

TOWN OF ELIZABETHTOWN

FY 2026-27 Proposed Budget



Prepared for:
Mayor Sylvia Campbell
Mayor Pro Tern Paula Greene
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Prepared by:
Eddie Madden, Town Manager

BUDGET MESSAGE

June 15, 2026

The Honorable Mayor Sylvia Campbell and Council Members,

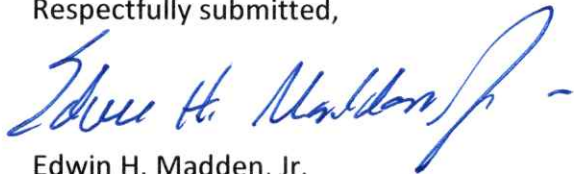
In accordance with the General Statutes of North Carolina, I respectfully submit for your review and consideration, the proposed budget for the Town of Elizabethtown for Fiscal Year 2026-27. A copy of this budget is available for public inspection in the Municipal Building.

The compilation of this budget is a joint effort between the Town Manager's office, Finance office, Department Heads, and other external agencies who have requested funding for consideration.

The proposed budget is composed of several funds, including but not limited to, the General Fund and the Utility Fund. The Town also maintains project funds for individual capital projects. These funds are budgeted on a project basis and may overlap between multiple budget years.

The proposed budget will set into motion the next steps to accomplish many of the priorities that have been established by Mayor Sylvia Campbell and the Elizabethtown Town Council. It also represents the Council's interest in maintaining service levels currently provided to the citizens of Elizabethtown while containing costs and keeping expenses as low as possible. Priorities in the proposed budget include a long overdue cost of living increase for employees, purchasing a police vehicle that has been postponed for three years, and unfreezing positions in the police department and public works so that the community is better protected and served.

Respectfully submitted,

A handwritten signature in blue ink, reading "Edwin H. Madden, Jr.", with a horizontal line extending to the right.

Edwin H. Madden, Jr.

The Town of Elizabethtown's FY 2026-2027 Budget consists of seven major sections: Budget Message, Financial Goals & Policies, Fee Schedule, General Fund, Water/Sewer Fund, Debt Service Schedule, and Capital Improvement Plan.

1. Budget Message

The Budget Message is a letter from the Town Manager to Town Council that provides an overview of the upcoming fiscal year budget. The message includes a simple explanation including graphs.

2. Financial Goals & Policies

The Financial Goals & Policies outlines the Town's financial objectives.

3. Fee Schedule

The Fee Schedule is a list of fees for all departments, to be approved by Town Council with the budget.

4. General Fund

The General Fund accounts for most of the Town operations such as general government and public safety.

5. Water/Sewer Fund

The Water and Sewer Funds are enterprise funds, which means they operate like a business (customers pay fees for water consumption and sewer usage to cover the cost of water distribution and wastewater treatment).

6. Debt Service Schedule

The Debt Service Schedule lists all of the Town's debt and payments due.

7. Capital Improvement Plan

The Elizabethtown Capital Improvement Plan (CIP) represents a multi-year forecast for the Town's capital needs. The CIP not only identifies capital projects, but also the estimated cost as well as the year that the project will be undertaken.

Accounting Policy

The Town maintains an accounting system in accordance with the North Carolina Local Government Budget and Fiscal Control Act (LGBFCA). The Town's accounting system displays details relating to the Town's assets, liabilities, equities, revenues, and expenditures. The system shows appropriations and estimated revenues as established in the budget ordinance and each project ordinance as originally adopted and subsequently amended. An annual audit will be conducted by an independent certified public accounting firm which will issue an official opinion on the annual financial statements, with a management letter explaining recommended improvements, if required.

Budget Amendment Policy

During the fiscal year, the budget must be amended to reflect changes to the original adopted budget ordinance. Town Council can amend the budget ordinance at any time after its adoption pursuant to North Carolina General Statute (N.C.G.S.) 159-15 if the ordinance, as amended, continues to satisfy the requirements of N.C.G.S. 159-8 and 159-13. N.C.G.S. 159-8 requires budgets to be balanced, and N.C.G.S. 159-13 describes the form, adoption, limitations, tax levy and filing of the budget ordinance. Budget amendments cannot increase or decrease the tax levy or alter a taxpayer's liability unless the Town is ordered to do so by the courts or an authorized State agency. The Finance Director prepares budget amendments to present to the Town Council for their approval. Budget amendments must be made prior to obligating funds more than adopted budget appropriations. Total increase in appropriations should equal total increases in revenues if new revenues are involved. In all situations, a brief description of the circumstances surrounding the amendment will be included on the face of the amendment.

Capital Improvement Plan

The Town will review and update annually a five-year Capital Improvement Plan (CIP), which details each capital project, estimated costs and the year the project will begin. Only the current year's schedule, when adopted by Town Council, becomes part of the operating budget. Future forecasts in the CIP serve the Town by helping plan for capital repairs, replacements, and acquisitions.

Operating Budget Policy

Pursuant to North Carolina General Statutes 159-11, the Town will adopt a balanced budget. The LGBFCA defines a balanced budget as the sum of estimated net revenues, and the appropriated fund balance in each fund is equal to appropriations in that fund. Given that the legislature enacted a moratorium on the 2026 reevaluation that was underway by Bladen County, this budget has been based on the 2025 tax levy provided by the county and has no growth factor applied.

The Town operates under an annual budget ordinance adopted in accordance with the LGBFCA. The budget ordinance is the legal basis of the budgetary accounting system and the standard by which proposed expenditures are measured. All annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for Governmental Capital Project Funds/Grants. Project ordinances are ongoing until the project has been completed and closed.

Purchasing Policy

ALL purchases require a purchase order to encumber funds before spending occurs, to include credit card transactions (blanket POs will be acceptable for emergency credit card purchases). Purchases of \$1,000 or more require Purchase Order approval by both the Town Manager and Finance Director.

Revenue Policy

The Finance Director prepares conservative revenue estimates based on revenues reasonably expected to be realized in the upcoming budget year, including amounts to be realized from collection of taxes levied in prior fiscal years. Major estimated revenue sources include ad valorem taxes, sales taxes, ABC distribution, utility franchise taxes, Powell Bill distribution, and sales and services including garbage fees. With each budget, the Town Council adopts a fee schedule that the Finance Department reviews annually to determine appropriate fees related to the cost of providing services.

Basis of Presentation

The accounts of the Town are organized and operated based on funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues and expenses as appropriate. Fund accounting segregates funds according to their intended purpose, and it is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

GOVERNMENTAL FUNDS

Governmental funds account for the Town's governmental functions. The Town of Elizabethtown's governmental funds include:

General Fund. The General Fund is the largest and most important governmental fund. It is the primary operating fund of the Town. Any transaction that cannot be accounted for in another fund is recorded in the General Fund. The primary revenue sources are ad valorem taxes, state-collected revenues, and various other taxes and fees. The primary expenditures are for general government, public safety, and public works services.

Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Project Funds. Various Capital Project funds are used to account for financial resources to be used for non-major acquisitions or construction.

PROPRIETARY FUNDS

Proprietary funds account for the Town's business-like activities.

There are two types of proprietary funds – enterprise funds and internal service