inspection trips made necessary through the failure of any person, firm, or corporation in charge of work to give specific location of work to be inspected or failure to install work according to code regulations are hereby designated as extra mechanical inspections.

**ELECTRICAL PERMIT FEES New & Existing
SERVICE (OVERHEAD OR UNDERGROUND)**

Commercial – Thru 400 Amperes	\$70.00
Commercial – Over 400 Amperes	\$95.00
Residential – 1 and 2 Family	\$50.00
Temporary Pole and all Others	\$50.00
Furnaces - Electric, Oil or Gas – Each	\$10.00
Smoke Detector or Alarms (per initiating device)	\$2.00
Exhaust Fans - Bathroom	\$10.00
Grease Hood – Kitchen	\$50.00
Ventilation Fans	\$8.00
Lift Station	\$10.00
Sign	\$10.00
Branch Circuit	\$10.00
Meter Base Replacement	\$10.00
Sub Panel Replacement	\$10.00
Feeder Replacement	\$10.00
Service Entrance Replacement	\$10.00
Office Trailer Services	\$55.00
Generator	\$40.00
Solar Equipment	\$40.00
Solar Panels	\$4.00 per panel
Extra Inspections	\$100.00
Equipment: ranges, counter-top units, wall-mounted ovens, hot water heaters, boosters, dishwasher, disposals, dryers, window air conditioners, grills, deep fat fryers, warmers,	\$10.00 Each

steam tables, ice makers, x-ray machines, electric welders, or any other appliance not listed above	
<u>Minimum Fee</u>	\$120.00

CENTRAL AIR CONDITIONING AND/OR HEAT PUMP

In Terms of Tons or Hp:

Up To and Including 5	\$12.00
Over 5 Through 10	\$17.00
Over 10 Through 20	\$22.00
Over 20 Through 50	\$27.00
Over 50	\$32.00
Extra Inspections	\$120.00

Electric Baseboard Heat and Ceiling Heat..... \$10.00

MOTORS

Up To and Including 1HP	\$12.00
Over 1HP Through 10HP	\$17.00
Over 10HP Through 20HP	\$22.00
Over 20HP Through 50HP	\$27.00
Over 50HP	\$32.00
Extra Inspections	\$120.00

UNDER GROUND STORAGE TANKS

Installations – Per Tank	\$120.00
Removal – Per Tank	\$120.00
Extra Inspections	\$120.00

ABOVE GROUND STORAGE TANKS

Installations – Per Tank	\$120.00
Removal – Per Tank	\$120.00
Extra Inspections	\$120.00

MISCELLANEOUS INSPECTION FEES

Replacement Permit Cards	\$5.00
Replacement Certificate of Occupancy	\$5.00
Plan Review Resubmittal Fee – Per Trade	\$60.00

****Note:** The above fees entitle the contractor or applicant to the necessary rough-in inspections and one final inspection. Inspection trips made necessary through the failure of any person, firm, or corporation in charge of work to give the specific location of work to be inspected or failure to install work according to code regulations are hereby designated as extra inspections.

BUILDING PLAN REVIEW

Plan Review including the Re-review Fee is \$250.00 and is non-refundable for construction up to \$20,000 (Including Residential and Commercial).

Plan Review including the Re-review is \$350.00 and is non-refundable for construction over \$20,000 (Including Residential and Commercial).

New accessory structures with a total cost of construction less than \$20,000 are exempt from Plan Review Fees.

TECHNOLOGY FEE

Each building permit will be assessed a \$10.00 technology fee which is non-refundable.

REFUND POLICY

When requested, a refund will be issued (less a \$120.00 processing fee) for any permit which has not expired and the construction has not been started.

Permit fees entitle the contractor to the initial and one follow-up inspection.

RE-INSPECTION FEES

All Inspections beyond the second inspection are subject to a \$100.00 Re-Inspection Fee and will double for all inspections beyond the third inspection. (Example. 3rd inspection = \$100.00, 4th inspection = \$200.00, 5th inspection = \$400.00, etc.) The doubling of the fee will apply only for previously identified conditions.

CODE ENFORCEMENT FEES

Administrative Fee (Abatement Actions)	\$ 200.00
Nuisance Citation (Per Day for each and every day (Per Ordinance Sec. 16-175))	<u>\$ 500.00</u> Increase \$500.00 Change Ord.
Mow and clean up (up to 0.25 Acres) initial 0.25 acres per 0.10 acres \$ 50.00 Or a minimum of Two (2) Hours and \$50.00 for each hour increment beyond the 2-hour minimum	\$ 200.00 Anything above the
Hauling of yard debris in excess of 5 cubic yards	\$ 150.00

Fire Department Schedule of Fees

HAZARDOUS MATERIAL EMERGENCY AND SPECIAL EVENTS (Parades & Demonstrations),

Equipment:

Response Recovery costs based on FEMA reimbursement rate schedule, or at a minimum of \$175 per hour per unit.
Materials, Equipment replaced at cost.

Personnel:

Minimum of Two (2) Hours and \$50.00 for each hour increment beyond the 2-hour minimum for Public Safety and Public Works personnel.

FIRE INSPECTIONS.

<u>Annual Inspections</u>	Up to 2,500 sq. ft.	\$ 100.00
	2,501 - 10,000 sq. ft.	\$ 125.00
	10,001 - 50,000 sq. ft.	\$ 175.00
	50,001 - 100,000 sq. ft.	\$ 225.00
	100,001 - 150,000 sq. ft.	\$ 250.00
	150,001 - 200,000 sq. ft.	\$ 325.00
	Over 200,000 sq. ft.	\$ 375.00
Apartment/Townhouse	1-10 Units	\$ 100.00
	11-20 Units	\$ 125.00
	21-40 Units	\$ 150.00
	41-100 Units	\$ 175.00
	101-200 Units	\$ 225.00
	201-300 Units	\$ 275.00
	301-400 Units	\$ 325.00
	401-500 Units	\$ 375.00
	Over 500 Units	\$ 425.00

Re-inspection fee	\$ 125.00 per visit*
Amusement Buildings	\$ 100.00 per visit
Carnival and fair	\$ 100.00 per visit
Circus tent	\$ 275.00
Covered mall bldg. Displays	\$ 100.00 per visit
Exhibits/trade show	\$ 100.00 per visit Final Inspection
(excludes const. permits) \$	75.00

Carnivals and Fairs	\$40.00
Cellulose Nitrate Film	\$40.00
Combustible Dust Producing Operations	\$40.00
Combustible Fibers	\$40.00
Compressed Gases	\$40.00
Covered Mall Buildings	\$40.00
Cryogenic Fluids	\$40.00
Cutting and Welding	\$40.00
Dry Cleaning Plants	\$40.00
Exhibits or Trade Shows	\$40.00
Explosives - Blasting/Storage	\$40.00
Fire Hydrants and Valves	\$40.00
Flammable Combustible Liquids	\$40.00
Floor Finishing	\$40.00
Fruit and Crop Ripening	\$40.00
Fumigation/Thermal Insecticide Fogging	\$40.00

Hazardous Materials	\$40.00
HPM Facilities	\$40.00
High Piled Combustibles	\$40.00
Hot Work Operations	\$40.00
Industrial Ovens	\$40.00
Lumber Yard and Woodworking Plants	\$40.00
Fueled Auto or Equipment Assembly Buildings	\$40.00
LP Gas	\$40.00
Magnesium	\$40.00
Miscellaneous Combustible Storage	\$40.00
Open Burning	\$40.00
Open Flames or Torches	\$40.00
Open Flames or Candles	\$40.00
Organic Coatings	\$40.00
Places of Assembly	\$40.00
Private Fire Hydrants	\$40.00
Pyrotechnic Special Effects Materials	\$40.00
Pyroxylin Plastics	\$40.00
Refrigeration Equipment	\$40.00
Repair Garages and Service Stations	\$40.00

Rooftop Heliports	\$40.00
Spraying or Dipping	\$40.00
Storage of Scrap Tires and Tire Byproducts	\$40.00
Temporary Membrane Structures, Tents/Canopies	\$40.00
Tire-Rebuilding Plants	\$40.00
Waste Handling	\$40.00
Wood Products	\$40.00

CONSTRUCTION PERMITS. (No Final Inspection Fee for construction permits)

Description	Permit	Re-Inspection	Additional Inspection
Automatic Fire Sprinkler/Extinguish System	\$150.00	\$0.00	\$100.00
Battery Systems	\$150.00	\$0.00	\$100.00
Compress Gases	\$150.00	\$0.00	\$100.00
Cryogenic Fluids	\$150.00	\$0.00	\$100.00
Fire Alarm & Detection System & Related Equipment	\$150.00	\$0.00	\$100.00
Fire Pump & Related Equipment	\$150.00	\$0.00	\$100.00
Flammable & Combustibles	\$150.00	\$0.00	\$100.00
Hazardous Materials	\$150.00	\$0.00	\$100.00
Industrial Ovens	\$150.00	\$0.00	\$100.00
Private Fire Hydrants	\$150.00	\$0.00	\$100.00
Spraying & Dipping	\$150.00	\$0.00	\$100.00
Stand Pipe Systems	\$150.00	\$0.00	\$100.00
Tank Install/Removal/Piping	\$150.00 per tank	\$0.00	\$100.00
Temporary Membrane Structures, Tents & Canopies	\$150.00	\$0.00	\$100.00

Plan Review Fees:

Plans up to 5,000 square feet	\$100.00
Plans 5,001 to 10,000 square feet	\$150.00
Plans 10,001 to 25,000 square feet	\$200.00
Plans 25,001 and over	\$250.00
Site Plan Review	\$75.00
Fire Alarm & Detection System & Related Equipment	\$50.00 + \$2.00 per initiating device
Automatic Fire Sprinkler/Extinguish System	\$50.00 + \$2.00 per head/nozzles

VIOLATIONS.

Category I Violation. A Category I violation is any violation of the Fire Prevention Ordinance which causes a fire resulting in damage to property or personal injury; which is a contributing factor to a fire resulting in damage to property or personal injury; or which aggravates the damage to property or personal injury caused by the fire; provided that the kindling of a bonfire or outdoor rubbish fire in violation of Section 5 of Volume V of the Fire Code Prevention Code is not a Category I violation if the fire does not spread or cause personal injury or damage to property other than the bonfire material or outdoor rubbish being burned. The civil penalty for a Category I violation \$1000.00

Category II Violation. A Category II violation are Life Safety violations of North Carolina Fire Prevention Code and Section 18-2 of the Town of Spring Lake Code of Ordinance. The civil penalty for a Category II Violation\$500.00

Category III Violation. A Category III violation is a failure to obtain required construction permits under the North Carolina Fire Prevention Code and section 18-28 of the Town of Spring Lake Code of Ordinances. The civil penalty for a Category III violation.....\$250.00

Category IV Violation. A Category IV violation is the failure to obtain a valid operational permit under the North Carolina Fire Prevention Code and section 18-28 of the Town of Spring Lake Code of Ordinances. The civil penalty for a Category IV violation.....\$150.00

Category V Violation. A Category V violation is open burning of materials without a valid permit required by the North Carolina Fire Prevention code and section 18-25 of the Town of Spring Lake Code of Ordinances and materials not authorized under the valid permit. This civil penalty for a category V violation.... \$125.00

Category VI Violation A Category VI violation is any violation of the Fire Prevention Ordinance which is not coincidentally a Category I, II, III, IV, or V violation. The civil penalty for ac Category VI violation.....\$100.00

Miscellaneous Schedule of Fees

Administrative fee	\$ 30.00
Convenience Fee: All Credit Card Transactions and Online Transactions	\$ 4.50 per transaction
Copies of Non-Public Records	\$ 0.25 per page
Copies of Public Records	
Black and White	
8.5 x 11	\$ 0.25
8.5 x 14	\$ 0.30
11 x 17	\$ 0.50
Color	
8.5 x 11	\$ 0.30
8.5 x 14	\$ 0.35
11 x 17	\$ 0.55
Motor Vehicle Tax-NCGS §20-97(b)	\$ 5.00
Returned Check Fee	<u>\$ 40.00</u>
Tax Rate	\$ 0.741 per \$100 of valuation
Cumberland Parks and Recreation Interlocal Agreement	\$ 0.05 per \$100 of valuation
Engraved Brick for Veterans Memorial Park (N. Main St/Ruth St.)	Vendor Price
Special Event Permit	\$ 100.00
Special Event Vendor Fee	<u>\$ 50.00</u>
Special Event Vendor Food Truck Fee Adopt a	<u>\$ 75.00</u>
Street Sign (per sign)	\$ 150.00
Military Banner Program (Plus Administrative Fee added 2/6/24)	Vendor Price

Planning Department Schedule of Fees

Technology Fee – Each sign permit will be assessed a \$10.00 technology fee, which is non-refundable

Site Inspection Fee \$ 50.00 (Commercial)

Site Reinspection Fee \$ 50.00 (Commercial)

Site Plan Review Fee (Civil Drawings):

New Residential- One- and two-family dwellings \$ 200.00

All Subdivision; Group developments; All Commercial Developments \$ 550.00

*Individual residential plot plans are exempt due to the lots are reviewed within the subdivision review.

Right of Way Encroachment Review Fee) \$ 200.00

(small cell antenna, wireless communications facility tower

Yard Sale Permit \$ 10.00

Zoning Permit \$ 60.00

(Commercial Zoning Permits are issued per tenant and Residential Zoning Permits are issued per building.) Inspections beyond the third inspection are subject to \$40.00 re-inspection fees.

Zoning Verification Letter Request \$ 30.00

Zoning Violation \$ 500.00 Update Ordinance
Per day (Per Ordinance Sec. 42-371)

Driveway Permits (Commercial & Industrial) & Residential \$ 50.00

Police Department Schedule of Fees

CITATIONS-

Police may issue citations as prescribed in Town of Spring Lake Code of Ordinances or other relevant Of Cumberland County or the State of North Carolina.

TAXICAB CERTIFICATES.

The owner or operator of each taxicab shall obtain a certificate to operate a vehicle within the Town limits. Per vehicle, per year..... \$17.50

The operator or driver of each taxicab shall obtain a permit from the Police Department to operate a vehicle within the corporate limits of the Town. Per vehicle, per year..... \$10.00

WRECKER FEES.

The owner of wrecker service shall be charged for each vehicle that they are called to pick up during their rotation for the Town. Per vehicle..... \$5.00

MISCELLANEOUS PERMIT FEES

Peddler. Engaging in the business of traveling from place to place with an inventory of goods, selling the goods at retail or offering the goods for sale at retail, and delivering the identical goods that are carried with the person Prior approval by the Police Department must be obtained\$25.00
G.S. 160A-211

Beggar. Engaging in the act of begging in a public place or on a public street..... \$15.00

Seasonal Merchant. Engaging in the business of seasonal merchant as defined as a “merchant, other than a merchant with an established retail store in the town who transports an inventory of goods to a building, vacant lot, or other location in the town and who, at that location, displays the goods for sale and sells the goods at retail or offers the goods for sale at retail”. Any merchant who sells goods, other than farm products, in the town for less than six consecutive months is considered a seasonal merchant unless he stopped selling goods because of his death or disablement, the insolvency of his business, or destruction of his inventory by fire or other catastrophe. Prior approval by the Police Department must be obtained..... \$25.00

HAZARDOUS MATERIAL EMERGENCY AND SPECIAL EVENTS (Parades & Demonstrations).

Equipment:

Response Recovery costs based on FEMA reimbursement rate schedule, or at a minimum of \$175 per hour per unit.

Materials, Equipment replaced at cost.

Personnel:

Minimum of Two (2) Hours and \$50.00 for each hour increment beyond the 2-hour minimum for Public Safety and Public Works personnel.

Sanitation Schedule of Fees

RESIDENTIAL

Solid Waste Availability Fee	\$ 384.00 annually
Litter Control Fee	\$ 12.00 annually

COMMERCIAL/MOBILE HOME PARKS

Solid Waste Collection Fee (LIMITED 1 GARBAGE AND 1 RECYCLING RECEPTACLE) no Bulk Pick-up	\$ 384.00 annually
Litter Control Fee	\$ 12.00 annually.
Administrative Fee for Quarterly Payments	\$ 5.00 per quarter

Owners of improved residential property will be assessed the Solid Waste Availability Fee on per residential unit, per container unit basis.

The residential solid waste availability fee shall be billed on an annual basis and shall be payable in the same manner as ad valorem property taxes. Upon non-payment of the residential solid waste availability fee, the fee assessed herein may be collected in the manner by which delinquent ad valorem property taxes are collected.

The commercial solid waste collection fee shall be billed on an annual basis and shall be payable by the tenth day of July. If not paid by the twentieth day of July, service will be discontinued until payment is made in full. Commercial solid waste customers may elect to pay for services on a quarterly basis. If that choice is made, the fee will be due by the tenth day of the first month of each quarter. If not paid in full by the twentieth day of the first month of each quarter, then service will be discontinued until payment is made in full. An administrative fee will be assessed for the convenience of paying quarterly.

Non-Participant Bulk Collection Fee	
Minimum Charge (2 hours)	\$ 345.00
Half Day	\$ 690.00
Full Day	\$ 1,380.00

This fee will apply to individuals or corporations who do not currently participate in the Town's solid waste collection program and are not paying the annual solid waste collection fee. Each job will be assessed a minimum charge (2 hours) that is payable in advance. Individuals requesting this service shall be required to complete an application for service with the Revenue Collection Division. Upon making payment to the Revenue Collection Division, a work order will be

completed and forwarded to the Sanitation Department for inclusion in their weekly collection route. Should the job require more than two hours, the individual or corporations shall be billed for the additional charges. Charges will not be prorated. If a job takes more than two hours but less than a half day, the half day charge will apply. Conversely, if a job takes more than a half day, the full day charge will apply. No collections will be scheduled until the minimum fee is paid. The Town will utilize any and all collection methods available to them to collect any debt owed from this service, to include the NC Debt Set-Off Program.

Storm Water Schedule of Fees

STORMWATER FEES.

Storm water fees are based on the square footage of impervious surface in a property (structures and paved/impervious surfaces), and are calculated according to the equivalent residential unit (ERU = 2266 square feet) of the property.

Residential Unit	\$ 5.00	per ERU x 12 = \$60 annually
Commercial Unit	\$ 6.00	per ERU

STORMWATER PERMIT FEES AND INSPECTION FEES.

Effective June 11, 2007, Stormwater permits and annual inspections are required for all new development. Stormwater permit fees include the submission of the Stormwater permit and the plan review for each new development. Property owners or other responsible parties will ensure that an annual inspection is performed. If a property owner fails to obtain an annual inspection, the Town will inspect the property and the property owner will be responsible for the inspection fee.

Type	Disturbance	Rates
All	< 1 acre	25.00 watershed and existing water way review inc permit
All	> acre < 24% BUA	50.00 watershed and existing water way review inc permit
All	> 1 acre & > 24.01% BUA	300.00 + 15.00 per lot with 2 plan reviews
Annual Inspection of SCM	Each SCM	1000.00
Reinspection of SCM	Each SCM	1000.00
Additional plan reviews (3+)		75.00 each
Final built plan review and approval		75.00

Violation	Fines	
Illicit Discharge liquids < 5gal or other domestic substances	Up to 100.00 per day	Homes, small businesses, accidental spills and discharges of regular domestic chemicals that are reported.
Illicit discharges liquids > 5gal or hazardous/industrial inc any amount of oil, gas, other VOCs.	Up to 1000.00 per day	Repeat offenders up to 10,000 per day (repeat offenders = 3 or more different spill events)
Illicit connections	First 500.00	Repeat (2 nd +) 1000.00 + costs to repair
Post Construction	Up to 5000 per day	500 – 5000 depending on severity of violation
Annual SCM inspections	Due at end of anniversary month- late fees start 30 days later.	Day 30-44 late = 1000 per day 45-60 2500 per day 61 + 5000 Per day 75 + lien on property

REFUNDS.

Property owners or any other responsible party may request a refund for any Storm water permit fees that have been submitted on their behalf within thirty (30) days of the submission of the permit and remittance of the fee.

Water and Sewer Schedule of Fees

ADJUSTMENT POLICY.

When requested, leak and break adjustments may be granted. Customers are allowed adjustments to utility bills once per calendar year and may be granted by the revenue supervisor. Additional adjustment requests shall only be authorized by the town manager upon a review of the customer's account and the circumstances surrounding the adjustment request. The town may refuse to make adjustments if the property owner does not take appropriate actions to correct plumbing problems or has reoccurring plumbing problems. You must provide the Town with a statement of repair from a licensed plumber. In the event that the resident or landlord repairs the leak, a receipt showing the purchase of plumbing supplies and a statement from the individual who actually made the repair must be provided to the Town.

DELINQUENT ACCOUNT POLICY.

Meters are read and bills are calculated on a monthly basis. Bills are mailed by the third day of each month. Account balances are due and payable on the tenth (10th) day of the month.

An account is considered delinquent if payment is not received by the due date. If account balances are not paid by the close of business on the eighteenth (18th) day of the month, a \$25.00 late fee may be assessed to each account. In the instance the due date occurs on a weekend day or holiday, the late fee will be applied after close of business on the following business day. Payments received after this time, whether in person, by mail, or in the drop-box will still be deemed past due.

If account balance remains unpaid following the close of business on the twenty-fifth (25th) day of the month, service is subject to be disconnected. Accounts with a balance of twelve dollars and fifty cents (\$12.50) or less will not be subject to disconnection. See the Town's Ordinance on delinquency for more information. The reconnect fee and account balance must be paid in full before service is reconnected. [**\(Need to change amount in ordinance\)**](#)

The Department may attempt a call using our automated notification system to a home number provided by the customer alerting the customer as to the planned date of disconnection. It is the responsibility of the account holder to ensure that all information, including telephone numbers, is accurate and current.

PREPAY WATER/SEWER ACCOUNTS.

Any customer on the cutoff list for a 3rd time, in any 12-month period, will be required to prepay their water and sewer bill each month, for the next 12-month period. Prepayment for each month will be equal to the average usage of the last 6 months of water bills, rounded up to the nearest \$10.00.

RETURNED CHECK POLICY.

In the event that the Town receives a return check on an account, the return check fee of \$40.00 will be added to the account. Should the account remain unpaid on the eighteenth (18th) day of the month or the account fall in delinquent status due to the return check, the account will be assessed a late fee and be subject to disconnection. Upon receipt of a returned check, the Town shall mail notification to the customer of the return, note the date that the customer must bring their account current, and the balance due on the account. If an account incurs three return checks, the account shall be placed on a "cash only" status.

UTILITY DEPOSITS.

All customers shall submit an application for new utility service. Individual customers should present a valid identification and social security card. Individual deposits are refundable and will transfer from a location within the Town's jurisdiction to another location within the Town's jurisdiction. Once individual water service is terminated, the deposit will be applied to the individual customers account balance and any credit balance in excess of \$3.00 will be refunded to the individual customer. Any final bill with a balance due to the Town less than \$3.00 will not be billed to the individual customer.

The following deposits shall apply to residential and commercial utility accounts: Residential

\$200.00

Commercial \$200.00-\$2,500.00 (Depends on meter size)

Managers of multiple residential units may request the establishment of corporate accounts. These accounts would be covered under a master deposit established by the management and will be based on the number of units under their direct control.

Deposit Type	Amount
Individual – Commercial	\$ 150.00
Corporate – 2 – 50 units	\$ 1,500.00
Corporate – 51 – 100 units	\$ 2,000.00
Corporate – 101 – 200 units	\$ 2,500.00
Corporate – 201 – 300 units	\$ 3,000.00
Corporate – 301 – 400 units	\$ 3,500.00
Corporate – 401 – 500 units	\$ 4,000.00

RATES.

Water is assessed a flat rate and is metered at the first gallon of usage. Sewer is assessed a flat rate and is metered at the first gallon of usage. Pursuant to the Water Sewer Ordinance the sewer flat rate is charged to those accounts that sewer is available. Rates for customers who reside outside the corporate limits of the Town of Spring Lake will be double. **Rates are per thousand gallons used.**

Water and Sewer Rates	Per 1,000 Gallons	Water Inside	Sewer Inside	Water Outside	Sewer Outside
Minimum	Flat Rate	\$ 10.64	\$ 20.23	\$ 21.28	\$ 40.46
Tier 1	0 - 3000	\$ 9.42	\$ 9.08	\$ 18.84	\$ 18.16
Tier 2	3001 - 6000	\$ 10.60	\$ 10.19	\$ 21.20	\$ 20.38
Tier 3	6001 - 9000	\$ 11.78	\$ 10.99	\$ 23.56	\$ 21.98
Tier 4	Over 9000	\$ 12.96	\$ 12.13	\$ 25.92	\$ 24.26

Monthly Bill Inside		Water	Sewer	Total
Minimum Bill Inside	0 gallons	\$ 10.64	\$ 20.23	\$ 30.87
Inside	1000 gallons	\$ 20.06	\$ 29.31	\$ 49.37
Inside	2000 gallons	\$ 29.48	\$ 38.39	\$ 67.87
Inside	3000 gallons	\$ 38.90	\$ 47.47	\$ 86.37
Inside	4000 gallons	\$ 49.50	\$ 57.66	\$ 107.16
Average Bill Inside	5000 gallons	\$ 60.10	\$ 67.85	\$ 127.95
Inside	10000 gallons	\$ 119.00	\$ 123.14	\$ 242.14

Water Bulk Rates-Rates are per thousand gallons used.

Water Bulk		FY 25
	Minimum Billing 750,000	
Teir 1	750,000-2,100,000	\$ 4.14
Teir 2	2,100,001+	\$ 4.40

Service Fees – Service fees are not refundable.

Cut On Fee-	\$ 40.00
Transfer Fee	\$ 20.00
Emergency Service/After Hours Fee	\$ 50.00
Illegal Cut on Fee (Tampering Fee)	\$ 200.00 plus the cost of any repair materials Inspection
Fee	Cost + 15%
Irrigation Meter Seasonal Cut Off	\$ 15.00
Late Penalty	\$ 25.00
Meter Test Fee	\$ 25.00
Disconnect/Reconnect Fee	\$ 50.00
Septic Hauler Fee	\$ 0.033 per gallon
Temporary Service Fee (<i>Maximum 30 days</i>)	\$ 25.00
Water Sample Test Fee – Fee will be based on cost of test and will be provided prior to testing.	

UTILITY CONNECTION FEES.

The fee structure for connecting onto the Town of Spring Lake utility system may include any of the following charges:

Tap Fees

Tap Fees allow the customer the opportunity to connect to the town's water / sewer system. These fees cover the costs associated with installing a tap onto the town's utility lines.

RESIDENTIAL

TAP FEES	Size	FY 25
Water	3/4" Fee	\$ 1,318.00
	1" Fee	\$ 1,448.00
Sewer	4" Fee	\$ 1,533.00
	6" Fee	\$ 2,374.00

Commercial water sewer taps are charged at cost. Please contact Spring Lake Water Department to obtain an estimate. Typical turnaround is 4-5 weeks for tap installation. The Developers may also contract with a licensed utility contractor to install water and sewer taps in accordance with the Town of Spring Lake standards and specifications.

System Development Fees

Residential (to include Mobile Homes):

1 Bedroom	\$ 350.00
2 Bedroom	\$ 500.00
3 Bedroom	\$ 625.00
Additional Bedrooms Add	\$ 200.00 each

Commercial:

Multiplex / Apartment / Condominium / Townhouse / Hotel – Motel / Bed & Breakfast (and like buildings)

2 to 50 Bedrooms	\$ 200.00 per bedroom
51 to 100 Bedrooms	\$ 175.00 per bedroom
101 to 200 Bedrooms	\$ 150.00 per bedroom
201 + Bedrooms	\$ 125.00 per bedroom

Restaurants* (as defined by primary occupancy)

0 to 20 Seats	\$ 1,000.00
21 to 50 Seats	\$ 1,500.00
50 + Seats	\$ 2,000.00

*All other types (curb service / vending / etc.) will be assessed by amount requested on Fast Track Flow Allocation request at the rate of \$2.50 per 120 gallons (covers both water and sewer).

Multi Use (retail outlets)

< 5000 square feet	\$ 100.00 / 1000	or any portion thereof
> 5000 but < 25000 square feet	\$ 90.00 / 1000	or any portion thereof
> 25000 square feet	\$ 75.00 / 1000	or any portion thereof

Factories

Based on projected full employment	\$ 75.00 per employee
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Laundries

\$ 50.00 per machine

Bars (as defined by primary occupancy)

Based on maximum allowable occupancy	\$ 50.00 per patron
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Camps (based on maximum occupancy)

With Central Bathhouse	\$ 25.00 each person
RV park	\$ 50.00 per space

Office space		
Based on projected full employment	\$	60.00 per employee
Nursing Homes	\$	200.00 per bedroom
Service Stations / Repair shops	\$	250.00 per bay
Car Washes		
With water re-use technology	\$	100.00 per bay
Without water re-use technology	\$	250.00 per bay
Swimming Pools / Aquatic Parks		
Single Family (Water only fees – no sewer assessment)		
Under 10,000 gallons	\$	25.00
10,001 to 20,000 gallons	\$	50.00
Over 20,000 gallons	\$	75.00
Multifamily / public (covers both water and sewer)		
Under 20,000 gallons	\$	50.00
20,001 to 30,000 gallons	\$	100.00
Over 30,000 gallons	\$	150.00
Private Schools / Training Facilities / Daycare		
Based on maximum allowable occupancy	\$	25.00 per student

At the discretion of the Town of Spring Lake additional supporting documentation (such as actual flow / flow restriction devices / engineering reports) may be submitted to mitigate fees. Based on the information submitted to the Board, further determination may be considered as to a specific project or development.

If you are required to get a water and/or sewer extension permit from NC DENR the Town will require that you extend the service(s) to the boundaries of the property. If you choose to have the Town do this work it will be billed at current prices (quote upon request).

Tap fees are applied if the Town has (or will) install(ed) the service(s) to the property. If you connect to the existing service line at your own expense, no tap fee is assessed.

(FINANCE)

Beer and Wine Licenses – Annual, from July 1 to June 30

Beer Dealers (Wholesale)	\$37.50	Set by State
Wine Dealers (Wholesale)	\$37.50	Set by State
Beer and Wine Dealers (Wholesale)	\$62.50	Set by State
Beer Dealers (retail, on premises)	\$15.00	Set by State
Beer Dealers (retail, off premises)	\$ 5.00	Set by State
Wine Dealers (retail, on premises)	\$15.00	Set by State
Wine Dealers (retail, off premises)	\$10.00	Set by State

Town of Spring Lake



5-Year Capital Improvement Plan

2026 Capital Improvement Program

Expenditures	5 Year Plan	Debt Svce.	Term
<u>Division: General Government</u>			
<i>Administrative, Financial, Technical, Public Works, and Buildings</i>			
Buildings F-150 P/U Truck Replacement (620356)	\$45,000	\$9,800	5 yrs.
Buildings F-150 P/U Truck Replacement (79077)	\$45,000	\$9,800	5 yrs.
Buildings Facilities Improvements	\$50,000		
Buildings Hot Water Heater	\$12,000		
Buildings 2-Four Ton HVAC Units(~\$20,000 ea)	\$41,000		
General Government Total	\$193,000	\$19,600	5 yrs.
<u>Division: Public Safety Services</u>			
P.D. Police Vehicle Replacements (7 @ 68,000 ea. for vehicle & upfit. (43908, 63433, 13214,82246, 57068, 82250, 05287)	\$476,000	\$104,100	5 yrs.
		\$0	
		\$0	
Police Department Totals:	\$476,000	\$104,100	
F.D. F-150 P/U Truck Replacement (05958 Tahoe)	\$63,000	\$13,400	5 yrs.
		\$0	
Fire Department Totals:	\$63,000	\$13,400	
Public Safety Services Total	\$539,000	\$117,500	5 yrs.
<u>Division: Transportation</u>			
<i>Street Department, Powell Bills.</i>			
Powell Bill Resurfacing	\$350,000	\$0	5 yrs.
			5 yrs.
Transportation Total	\$350,000		
<u>Division: Utility</u>			
<i>Revenue Billing and Collections, Water and Sewer Ops., WWTP Stormwater, Sanitation</i>			
Water F-150 P/U Truck Replacement (1034)	\$45,000	\$9,800	5 yrs.
Stormwater Mid Size Back Hoe (2355)	\$85,000		5 yrs.
RBilling 3- F-150 P/U Vehicle Leases (~\$7,500 Each)	\$22,000		
Utility Fund Total	\$152,000	\$9,800	
<u>Contingency Funds</u>			
CIP Contingency (3%)	\$37,000		
Total Expenditures	\$1,271,000	\$146,900	
<u>Revenue Sources</u>			
Budget Cash Purchases	\$597,000		
Equipment Loan Proceeds	\$674,000		
State Grants			
Total Revenues	\$1,271,000	\$146,900	
Total Annual Debt Service		\$146,900	

Equipment Lease/Purchase Program 3% Interest

2027 Capital Improvement Program

Expenditures		5 Year Plan	Debt Svce.	Term
<u>Division: General Government</u>				
<i>Administrative, Financial, Technical, Public Works, and Buildings</i>				
Buildings	Facilities Improvements	\$50,000		
Buildings	Kubota Z Mower	\$15,000		
Buildings	Plumbing Upgrades-Town Hall	\$20,000		
General Government Total		\$85,000	\$0	5 yrs.
<u>Division: Public Safety Services</u>				
P.D.	Police Vehicle Replacements (8 @ 70,000 ea. for vehicle & upfit. (14972, 82248, 14973, 14976, 14979, 14980, 14985, 82247)	\$560,000	\$120,423	5 yrs.
	Police Department Totals:	\$560,000	\$120,423	
F.D.				5 yrs.
	Fire Department Totals:	\$0		
Public Safety Services Total		\$560,000	\$120,423	5 yrs.
<u>Division: Transportation</u>				
<i>Street Department, Powell Bills.</i>				5 yrs.
	Powell Bill Resurfacing	\$350,000	\$0	5 yrs.
Transportation Total		\$350,000		
<u>Division: Utility</u>				
<i>Revenue Billing and Collections, Water and Sewer Ops., WWTP Stormwater, Sanitation</i>				
Water	F-150 P/U Truck Replacement (21508)	\$46,800	\$10,231	5 yrs.
Stormwater	Street Sweeper	\$200,000	\$43,722	5 yrs.
RBilling	3- F-150 P/U Vehicle Leases (~\$7,500 Each)	\$22,000		
Utility Fund Total		\$268,800	\$53,953	
<u>Contingency Funds</u>				
	CIP Contingency (3%)	\$38,000		
Total Expenditures		\$1,301,800	\$174,376	
<u>Revenue Sources</u>				
	Budget Cash Purchases	\$657,000		
	Equipment Loan Proceeds	\$806,800		
	State Grants			
	Total Revenues	\$1,463,800	\$174,376	
Total Annual Debt Service			\$174,376	

Equipment Lease/Purchase Program 3% Interest

2028 Capital Improvement Program

Expenditures		5 Year Plan	Debt Svce.	Term
<u>Division: Pul General Government</u>				
<i>Administrative, Financial, Technical, Public Works, and Buildings</i>				
		\$0	\$0	5 yrs.
		\$0	\$0	5 yrs.
Buildings	Facilities Improvements	\$50,000		
Admin	6-Desktop Computers/Printers @ 2\$2,000 ea.	\$12,000		
Buildings	Plumbing Upgrades-Town Hall	\$20,000		
General Government Total		\$82,000	\$0	5 yrs.
<u>Division: Public Safety Services</u>				
P.D.	Police Vehicle Replacements (5 @ 70,000 ea. for vehicle & upfit. (14974, 14975, 82249, 6651, 50809)	\$350,000	\$76,500	5 yrs.
P.D.	6- Stalker Radar Units	\$40,000	\$8,800	
	Police Department Totals:	\$390,000	\$85,300	
F.D.	F-150 P/U Truck Replacement (2010 Chevy)	\$65,000	\$14,200	5 yrs.
	Fire Department Totals:	\$65,000	\$14,200	
Public Safety Services Total		\$455,000	\$99,500	5 yrs.
<u>Division: Transportation</u>				
<i>Street Department, Powell Bills.</i>				
Street	F-150 P/U Truck Replacement (12672)	\$46,800	\$10,200	5 yrs.
	Powell Bill Resurfacing	\$360,000	\$0	5 yrs.
Transportation Total		\$406,800	\$10,200	
<u>Division: Utility</u>				
<i>Revenue Billing and Collections, Water and Sewer Ops., WWTP Stormwater, Sanitation</i>				
Water	Utility Trailer	\$15,000		5 yrs.
Stormwater		\$0		5 yrs.
RBilling	3- F-150 P/U Vehicle Leases (~\$7,500 Each)	\$22,000		
Utility Fund Total		\$37,000	\$0	
<u>Contingency Funds</u>				
	CIP Contingency (3%)	\$30,000		
Total Expenditures		\$1,010,800	\$109,700	
<u>Revenue Sources</u>				
	Budget Cash Purchases	\$509,000		
	Equipment Loan Proceeds	\$501,800		
	State Grants			
	Total Revenues	\$1,010,800	\$109,700	
Total Annual Debt Service			\$109,700	

Equipment Lease/Purchase Program 3% Interest

2029 Capital Improvement Program

Expenditures	5 Year Plan	Debt Svce.	Term
<u>Division: General Government</u>			
<i>Administrative, Financial, Technical, Public Works, and Buildings</i>			
PW F-150 P/U Truck Replacement (61273)	\$48,672	\$10,700	5 yrs.
Buildings	\$0	\$0	5 yrs.
Buildings Facilities Improvements	\$50,000		
Buildings 6-Desktop Computers/Printers @ 2\$2,000 ea.	\$12,000		
Buildings 2-Four Ton HVAC Units(~\$20,000 ea)	\$41,000		
General Government Total	\$151,672	\$10,700	5 yrs.
<u>Division: Public Safety Services</u>			
P.D. Police Vehicle Replacements (0 @ 72,800 ea. for vehicle & upfit.	\$436,800	\$0	5 yrs.
Police Department Totals:	\$436,800	\$0	
F.D. 2008 HME Engine Replacement	\$1,100,000	\$130,000	10 yrs.
Fire Department Totals:	\$1,100,000	\$130,000	
Public Safety Services Total	\$1,536,800	\$130,000	
<u>Division: Transportation</u>			
<i>Street Department, Powell Bills.</i>			
Powell Bill Resurfacing	\$360,000	\$0	5 yrs.
Transportation Total	\$360,000		
<u>Division: Utility</u>			
<i>Revenue Billing and Collections, Water and Sewer Ops., WWTP</i>			
<i>Stormwater, Sanitation</i>			
Sanitation F-750 Dump truck Replacment (10498)	\$120,000	\$26,000	5 yrs.
Stormwater Mid Size Back Hoe (2355)	\$85,000		5 yrs.
RBilling 3- F-150 P/U Vehicle Leases (~\$7,500 Each)	\$22,000		
Utility Fund Total	\$227,000	\$26,000	
<u>Contingency Funds</u>			
CIP Contingency (3%)	\$55,000		
Total Expenditures	\$2,330,472	\$166,700	
<u>Revenue Sources</u>			
Budget Cash Purchases	\$570,000		
Equipment Loan Proceeds	\$1,705,472		
State Grants			
Total Revenues	\$2,275,472	\$166,700	
Total Annual Debt Service		\$166,700	

Equipment Lease/Purchase Program 3% Interest

2030 Capital Improvement Program

Expenditures		5 Year Plan	Debt Svce.	Term
<u>Division: General Government</u>				
<i>Administrative, Financial, Technical, Public Works, and Buildings</i>				
PW	F-150 P/U Truck Replacement (48725)	\$0	\$0	5 yrs.
Buildings	Kubota Z Mower(4854)	\$16,000	\$0	5 yrs.
Buildings	Facilities Improvements	\$50,000	\$0	
Buildings	6-Desktop Computers/Printers @ 2\$2,000 ea.	\$12,000	\$0	
Buildings	2-Four Ton HVAC Units(~\$20,000 ea)	\$41,000	\$0	
			\$0	
General Government Total		\$119,000	\$0	5 yrs.
<u>Division: Public Safety Services</u>				
P.D.	Police Vehicle Replacements (6 @ \$72,800 ea. for vehicle & upfit. (14977, 14978, 15637, 15639, 15649, 38014)	\$436,800	\$96,000	5 yrs.
			\$0	
Police Department Totals:		\$436,800	\$96,000	
F.D.	F-150 P/U Truck Replacement (24666 AC Vehicle)	\$63,000	\$13,800	5 yrs.
Fire Department Totals:		\$63,000		
Public Safety Services Total		\$499,800	\$109,800	5 yrs.
<u>Division: Transportation</u>				
<i>Street Department, Powell Bills.</i>				
	Powell Bill Resurfacing	\$350,000	\$0	5 yrs.
Transportation Total		\$350,000		
<u>Division: Utility</u>				
<i>Revenue Billing and Collections, Water and Sewer Ops., WWTP</i>				
<i>Stormwater, Sanitation</i>				
Water	F-150 P/U Truck Replacement (48725)	\$48,672	\$10,700	5 yrs.
Stormwater	Mini Excavator	\$100,000	\$22,000	5 yrs.
RBilling	3- F-150 P/U Vehicle Leases (~\$7,500 Each)	\$22,000		
Utility Fund Total		\$170,672	\$32,700	
<u>Contingency Funds</u>				
	CIP Contingency (3%)	\$35,000		
Total Expenditures		\$1,174,472	\$142,500	
<u>Revenue Sources</u>				
	Budget Cash Purchases	\$610,000		
	Equipment Loan Proceeds	\$564,472		
	State Grants			
	Total Revenues	\$1,174,472	\$142,500	
Total Annual Debt Service			\$142,500	

Town of Spring Lake

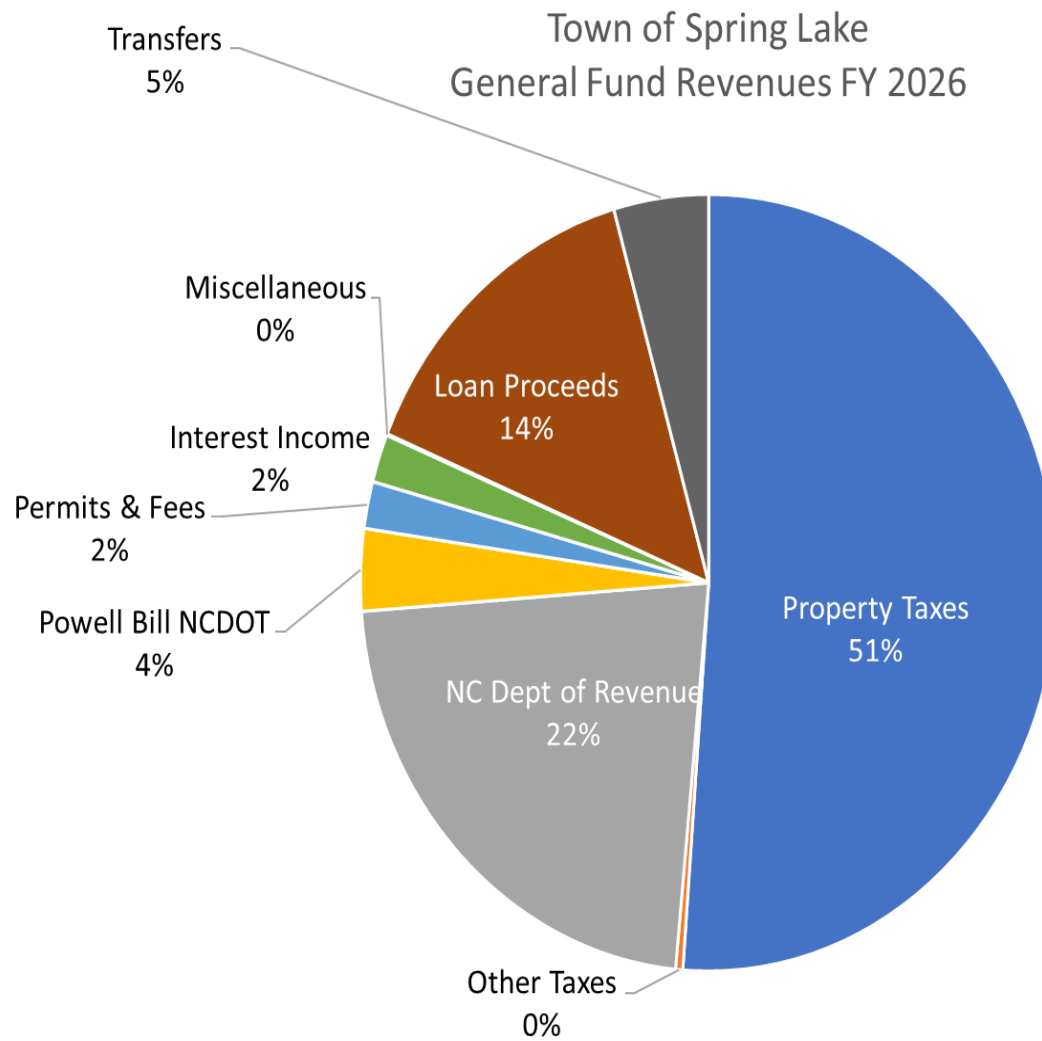


General Fund

TOWN OF SPRING LAKE, NORTH CAROLINA
Board Approved 2025-26 General Fund Summary
Fiscal Year Ending June 30, 2026

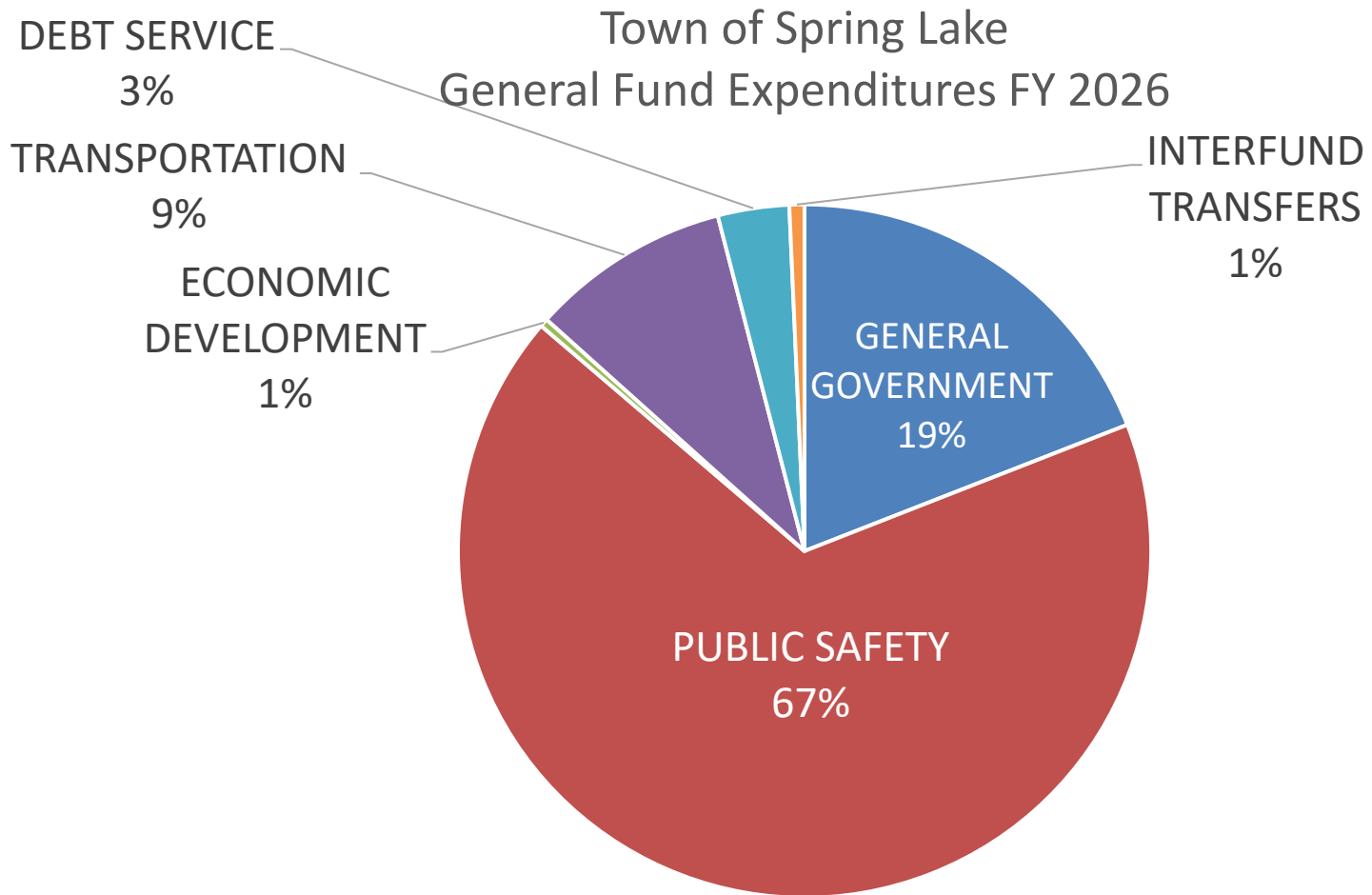
Estimated Revenues	Fiscal Year 2024- 25 Amended Budget	Fiscal Year 2025- 26 Estimated Revenues	2025-26 Manager Recommendation	2025-26 Audit Committee Changes	2025-2026 Board Adopted Budget
PROP TAXES-REAL-CURRENT YEAR	3,109,494.00	4,984,399.00	4,984,399.00	-	4,984,399.00
PROP TAXES-REAL-1ST PRIOR YEAR	21,500.00	12,000.00	12,000.00	-	12,000.00
PROPERTY TAXES - PENALTIES & INT	20,000.00	17,000.00	17,000.00	-	17,000.00
PROP TAXES-VEHICLES-CURRENT YR	290,000.00	341,305.00	341,305.00	-	341,305.00
RENTAL VEHICLE TAXES-CURRENT	10,000.00	13,500.00	13,500.00	-	13,500.00
MOTOR VEHICLE TAX - CURRENT	18,500.00	10,400.00	10,400.00	-	10,400.00
MOTOR VEHICLE TRANSPORTATION TAX-CURRENT	-	10,400.00	10,400.00	-	10,400.00
PRIVILEGE LICENSE	-	410.00	410.00	-	410.00
PUBLIC SAFETY-BUSINESS REGISTRATION	3,800.00	-	-	-	-
ARTICLE 39 - 1% LOCAL OPTION SALES TAX	1,349,509.00	681,000.00	681,000.00	-	681,000.00
ARTICLE 40 - 1/2% LOCAL OPTION SALES TAX	746,300.00	377,500.00	377,500.00	-	377,500.00
ARTICLE 42 - 1/2% LOCAL OPTION SALES TAX	666,923.00	335,500.00	335,500.00	-	335,500.00
ARTICLE 44 - 1/2% LOCAL OPTION SALES TAX	-	936.00	936.00	-	936.00
SALES TAX HOLD HARMLESS	725,563.00	366,000.00	366,000.00	-	366,000.00
BEER & WINE TAX	53,000.00	46,000.00	46,000.00	-	46,000.00
TELECOMUNICATIONS SALES TAX	35,000.00	32,000.00	32,000.00	-	32,000.00
ELECTRICITY FRANCHISE TAX	390,000.00	421,800.00	421,800.00	-	421,800.00
VIDEO PROGRAMMING REVENUE SALES TAX	67,000.00	62,000.00	62,000.00	-	62,000.00
BEER & WINE REIMBURSEMENT	18,000.00	-	-	-	-
VIDEO PROGRAMING REIMBUSEMENT	43,000.00	-	-	-	-
POWELL BILL REIMBURSEMENT	86,000.00	-	-	-	-
SOLID WASTE REIMBURSEMENT	3,000.00	-	-	-	-
FAY-CUMB ARTS COUNCIL GRANT	7,000.00	-	-	-	-
CONTROLLED SUBSTANCE TAX	1,000.00	-	-	-	-
MANCHESTER FIRE TAX	329,127.00	-	-	-	-
MANCHESTER FIRE - CO GRANT PROGRAM	105,907.00	-	-	-	-
PD - NCLM GRANT	2,500.00	-	-	-	-

POWELL BILL	358,340.00	358,000.00	358,000.00	-	358,000.00
Total Police Department Fees	891.00	1,000.00	1,000.00	-	1,000.00
Total Fire Department Fees	52,334.00	50,000.00	50,000.00	-	50,000.00
Total Inspection Fees	146,540.00	146,650.00	146,650.00	-	146,650.00
NC DOT - ROW MAINTENANCE	8,568.00	-	-	-	-
Total Planning Department Fees	6,850.00	7,000.00	7,000.00	-	7,000.00
INTEREST EARNED	300,000.00	170,000.00	170,000.00	-	170,000.00
INTEREST -POWELL BILL	40,000.00	40,000.00	40,000.00	-	40,000.00
SALE OF CAPITAL ASSETS	31,068.00	-	-	-	-
INSURANCE SETTLEMENTS	6,622.00	-	-	-	-
MISCELLANEOUS REVENUE	6,695.00	6,000.00	6,000.00	-	6,000.00
EMPLOYEE INSURANCE PREMIUM	27,840.00	-	-	-	-
SPECIAL EVENTS/DONATIONS	20,000.00	-	-	-	-
DONATIONS - POLICE DEPT	2,000.00	-	-	-	-
MILITARY BANNER PROGRAM	7,520.00	-	-	-	-
ADOPT A STREET	1,000.00	-	-	-	-
CONTRIBUTION PROCEEDS	22,000.00	-	-	-	-
INSTALLMENT PURCHASE PROCEEDS	-	1,500,000.00	629,000.00	-	629,000.00
INTERFUND TRANSFERS - WATER AND SEWER	-	331,000.00	331,000.00	-	331,000.00
INTERFUND TRANSFERS - STORMWATER	-	45,000.00	45,000.00	-	45,000.00
INTERFUND TRANSFERS - SANITATION	-	84,000.00	84,000.00	-	84,000.00
FUND BALANCE APPROPRIATED	179,800.00	-	-	-	-
APPROP FB - POWELL BILL	532,160.00	-	-	-	-
(10) - GENERAL FUND TOTAL REVENUES	9,852,351.00	10,450,800.00	9,579,800.00	-	9,579,800.00



TOWN OF SPRING LAKE, NORTH CAROLINA Board
Approved 2025-2026 General Fund Summary
Fiscal Year Ending June 30, 2026

Appropriations		2024-25 Fiscal Year Amended Budget	2025-26 Department Request	2025-26 Manager Recommendation	2025-26 Audit Committee Changes	2025 -2026 Board Adopted Budget
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
GOVERNING BODY		124,326.00	171,559.00	170,909.00	(52,522.00)	118,387.00
ADMINISTRATION		355,584.00	300,521.00	300,521.00	5,358.00	305,879.00
FINANCE		724,935.00	691,125.00	689,125.00	(203.00)	688,922.00
TAX COLLECTIONS		65,630.00	105,630.00	70,000.00	-	70,000.00
LEGAL		72,000.00	57,000.00	57,000.00	-	57,000.00
HUMAN RESOURCES		96,716.00	102,640.00	102,840.00	(457.00)	102,383.00
INFORMATION TECHNOLOGY / COMMUNICATIONS		273,562.00	220,448.00	201,368.00	-	201,368.00
PUBLIC BUILDINGS		489,480.00	457,875.00	530,725.00	(466.00)	530,259.00
NON-DEPARTMENTAL		372,249.00	-	-	-	-
PUBLIC SAFETY						
POLICE		2,895,079.00	3,541,265.00	3,590,438.00	36,221.00	3,626,659.00
FIRE DEPARTMENT		1,436,743.00	3,152,230.00	2,194,105.00	(69,076.00)	2,125,029.00
MANCHESTER FIRE DISTRICT		557,310.00	-	-	-	-
INSPECTIONS		323,736.00	305,020.00	305,120.00	(281.00)	304,839.00
PUBLIC SAFETY		14,907.00	-	-	-	-
TRANSPORTATION						
STREET DEPT		590,388.00	595,361.00	570,493.00	2,050.00	572,543.00
POWELL BILL		692,500.00	398,000.00	398,000.00	-	398,000.00
ECONOMIC DEVELOPMENT						
PLANNING		38,863.00	40,063.00	40,063.00	-	40,063.00
DEBT SERVICE						
PRINCIPAL		237,342.00	286,493.00	286,493.00	(55,556.00)	230,937.00
INTEREST		99,422.00	116,567.00	116,567.00	(1,000.00)	115,567.00
PUBLIC SAFETY - LEASES VEHILCES		188,899.00	-	-	-	-
INTERFUND TRANSFERS		202,680.00	73,080.00	73,080.00	-	73,080.00
CONTINGENCY		-	-	18,885.00	-	18,885.00
FUND TOTAL	(10) - GENERAL FUND EXPENDITURES	9,852,351.00	10,614,877.00	9,715,732.00	(135,932.00)	9,579,800.00
REVENUES OVER (UNDER) EXPENDITURES		-	(1,035,077.00)	(135,932.00)	135,932.00	-



GOVERNING BODY		UPDATED 06/02/2025										
10-00-4110	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR	\$ 38,776.00		\$ -	\$ 38,776.00	\$ 38,776.00	\$ 38,776.00	\$ (235.00)	\$ 38,541.00		\$ 38,541.00	
	Kia Anthony-Mayor \$9,475											
	Sona Cooper-Mayor Pro-Tem \$6,378											
	Robyn Chadwick- \$5,671											
	Marvin Lackman- \$5,671											
	Raul Palacios-\$5,671											
	Adrian Thompson-\$5,671											
120-02	SALARIES AND WAGES - OVERTIME	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120-06	SALARIES AND WAGES - PARTTIME	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120-07	SALARIES AND WAGES - LONGEVITY	\$ 650.00			\$ 650.00	\$ 650.00		\$ -	\$ (650.00)	\$ -	\$ (650.00)	ELIMINATE LONGEVITY
120-12	VACATION PAYOUT	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	5% OF Dept. Vacation Balance											
120-13	COMP TIME PAYOUT	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
130-03	SUPPLEMENTAL - 401K RETIREMENT	\$ -		\$ 197.00	\$ -	\$ 197.00	\$ 197.00	\$ 189.00	\$ 386.00		\$ 386.00	\$38,776 x 1% = \$388
	MAYOR- \$95.75											
	MAYOR PRO TEM- \$65.28											
	COMMISSIONER- \$60.60											
	COMMISSIONER- \$58.22											
	COMMISSIONER- \$58.22											
	COMMISSIONER- \$58.22											
170-00	EXPENSE ALLOWANCE	\$ -		\$ 3,600.00	\$ -	\$ 3,600.00	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	\$ 3,600.00	6 x \$600 = \$3,600
	MAYOR CELL PHONE STIPEND- \$600											CELL PHONE STIPEND
	MAYOR PRO TEM CELL PHONE STIPEND- \$600											
	COMMISSIONER CELL PHONE STIPEND- \$600											
	COMMISSIONER CELL PHONE STIPEND- \$600											
	COMMISSIONER CELL PHONE STIPEND- \$600											
	COMMISSIONER CELL PHONE STIPEND- \$600											
180-01	FICA TAX	\$ 2,967.00		\$ -	\$ 2,967.00	\$ 2,967.00	\$ 2,967.00	\$ (17.00)	\$ 2,950.00		\$ 2,950.00	
	6 Board members combined wages											
180-02	STATE RETIREMENT CONTRIBUTION	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
180-03	GROUP INSURANCE	\$ 21,503.00		\$ 38,647.00	\$ 21,503.00	\$ 60,150.00	\$ 60,150.00	\$ (60,150.00)	\$ -	\$ -	\$ -	
	MAYOR INCREASE- \$115.08											
	MAYOR PRO TEM INCREASE- \$96.50											
	COMMISSIONER CHADWICK INCREASE- \$9,733											
	COMMISSIONER LACKMAN INCREASE \$9,733											
	COMMISSIONER PALACIOUS INCREASE- \$9,733											
	COMMISSIONER THOMPSON INCREASE- \$9,733											
180-06	WORKER'S COMPENSATION	\$ 54.00		\$ 6.00	\$ 54.00	\$ 60.00	\$ 60.00	\$ -	\$ 60.00	\$ -	\$ 60.00	
	4.8% INCREASE FOR ALL BOARD MEMBERS											
190-00	PROFESSIONAL SERVICES	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-02	UNIFORMS	\$ -		\$ 900.00		\$ 900.00	\$ 900.00	\$ -	\$ 900.00	\$ -	\$ 900.00	
	\$150 ANNUAL ALLOWANCE FOR 6 BOARD MEMBERS											
220-00	FOOD AND PROV	\$ 1,000.00			\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
	RETREATS, SPECIAL MEETINGS, TRAINING, MAYORS COALITION-											
240-99	MILITARY BANNER PROGRAM-\$200 ea.	\$ -		\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	Increase includes moved from from Non-depart.
260-00	OFFICE SUPPLIES AND MATERIALS	\$ 1,500.00		\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	
	BINDERS, FOLDERS, COPY PAPER, BUSINESS CARDS- \$1,500											
310-00	PROFESSIONAL DEVELOPMENT	\$ 9,750.00	\$ (4,875.00)	\$ -	\$ 9,750.00	\$ 4,875.00	\$ 4,875.00	\$ 4,875.00	\$ 9,750.00	\$ -	\$ 9,750.00	
	Reduce by 50%											
440-00	SERVICE AND MAINTENANCE CONTRACT	\$ 4,250.00		\$ 750.00	\$ 4,250.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	
	ORDINANCE UPDATES INCREASE- \$750.00											
450-00	INSURANCE AND BONDING	\$ 21,600.00		\$ 2,400.00	\$ 21,600.00	\$ 24,000.00	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	
	MAYOR- \$4,000											
	MAYOR PRO TEM- \$4,000											
	COMMISSIONER- \$4,000											
	COMMISSIONER- \$4,000											
	COMMISSIONER- \$4,000											

GOVERNING BODY		UPDATED 06/02/2025										
10-00-4110	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
	COMMISSIONER- \$4,000											
480-00	DUES AND SUBSCRIPTIONS	\$ 20,276.00	\$ (4,892.00)		\$ 20,276.00	\$ 15,384.00	\$ 15,384.00	\$ 2,816.00	\$ 18,200.00	\$ -	\$ 18,200.00	Add back COG Dues
	BEMO- (-\$150)											
	MAYORS ASSOCIATION- \$300											
	MAYORS COALITION- \$75											
	CHAMBER (-\$150)											
	MCCOG (-\$2,816)											
	NLC- (-\$1,701)											
	RLUAC- \$667											
	SOG- \$1,800											
	WIMG (-\$75)											
	NCLM MEMBERSHIP- \$12,579											
490-05	SPECIAL EVENTS/EXPENSE	\$ -		\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	Increase includes moved from 10-00-4000
	Christmas Tree lighting, 1st Friday, etc. \$5,000											
490-29	APPEARANCE COMMISSION	\$ -		\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	Increase includes moved from 10-00-4000
490-33	MILITARY & VETERANS AFFAIRS ADV COMMITTEE	\$ -		\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	Increase includes moved from 10-00-4000
690-03	ELECTION FEE (ELECTIONS ONLY)	\$ -		\$ 3,500.00	\$ -	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00	Increase includes moved from 10-00-4170
	Reduce to CC (-\$500)											
TOTAL		\$ 122,326.00	\$ (9,767.00)	\$ 59,000.00	\$ 122,326.00	\$ 171,559.00	\$ 170,909.00	\$ (52,522.00)	\$ 117,737.00	\$ -	\$ 118,387.00	

ADMINISTRATION		UPDATED 06/02/2025										
10-00-4120	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR	\$ 235,848.00	\$ (31,035.00)	\$ -	\$ 235,848.00	\$ 204,813.00	\$ 204,813.00	\$ 2,787.00	\$ 204,371.00	\$ -	\$ 207,600.00	
	TOWN MANAGER- \$140,000											
	TOWN CLERK- \$62,924.94											
	TOWN CLERK-2.3% COLA -\$1,447.25											
	ELIMINATE OFFICE ASSISTANT- (-\$27,737)											
120-02	SALARIES AND WAGES - OVERTIME											
120-05	CAREER DEVELOPMENT PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120-06	SALARIES AND WAGES - PARTTIME											
120-07	SALARIES AND WAGES - LONGEVITY	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ (400.00)	\$ -		\$ -		ELIMINATE LONGEVITY
120-12	VACATION PAYOUT	\$ -	\$ -	\$ 301.00	\$ -	\$ 301.00	\$ 301.00	\$ -	\$ 301.00	\$ -	\$ 301.00	
	5% OF DEPT VACATION BALANCE											
	TOWN MANAGER- \$190											
	TOWN CLERK- \$110.94											
120-13	COMP TIME PAYOUT											
130-03	SUPPLEMENTAL - 401K RETIREMENT	\$ -	\$ -	\$ 2,029.00	\$ -	\$ 2,029.00	\$ 2,029.00	\$ 71.00	\$ 2,100.00	\$ -	\$ 2,100.00	
	1% MATCHING TOWN MANAGER- \$1,400											
	1% MATCHING TOWN CLERK- \$629.25											
170-00	EXPENSE ALLOWANCE	\$ 4,800.00	\$ -	\$ 1,200.00	\$ 4,800.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	
	\$400/MONTH AUTO ALLOWANCE- \$4,800											
	TOWN MANAGER CELL PHONE STIPEND- \$600.00											
	TOWN CLERK CELL PHONE STIPEND-\$600.00											
180-01	FICA TAX	\$ 18,410.00	\$ (2,402.00)	\$ -	\$ 18,410.00	\$ 16,008.00	\$ 16,008.00	\$ -	\$ 16,008.00	\$ -	\$ 16,008.00	
	ELIMINATE OFFICE ASSISTANT (-\$2,122)											
	TOWN MANAGER - \$11,038.95											
	TOWN CLERK - \$4,965.82											
180-02	STATE RETIREMENT CONTRIBUTION	\$ 47,853.00	\$ (17,684.00)	\$ -	\$ 47,853.00	\$ 30,169.00	\$ 30,169.00	\$ -	\$ 30,169.00	\$ -	\$ 30,169.00	
	ELIMINATE OFFICE ASSISTANT (-\$5,628)											
	TOWN MANAGER 14.42% - \$20,808.06											
	TOWN CLERK 14.42% - \$9,360.41											
180-03	GROUP INSURANCE	\$ 31,266.00	\$ (10,075.00)	\$ -	\$ 31,266.00	\$ 21,191.00	\$ 21,190.00	\$ -	\$ 21,190.00	\$ -	\$ 21,190.00	
	ELIMINATE OFFICE ASSISTANT (-\$10,036)											
	TOWN MANAGER 3.7% BCBS increase - \$10,826.23											
	TOWN CLERK 3.7% BCBS increase - \$10,363.78											
180-06	WORKER'S COMPENSATION	\$ 322.00	\$ (7.00)	\$ -	\$ 322.00	\$ 315.00	\$ 315.00	\$ -	\$ 315.00	\$ -	\$ 315.00	
	ELIMINATE OFFICE ASSISTANT											
	TOWN MANAGER AND TOWN CLERK 4.8% INCREASE (0.16%)											
190-00	PROFESSIONAL SERVICES	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
	STRATEGIC PLAN SERVICES											
210-02	UNIFORMS	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	
	APPAREL FOR TOWN MANAGER- \$150											
	APPAREL FOR TOWN CLERK- \$150											
220-00	FOOD AND PROVISIONS	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
230-01	SPECIAL PROGRAM MATERIAL	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
	GIFTS,AWARDS AND CERTIFICATES											
250-01	MOTOR FUELS	\$ 1,500.00	\$ (250.00)	\$ -	\$ 1,500.00	\$ 1,250.00	\$ 1,250.00	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00	
	FUEL FOR ADMINISTRATION VEHICLE- \$1,500					\$ -						
250-00	MAINT & RPR VEH ADMIN	\$ -	\$ -	\$ 300.00		\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	
260-00	OFFICE SUPPLIES AND MATERIALS	\$ 2,000.00	\$ -	\$ 1,000.00	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	
	COPY PAPER, FILE FOLDERS, NOTE PADS, BINDERS, PRINTER INK- \$1,000					\$ -						
310-00	PROFESSIONAL DEVELOPMENT	\$ 5,000.00	\$ (2,500.00)	\$ -	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ -	\$ 5,000.00	
	REDUCE 50%-NO ICMA CONFERENCE											
320-05	POSTAGE	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ -	\$ 1,700.00	\$ -	\$ 1,700.00	
	PITNEY BOWES - \$1,700											
370-00	ADVERTISING	\$ 1,000.00	\$ -	\$ 500.00	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	
	TOSL SWAG (CUPS, PENCILS, PENS, ETC.) \$1,500											
430-02	RENTAL OF EQUIPMENT-POSTAGE METERS	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ -	\$ 1,700.00	\$ -	\$ 1,700.00	

ADMINISTRATION		UPDATED 06/02/2025										
10-00-4120	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
	PITNEY BOWES RENTAL \$425 x 4 (QUARTER) \$1,700											
450-00	INSURANCE AND BONDING	\$ 2,200.00	\$ -	\$ 300.00	\$ 2,200.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	
	TOWN MANAGER BOND- \$2,500											
480-00	DUES AND SUBSCRIPTIONS	\$ 1,485.00	\$ (840.00)	\$ -	\$ 1,485.00	\$ 645.00	\$ 646.00	\$ -	\$ 646.00	\$ -	\$ 646.00	
	CLERK IIMC- \$185											
	CLERK NC ASSOC OF MUNICIPAL CLERKS- \$90											
	CLERK CANVA PRO SUBSCRIPTION- \$120											
	MANAGER NC CITY COUNTY MANAGERS ASSOC- \$250											
	CLERK CMC APPLICATION (-\$75)											
	MANAGER ASSOC OF DEFENSE (-\$240)											
	MANAGER NCDBA (-\$525)											
	NO ICMA DUES											
870-00	OFFICE FURNISHING	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	
	NEW CHAIR- \$300											
TOTAL		\$ 358,084.00	\$ (64,237.00)	\$ 7,630.00	\$ 358,084.00	\$ 300,521.00	\$ 300,521.00	\$ 2,500.00	\$ 338,177.00	\$ -	\$ 305,879.00	

FINANCE		UPDATED 06/02/2025										
10-00-4130	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
100-03	OFFSET FOR LAPSED EXPENSES	\$ (330,000.00)	\$ -	\$ 330,000.00	\$ (330,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120-01	SALARIES AND WAGES - REGULAR	\$ 331,381.00	\$ -	\$ 22,578.00	\$ 331,381.00	\$ 353,959.00	\$ 353,959.00	\$ 41.00	\$ 353,959.00	\$ -	\$ 354,000.00	
	2.3% COLA-\$7,958.02											
	Market Rate Salary adjustment to on- board FT Finance Staff											
120-02	SALARIES AND WAGES - OVERTIME	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	ELIMINATE OT
120-05	CAREER DEVELOPMENT PLAN			\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	
120-07	SALARIES AND WAGES - LONGEVITY	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ 500.00	\$ (250.00)	\$ -	\$ -	\$ -	\$ -	ELIMINATE LONGEVITY
120-12	VACATION PAYOUT	\$ -	\$ -	\$ 520.00	\$ -	\$ 520.00	\$ 520.00	\$ -	\$ 520.00	\$ -	\$ 520.00	
	5% of Dept. Vacation Balance											
120-13	COMP TIME PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	No accrued Comp time in excess of 48 Hours											
130-04	401K SUPPLEMENTAL RETIREMENT 1%	\$ -	\$ -	\$ 3,625.00	\$ -	\$ 3,625.00	\$ 3,625.00	\$ -	\$ 3,625.00	\$ -	\$ 3,625.00	
	1% Match for all employees											
170-00	EXPENSE ALLOWANCE	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	
	Annual Cell Phone Stipend-\$600 per employee											
180-01	FICA TAX	\$ 25,352.00	\$ -	\$ 1,949.00	\$ 25,352.00	\$ 27,301.00	\$ 27,301.00	\$ -	\$ 27,301.00	\$ -	\$ 27,500.00	
180-02	STATE RETIREMENT CONTRIBUTION	\$ 67,238.00	\$ (15,776.00)	\$ -	\$ 67,238.00	\$ 51,462.00	\$ 51,462.00	\$ -	\$ 51,462.00	\$ -	\$ 52,000.00	
	Matching Contribution @ 14.42%											
180-03	GROUP INSURANCE	\$ 43,944.00	\$ -	\$ 8,063.00	\$ 43,944.00	\$ 52,007.00	\$ 52,007.00	\$ -	\$ 52,007.00	\$ -	\$ 52,007.00	
	3.7% BCBS Increase											
180-06	WORKER'S COMPENSATION	\$ 464.00	\$ -	\$ 73.00	\$ 464.00	\$ 537.00	\$ 537.00	\$ -	\$ 537.00	\$ -	\$ 537.00	
	4.7 % Increase											
190-00	PROFESSIONAL SERVICES	\$ 475,000.00	\$ (457,000.00)	\$ -	\$ 475,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	\$ 18,000.00	\$ -	\$ 18,000.00	ELIMINATE GREG ISLEY
	ADP Services-\$13,000											
	Cavanaugh Macdonald-\$5,000											
190-01	PROFESSIONAL SERVICES - AUDIT	\$ 80,000.00		\$ 70,000.00	\$ 80,000.00	\$ 150,000.00	\$ 150,000.00	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00	AUDIT YEARS 2022-2025
	CHERRY BEKAERT \$50,000 per year X 3 years=\$150											
210-02	UNIFORMS	\$ -		\$ 750.00	\$ -	\$ 750.00	\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 750.00	
	Apparel for employees \$150/employee X 5=\$750											
260-00	OFFICE SUPPLIES AND MATERIALS	\$ 6,105.00	\$ (1,105.00)	\$ -	\$ 6,105.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	
310-00	PROFESSIONAL DEVELOPMENT	\$ 2,244.00	\$ (1,122.00)	\$ -	\$ 2,244.00	\$ 1,122.00	\$ 1,122.00	\$ 1,122.00	\$ 2,244.00	\$ -	\$ 2,244.00	
	50% Reduction (per directive of Town Manager)											
320-05	POSTAGE	\$ 2,500.00	\$ (500.00)	\$ -	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
440-01	BANK SERVICE CHARGES	\$ 4,736.00		\$ 1,264.00	\$ 4,736.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	
440-09	SOFTWARE MAINTENANCE	\$ 720.00		\$ -	\$ 720.00	\$ 720.00	\$ 720.00	\$ -	\$ 720.00	\$ -	\$ 720.00	
450-00	INSURANCE AND BONDING	\$ -		\$ 3,700.00	\$ -	\$ 3,700.00	\$ 3,700.00	\$ -	\$ 3,700.00	\$ -	\$ 3,700.00	11% Increase over PY
480-00	DUES AND SUBSCRIPTIONS	\$ 290.00		\$ 710.00	\$ 290.00	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	
	NCGFOA \$100											Reduce by 50%-Dues for
	NC State Board of CPA Examiners-\$60											one CPA Association only.
	NCACPA \$325											
	American Institute of CPA-\$400											
800-00	NON CAPITALIZED ASSETS	\$ 12,111.00	\$ (10,111.00)	\$ -	\$ 12,111.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
	Remote work station computer assets											
870-00	NON CAPITAL - OFFICE FURNISHINGS	\$ 300.00	\$ (300.00)	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL		\$ 722,635.00	\$ (485,914.00)	\$ 451,482.00	\$ 722,635.00	\$ 688,203.00	\$ 684,953.00	\$ 1,122.00	\$ 686,075.00	\$ -	\$ 688,922.00	

TAX COLLECTIONS		UPDATED 06/02/2025										
10-00-4140	FUND NAME				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
690-01	COUNTY TAX COLLECTION FEE	\$ 65,630		\$ 40,000	\$ 65,630	\$ 105,630	\$ 105,630	\$ (35,630)	\$ 70,000	\$ -	\$ 70,000	
	~60% increase due to revaluation											
TOTAL		\$ 65,630		\$ 40,000	\$ 65,630	\$ 105,630	\$ 105,630	\$ (35,630)	\$ 70,000	\$ -	\$ 70,000	

LEGAL		UPDATED 06/02/2025										
10-00-4150	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
190-02	PROFESSIONAL SERVICES - LEGAL (LEGAL ONLY)	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ -	\$ 45,000.00	\$ -	\$ 45,000.00	
	ATTORNEY RETAINER (\$3,750 x 12)- \$45,000											
370-00	ADVERTISING	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
	PUBLIC HEARINGS- \$2,000											
440-07	LEGAL FEES (LEGAL ONLY)	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	
	OTHER LEGAL SERVICES NOT INCLUDED IN MONTHLY RETAINER- \$10,000											
TOTAL		\$ 57,000.00	\$ -	\$ -	\$ 57,000.00	\$ 57,000.00	\$ 57,000.00	\$ -	\$ 57,000.00	\$ -	\$ 57,000.00	

HUMAN RESOURCES		UPDATED 06/02/2025										
10-00-4160	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR	\$ 58,500.00	\$ -	\$ 5,872.00	\$ 58,500.00	\$ 64,372.00	\$ 64,372.00		\$ 64,372.00	\$ -	\$ 64,400.00	
	Full Salary this FY \$62,925											
	HR Manager 2.3% COLA-\$1,447.28											
120-02	SALARIES AND WAGES - OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	
120-05	CAREER DEVELOPMENT PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	
120-06	SALARIES AND WAGES - PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ (200.00)	\$ -	\$ -	\$ -	
120-07	SALARIES AND WAGES - LONGEVITY	\$ 50.00	\$ (50.00)	\$ -	\$ 50.00	\$ -	\$ (50.00)	\$ -	\$ (50.00)	\$ -	\$ (50.00)	ELIMINATE LONGEVITY
120-12	VACATION PAYOUT	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	
	5% of Dept. Vacation Balance-one Employee											
	8 Hours of leave at \$25.00/hr											
130-04	401K SUPPLEMENTAL RETIREMENT	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00	\$ 700.00	\$ -	\$ 700.00	\$ -	\$ 700.00	
	1% Matching-One Employee											
170-00	EXPENSE ALLOWANCE	\$ -	\$ -	\$ 600.00	\$ -	\$ 600.00	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ 600.00	
	Annual Cell Phone stipend \$600/Employee											
180-01	FICA TAX	\$ 4,476.00	\$ -	\$ 639.00	\$ 4,476.00	\$ 5,115.00	\$ 5,115.00	\$ -	\$ 5,115.00	\$ -	\$ 5,115.00	
	Increase in FICA tax due to cover full salary											
180-02	STATE RETIREMENT CONTRIBUTION	\$ 11,870.00	\$ (2,229.00)	\$ -	\$ 11,870.00	\$ 9,641.00	\$ 9,641.00	\$ -	\$ 9,641.00	\$ -	\$ 9,641.00	
	Contribution went down to 14% instead of 20%											
180-03	GROUP INSURANCE	\$ 10,052.00	\$ -	\$ 323.00	\$ 10,052.00	\$ 10,375.00	\$ 10,375.00	\$ -	\$ 10,375.00	\$ -	\$ 10,375.00	
	3.7% increase in group insurance											
180-06	WORKER'S COMPENSATION	\$ 82.00	\$ -	\$ 19.00	\$ 82.00	\$ 101.00	\$ 101.00	\$ -	\$ 101.00	\$ -	\$ 101.00	
	HR Manager 4.8% Increase											
190-00	PROFESSIONAL SERVICES	\$ 3,030.00	\$ -	\$ -	\$ 3,030.00	\$ 3,030.00	\$ 3,030.00	\$ -	\$ 3,030.00	\$ -	\$ 3,030.00	
	Reduce Robert Half -\$33,813											
	Back Ground checks and Drug screening											
260-00	OFFICE SUPPLIES AND MATERIALS	\$ 2,054.00	\$ (1,000.00)	\$ -	\$ 2,054.00	\$ 1,054.00	\$ 1,054.00	\$ -	\$ 1,054.00	\$ -	\$ 1,054.00	
	Reduce by -\$1,000											
290-01	GIFTS AND FLOWERS (HR ONLY)	\$ 225.00	\$ -	\$ -	\$ 225.00	\$ 225.00	\$ 225.00	\$ -	\$ 225.00	\$ -	\$ 225.00	
310-00	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	
	Reduce by 50% -\$1,000											
320-05	POSTAGE	\$ 40.00	\$ -	\$ -	\$ 40.00	\$ 40.00	\$ 40.00	\$ -	\$ 40.00	\$ -	\$ 40.00	
370-00	ADVERTISING	\$ 5,125.00	\$ (3,125.00)	\$ -	\$ 5,125.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
	Reduce by -\$875											
440-00	SERVICE AND MAINTENANCE CONTRACT	\$ 1,212.00	\$ -	\$ -	\$ 1,212.00	\$ 1,212.00	\$ 1,212.00	\$ -	\$ 1,212.00	\$ -	\$ 1,212.00	
440-09	SOFTWARE MAINTENANCE	\$ -	\$ -	\$ 240.00	\$ -	\$ 240.00	\$ 240.00	\$ -	\$ 240.00	\$ -	\$ 240.00	
	E-fax- \$20x12=\$240											
480-00	DUES AND SUBSCRIPTIONS	\$ -	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 250.00	
TOTAL		\$ 96,716.00	\$ (6,404.00)	\$ 9,493.00	\$ 97,716.00	\$ 100,805.00	\$ 99,955.00	\$ (457.00)	\$ 101,955.00	\$ -	\$ 102,383.00	

IT/COMMUNICATIONS		UPDATED 06/02/25										
10-00-4180	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
240-09	MAINTENANCE & REPAIR - OTHER	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	
	REPAIRS - \$500											
320-01	TELEPHONE (IT ONLY)	\$ 27,000.00	\$ -	\$ 4,216.00	\$ 27,000.00	\$ 31,216.00	\$ 31,216.00	\$ -	\$ 31,216.00	\$ -	\$ 31,216.00	
	VERIZON INCREASE OF SERVICES - \$29,216											
	SIMPLE COM - \$1,284 (\$107 x 12 MONTHS)											
	OTHER CHARGES - \$500											
320-03	CELLULAR PHONE (IT ONLY)	\$ 42,000.00	\$ (16,500.00)	\$ -	\$ 42,000.00	\$ 25,500.00	\$ 6,420.00	\$ -	\$ 6,420.00	\$ -	\$ 6,420.00	12 X \$535 per month
	POLICE VERIZON MiFi - \$25,000											
	CHARGES CELL PHONES - (-\$16,500)											
	OTHER CHARGES - \$500											
320-07	INTERNET (IT AND MANCHESTER ONLY)	\$ 40,000.00	\$ (15,000.00)	\$ -	\$ 40,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	
	FIBER LINE PWC - \$22,000											
	CHARTER INTERNET - \$3,000 (Decrease of \$15,000)											
430-01	COPIERS (IT MANCHESTER WS ONLY)	\$ 32,000.00	\$ -	\$ -	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	\$ -	\$ 32,000.00	\$ -	\$ 32,000.00	
	XEROX - \$29,000											
	LEVIFI - \$3,000											
440-09	SOFTWARE MAINTENANCE	\$ 72,282.00	\$ -	\$ 12,170.00	\$ 72,282.00	\$ 84,452.00	\$ 84,452.00	\$ -	\$ 84,452.00	\$ -	\$ 84,452.00	Increase \$6,400 Harris
	New - AMAZON PRIME- \$16.04											
	MCCI - \$3,390.08											
	WINDOWWARE - \$1,500											
	HIGH COUNTRY LOGMEIN - \$1,000											
	CIVICPLUS - \$1,500											
	MINUTEPRESS - \$700											
	DRI CRASH PLAN - \$300											
	OTHER LICENSES - \$200											
	ADOBEPRO FOR ENTERPRISE (40) LICENSES - \$6,000											
	AVENU HRS PRO-1099 - \$500											
	SOPHOS CENTRAL INTERCEPT X (75) USERS AND (6) SERVERS - \$2,000											
	EXCHANGE ONLINE 7 MTHS 12/1/25-6/30/26 - \$5,300											
	New HEYGOV CLERK MINUTES SOFTWARE - \$1,000											
	New- GOGOV TOWN APP - \$12,960											
	HARRIS ALL ANNUAL MAINTENANCE- LISTED BELOW 12% Increase Total for FY 2026 \$59,292											Harris Quote FY 2026 12% Increase
	UBL USER LICENSE SUPPORT - \$613											649.59
	WINDOWS ADMINISTRATION - \$3,331											3,530.43
	CLIENT SERVER USER LICENSE SUPPORT - \$800											847.30
	ACCOUNTS PAYABLE SOFTWARE - \$1,599											1,977.02
	ACCOUNTS RECEIVABLE & COLLECTIONS SOFTWARE - \$1,732											1,835.82
	BUDGET PREPARATION & AMENDMENTS SYSTEM SOFTWARE - \$1,466											1,553.38
	CAPITAL ASSETS SOFTWARE - \$1,599											1,694.60
	CASH COLLECTION & MISC. RECEIPTS SOFTWARE - \$1,466											2,259.47
	GENERAL LEDGER & FINANCIAL REPORTING SOFTWARE - \$1,865											1,977.02
	PERSONNEL SOFTWARE - \$1,133											1,412.19
	PURCHASE ORDER SOFTWARE - \$1,865											1,977.02
	PAYROLL SOFTWARE - \$3,331											3,530.43
	USAGE ANALYSIS SOFTWARE - \$2,132											2,259.47
	UTILITY BILLING SOFTWARE - \$3,597											3,812.85
	WORK ORDER & SERVICE APPLICATION SOFTWARE - \$2,265											2,400.67
	MYGOVHUB ONLINE UTILITY PORTAL ANNUAL SUBSCRIPTION - \$2,876											3,076.79
	MYGOVHUB eBILL NOTIFICATION ANNUAL SUBSCRIPTION - \$575											615.36
	ANNUAL HOSTING FEE A+ & ICS (20 USERS) - \$14,400											15,408.00
	ANNUAL HOSTING FEE (ADDITIONAL HOSTED USERS) A+ & ICS - \$2,880											3,081.60
	ANNUAL ADDITIONAL HOSTED USERS (3 LICENSES) - \$2,160											2,311.20
	ANNUAL ADDITIONAL HOSTED USERS (4 LICENSES)											3,081.60
440-31	IT SERVICES	\$ 16,800.00		\$ -	\$ 16,800.00	\$ 16,800.00	\$ 16,800.00	\$ -	\$ 16,800.00	\$ -	\$ 16,800.00	59,291.81
	HIGH COUNTRY (ON SITE MAINTENANCE AND REPAIR) - \$16,800											
800-00	NON CAPITALIZED ASSETS (WS)	\$ 8,980.00	\$ (4,000.00)	\$ -	\$ 8,980.00	\$ 4,980.00	\$ 4,980.00	\$ -	\$ 4,980.00	\$ -	\$ 4,980.00	

IT/COMMUNICATIONS		UPDATED 06/02/25										
10-00-4180	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
	Computer Accessories											
TOTAL		\$ 239,562.00	\$ (35,500.00)	\$ 16,386.00	\$ 239,562.00	\$ 220,448.00	\$ 201,368.00	\$ -	\$ 201,368.00	\$ -	\$ 201,368.00	

PUBLIC BUILDINGS		UPDATED 06/02/2025										
10-00-4260	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR	\$ 120,864.00	\$ (13,892.00)	\$ -	\$ 120,864.00	\$ 106,972.00	\$ 106,972.00		\$ 106,972.00	\$ -	\$ 90,100.00	Convert Custodian to PT
	B&G Director, Senior Maint. Tech, & Custodian - \$104,567											
	2.3% COLA - \$2,405.04											
120-02	SALARIES AND WAGES - OVERTIME	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
120-02	SALARIES AND WAGES - PARTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000.00	\$ 17,000.00	\$ -	\$ 17,000.00	Convert Custodian to PT
120-05	CAREER DEVELOPMENT PLAN	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00		\$ -	\$ -	\$ -	\$ -	ZERO BUDGETED
	Increase of pay for approved training											
	Degrees, approved certifications, etc.											
120-06	SALARIES AND WAGES - PARTTIME	\$ 33,900.00	\$ (33,900.00)	\$ -	\$ 33,900.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	*MOVED TO 390-03
120-07	SALARIES AND WAGES - LONGEVITY	\$ 750.00		\$ -	\$ 750.00	\$ 750.00	\$ (750.00)		\$ -	\$ -	\$ -	ELIMINATE LONGEVITY
120-12	VACATION PAYOUT	\$ -	\$ -	\$ 722.00	\$ -	\$ 722.00	\$ 722.00	\$ -	\$ 722.00	\$ -	\$ 722.00	
	5% of Dept. Vacation Balance											
	578 Total banked hours x .05 x \$25/hr=\$4,026											
120-13	COMP TIME PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	No accumulated comp time in excess of 48hrs											
130-04	401K SUPPLEMENTAL RETIREMENT	\$ -	\$ -	\$ 1,077.00	\$ -	\$ 1,077.00	\$ 1,077.00	\$ 23.00	\$ 1,100.00	\$ -	\$ 1,100.00	
	1% matching - \$1,077.04											
170-00	EXPENSE ALLOWANCE	\$ -	\$ -	\$ 1,800.00	\$ -	\$ 1,800.00	\$ 1,800.00	\$ -	\$ 1,800.00	\$ -	\$ 1,800.00	
	Annual Cell Phone Stipend - \$600 per employee											
	Employess @ 3x600 = \$1,800											
180-01	FICA TAX	\$ 11,840.00	\$ (3,316.00)	\$ -	\$ 11,840.00	\$ 8,524.00	\$ 8,524.00	\$ -	\$ 8,524.00	\$ -	\$ 8,524.00	Convert Custodian to PT
180-02	STATE RETIREMENT CONTRIBUTION	\$ 24,526.00	\$ (8,458.00)	\$ -	\$ 24,526.00	\$ 16,068.00	\$ 16,068.00	\$ -	\$ 16,068.00	\$ -	\$ 16,068.00	Convert Custodian to PT
	Matching Contribution @ 14.42% - \$16,067.63											
180-03	GROUP INSURANCE	\$ 26,223.00	\$ (5,723.00)	\$ -	\$ 26,223.00	\$ 20,500.00	\$ 20,500.00	\$ -	\$ 20,500.00	\$ -	\$ 20,500.00	Convert Custodian to PT
	3.7% BCBS Increase											
180-06	WORKER'S COMPENSATION	\$ 4,149.00	\$ (914.00)	\$ -	\$ 4,149.00	\$ 3,235.00	\$ 3,235.00	\$ 115.00	\$ 3,350.00	\$ -	\$ 3,235.00	
	4.7 % Increase											
210-01	JANITORIAL SUPPLIES	\$ 7,888.00	\$ -	\$ -	\$ 7,888.00	\$ 7,888.00	\$ 7,888.00	\$ -	\$ 7,888.00	\$ -	\$ 7,888.00	
210-02	UNIFORMS	\$ 3,714.00	\$ -	\$ -	\$ 3,714.00	\$ 3,714.00	\$ 3,714.00	\$ -	\$ 3,714.00	\$ -	\$ 3,714.00	
	CINTAS - \$2,288											
	SAFETY EQUIPMENT - \$650											
220-00	FOOD AND PROV (GOV BODY FIRE STREET WS SAN)	\$ 648.00	\$ -	\$ 122.00	\$ 648.00	\$ 770.00	\$ 770.00	\$ -	\$ 770.00	\$ -	\$ 770.00	
	GATORAID - \$550											
	WATER - \$220											
230-05	PLANTINGS, SEED AND FERTILIZER	\$ 6,828.00	\$ -	\$ -	\$ 6,828.00	\$ 6,828.00	\$ 6,828.00	\$ -	\$ 6,828.00	\$ -	\$ 6,828.00	
	BROWN MULCH - \$1,200											
	ICE MELT - \$1,200											
	SOD - \$2,400											
	FERTILIZER - \$900											
240-00	MAINTENANCE & REPAIR - BUILDING	\$ 51,800.00	\$ -	\$ -	\$ 51,800.00	\$ 51,800.00	\$ 51,800.00	\$ -	\$ 51,800.00	\$ -	\$ 51,800.00	
	WATER PUMP FOR FOUNTAIN - \$1,800											
	UPDATING AND MAINTAINING BUILDINGS - \$50,000											
240-01	MAINTENANCE & REPAIR SUPPLIES - BUILDING	\$ 2,731.00	\$ -	\$ 228.00	\$ 2,731.00	\$ 2,959.00	\$ 2,959.00	\$ -	\$ 2,959.00	\$ -	\$ 2,959.00	
	AC FILDERS - \$1,872											
	CEILING TILES - \$910											
	AC BELTS - \$177											
240-03	MAINTENANCE & REPAIR EQUIPMENT	\$ 74,550.00	\$ (44,085.00)	\$ -	\$ 74,550.00	\$ 30,465.00	\$ 30,465.00	\$ -	\$ 30,465.00	\$ -	\$ 30,465.00	*MOVED FROM 350-02
	SERVICE FIRE EXTINGUISHERS - \$2,100											
	FLAGS - \$3,465											
	REPAIRS TO EXISTING UNITS - \$17,000											
	LIGHT BULBS - \$7,900											
250-00	MAINT & RPR VEHICLES	\$ -	\$ -	\$ 3,412.00	\$ -	\$ 3,412.00	\$ 3,412.00	\$ -	\$ 3,412.00	\$ -	\$ 3,412.00	
250-01	MOTOR FUELS	\$ 6,300.00	\$ -	\$ 500.00	\$ 6,300.00	\$ 6,800.00	\$ 6,800.00	\$ -	\$ 6,800.00	\$ -	\$ 6,800.00	
260-00	OFFICE SUPPLIES AND MATERIALS	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00	
310-00	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330-01	ELECTRICITY	\$ 50,400.00	\$ -	\$ -	\$ 50,400.00	\$ 50,400.00	\$ 36,000.00	\$ -	\$ 36,000.00	\$ -	\$ 36,000.00	\$3,000 X 12 = \$36,000
	Monthly services at the shop - \$50,400 Annually											
330-03	LP GAS	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	

PUBLIC BUILDINGS		UPDATED 06/02/2025										
10-00-4260	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
	Fleet building heat - \$2000											
390-03	TEMPORARY HELP SERVICES		\$ -	\$ 33,900.00	\$ -	\$ 33,900.00	\$ 33,900.00	\$ -	\$ 33,900.00	\$ -	\$ 33,900.00	*MOVED FROM 120-06
	PART-TIME FOR SUMMER											
390-04	CLEANING SERVICES (PUB BLDG ONLY)	\$ 5,400.00	\$ -	\$ -	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00	\$ -	\$ 5,400.00	\$ -	\$ 5,400.00	
	STRIP AND WAX TOWN HALL FLOORS - \$5400											
440-17	PEST CONTROL (PUB BLDG ONLY)	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	
	SPRAYING FOR ANTS AND BUGS IN TOWN HALL - \$6000											
450-00	INSURANCE AND BONDING	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	
480-00	DUES AND SUBSCRIPTIONS	\$ 240.00	\$ -	\$ 60.00	\$ 240.00	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	
	CDL LICENSE											
500-00	CAPITAL OUTLAY	\$ -	\$ -	\$ 52,800.00	\$ -	\$ 52,800.00	\$ 142,800.00	\$ -	\$ 142,800.00	\$ -	\$ 142,800.00	
	REPLACE WATER HEATER - \$12,000											
	(2) NEW FOUR TON AC/HEAT UNITS - \$40,800											
	REPLACE 2 Ford F150 TRUCKS \$45,000 X 2 = \$90,000											
810-00	HAND TOOLS	\$ 924.00	\$ -	\$ 202.00	\$ 924.00	\$ 1,126.00	\$ 1,126.00	\$ -	\$ 1,126.00	\$ -	\$ 1,126.00	
	SHOVELS - \$210, RAKES - \$210, TRIMMERS - \$150											
	PRUNERS - \$240, HAND SAW - \$150											
820-00	SMALL EQUIPMENT	\$ 1,605.00	\$ -	\$ 128.00	\$ 1,605.00	\$ 1,733.00	\$ 1,733.00	\$ -	\$ 1,733.00	\$ -	\$ 1,733.00	
	BACKPACK SPRAYER - \$180, EDGE TRIMMER - \$553											
	WEED EATER - \$400											
TOTAL		\$ 442,480.00	\$ (110,286.00)	\$ 124,951.00	\$ 442,480.00	\$ 457,145.00	\$ 454,644.00	\$ (466.00)	\$ 440,244.00	\$ -	\$ 530,259.00	

POLICE		UPDATED 06/02/2025										
10-10-4310	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-00	SALARIES LEOSSA			\$ 34,000.00	\$ -	\$ 34,000.00	\$ 34,000.00	\$ -	\$ 34,000.00	\$ -	\$ 34,000.00	
120-01	SALARIES AND WAGES - REGULAR	\$ 1,480,761.00	\$ -	\$ 14,631.00	\$ 1,480,761.00	\$ 1,495,392.00	\$ 1,495,392.00	\$ 8,608.00	\$ 1,504,000.00	\$ -	\$ 1,504,000.00	
	2.3% COLA-\$32,467.83											
	Reclassified Admin Lt. to Patrol Officer											
	Added Code Enforcement Sgt. \$60,000											
120-02	SALARIES AND WAGES - OVERTIME	\$ 35,000.00	\$ -	\$ 10,000.00	\$ 35,000.00	\$ 45,000.00	\$ 45,000.00	\$ -	\$ 45,000.00	\$ -	\$ 45,000.00	
	Court, Extended shifts-jail-processing,											
	Mandatory State Training, Shift											
	coverage for personnel sick, vac, training											
120-05	CAREER DEVELOPMENT PLAN	\$ -	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 20,000.00		\$ 20,000.00	\$ -	\$ 20,000.00	
	Increase of pay for approved training											
	that adds value to the police dept.											
120-06	SALARIES AND WAGES - PARTTIME	\$ 13,000.00	\$ -	\$ -	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	
120-07	SALARIES AND WAGES -LONGEVITY	\$ 3,450.00	\$ -	\$ -	\$ 3,450.00	\$ 3,450.00	\$ (3,450.00)	\$ -	\$ -	\$ -	\$ -	ELIMINATE LONGEVITY
120-12	VACATION PAYOUT	\$ 10,000.00	\$ (6,480.00)	\$ -	\$ 10,000.00	\$ 3,520.00	\$ 3,520.00	\$ -	\$ 3,520.00	\$ -	\$ 3,520.00	
	5% of Dept. vacation payout @ \$25.00 per hour										\$ -	
120-13	COMP TIME PAYOUT	\$ 3,000.00	\$ (3,000.00)	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	No accumulated CT in excess of 48 hours										\$ -	
130-03	SUPPLEMENTAL RETIREMENT - 401K	\$ 73,554.00	\$ -	\$ 11,875.00	\$ 73,554.00	\$ 85,429.00	\$ 85,429.00	\$ (6,029.00)	\$ 79,400.00	\$ -	\$ 79,400.00	
	5% mandatory supplement for 22 Officers											
	Add Code Enforcement Sgt.											
130-04	401K SUPPLEMENTAL RETIREMENT	\$ -	\$ -	\$ 17,000.00	\$ -	\$ 17,000.00	\$ 17,000.00	\$ (1,000.00)	\$ 16,000.00	\$ -	\$ 16,000.00	Provided by JO
	1% Match for all employees											
170-00	EXPENSE ALLOWANCE	\$ -	\$ -	\$ 17,000.00	\$ -	\$ 17,000.00	\$ 17,000.00	\$ (2,000.00)	\$ 15,000.00	\$ -	\$ 15,000.00	
	Annual Cell Phone Stipend-\$600 per employee											
	Employess @ 23x600 = \$13,800											
180-01	FICA TAX	\$ 117,679.00	\$ (3,281.00)	\$ -	\$ 117,679.00	\$ 114,398.00	\$ 114,398.00	\$ 9,602.00	\$ 124,000.00	\$ -	\$ 124,000.00	
180-02	STATE RETIREMENT CONTRIBUTION	\$ 331,617.00	\$ (97,169.00)	\$ -	\$ 331,617.00	\$ 234,448.00	\$ 234,448.00	\$ 18,552.00	\$ 253,000.00	\$ -	\$ 253,000.00	
	Matching Contribution @ 16.04%											
	Add New Code Enforcement Sgt											
180-03	GROUP INSURANCE	\$ 226,841.00	\$ -	\$ 30,978.00	\$ 226,841.00	\$ 257,819.00	\$ 257,819.00	\$ 381.00	\$ 258,200.00	\$ -	\$ 258,200.00	
	3.7% BCBS Increase											
	Add New Code Enforcement Sgt											
180-06	WORKER'S COMPENSATION	\$ 37,785.00	\$ (3,142.00)	\$ -	\$ 37,785.00	\$ 34,643.00	\$ 34,643.00	\$ 3,607.00	\$ 38,250.00	\$ -	\$ 38,250.00	
	4.7 % Increase											
	Add New Code Enforcement Sgt											
190-00	PROFESSIONAL SERVICES	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ -	\$ 4,500.00	\$ -	\$ 4,500.00	
	New Hire State required Psychological, medical											
	Evaluations and drug screenings											
210-02	UNIFORMS	\$ 41,000.00	\$ -	\$ 5,000.00	\$ 41,000.00	\$ 46,000.00	\$ 46,000.00	\$ -	\$ 46,000.00	\$ -	\$ 46,000.00	
	Uniforms, Ballistic Vest, flashlights, handcuffs,											
	Coats, hats, boots, leather gear, class B shirts											
	Law Enforcement supplies-Replacements											
	Add new Code Enforcement Sgt.											
230-01	SPECIAL PROGRAM MATERIAL	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
	Community Outreach Materials - Pin wheels,											
	coloring books, National Night Out, Christmas											
	tree event											
230-03	EMERGENCY RESPONSE SUPPLIES	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 750.00	
	Specialit y tools & supplies for PD, Supplies for											
	evidence room, evidence record boxes, gloves,											
	Blood Spec. Kits, GSR, Mis. Evidence supplies											
240-00	MAINTENANCE & REPAIR - BUILDING		\$ -	\$ 11,500.00		\$ 11,500.00	\$ 11,500.00	\$ -	\$ 11,500.00	\$ -	\$ 11,500.00	Increase includes moved from 350-01
	Carpet \$6,000, paint \$2,000, HVAC avg repairs											
	plus move air vent/therm. \$3,500											
240-01	MAINTENANCE & REPAIR SUPPLIES - BUILDING	\$ 2,000.00	\$ (2,000.00)	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -			
240-03	MAINTENANCE & REPAIR EQUIPMENT	\$ 6,000.00	\$ -	\$ 300.00	\$ 6,000.00	\$ 6,300.00	\$ 6,300.00	\$ -	\$ 6,300.00	\$ -	\$ 6,300.00	Moved from 440-15

POLICE		UPDATED 06/02/2025										
10-10-4310	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
	MDT & Radar Re-calibrations, WT repair-parts											
	maint. on video recording equip, gun repair parts											
	repairs to emergency equipment											
240-05	MAINTENANCE & REPAIR - COMPUTER	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	
	repair & replacement of parts for MDT's for officers and detectives											
250-00	VEHICLE REPAIR & MAINTENANCE	\$ -	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00	Repairs moved from 355-07
	Increase in budget per Mr. Overton & Mr. Rorie to maintain old patrol cars											PD Budget per Mr. Rorie
250-01	MOTOR FUELS	\$ 130,000.00	\$ -	\$ -	\$ 130,000.00	\$ 130,000.00	\$ 130,000.00	\$ -	\$ 130,000.00	\$ -	\$ 130,000.00	
	Fuel for Police Cars											
260-00	OFFICE SUPPLIES AND MATERIALS	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ -	\$ 4,500.00	\$ -	\$ 4,500.00	
	General Office supplies for all PD. Also to pay for Patterson Records & Storage for required classified document (DCI) shredding											
290-00	SPECIAL PROGRAM EVENT	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
	Shop with a COP											
	Pack a Cruiser											
290-99	DRUG ENFORCEMENT (POLICE ONLY)	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	
310-00	PROFESSIONAL DEVELOPMENT	\$ 9,000.00	\$ (4,500.00)	\$ -	\$ 9,000.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 9,000.00	\$ -	\$ 9,000.00	
	50% Reduction (per directive of town manager)											
	Cost of training, schools, required re-certification & related expenses for all PD.											
320-01	TELEPHONE (IT ONLY)	\$ -										
320-03	CELLULAR PHONE (IT ONLY)	\$ -		\$ 19,080.00		\$ 19,080.00	\$ 19,080.00	\$ -	\$ 19,080.00	\$ -	\$ 19,080.00	Mifi 12 X \$1,590
320-05	POSTAGE	\$ 375.00	\$ -	\$ -	\$ 375.00	\$ 375.00	\$ 375.00	\$ -	\$ 375.00	\$ -	\$ 375.00	
320-07	INTERNET (IT AND MANCHESTER ONLY)	\$ -										
330-00	UTILITIES	\$ -										
330-01	ELECTRICITY	\$ -		\$ 7,500.00		\$ 7,500.00	\$ 7,500.00	\$ -	\$ 7,500.00	\$ -	\$ 7,500.00	Police Annex 12 X \$625
330-03	NATURAL/LP GAS	\$ -										
340-01	PRINTING	\$ 200.00	\$ -	\$ 800.00	\$ 200.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
	As needed printing to include newly added responsibility of code enforcement printing											
370-00	ADVERTISING	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	
	Required news paper printing - classified adds											
440-09	SOFTWARE MAINTENANCE	\$ 49,424.00	\$ (49,424.00)	\$ -	\$ 49,424.00	\$ -	\$ -	\$ -		\$ -		
	used by evidence div. found abated property, Advertising for vacant officer positions.											
440-15	COMMUNICATION SERVICE CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Moved to 240-03
440-31	IT SERVICES	\$ 50,000.00	\$ -	\$ 53,844.00	\$ 50,000.00	\$ 103,844.00	\$ 103,844.00	\$ -	\$ 103,844.00	\$ -	\$ 103,844.00	Increase includes moved from 440-61
440-61	OUTSOURCING	\$ 141,320.00	\$ (1,320.00)	\$ -	\$ 141,320.00	\$ 140,000.00	\$ 140,000.00	\$ -	\$ 140,000.00	\$ -	\$ 140,000.00	Decrease includes moved to 440-31
	911 Dispatch Merger with Cumberland County at \$33,720 per quarter. Pays for 24 Hr. Coverage 365 days per year for PD Dispatch											
450-00	INSURANCE AND BONDING	\$ 70,100.00	\$ -	\$ 1,900.00	\$ 70,100.00	\$ 72,000.00	\$ 72,000.00	\$ -	\$ 72,000.00	\$ -	\$ 72,000.00	
	Insurance for police cars increase due to purchase of new police vehicles											
480-00	DUES AND SUBSCRIPTIONS	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
	Books, training manuals, professional dues and subscriptions											
500-00	CAPITAL OUTLAY - POLICE	\$ -	\$ -	\$ 335,129.00	\$ -	\$ 335,129.00	\$ 469,182.00	\$ -	\$ 469,182.00	\$ -	\$ 469,182.00	7 police cars @ \$67,026
	4 Dodge Durango's @ \$45,830 = \$183,320 Upfit per Durango @ \$21,000 - \$80,400											
	1 Ford F-150 Tk @ \$46,808.82 = \$46,808.82 Upfit for Ford Tk @ \$21,000 = \$21,000											
	5 vehicles upfited = \$335,129											
540-31	MOTOR VEHICLES LEASE - POLICE	\$ -		\$ 84,880.00	\$ -	\$ 84,880.00	\$ -	\$ -	\$ -	\$ -	\$ -	Moved to Debt Service \$84,880
	Curent Lease Principal - \$62,706.60											

POLICE		UPDATED 06/02/2025										
10-10-4310	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
	Interest/Mgt. Fees \$22,173.84											
	For 8 leased vehicles											
540-32	GPS/MAINT TRACKING VEHICLES	\$ -		\$ 7,161.00	\$ -	\$ 7,161.00	\$ 7,161.00	\$ -	\$ 7,161.00	\$ -	\$ 7,161.00	
	31 Police cars @\$19.25(12 mos)											
820-00	SMALL EQUIPMENT	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
	Any small equipment needed costing less than \$1,000, small tools, small items needed for range, etc											
860-00	PUBLIC SAFETY EQUIPMENT	\$ 111,097.00		\$ -	\$ 111,097.00	\$ 111,097.00	\$ 111,097.00	\$ -	\$ 111,097.00	\$ -	\$ 111,097.00	Budget amendment of \$6626.00
	Specialty Equipment used by Public Safety:											during year increased
	* Axon Body Cameras (Annual) with cloud storage and evidence.com for downloading											current budget.
	video to District Attorney (\$30,500)											Decrease needed to
	* Axon Tasers (Annual) (\$15,500)											stay flat with last year
	* Firearms Practice & Qualification targets (\$1,600)											original budget line
	* Craig's Firearms -RedDots optics for firearms, long gun replacements (\$11,000)											
	* Ammunition 40 S&W 180 Gr flat nose and 223 ammunition needed for proficiency											
	qtr trning and req. quals. (\$13,816)											
	*Duty Ammo Winchester .40 caliber 180 Grain (\$1,800)											
	* Smoke Grenades - For officer cover and or dispersing unruly groups (\$550)											
	*Dana Office Supply - replace tactical lights on firearms and replace holsters to fit											
	handguns with Optic sights (\$9,500)											
	*Special equipment purchases - LPRs for Code Enforcement and criminal investigations/ video											
	cameras for criminal investigations and Code Enforcement and other special											
	investigative equipment needed (\$15,000)											
	*Police & Sheriff Press Credentials, replace all to reflect accurate dept information (\$750)											
	* Brothers printing paper for patrol cars that is used to issue citations (\$950)											
	* Crime Scene processing materials (\$2,500)											
	*Police Vehicle Inspections (Annual) \$1,285											
	*NCDMV Registrations (\$96)											
	* OC/Vapor supplies for self defense and crowd control (\$250)											
	*All American Fire - Extinguishers for PD, Annex and police vehicles (\$1,000)											
	* Police Emergency supply Needs (\$5,000)											
870-00	OFFICE FURNISHING	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 7,500.00	\$ -	\$ 7,500.00	
	Replace very old/broken office furnishings at main PD and Annex											
100-03	OFFSET FOR LAPSED EXPENSES	\$ (75,000.00)	\$ -	\$ 75,000.00	\$ (75,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL		\$ 2,894,453.00	\$ (170,316.00)	\$ 820,578.00	\$ 2,894,453.00	\$ 3,544,715.00	\$ 3,586,988.00	\$ 36,221.00	\$ 3,623,209.00	\$ -	\$ 3,626,659.00	

FIRE		UPDATED 06/02/2025										
10-10-4340	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR	\$ 786,705.00	\$ -	\$ 432,061.00	\$ 786,705.00	\$ 1,218,766.00	\$ 1,218,766.00	\$ (95,773.00)	\$ 1,122,993.00	\$ -	\$ 1,122,993.00	Increase Request incl Combined w/ Manchester \$264,579
	\$4K Market adjustment for each authorized position. ~\$80,000											
	New Lt. position to float among shifts to reduce overtime.~\$49,323											
	No 2.3% COLA since all receive Market Rate adjustment											
	Froze Unfunded FF positions											
120-02	SALARIES AND WAGES - OVERTIME	\$ 30,000.00	\$ (35,000.00)	\$ 25,000.00	\$ 30,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	Increase Request incl Combined w/ Manchester \$25,000
	16 FF x 48 hrs ea x \$25/Hr= 19200 is											
	Without floating LT., OT needs to be budgeted at \$126,000											
120-05	CAREER DEVELOPMENT PLAN	\$ -	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	
	Increase or pay for approved training that adds value to the Fire Dept.											
	Degrees, approved certifications, etc.											
120-06	SALARIES AND WAGES - PARTTIME	\$ 40,000.00	\$ -	\$ 55,000.00	\$ 40,000.00	\$ 95,000.00	\$ 95,000.00	\$ -	\$ 95,000.00	\$ -	\$ 95,000.00	Increase Request incl Combined w/ Manchester \$50,000
	\$19/hour for 5000 hours											
120-07	SALARIES AND WAGES-LONGEVITY	\$ 2,650.00	\$ -	\$ -	\$ 2,650.00	\$ 2,650.00	\$ (2,650.00)	\$ -	\$ -	\$ -	\$ -	ELIMINATE LONGEVITY
120-12	VACATION PAYOUT	\$ -	\$ -	\$ 4,026.00	\$ -	\$ 4,026.00	\$ 4,026.00	\$ -	\$ 4,026.00	\$ -	\$ 4,026.00	
	5% of Dept. Vacation Balance											
	3,221 Total banked hours x .05 x \$25/hr = \$4,026											
170-00	EXPENSE ALLOWANCE	\$ -	\$ -	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 12,000.00	\$ 600.00	\$ 12,600.00	\$ -	\$ 12,600.00	
	Annual Cell Phone Stipend - \$600 per employee											
	Employess @ 20x600 = \$12,000											
130-04	401K SUPPLEMENTAL RETIREMENT	\$ -	\$ -	\$ 12,187.00	\$ -	\$ 12,187.00	\$ 12,187.00	\$ 513.00	\$ 12,700.00	\$ -	\$ 12,700.00	Increase Request incl Combined w/ Manchester
	1% Matching											
180-01	FICA TAX	\$ 65,243.00	\$ -	\$ 27,992.00	\$ 65,243.00	\$ 93,235.00	\$ 93,235.00	\$ 3,365.00	\$ 96,600.00	\$ -	\$ 96,600.00	Increase Request incl Combined w/ Manchester \$25,977
180-02	STATE RETIREMENT CONTRIBUTION	\$ 165,709.00	\$ (10,202.00)	\$ -	\$ 165,709.00	\$ 155,507.00	\$ 155,507.00	\$ 12,993.00	\$ 168,500.00	\$ -	\$ 168,500.00	
	Matching Contribution @ 14.42%											
	Add New Lt. Position											
	Froze Unfunded FF positions											
180-03	GROUP INSURANCE	\$ 124,340.00	\$ -	\$ 81,575.00	\$ 124,340.00	\$ 205,915.00	\$ 205,915.00	\$ 9,795.00	\$ 215,710.00	\$ -	\$ 215,710.00	Increase Request incl Combined w/ Manchester \$40,924
	3.7% BCBS Increase											
	Add New Lt. Position											
	Froze Unfunded FF positions											
180-06	WORKER'S COMPENSATION	\$ 22,174.00	\$ -	\$ 10,195.00	\$ 22,174.00	\$ 32,369.00	\$ 32,369.00	\$ 631.00	\$ 33,000.00	\$ -	\$ 33,000.00	Increase Request incl Combined w/ Manchester \$8,687
	4.7% Increase											
	Add New Lt. position											
190-03	PROFESSIONAL SERVICES - MEDICAL	\$ 6,825.00	\$ -	\$ 675.00	\$ 6,825.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 7,500.00	\$ -	\$ 7,500.00	Increase Request incl Combined w/ Manchester \$1,651
	Annual FF Physicals \$375 x 20FF = \$7,500											
	Froze Unfunded FF positions lowers annual cost											
210-01	JANITORIAL SUPPLIES	\$ 2,800.00	\$ -	\$ -	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ -	\$ 2,800.00	\$ -	\$ 2,800.00	
210-02	UNIFORMS	\$ 12,000.00	\$ (3,850.00)	\$ -	\$ 12,000.00	\$ 8,150.00	\$ 8,150.00	\$ -	\$ 8,150.00	\$ -	\$ 8,150.00	
	REPLACE T-SHIRTS - \$1,450											
	HATS - \$500											
	PANTS - \$2,880											
	HARD SHIRTS - \$1,440											
	JACKETS AND JOB SHIRTS - \$1,280											

FIRE		UPDATED 06/02/2025										
10-10-4340	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
210-03	UNIFORMS-PPE	\$ 10,642.00	\$ -	\$ 9,958.00	\$ 10,642.00	\$ 20,600.00	\$ 15,450.00	\$ -	\$ 15,450.00	\$ -	\$ 15,450.00	Replace 3 instead of 4 /yearJR
	Replace 4 sets at \$5,150 each											
220-00	FOOD AND PROV (GOV BODY FIRE STREET WS SAN)	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
	Water and Gatorade											
230-01	SPECIAL PROGRAM MATERIAL	\$ 2,500.00	\$ (500.00)	\$ -	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
	SMOKE MACHINE \$550											
	COLORING BOOKS &FIRE HATS - \$1,400											
230-03	EMERGENCY RESPONSE SUPPLIES	\$ 13,175.00	\$ -	\$ -	\$ 13,175.00	\$ 13,175.00	\$ 13,175.00	\$ -	\$ 13,175.00	\$ -	\$ 13,175.00	
	Fire Hose - \$2,500											
	Foam - \$1,600											
	Speedy dry for vehicle accidents - \$700											
	Sensors for air monitors - \$1,500											
	hose reducers-\$650											
230-09	MEDICAL SUPPLIES	\$ 6,300.00	\$ -	\$ -	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ -	\$ 6,300.00	\$ -	\$ 6,300.00	
	Medical gloves - \$2,800											
	AED unit- \$2500											
	Suction canisters and tips - \$1,700											
240-03	MAINTENANCE & REPAIR EQUIPMENT	\$ 1,200.00	\$ (200.00)	\$ -	\$ 1,200.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
	Wrenches general repair supplies-\$800											
	Water hose, air lines-\$200											
250-00	VEHICLE MAINTANCE	\$ -	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00	Increase Request incl Combined w/ Manchester-from 350-03
250-01	MOTOR FUELS	\$ 24,000.00	\$ -	\$ 21,000.00	\$ 24,000.00	\$ 45,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	\$ 35,000.00	Increase Request incl Combined w/ Manchester \$20,000
	Combined with Manchester											
260-00	OFFICE SUPPLIES AND MATERIALS	\$ 2,500.00		\$ 250.00	\$ 2,500.00	\$ 2,750.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	Only one office w/o Manchester
	10% INCREASE ON COST											
310-00	PROFESSIONAL DEVELOPMENT	\$ 16,000.00	\$ (12,000.00)	\$ -	\$ 16,000.00	\$ 4,000.00	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	\$ -	\$ 16,000.00	Hold at 50% of \$16,000
	Reduce by 50%											
320-05	POSTAGE	\$ 50.00		\$ -	\$ 50.00	\$ 50.00	\$ 25.00	\$ -	\$ 25.00	\$ -	\$ 25.00	
330-00	UTILITIES	\$ 600.00		\$ -	\$ 600.00	\$ 600.00	\$ 3,000.00	\$ (3,000.00)	\$ -	\$ -	\$ -	Move to Water & Sewer Utility Fund
330-03	NATURAL/LP GAS	\$ 4,000.00	\$ -	\$ 1,000.00	\$ 4,000.00	\$ 5,000.00	\$ 11,200.00	\$ (6,200.00)	\$ 5,000.00	\$ -	\$ 5,000.00	Move to Water & Sewer Utility Fund
	Bay Heaters											
390-02	LAUNDRY-PPE (FIRE WS SANITATION)	\$ 500.00		\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	
440-45	EQUIP-SERV CONTRACTS	\$ 17,250.00	\$ -	\$ 8,150.00	\$ 17,250.00	\$ 25,400.00	\$ 25,400.00	\$ -	\$ 25,400.00	\$ -	\$ 25,400.00	Increase Request incl Combined w/ Manchester \$14,434
	Annual fire service - \$15,550											
	Pump Testing - \$2,267											
	UL ladder testing - \$2,700											
	DOT inspections - \$1,000											
	Ground ladders test - \$1,326											
	Annual extrication service - \$2,500											
450-00	INSURANCE AND BONDING	\$ 15,000.00	\$ -	\$ 13,400.00	\$ 15,000.00	\$ 28,400.00	\$ 28,400.00	\$ -	\$ 28,400.00	\$ -	\$ 28,400.00	
	VFIS property - \$200											
	Portable Equipment - \$3,000											
	Auto - \$22,000											
	General Liability - \$600											
480-00	DUES AND SUBSCRIPTIONS	\$ 1,380.00	\$ (730.00)	\$ -	\$ 1,380.00	\$ 650.00	\$ 650.00	\$ -	\$ 650.00	\$ -	\$ 650.00	
	ARSON INVESTAGATORS - \$180											
	FIRE CHIEFS ASSOC - \$120											

FIRE		UPDATED 06/02/2025										
10-10-4340	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
	Q BOARD - \$350											
490-00	OTHER FIXED CHARGES (STRMWTR SANITATION)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Finance Provide
500-00	CAPITAL OUTLAY (WS STORMWATER ONLY)	\$ -		\$ 1,000,000.00	\$ -	\$ 1,000,000.00	\$ 63,000.00	\$ -	\$ 63,000.00	\$ -	\$ 63,000.00	Ford F150 Truck
540-31	MOTOR VEHICLES LEASE - POLICE	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
540-32	GPS/MAINT TRACKING VEHICLES	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-01	COUNTY TAX COLLECTION FEE	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Finance Provide
800-00	NON CAPITALIZED ASSETS (WS)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
810-00	HAND TOOLS	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
820-00	SMALL EQUIPMENT	\$ 1,600.00	\$ -	\$ 4,500.00	\$ 1,600.00	\$ 6,100.00	\$ 3,300.00	\$ -	\$ 3,300.00	\$ -	\$ 3,300.00	
	Replace Chainsaw - \$2,840											Deduct Chainsaw Replacement
	Replace K-12 \$2,175											
	New you hooks X 3 = \$693											
	Blades X4= \$405											
830-00	LARGE EQUIPMENT	\$ 10,000.00	\$ -	\$ 9,000.00	\$ 10,000.00	\$ 19,000.00	\$ 8,500.00	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00	Deduct Striping for Service Truck
	Replace air compressor - \$3,998											Deduct 1 Thermal Cam.
	Striping for service truck - \$6,000											
	Thermal camera X2 = \$8,990											
860-00	PUBLIC SAFETY EQUIPMENT	\$ 8,350.00	\$ (4,100.00)	\$ -	\$ 8,350.00	\$ 4,250.00	\$ 4,250.00	\$ -	\$ 4,250.00	\$ -	\$ 4,250.00	
	Traffic Cones - \$1,425											
	Traffic Vest - \$925											
	Radio straps x9 - \$900											
	Class 3 Harness X2 - \$958											
TOTAL	TOTAL	\$ 1,394,493.00	\$ (66,582.00)	\$ 1,826,969.00	\$ 1,394,493.00	\$ 3,154,880.00	\$ 2,191,455.00	\$ (69,076.00)	\$ 2,94,105.00	\$ -	\$ 2,125,029.00	

INSPECTIONS		UPDATED 06/02/2025										
10-10-4350	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR	\$ 126,618.00	\$ -	\$ 23.00	\$ 126,618.00	\$ 126,641.00	\$ 126,641.00	\$ (1,341.00)	\$ 125,300.00	\$ -	\$ 125,300.00	
	Increase Building Inspector Pay to \$63,000											
	Reclassify Inspection Supervisor to Program Assistant/Grade 55 and reduce salary by 5% (-\$ 3,128)											
	2.3% COLA - \$2,815.61											
120-02	SALARIES AND WAGES - OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120-05	CAREER DEVELOPMENT PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120-06	SALARIES AND WAGES - PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120-07	SALARIES AND WAGES - LONGEVITY	\$ 550.00	\$ -	\$ -	\$ 550.00	\$ 550.00	\$ (500.00)	\$ -	\$ -	\$ -	\$ -	ELIMINATE LONGEVITY
120-12	VACATION PAYOUT	\$ -		\$ 300.00		\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	
	5% of Dept. Vacation Balance-Inspection Supervisor				\$ -							
120-13	COMP TIME PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Payout all accruals over 48 hrs											
130-04	SUPPLEMENTAL - 401K	\$ -	\$ -	\$ 1,270.00	\$ -	\$ 1,270.00	\$ 1,270.00	\$ -	\$ 1,270.00	\$ -	\$ 1,270.00	
	Inspection supervisor/Program Assistant \$618											
	Building Inspector-\$650											
170-00	EXPENSE ALLOWANCE	\$ -	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00	
	Increase for \$50.00 per month cell phone (2 employees)				\$ -							
180-01	FICA TAX	\$ 9,687.00	\$ -	\$ -	\$ 9,687.00	\$ 9,687.00	\$ 9,687.00	\$ -	\$ 9,687.00	\$ -	\$ 9,687.00	
180-02	STATE RETIREMENT CONTRIBUTION	\$ 30,259.00	\$ (12,100.00)	\$ -	\$ 30,259.00	\$ 18,159.00	\$ 18,259.00	\$ -	\$ 18,259.00	\$ -	\$ 18,259.00	
	Reduce town contribution to 14.42% 2 -Employees											
180-03	GROUP INSURANCE	\$ 21,007.00	\$ (284.00)	\$ -	\$ 21,007.00	\$ 20,723.00	\$ 20,723.00	\$ -	\$ 20,723.00	\$ -	\$ 20,723.00	
	Decrease move retiree to a different account -\$9,859											
	Increase overall by 3.7% BCBS for 2 Employees											
180-06	WORKER'S COMPENSATION	\$ 1,965.00	\$ -	\$ 135.00	\$ 1,965.00	\$ 2,100.00	\$ 2,100.00	\$ 10.00	\$ 2,110.00	\$ -	\$ 2,110.00	
	Increase 1.55%											
190-00	PROFESSIONAL SERVICES	\$ 80,468.00	\$ (15,700.00)	\$ -	\$ 80,468.00	\$ 64,768.00	\$ 64,768.00	\$ -	\$ 64,768.00	\$ -	\$ 64,768.00	
	Reduce ACE Contract to 16 hrs/Week at \$49/hr or \$40,768 annually											
	Building Inspector Contracts 2@ \$9,000 each or \$18,000 Annually											
	Interlocal Agreement Cumberland Co. Inspections \$6,000											
210-02	UNIFORMS	\$ 1,406.00	\$ -	\$ -	\$ 1,406.00	\$ 1,406.00	\$ 1,406.00	\$ -	\$ 1,406.00	\$ -	\$ 1,406.00	
	Safety boots, safety vest, etc.											
250-00	MAINT & RPR VEHICLES	\$ -	\$ -	\$ 800.00	\$ -	\$ 800.00	\$ 800.00	\$ -	\$ 800.00	\$ -	\$ 800.00	
250-01	MOTOR FUELS	\$ 4,000.00	\$ (2,000.00)	\$ -	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
	Decrease (currently no vehicles assigned to dept.) -\$2,000											
260-00	OFFICE SUPPLIES AND MATERIALS	\$ 2,106.00	\$ (100.00)	\$ -	\$ 2,106.00	\$ 2,006.00	\$ 2,006.00	\$ -	\$ 2,006.00	\$ -	\$ 2,006.00	
	Office supplies (paper, clips, pens, plotter ink, etc.)											
310-00	PROFESSIONAL DEVELOPMENT	\$ 3,300.00	\$ (1,650.00)	\$ -	\$ 3,300.00	\$ 1,650.00	\$ 1,650.00	\$ 1,650.00	\$ 3,300.00	\$ -	\$ 3,300.00	
	Eliminate NCPPA Conferences/Meetings(-\$1,200)											
	NCBIA (Inspector Con. Ed.) required											
	Overall reduction to travel and training by 50%											
320-05	POSTAGE	\$ 900.00	\$ (100.00)	\$ -	\$ 900.00	\$ 800.00	\$ 800.00	\$ -	\$ 800.00	\$ -	\$ 800.00	
340-01	PRINTING	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	
440-03	DEMOLITION AND CLEANUP (INSP)	\$ 38,160.00	\$ -	\$ 11,840.00	\$ 38,160.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	
480-00	DUES AND SUBSCRIPTIONS	\$ 2,810.00	\$ (1,200.00)	\$ -	\$ 2,810.00	\$ 1,610.00	\$ 1,610.00	\$ -	\$ 1,610.00	\$ -	\$ 1,610.00	
	Code Books (NEC/Commentary)											
	Decrease \$1,200											
	Eliminate North Carolina Permitting Personnel Assoc. (NCPA)											
	ICC Membership											
	North Carolina Building Inspector Assoc. (NCBIA)											
TOTAL		\$ 323,736.00	\$ (33,134.00)	\$ 15,568.00	\$ 323,736.00	\$ 306,170.00	\$ 305,220.00	\$ 319.00	\$ 305,120.00	\$ -	\$ 304,839.00	

STREETS NON POWELL BILL		UPDATED 06/02/2025										
10-20-4510	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR	\$ 186,534.00	\$ -	\$ -	\$ 186,534.00	\$ 186,534.00	\$ 162,296.00	\$ (1,796.00)	\$ 160,500.00	\$ -	\$ 160,500.00	
	2.3% COLA-\$3,606.24		\$ -			\$ -						
120-02	SALARIES AND WAGES - OVERTIME	\$ 4,000.00	\$ -	\$ 2,000.00	\$ 4,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	
120-05	CAREER DEVELOPMENT PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120-06	SALARIES AND WAGES - PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120-07	SALARIES AND WAGES - LONGEVITY	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ (600.00)	\$ -	\$ -	\$ -	\$ -	ELIMINATE LONGEVITY
120-12	VACATION PAYOUT	\$ -	\$ -	\$ 547.00	\$ -	\$ 547.00	\$ 547.00	\$ -	\$ 547.00	\$ -	\$ 547.00	
	5% of Dept. Vacation Balance		\$ -			\$ -						
120-13	COMP TIME PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	No accumulated comp time in excess of 48hrs		\$ -			\$ -						
	Pay out all accruals over 48 hours		\$ -			\$ -						
130-04	401K SUPPLEMENTAL RETIREMENT	\$ -	\$ -	\$ 1,623.00	\$ -	\$ 1,623.00	\$ 1,623.00	\$ 77.00	\$ 1,700.00	\$ -	\$ 1,700.00	
	1% matching		\$ -			\$ -						
170-00	EXPENSE ALLOWANCE		\$ -	\$ 2,400.00	\$ -	\$ 2,400.00	\$ 2,400.00	\$ -	\$ 2,400.00	\$ -	\$ 2,400.00	
	Annual Cell Phone Stipend-\$600 per employee		\$ -			\$ -						
	Employs @ 4x600 = \$2,400		\$ -			\$ -						
180-01	FICA TAX	\$ 14,271.00	\$ (1,856.00)	\$ -	\$ 14,271.00	\$ 12,415.00	\$ 12,415.00	\$ 385.00	\$ 12,800.00	\$ -	\$ 12,800.00	
180-02	STATE RETIREMENT CONTRIBUTION	\$ 31,646.00	\$ (8,243.00)	\$ -	\$ 31,646.00	\$ 23,403.00	\$ 23,403.00	\$ 697.00	\$ 24,100.00	\$ -	\$ 24,100.00	
	Matching Contribution reduced to 14.42%		\$ -			\$ -						
180-03	GROUP INSURANCE	\$ 35,038.00	\$ -	\$ 5,847.00	\$ 35,038.00	\$ 40,885.00	\$ 40,885.00	\$ 115.00	\$ 41,000.00	\$ -	\$ 41,000.00	
	3.7% BCBS Increase		\$ -			\$ -						
180-06	WORKER'S COMPENSATION	\$ 5,896.00	\$ (298.00)	\$ -	\$ 5,896.00	\$ 5,598.00	\$ 5,598.00	\$ 252.00	\$ 5,850.00	\$ -	\$ 5,850.00	
190-02	PROFESSIONAL SERVICES - LEGAL (LEGAL ONLY)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
190-03	PROFESSIONAL SERVICES - MEDICAL	\$ 1,890.00	\$ -	\$ -	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00	\$ -	\$ 1,890.00	\$ -	\$ 1,890.00	
	Shots and immunizations		\$ -			\$ -						
190-04	PROFESSIONAL SERVICES-ENGINEERING	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-01	JANITORIAL SUPPLIES	\$ 5,286.00	\$ -	\$ -	\$ 5,286.00	\$ 5,286.00	\$ 5,286.00	\$ -	\$ 5,286.00	\$ -	\$ 5,286.00	
	Trash Bags or litter removal, animal carcass removal,		\$ -			\$ -						
210-02	UNIFORMS	\$ 8,073.00	\$ -	\$ 2,000.00	\$ 8,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	
210-03	UNIFORMS-PPE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220-00	FOOD AND PROV (GOV BODY FIRE STREET WS SAN)	\$ 408.00	\$ -	\$ 100.00	\$ 408.00	\$ 508.00	\$ 508.00	\$ -	\$ 508.00	\$ -	\$ 508.00	
230-03	EMERGENCY RESPONSE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
230-05	PLANTINGS, SEED AND FERTILIZER	\$ 6,240.00	\$ -	\$ -	\$ 6,240.00	\$ 6,240.00	\$ 6,240.00	\$ -	\$ 6,240.00	\$ -	\$ 6,240.00	
240-01	MAINTENANCE & REPAIR SUPPLIES - BUILDING	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240-03	MAINTENANCE & REPAIR EQUIPMENT	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 25,920.00	\$ 25,290.00	\$ -	\$ 25,290.00	\$ -	\$ 25,290.00	*MOVED FROM 350-02
	Mower repairs, blades, flag brackets, sprinkler heads,		\$ -			\$ -						
240-05	MAINTENANCE & REPAIR - COMPUTER	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240-07	MAINT/RPR STREET (STREET, PB, WS)	\$ 1,150.00	\$ -	\$ 1,000.00	\$ 1,150.00	\$ 2,150.00	\$ 2,150.00	\$ -	\$ 2,150.00	\$ -	\$ 2,150.00	
			\$ -			\$ -						
240-09	MAINTENANCE & REPAIR - OTHER	\$ 18,510.00	\$ -	\$ -	\$ 18,510.00	\$ 18,510.00	\$ 18,510.00	\$ -	\$ 18,510.00	\$ -	\$ 18,510.00	
	Extension Cords, Seasonal Banners, Christmas Wreaths		\$ -			\$ -						
240-20	MAINTENANCE & REPAIR STORMWATER	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NEW ACCOUNT MOVED FROM 350-11
240-60	MAINTENANCE & REPAIR WS PAID GF	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	
	Repair of Utility Cuts, Fire ant killer, ice melt		\$ -			\$ -						
240-99	MILITARY BANNER PROGRAM	\$ 7,520.00	\$ -	\$ (5,000.00)	\$ 7,520.00	\$ 2,520.00	\$ 2,520.00	\$ -	\$ 2,520.00	\$ -	\$ 2,520.00	
250-00	MAINT & RPR VEHICLES	\$ -	\$ -	\$ 15,000.00		\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	Moved from Fleet 4250
250-01	MOTOR FUELS	\$ 6,804.00	\$ -	\$ 500.00	\$ 6,804.00	\$ 7,304.00	\$ 7,304.00	\$ -	\$ 7,304.00	\$ -	\$ 7,304.00	
260-00	OFFICE SUPPLIES AND MATERIALS	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
310-00	PROFESSIONAL DEVELOPMENT	\$ 4,640.00	\$ (2,320.00)	\$ -	\$ 4,640.00	\$ 2,320.00	\$ 2,320.00	\$ 2,320.00	\$ 4,640.00	\$ -	\$ 4,640.00	
320-03	CELLULAR PHONE (IT ONLY)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-05	POSTAGE	\$ 150.00	\$ -	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ 150.00	
320-07	INTERNET (IT AND MANCHESTER ONLY)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330-00	UTILITIES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330-01	ELECTRICITY	\$ 158,615.00	\$ -	\$ -	\$ 158,615.00	\$ 158,615.00	\$ 158,615.00	\$ -	\$ 158,615.00	\$ -	\$ 158,615.00	
	Street Lights \$135,000(1083 Street Lights)		\$ -			\$ -						
	Decorative Lights \$25,000		\$ -			\$ -						

STREETS NON POWELL BILL		UPDATED 06/02/2025										
10-20-4510	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
355-41	VEH RPR - SANITATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	* MOVE TO 255 -41
370-00	ADVERTISING	\$ 1,000.00	\$ (500.00)	\$ -	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	
390-02	LAUNDRY-PPE (FIRE WS SANITATION)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
390-03	TEMPORARY HELP SERVICES (STREETS WS)	\$ 14,904.00	\$ -	\$ 1,296.00	\$ 14,904.00	\$ 16,200.00	\$ 16,200.00	\$ -	\$ 16,200.00	\$ -	\$ 16,200.00	
390-04	CLEANING SERVICES (PUB BLDG ONLY)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
430-00	RENTAL OF EQUIPMENT	\$ 3,000.00	\$ -	\$ 1,000.00	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	
430-09	RENTAL OF EQUIPMENT - OTHER (WS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
440-00	SERVICE AND MAINTENANCE CONTRACT	\$ 15,000.00	\$ (10,000.00)	\$ -	\$ 15,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	
440-09	SOFTWARE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
440-11	TIPPING FEES	\$ 2,250.00	\$ -	\$ 2,000.00	\$ 2,250.00	\$ 4,250.00	\$ 4,250.00	\$ -	\$ 4,250.00	\$ -	\$ 4,250.00	
440-61	OUTSOURCING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
450-00	INSURANCE AND BONDING	\$ 7,900.00	\$ -	\$ 100.00	\$ 7,900.00	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	
480-00	DUES AND SUBSCRIPTIONS	\$ 1,915.00	\$ (500.00)	\$ -	\$ 1,915.00	\$ 1,415.00	\$ 1,415.00	\$ -	\$ 1,415.00	\$ -	\$ 1,415.00	
800-00	NON CAPITALIZED ASSETS (WS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
810-00	HAND TOOLS	\$ 3,540.00	\$ -	\$ 1,000.00	\$ 3,540.00	\$ 4,540.00	\$ 4,540.00	\$ -	\$ 4,540.00	\$ -	\$ 4,540.00	
	Pruners, shovels, tool boxes, etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
820-00	SMALL EQUIPMENT	\$ 4,638.00	\$ -	\$ -	\$ 4,638.00	\$ 4,638.00	\$ 4,638.00	\$ -	\$ 4,638.00	\$ -	\$ 4,638.00	
	Chain Saw \$900, Pole Saw \$900, Back Blower, \$1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
189-03	RETIREE INSURANCE PREMIUMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL		\$ 603,338.00	\$ (23,717.00)	\$ 31,413.00	\$ 603,265.00	\$ 610,961.00	\$ 570,493.00	\$ 2,050.00	\$ 570,493.00	\$ -	\$ 572,543.00	

STREETS POWELL BILL		UPDATED 06/02/2025										
10-20-4511	GENERAL FUND			FY 25-26								
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
120-02	SALARIES AND WAGES - OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
120-06	SALARIES AND WAGES - PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
120-12	VACATION PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
120-13	COMP TIME PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
170-00	EXPENSE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
180-01	FICA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
180-02	STATE RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
180-03	GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
180-06	WORKER'S COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
190-00	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
190-04	PROFESSIONAL SERVICES-ENGINEERING	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00		
	Outsource Civil Engineering to prepare annual paving				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	bid documents				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
240-03	MAINTENANCE & REPAIR EQUIPMENT	\$ 19,215.00	\$ -	\$ 19,125.00	\$ 19,125.00	\$ 19,125.00	\$ -	\$ 19,125.00	\$ -	\$ 19,125.00		*MOVED FROM 350-02
240-07	MAINT/RPR STREET (STREET, PB, WS)	\$ 21,985.00	\$ 324,674.00	\$ 21,985.00	\$ 346,659.00	\$ 346,659.00	\$ -	\$ 346,659.00	\$ -	\$ 346,659.00		
	Paving, Stripping, Pavment markings, signs, etc.				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
250-01	MOTOR FUELS	\$ 27,216.00	\$ -	\$ 27,216.00	\$ 27,216.00	\$ 27,216.00	\$ -	\$ 27,216.00	\$ -	\$ 27,216.00		
TOTAL		\$ 71,416.00	\$ 326,674.00	\$ 71,326.00	\$ 398,000.00	\$ 398,000.00	\$ -	\$ 398,000.00	\$ -	\$ 398,000.00		

PLANNING		UPDATED 06/02/2025										
10-40-4910	GENERAL FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
190-09	PROFESSIONAL SERVICES-FAMPO	\$ -		\$ -	\$ 8,863.00	\$ 8,863.00	\$ 8,863.00	\$ -	\$ 8,863.00	\$ -	\$ 8,863.00	
440-05	CUMBERLAND CO PLANNING(PLANNING)	\$ 38,863.00		\$ 1,200.00	\$ 30,000.00	\$ 31,200.00	\$ 31,200.00	\$ -	\$ 31,200.00	\$ -	\$ 31,200.00	PY \$7,726 per quarter
	Cumberland County Joint Planning \$31,200											Rounded to \$7,800 per qtr
	FAMPO \$8,863											
TOTAL		\$ 38,863.00		\$ 1,200.00	\$ 38,863	\$ 40,063.00	\$ 40,063.00	\$ -	\$ 40,063.00	\$ -	\$ 40,063.00	

Town of Spring Lake



Enterprise Funds

Enterprise Funds		
	FY 25/26 Revenues	FY 25/26 Expense
Sanitation	\$931,940	\$931,940
Stormwater	\$543,000	\$543,000
Water	\$2,851,743	\$2,851,743
Sewer	\$2,562,000	\$2,562,000
Total Enterprise	\$6,888,683	\$6,888,683

REVENUE COLLECTIONS		UPDATED 06/02/25										
60-91-7110	WATER SEWER FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR 2.3% COLA \$4,431.32	\$ 178,975.00		\$ 5,780.00	\$ 178,975.00	\$ 184,755.00	\$ 184,755.00	\$ (4,755.00)	\$ 180,000.00	\$ -	\$ 180,000.00	
120-02	SALARIES AND WAGES - OVERTIME Moving Revenue Supervisor to Exempt	\$ 10,000.00	\$ (7,500.00)	\$ -	\$ 10,000.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	
120-05	CAREER DEVELOPMENT PLAN Degrees, finance Classes, etc.			\$ 5,000.00		\$ 5,000.00	\$ 2,000.00		\$ 2,000.00	\$ -	\$ 2,000.00	
120-06	SALARIES AND WAGES - PARTTIME One Employee	\$ 21,089.00	\$ (3,689.00)	\$ -	\$ 21,089.00	\$ 17,400.00	\$ 17,400.00	\$ (200.00)	\$ 17,200.00	\$ -	\$ 17,200.00	
120-07	SALARIES AND WAGES - LONGEVITY	\$ 550.00	\$ -	\$ -	\$ 550.00	\$ 550.00	\$ (550.00)	\$ -	\$ (550.00)	\$ -	\$ (550.00)	ELIMINATE LONGEVITY
120-12	VACATION PAYOUT 5% of Dept. Vacation Balance	\$ -		\$ 361.00	\$ -	\$ 361.00	\$ 361.00	\$ -	\$ 361.00	\$ -	\$ 361.00	
120-13	COMP TIME PAYOUT No accumulated comp time in excess of 48 hrs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
130-03	SUPPLEMENTAL - 401K RETIREMENT 1% Matching	\$ -		\$ 1,994.00	\$ -	\$ 1,994.00	\$ 1,994.00	\$ 106.00	\$ 2,100.00	\$ -	\$ 2,100.00	
170-00	EXPENSE ALLOWANCE Annual Cell phone stipend \$600/Employee	\$ -		\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	
180-01	FICA TAX	\$ 16,072.00	\$ (822.00)	\$ -	\$ 16,072.00	\$ 15,250.00	\$ 15,250.00	\$ 250.00	\$ 15,500.00	\$ -	\$ 15,500.00	
180-02	STATE RETIREMENT CONTRIBUTION Reduced to 14.42% Employer Match	\$ 38,343.00	\$ (12,101.00)	\$ -	\$ 38,343.00	\$ 26,242.00	\$ 26,242.00	\$ 758.00	\$ 27,000.00	\$ -	\$ 27,000.00	
180-03	GROUP INSURANCE 3.7% BCBS Increase- 4 FTE	\$ 21,800.00		\$ 19,200.00	\$ 21,800.00	\$ 41,000.00	\$ 41,000.00	\$ -	\$ 41,000.00	\$ -	\$ 41,000.00	
180-06	WORKER'S COMPENSATION 4.8% Increase in annual costs	\$ 297.00		\$ 3.00	\$ 297.00	\$ 300.00	\$ 300.00	\$ 25.00	\$ 325.00	\$ -	\$ 325.00	
190-00	PROFESSIONAL SERVICES No outsourcing of Financial Services	\$ 256,000.00	\$ (256,000.00)	\$ -	\$ 256,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-02	UNIFORMS Apparel for employees \$150/employee	\$ -		\$ 750.00	\$ -	\$ 750.00	\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 750.00	
250-00	VEHICLE MAINTENANCE No Vehicles	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Moved from 350-03
260-00	OFFICE SUPPLIES AND MATERIALS	\$ 1,800.00		\$ -	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ -	\$ 1,800.00	\$ -	\$ 1,800.00	
310-00	PROFESSIONAL DEVELOPMENT 50% reduction in all departments	\$ 5,000.00	\$ (2,500.00)	\$ -	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ -	\$ 5,000.00	
320-05	POSTAGE Mailing invoices, collection letters, resend bills	\$ 1,500.00		\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	
320-07	INTERNET (IT AND MANCHESTER ONLY)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330-00	UTILITIES	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330-01	ELECTRICITY	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	Utilities Manchester Fire Station
330-03	NATURAL/LP GAS	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 6,200.00	\$ 6,200.00	\$ -	\$ 6,200.00	Utilities Manchester Fire Station
340-01	PRINTING Moving to 60-91-7120-440-61	\$ 500.00	\$ (500.00)	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
370-00	ADVERTISING	\$ 100.00		\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	
430-09	RENTAL OF EQUIPMENT - OTHER (WS) Credit card machine lease (1)32.04x12=384.48 (3)184.98x12=2,219.76	\$ 3,000.00		\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	
440-00	SERVICE AND MAINTENANCE CONTRACT One Call Now - Auto dialer credits 1,000.00 Patterson shredding 600.00 Annually Harris - MyGovHub (IVR) 1,600.00 Remove Diebold Nixdorf contract 1,200.00	\$ 5,600.00	\$ (1,200.00)	\$ -	\$ 5,600.00	\$ 4,400.00	\$ 4,400.00	\$ -	\$ 4,400.00	\$ -	\$ 4,400.00	
440-01	BANK SERVICE CHARGES Credit card fees 120,000.00 (10,000x12)	\$ 95,400.00		\$ 24,600.00	\$ 95,400.00	\$ 120,000.00	\$ 120,000.00	\$ -	\$ 120,000.00	\$ -	\$ 120,000.00	
450-00	INSURANCE AND BONDING Rate increase	\$ 700.00		\$ 100.00	\$ 700.00	\$ 800.00	\$ 800.00	\$ 1,700.00	\$ 2,500.00	\$ -	\$ 2,500.00	Insurance Manchester Fire Station

REVENUE COLLECTIONS		UPDATED 06/02/25										
60-91-7110	WATER SEWER FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
TOTAL		\$ 656,726.00	\$ (284,312.00)	\$ 60,788.00	\$ 656,726.00	\$ 433,202.00	\$ 429,102.00	\$ 12,584.00	\$ 441,686.00	\$ -	\$ 441,686.00	

REVENUE BILLING		UPDATED 06/02/2025										
60-91-7120	WATER SEWER FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	Full Year Estimate	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR 2.3% COLA \$2,842.20	\$ 107,133.00	\$ -	\$ 4,087.00	\$ 107,133.00	\$ 111,220.00	\$ 111,220.00	\$ (1,220.00)	\$ 110,000.00	\$ -	\$ 110,000.00	
120-02	SALARIES AND WAGES - OVERTIME Moving Revenue Supervisor to Exempt	\$ 6,000.00	\$ (3,500.00)	\$ -	\$ 6,000.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	
120-05	CAREER DEVELOPMENT PLAN Degrees, finance Classes, etc.	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
120-06	SALARIES AND WAGES - PARTTIME One Employee	\$ 17,097.00	\$ (136.00)	\$ -	\$ 17,097.00	\$ 16,961.00	\$ 16,961.00	\$ (161.00)	\$ 16,800.00	\$ -	\$ 16,800.00	
120-07	SALARIES AND WAGES -LONGEVITY	\$ 550.00	\$ -	\$ -	\$ 550.00	\$ 550.00	\$ (550.00)		\$ (550.00)	\$ -	\$ (550.00)	ELIMINATE LONGEVITY
120-12	VACATION PAYOUT 5% of Dept. Vacation Balance	\$ -	\$ -	\$ 542.00	\$ -	\$ 542.00	\$ 542.00	\$ -	\$ 542.00	\$ -	\$ 542.00	
120-13	COMP TIME PAYOUT No accumulated comp time in excess of 48 hrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
130-03	SUPPLEMENTAL - 401K RETIREMENT 1% Matching Barnes, Stephen-\$354, Harewood, Tony-\$355 Frey, Bradley, \$170, Johnson, Dameon, \$404	\$ -	\$ -	\$ 1,280.00	\$ -	\$ 1,280.00	\$ 1,280.00	\$ 45.00	\$ 1,325.00	\$ -	\$ 1,325.00	
170-00	EXPENSE ALLOWANCE Annual Cell phone stipend \$600/Employee	\$ -	\$ -	\$ 2,400.00	\$ -	\$ 2,400.00	\$ 2,400.00	\$ -	\$ 2,400.00	\$ -	\$ 2,400.00	
180-01	FICA TAX	\$ 9,506.00	\$ -	\$ 292.00	\$ 9,506.00	\$ 9,798.00	\$ 9,798.00	\$ 302.00	\$ 10,100.00	\$ -	\$ 10,100.00	
180-02	STATE RETIREMENT CONTRIBUTION Reduced to 14.42% Employer Match	\$ 21,738.00	\$ (3,815.00)	\$ -	\$ 21,738.00	\$ 17,923.00	\$ 16,023.00	\$ 577.00	\$ 16,600.00	\$ -	\$ 16,600.00	
180-03	GROUP INSURANCE 3.7% BCBS Increase- 3 FTE	\$ 20,344.00	\$ -	\$ 10,260.00	\$ 20,344.00	\$ 30,604.00	\$ 30,604.00	\$ -	\$ 30,604.00	\$ -	\$ 30,604.00	
180-06	WORKER'S COMPENSATION 4.8% Increase in annual costs	\$ 1,838.00	\$ -	\$ 465.00	\$ 1,838.00	\$ 2,303.00	\$ 2,303.00	\$ 97.00	\$ 2,400.00	\$ -	\$ 2,400.00	
210-01	JANITORIAL SUPPLIES	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	
210-02	UNIFORMS	\$ 3,672.00	\$ -	\$ 928.00	\$ 3,672.00	\$ 4,600.00	\$ 4,600.00	\$ -	\$ 4,600.00	\$ -	\$ 4,600.00	
210-03	UNIFORMS-PPE 4 Meter Readers (4x1000) Boots (4x150)	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	
220-00	FOOD AND PROV (GOV BODY FIRE STREET WS SAN)	\$ 200.00	\$ -	\$ 100.00	\$ 200.00	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	
230-00	EDU, EMER AND AGRI SUPPLIES (STORMWATER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
230-01	SPECIAL PROGRAM MATERIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
230-03	EMERGENCY RESPONSE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
230-05	PLANTINGS, SEED AND FERTILIZER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
230-09	MEDICAL SUPPLIES Water/Gatorade to stay hydrated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
230-13	ANIMAL CONTROL SUPPLIES (METERING)	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	
240-03	MAINTENANCE & REPAIR EQUIPMENT More locks, plugs and washers	\$ 1,700.00	\$ -	\$ 1,300.00	\$ 1,700.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	
240-15	MAINTENANCE & REPAIR WATER (WS) Registers/preparing for transition to AMR or AMI	\$ 70,000.00	\$ -	\$ 70,000.00	\$ 70,000.00	\$ 140,000.00	\$ 140,000.00	\$ -	\$ 140,000.00	\$ -	\$ 140,000.00	
250-00	VEHICLE MAINTENANCE Inspections, oil changes, tires, repairs	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	MOVED FROM 350-03
250-01	MOTOR FUELS 4 vehicles	\$ 21,600.00	\$ -	\$ 1,000.00	\$ 21,600.00	\$ 22,600.00	\$ 22,600.00	\$ -	\$ 22,600.00	\$ -	\$ 22,600.00	
260-00	OFFICE SUPPLIES AND MATERIALS	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ 750.00	\$ 3,750.00	\$ -	\$ 3,750.00	\$ -	\$ 3,750.00	
270-01	PWC - WATER (WATER OPS)	\$ -		\$ 1,800,000.00	\$ -	\$ 1,800,000.00	\$ 1,800,000.00	\$ -	\$ 1,800,000.00	\$ -	\$ 1,800,000.00	Moved from Non Dept
270-03	HARNETT COUNTY - WATER (WATER OPS)	\$ -		\$ 385,200.00	\$ -	\$ 385,200.00	\$ 385,200.00	\$ -	\$ 385,200.00	\$ -	\$ 385,200.00	Moved from Non Dept
290-01	GIFTS AND FLOWERS (HR ONLY)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290-99	DRUG ENFORCEMENT (POLICE ONLY)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
310-00	PROFESSIONAL DEVELOPMENT 50% reduction in all departments	\$ 3,000.00	\$ (1,500.00)	\$ -	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ -	\$ 3,000.00	
320-05	POSTAGE	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	

REVENUE BILLING		UPDATED 06/02/2025										
60-91-7120	WATER SEWER FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	Full Year Estimate	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
340-01	PRINTING	\$ 2,400.00	\$ (700.00)	\$ -	\$ 2,400.00	\$ 1,700.00	\$ 1,700.00	\$ -	\$ 1,700.00	\$ -	\$ 1,700.00	
	Door hangers (4 boxes at \$420.00ea)											
	Move inserts to 60-91-7120-440-61											
440-09	SOFTWARE MAINTENANCE	\$ 3,500.00	\$ -	\$ 1,000.00	\$ 3,500.00	\$ 4,500.00	\$ 4,500.00	\$ -	\$ 4,500.00	\$ -	\$ 4,500.00	
	Increased - Sensus auto-read for handhelds											
440-61	OUTSOURCING	\$ 28,500.00	\$ -	\$ 2,400.00	\$ 28,500.00	\$ 30,900.00	\$ 30,900.00	\$ -	\$ 30,900.00	\$ -	\$ 30,900.00	
	Mailing water bills (\$2450.00x12)											
	Inserts (\$500.00x3)											
450-00	INSURANCE AND BONDING	\$ -	\$ -	\$ 2,100.00	\$ -	\$ 2,100.00	\$ 2,100.00	\$ -	\$ 2,100.00	\$ -	\$ 2,100.00	
	Rate increase											
540-31	MOTOR VEHICLES LEASE	\$ 22,501.00	\$ -	\$ 11.00	\$ 22,501.00	\$ 22,512.00	\$ 22,512.00	\$ (22,512.00)	\$ -	\$ -	\$ -	Moved to Debt Service
	1- 2022 Ford F150 vehicle (\$633.87x12) \$7,607											
	2- 2022 Ford F150 (\$1,241.16x12) \$7,447 Annual Ea.											
540-32	GPS/MAINT TRACKING VEHICLES			\$ 216.00	\$ -	\$ 216.00	\$ 216.00	\$ -	\$ 216.00	\$ -	\$ 216.00	
980-75	TRANS OUT - OPEB RETIREE INS BENEFITS											
980-76	TRANS OUT - LEO SPEARATION ALLOWANCE											
	4 vehicles (\$24.00x12)											
820-00	SMALL EQUIPMENT	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	
	Any small equipment needed costing less than											
	\$1,000, small tools, Meter auto guns, handhelds, etc.											
TOTAL		\$ 342,829.00	\$ (9,651.00)	\$ 2,295,681.00	\$ 342,829.00	\$ 2,628,859.00	\$ 2,625,759.00	\$ (21,372.00)	\$ 2,604,387.00	\$ -	\$ 2,604,387.00	

WATER & SEWER OPERATIONS		UPDATED 06/02/2025										
60-91-7130	WATER SEWER FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR 2.3% COLA - \$5,793.42	\$ 246,227.00	\$ -	\$ 14,217.00	\$ 246,227.00	\$ 260,444.00	\$ 260,444.00	\$ (20,944.00)	\$ 239,500.00	\$ -	\$ 239,500.00	
120-02	SALARIES AND WAGES - OVERTIME	\$ 21,000.00	\$ -	\$ -	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ -	\$ 21,000.00	\$ -	\$ 21,000.00	
120-05	CAREER DEVELOPMENT PLAN	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
120-06	SALARIES AND WAGES - PARTTIME One Time Part Time	\$ 18,720.00	\$ (80.00)	\$ -	\$ 18,720.00	\$ 18,640.00	\$ 18,640.00	\$ -	\$ 18,640.00	\$ -	\$ 18,640.00	
120-07	SALARIES AND WAGES - LONGEVITY	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ 700.00	\$ (700.00)		\$ (700.00)	\$ -	\$ (700.00)	ELIMINATE LONGEVITY
120-12	VACATION PAYOUT 5% of Dept. Vacation Balance	\$ -	\$ -	\$ 150.00	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ 150.00	
120-13	COMP TIME PAYOUT No Comp Time accumulated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
130-03	SUPPLEMENTAL - 401K RETIREMENT	\$ -	\$ -	\$ 2,604.00	\$ -	\$ 2,604.00	\$ 2,604.00	\$ 296.00	\$ 2,900.00	\$ -	\$ 2,900.00	
170-00	EXPENSE ALLOWANCE \$50/Mnth /per 6 Employees	\$ -	\$ -	\$ 3,600.00	\$ -	\$ 3,600.00	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	\$ 3,600.00	
180-01	FICA TAX	\$ 21,875.00	\$ (1,951.00)	\$ -	\$ 21,875.00	\$ 19,924.00	\$ 19,924.00	\$ 1,676.00	\$ 21,600.00	\$ -	\$ 21,600.00	
180-02	STATE RETIREMENT CONTRIBUTION	\$ 54,220.00	\$ (16,664.00)	\$ -	\$ 54,220.00	\$ 37,556.00	\$ 37,556.00	\$ 444.00	\$ 38,000.00	\$ -	\$ 38,000.00	
180-03	GROUP INSURANCE	\$ 50,684.00	\$ -	\$ 10,744.00	\$ 50,684.00	\$ 61,428.00	\$ 61,428.00	\$ (9,928.00)	\$ 51,500.00	\$ -	\$ 51,500.00	
180-06	WORKER'S COMPENSATION	\$ 4,804.00	\$ (112.00)	\$ -	\$ 4,804.00	\$ 4,692.00	\$ 4,692.00	\$ 508.00	\$ 5,200.00	\$ -	\$ 5,200.00	
190-04	PROFESSIONAL SERVICES-ENGINEERING Meyers, McGill, Misc	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	
												NOT INCLUDING ORC
210-01	JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-02	UNIFORMS	\$ 5,485.00	\$ (185.00)	\$ -	\$ 5,485.00	\$ 5,300.00	\$ 5,300.00	\$ -	\$ 5,300.00	\$ -	\$ 5,300.00	
230-45	LAB SUPPLIES (WS) AND STORMWATER	\$ 2,550.00	\$ (50.00)	\$ -	\$ 2,550.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	*MOVED FROM 230-17
240-00	MAINTENANCE & REPAIR - BUILDING USABlueBook- equipment - \$1,500 Fisher Scientific - \$1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	* MOVED FROM 350-01
240-01	MAINTENANCE & REPAIR SUPPLIES - BUILDING janitorial supplies and materials	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00	
240-03	MAINTENANCE & REPAIR EQUIPMENT	\$ 9,900.00	\$ (2,000.00)	\$ -	\$ 9,900.00	\$ 7,900.00	\$ 7,900.00	\$ -	\$ 7,900.00	\$ -	\$ 7,900.00	*MOVED FROM 350-02
240-05	MAINTENANCE & REPAIR - COMPUTER Parts,Lubricants, Hydraulic Fluid, Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240-07	MAINT/RPR STREET (STREET, PB, WS)	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	
240-09	MAINTENANCE & REPAIR - OTHER Sand, gravel, rip rap, asphalt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240-13	MAINTENANCE & REPAIR W/S Hydrants Core& Main Fortiline Spill response sewer	\$ 211,250.00	\$ -	\$ 18,750.00	\$ 211,250.00	\$ 230,000.00	\$ 230,000.00	\$ -	\$ 230,000.00	\$ -	\$ 230,000.00	
240-15	MAINTENANCE & REPAIR WATER Lift stations Omnisite monitoring Maintenance, cleaning, generators tuned	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ -	\$ 16,000.00	\$ -	\$ 16,000.00	
240-17	MAINTENANCE & REPAIR WATER TANK Quarterly inspections x 4	\$ 24,000.00	\$ (24,000.00)	\$ -	\$ 24,000.00	\$ 26,200.00	\$ 26,200.00	\$ -	\$ 26,200.00	\$ -	\$ 26,200.00	12 X \$2,182.23 = \$26,186.76
240-18	MAINTENANCE & REPAIR OVERHILLS SD Spill response sewer	\$ 18,600.00	\$ -	\$ -	\$ 18,600.00	\$ 18,600.00	\$ 18,600.00	\$ -	\$ 18,600.00	\$ -	\$ 18,600.00	
250-00	MAINTENANCE & REPAIR VEHICLES	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	Moved from Fleet maint
250-01	MOTOR FUELS Vehicles, Fuel Cans, and Diesel	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	
260-00	OFFICE SUPPLIES AND MATERIALS	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 250.00	
270-01	PWC - WATER (WATER OPS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
270-03	HARNETT COUNTY - WATER (WATER OPS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290-01	GIFTS AND FLOWERS (HR ONLY)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290-99	DRUG ENFORCEMENT (POLICE ONLY) Paper, printer ink, etc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

WATER & SEWER OPERATIONS		UPDATED 06/02/2025										
60-91-7130	WATER SEWER FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
310-00	PROFESSIONAL DEVELOPMENT	\$ 1,100.00	\$ (550.00)	\$ -	\$ 1,100.00	\$ 550.00	\$ 550.00	\$ 550.00	\$ 1,100.00	\$ -	\$ 1,100.00	
	50% Reduction											
330-01	ELECTRICITY	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	
390-00	OTHER SERVICES	\$ -		\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
	NC811 - \$1,000											
390-03	OTHER SERVICES-REPAIR OUTSIDE PBLC LINES	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	NC811 REPAIRS
	Repairs to utility lines hit by us											
440-21	OUTSIDE LAB TESTING	\$ 14,575.00	\$ (75.00)	\$ -	\$ 14,575.00	\$ 14,500.00	\$ 14,500.00	\$ -	\$ 14,500.00	\$ -	\$ 14,500.00	
	Bac-T - \$10,000,TTHM - \$3,500,other - \$1,000											CAMERON TESTING SERVICES
440-61	OUTSOURCING	\$ 32,075.00	\$ -	\$ 242,325.00	\$ 32,075.00	\$ 274,400.00	\$ 274,400.00	\$ -	\$ 274,400.00	\$ -	\$ 274,400.00	CALL INS UNDER WS MAINT REP
	ORC, Nall, Total Environmental, RLT											
450-00	INSURANCE AND BONDING	\$ 9,328.00	\$ -		\$ 9,328.00	\$ 9,328.00	\$ 9,328.00	\$ -	\$ 9,328.00	\$ -	\$ 9,328.00	
480-00	DUES AND SUBSCRIPTIONS	\$ 7,100.00	\$ -	\$ 700.00	\$ 7,100.00	\$ 7,800.00	\$ 7,800.00	\$ -	\$ 7,800.00	\$ -	\$ 7,800.00	
	Permit # WQCS00105, NC036020											
500-00	CAPITAL OUTLAY	\$ 190,000.00	\$ (40,000.00)	\$ -	\$ 190,000.00	\$ 150,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	
540-32	GPS/MAINT TRACKING VEHICLES	\$ 72.00	\$ -	\$ -	\$ 72.00	\$ 72.00	\$ 72.00	\$ -	\$ 72.00	\$ -	\$ 72.00	
810-00	HAND TOOLS	\$ 500.00	\$ -	\$ 900.00	\$ 500.00	\$ 1,400.00	\$ 1,400.00	\$ -	\$ 1,400.00	\$ -	\$ 1,400.00	
	Shovels, Rakes, Valve Keys											
820-00	SMALL EQUIPMENT	\$ 22,500.00	\$ -	\$ -	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	
TOTAL		\$ 1,034,915.00	\$ (85,667.00)	\$ 350,990.00	\$ 1,036,915.00	\$ 1,328,438.00	\$ 1,225,038.00	\$ (27,398.00)	\$ 1,199,640.00	\$ -	\$ 1,199,640.00	

WWTP	UPDATED 06/02/25											
60-91-7140	WATER SEWER FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR	\$ 146,480.00	\$ -	\$ 4,054.00	\$ 146,480.00	\$ 150,534.00	\$ 150,534.00	\$ (2,034.00)	\$ 148,500.00	\$ -	\$ 148,500.00	
	2.3% COLA \$3,333.53											
120-02	SALARIES AND WAGES - OVERTIME	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	
120-05	CAREER DEVELOPMENT PLAN	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
120-06	SALARIES AND WAGES - PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120-07	SALARIES AND WAGES - LONGEVITY	\$ 1,100.00			\$ 1,100.00	\$ 1,100.00	\$ (1,100.00)		\$ (1,100.00)		\$ (1,100.00)	ELIMINATE LONGEVITY
120-12	VACATION PAYOUT	\$ -	\$ -	\$ 740.00	\$ -	\$ 740.00	\$ 740.00	\$ -	\$ 740.00	\$ -	\$ 740.00	
	5% of Dept. Vacation Balance											
120-13	COMP TIME PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	No accumulated comp time in excess of 48 hrs											
130-03	SUPPLEMENTAL - 401K RETIREMENT	\$ -	\$ -	\$ 1,505.00	\$ -	\$ 1,505.00	\$ 1,505.00	\$ 95.00	\$ 1,600.00	\$ -	\$ 1,600.00	
	1% Match -WW OPERATOR \$479											
	1% Match-WW SUPERINTENDENT \$637											
	1% Match-WW OPERATOR \$389											
170-00	EXPENSE ALLOWANCE	\$ -	\$ -	\$ 1,800.00	\$ -	\$ 1,800.00	\$ 1,800.00	\$ -	\$ 1,800.00	\$ -	\$ 1,800.00	
	Annual Cell Phone tipend \$600 for 3 employees											
180-01	FICA TAX	\$ 11,205.00	\$ -	\$ 311.00	\$ 11,205.00	\$ 11,516.00	\$ 11,516.00	\$ 484.00	\$ 12,000.00	\$ -	\$ 12,000.00	
180-02	STATE RETIREMENT CONTRIBUTION	\$ 29,722.00	\$ (8,015.00)	\$ -	\$ 29,722.00	\$ 21,707.00	\$ 21,707.00	\$ 1,043.00	\$ 22,750.00	\$ -	\$ 22,750.00	
	Matching Contribution reduced to 14.42%											
180-03	GROUP INSURANCE	\$ 30,323.00	\$ -	\$ 505.00	\$ 30,323.00	\$ 30,828.00	\$ 30,828.00	\$ -	\$ 30,828.00	\$ -	\$ 30,828.00	
	3.7% BCBS Increase											
180-06	WORKER'S COMPENSATION	\$ 2,461.00	\$ -	\$ 239.00	\$ 2,461.00	\$ 2,700.00	\$ 2,700.00	\$ 200.00	\$ 2,900.00	\$ -	\$ 2,900.00	
	4.8% increase											
190-04	PROFESSIONAL SERVICES-ENGINEERING	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00	
	Biosolids report \$3500											
210-01	JANITORIAL SUPPLIES	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	
	Misc supplies											
210-02	UNIFORMS	\$ 2,450.00	\$ -	\$ 700.00	\$ 2,450.00	\$ 3,150.00	\$ 3,150.00	\$ -	\$ 3,150.00	\$ -	\$ 3,150.00	
	Cintas * 3 \$2400											
	Safety boots 150*3 \$750											
230-05	PLANTINGS, SEED AND FERTILIZER	\$ 1,350.00	\$ -	\$ -	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ -	\$ 1,350.00	\$ -	\$ 1,350.00	
	Grass seeds for application fields \$1000											
	Pesticides \$350											
230-41	CHEMICALS (WS)	\$ 54,285.00	\$ -	\$ 2,714.00	\$ 54,285.00	\$ 56,999.00	\$ 56,999.00	\$ -	\$ 56,999.00	\$ -	\$ 56,999.00	
	Treatment chemicals, shipping, and fuel \$54285											
	Sodium Bisulfate, Hypochlorite, Hydrogenated lime											
	Costs increases 5% \$2714											
230-45	LAB SUPPLIES (WS) AND STORMWATER	\$ 7,809.00	\$ -	\$ 191.00	\$ 7,809.00	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	MOVED FROM 230-17
	Chemicals and replacements \$8000											
	Colorimeter Powders, Replacement Electrodes,											
	Chlorine Power Pillow reagents, etc.											
240-01	MAINTENANCE & REPAIR SUPPLIES - BUILDING	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	
	Annual paint and light repairs											
240-03	MAINTENANCE & REPAIR EQUIPMENT	\$ 87,500.00	\$ -	\$ -	\$ 87,500.00	\$ 87,500.00	\$ 87,500.00	\$ -	\$ 87,500.00	\$ -	\$ 87,500.00	MOVED FROM 350-02
	Repairs on machinery \$75000											
	Pump Replacements, pump seals, fittings											
	General Maintenance \$12,500											
250-00	VEHICLE MAINTENANCE	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	MOVED FROM 350-03
	Moved from Fleet											
250-01	MOTOR FUELS	\$ 4,000.00	\$ -	\$ 1,000.00	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	
	Truck \$1000											
	Small equip \$2000											

WWTP	UPDATED 06/02/25											
60-91-7140	WATER SEWER FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
	Generator \$3000											
	Backhoe \$1000											
260-00	OFFICE SUPPLIES AND MATERIALS	\$ 800.00	\$ -	\$ -	\$ 800.00	\$ 800.00	\$ 800.00	\$ -	\$ 800.00	\$ -	\$ 800.00	
	Misc supplies											
310-00	PROFESSIONAL DEVELOPMENT	\$ 600.00	\$ (300.00)	\$ -	\$ 600.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 600.00	\$ -	\$ 600.00	
	Reduce by 50%											
	Operator certifications-WW OPERATORS											
330-01	ELECTRICITY	\$ 87,000.00	\$ -	\$ 38,000.00	\$ 87,000.00	\$ 125,000.00	\$ 125,000.00	\$ -	\$ 125,000.00	\$ -	\$ 125,000.00	
440-21	OUTSIDE LAB TESTING	\$ 37,500.00	\$ -	\$ 2,500.00	\$ 37,500.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ 40,000.00	\$ -	\$ 40,000.00	
	Meritech Lab Testing-\$6500											
	Cameron Lab Testing-\$24,000											
	Meritech Sludge Tank Testing-\$2,000											
	sate required testing-\$5,000											
	Price increases \$2500											
440-45	EQUIP-SERV CONTRACTS	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ -	\$ 2,400.00	\$ -	\$ 2,400.00	
	Instrumentation Services Inc-Calibration of influent and effluent meters											
440-61	OUTSOURCING	\$ 60,600.00	\$ -	\$ -	\$ 60,600.00	\$ 60,600.00	\$ 60,600.00	\$ -	\$ 60,600.00	\$ -	\$ 60,600.00	
	Bio Green-Land App \$58,800											
	Chriscoe and Assoc. ORC backup \$1200											
	Lab equip calibrations \$600											
450-00	INSURANCE AND BONDING	\$ 17,200.00	\$ -	\$ 1,000.00	\$ 17,200.00	\$ 18,200.00	\$ 18,200.00	\$ -	\$ 18,200.00	\$ -	\$ 18,200.00	
	Possible rate increase \$1000											
480-00	DUES AND SUBSCRIPTIONS	\$ 7,650.00	\$ -	\$ 2,135.00	\$ 7,650.00	\$ 9,785.00	\$ 9,785.00	\$ -	\$ 9,785.00	\$ -	\$ 9,785.00	
	WWTP Permit WQ0001086 \$1160					\$ -						
	Lab certification fees \$250					\$ -						
	NCDEQ WWTP NPDES NC0030970 \$4625					\$ -						
	MCFB Association \$2375					\$ -						
	Certification dues 3*200=600					\$ -						
	RWA \$775					\$ -						
500-00	CAPITAL OUTLAY	\$ 125,000.00	\$ -	\$ 20,000.00	\$ 125,000.00	\$ 145,000.00	\$ 145,000.00	\$ -	\$ 145,000.00	\$ -	\$ 145,000.00	
	Repairs,Maintenance and upgrades to plant											
810-00	HAND TOOLS	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	
	Misc tool replacement \$500											
820-00	SMALL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
830-00	LARGE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
840-00	COMPUTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
870-00	OFFICE FURNISHING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
TOTAL		\$ 728,435.00	\$ (8,315.00)	\$ 78,894.00	\$ 730,435.00	\$ 801,014.00	\$ 796,814.00	\$ 88.00	\$ 798,902.00	\$ -	\$ 798,902.00	

ADMINISTRATION		UPDATED 06/02/2025										
62-92-7510	STORMWATER FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR	\$ 48,296.00	\$ -	\$ 42,618.00	\$ 48,296.00	\$ 90,914.00	\$ 90,914.00	\$ (914.00)	\$ 90,000.00	\$ -	\$ 90,000.00	
	2.3% COLA \$2,023.38											
	New Maintenance Tech add \$36878											
120-02	SALARIES AND WAGES - OVERTIME	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	
120-05	CAREER DEVELOPMENT PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800.00	\$ 800.00	\$ -	\$ 800.00	
120-06	SALARIES AND WAGES - PARTTIME			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
120-07	SALARIES AND WAGES -LONGEVITY	\$ 150.00		\$ -	\$ 150.00	\$ 150.00	\$ (150.00)	\$ -	\$ (150.00)	\$ -	\$ (150.00)	
120-12	VACATION PAYOUT	\$ -	\$ -	\$ 150.00	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ 150.00	
	5% of Dept. Vacation Balance 6 hrs@25/Hr											
120-13	COMP TIME PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	No accumulated comp time											
130-03	SUPPLEMENTAL - 401K RETIREMENT	\$ -	\$ -	\$ 909.00	\$ -	\$ 909.00	\$ 909.00	\$ 6.00	\$ 915.00	\$ -	\$ 915.00	
	Vacant \$369											
	Stormwater Admin \$540											
170-00	EXPENSE ALLOWANCE	\$ -	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00	
	Annual Cell Phone-\$600/employee(2 Employees)											
180-01	FICA TAX	\$ 3,238.00	\$ -	\$ 3,717.00	\$ 3,238.00	\$ 6,955.00	\$ 6,955.00	\$ 45.00	\$ 7,000.00	\$ -	\$ 7,000.00	
	Add New Maintenance Tech											
180-02	STATE RETIREMENT CONTRIBUTION	\$ 9,799.00	\$ -	\$ 3,311.00	\$ 9,799.00	\$ 13,110.00	\$ 13,110.00	\$ 142.00	\$ 13,252.00	\$ -	\$ 13,252.00	
	Add New Maintenance Tech											
180-03	GROUP INSURANCE	\$ 252.00	\$ -	\$ 20,248.00	\$ 252.00	\$ 20,500.00	\$ 20,500.00	\$ -	\$ 20,500.00	\$ -	\$ 20,500.00	
	Adjust Administrator to full amount.											
	Add New Maintenance Tech											
180-06	WORKER'S COMPENSATION	\$ 812.00	\$ -	\$ 827.00	\$ 812.00	\$ 1,639.00	\$ 1,639.00	\$ 21.00	\$ 1,660.00	\$ -	\$ 1,660.00	
	Add New Maintenance Tech											
190-00	PROFESSIONAL SERVICES	\$ 16,000.00	\$ (16,000.00)	\$ -	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Annual financial services- Formally Contracted out. Now handled by Finance Dept. (-16,000)											
210-02	UNIFORMS	\$ 500.00	\$ -	\$ 1,500.00	\$ 500.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
	Administrator Purchase \$1000											
	New Maint tech Purchase \$1000											
230-00	EDU, EMER AND AGRI SUPPLIES (STORMWATER)	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	
	Handouts for events											
240-20	MAINTENANCE & REPAIR STORMWATER	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 183,948.00	\$ -	\$ 183,948.00	\$ -	\$ 183,948.00	
	Contractor repair \$30000											
	Misc repair parts, \$10000											
250-00	VEHICLE MAINTENANCE	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 375.00	\$ 2,375.00	\$ -	\$ 2,375.00	Moved from 350-03
	Truck 42											
250-01	MOTOR FUELS	\$ 1,800.00	\$ -	\$ -	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ -	\$ 1,800.00	\$ -	\$ 1,800.00	
	Truck 42 \$1800											
310-00	PROFESSIONAL DEVELOPMENT	\$ 750.00	\$ (375.00)	\$ -	\$ 750.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 750.00	\$ -	\$ 750.00	
	Reduce by 50% (-\$375)											
	Certificate Training \$375											
320-05	POSTAGE	\$ 50.00	\$ -	\$ 100.00	\$ 50.00	\$ 150.00	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ 150.00	
	Certified letters to SCM owners and state											
440-31	IT SERVICES	\$ 800.00	\$ -	\$ 800.00	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ -	\$ 1,600.00	\$ -	\$ 1,600.00	
	SOFTWARE MAINTENANCE \$800											
	GIS user fees \$800											
440-61	OUTSOURCING	\$ 17,000.00	\$ -	\$ 1,000.00	\$ 17,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	\$ 18,000.00	\$ -	\$ 18,000.00	
	Major jet-vac jobs \$6000											
	contractors \$12000											

ADMINISTRATION		UPDATED 06/02/2025										
62-92-7510	STORMWATER FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
450-00	INSURANCE AND BONDING	\$ 1,900.00	\$ -	\$ -	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	\$ -	\$ 1,900.00	\$ -	\$ 1,900.00	
480-00	DUES AND SUBSCRIPTIONS	\$ 4,030.00	\$ -	\$ -	\$ 4,030.00	\$ 4,030.00	\$ 4,030.00	\$ -	\$ 4,030.00	\$ -	\$ 4,030.00	
	Permit NCS000438 \$1000											
	WWTP Stormwater Permit NCG110041 \$120											
	SWANC membership \$120											
	CWEP membership \$2478											
490-00	STORM WATER FEES	\$ 7,020.00	\$ -	\$ 2,200.00	\$ 7,020.00	\$ 9,220.00	\$ 9,220.00	\$ -	\$ 9,220.00	\$ -	\$ 9,220.00	
	Town owned property \$2200 Fee increase											
500-00	CAPITAL OUTLAY (WS STORMWATER ONLY)	\$ 110,000.00	\$ -	\$ 25,000.00	\$ 110,000.00	\$ 135,000.00	\$ 135,000.00	\$ -	\$ 135,000.00	\$ -	\$ 135,000.00	
	Grant Match/Supplements \$50000											
	New Mid Size Backhoe-\$85000											
810-00	HAND TOOLS	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ 600.00	\$ 600.00	\$ (100.00)	\$ 500.00	\$ -	\$ 500.00	
	Restock tools and purchase set for new position											
TOTAL		\$ 264,197.00	\$ (16,375.00)	\$ 106,380.00	\$ 264,197.00	\$ 354,202.00	\$ 497,850.00	\$ 750.00	\$ 498,600.00	\$ -	\$ 498,600.00	

SANITATION		UPDATED 06/02/2025										
66-30-4710	SANITATION FUND				FY 25-26							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT YEAR BUDGET	DECREASE REQUEST	INCREASE REQUEST	BASE REQUEST	TOTAL DEPT REQUEST	TOWN MANAGER RECOMMEND	AUDIT COMMITTEE CHANGES	ADJUSTED TOTAL	BOARD CHANGES	BOARD APPROVED BUDGET	NOTES
120-01	SALARIES AND WAGES - REGULAR	\$ 71,675.00	\$ -	\$ 7,767.00	\$ 71,675.00	\$ 79,442.00	\$ 79,442.00	\$ (742.00)	\$ 78,700.00	\$ -	\$ 78,700.00	
	Two Maintenance Techs					\$ -						
120-02	SALARIES AND WAGES - OVERTIME	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
120-05	CAREER DEVELOPMENT PLAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120-06	SALARIES AND WAGES - PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120-07	SALARIES AND WAGES - LONGEVITY	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ (200.00)	\$ -	\$ (200.00)	\$ -	\$ (200.00)	
120-12	VACATION PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 742.00	\$ 742.00	\$ -	\$ 742.00	
120-13	COMP TIME PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
130-04	410K-SUPPLEMENTAL RETIREMENT	\$ -	\$ -	\$ 795.00	\$ -	\$ 795.00	\$ 795.00	\$ 15.00	\$ 810.00	\$ -	\$ 810.00	
170-00	EXPENSE ALLOWANCE	\$ -	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00	
180-01	FICA TAX	\$ 5,484.00	\$ -	\$ 594.00	\$ 5,484.00	\$ 6,078.00	\$ 6,078.00	\$ 122.00	\$ 6,200.00	\$ -	\$ 6,200.00	
180-02	STATE RETIREMENT CONTRIBUTION	\$ 14,543.00	\$ (3,098.00)	\$ -	\$ 14,543.00	\$ 11,445.00	\$ 11,445.00	\$ 155.00	\$ 11,600.00	\$ -	\$ 11,600.00	
	Matching Contribution reduced to 14.42%					\$ -						
180-03	GROUP INSURANCE	\$ 20,083.00	\$ -	\$ 350.00	\$ 20,083.00	\$ 20,433.00	\$ 20,433.00	\$ -	\$ 20,433.00	\$ -	\$ 20,433.00	
	3.7% BCBS Increase					\$ -						
180-06	WORKER'S COMPENSATION	\$ 2,309.00	\$ -	\$ 435.00	\$ 2,309.00	\$ 2,744.00	\$ 2,744.00	\$ 81.00	\$ 2,825.00	\$ -	\$ 2,825.00	
	4.7 % Increase					\$ -						
190-00	PROFESSIONAL SERVICES	\$ 49,000.00	\$ (49,000.00)	\$ -	\$ 49,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	No Longer Outsourced- Finance Dept provides					\$ -						
190-03	PROFESSIONAL SERVICES - MEDICAL	\$ 2,600.00	\$ -	\$ -	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ -	\$ 2,600.00	\$ -	\$ 2,600.00	
	Hep B Shots, Drug Testing, Tetanus Shots					\$ -						
210-02	UNIFORMS	\$ 2,885.00	\$ (885.00)	\$ -	\$ 2,885.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
	\$1,000/Employee					\$ -						
220-00	FOOD AND PROV (GOV BODY FIRE STREET WS SAN)	\$ 648.00	\$ -	\$ -	\$ 648.00	\$ 648.00	\$ 648.00	\$ -	\$ 648.00	\$ -	\$ 648.00	
240-03	MAINTENANCE & REPAIR EQUIPMENT	\$ 5,940.00	\$ -	\$ -	\$ 5,940.00	\$ 5,940.00	\$ 5,940.00	\$ -	\$ 5,940.00	\$ -	\$ 5,940.00	
	Hydraulic Hoses, Drive Belts					\$ -						
250-01	MOTOR FUELS	\$ 37,740.00	\$ -	\$ 500.00	\$ 37,740.00	\$ 38,240.00	\$ 38,240.00	\$ -	\$ 38,240.00	\$ -	\$ 38,240.00	
310-00	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-00	VEHICLE MAINTENANCE	\$ -	\$ -	\$ 19,000.00	\$ -	\$ 19,000.00	\$ 19,000.00	\$ -	\$ 19,000.00	\$ -	\$ 19,000.00	INCREASE INCLUDES MOVED FROM 4250
320-05	POSTAGE	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	
370-00	ADVERTISING	\$ 1,200.00	\$ (1,000.00)	\$ -	\$ 1,200.00	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	
440-01	BANK SERVICE CHARGES	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ 600.00	\$ (600.00)	\$ -	\$ -	\$ -	
440-11	TIPPING FEES	\$ 27,360.00	\$ -	\$ 5,000.00	\$ 27,360.00	\$ 32,360.00	\$ 32,360.00	\$ -	\$ 32,360.00	\$ -	\$ 32,360.00	
	Incease for demo and site clean up					\$ -						
440-13	RESIDENT COLLECT CONTRACT(SANITATION)	\$ -	\$ -	\$ 425,000.00	\$ -	\$ 425,000.00	\$ 425,000.00		\$ 425,000.00	\$ -	\$ 425,000.00	Moved form Non Dept. \$35,417 X 12
440-15	COMMUNICATION SERVICE CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
440-17	PEST CONTROL (PUB BLDG ONLY)	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
440-21	OUTSIDE LAB TESTING	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
440-31	IT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
440-45	EQUIP-SERV CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
440-61	OUTSOURCING	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
450-00	INSURANCE AND BONDING	\$ 4,254.00	\$ -	\$ 2,800.00	\$ 4,254.00	\$ 7,054.00	\$ 7,054.00	\$ -	\$ 7,054.00	\$ -	\$ 7,054.00	
480-00	DUES AND SUBSCRIPTIONS	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	
490-00	SOLID WASTE FEES	\$ 279.00	\$ -	\$ 200.00	\$ 279.00	\$ 479.00	\$ 479.00	\$ 21.00	\$ 500.00	\$ -	\$ 500.00	
	Solid Waste for Town owned property					\$ -						
810-00	HAND TOOLS	\$ 168.00	\$ -	\$ -	\$ 168.00	\$ 168.00	\$ 168.00	\$ 206.00	\$ 374.00	\$ -	\$ 374.00	
	Fan Rakes					\$ -						
TOTAL		\$ 247,568.00	\$ (53,983.00)	\$ 464,641.00	\$ 247,568.00	\$ 658,226.00	\$ 657,826.00	\$ (757.00)	\$ 657,826.00	\$ -	\$ 657,826.00	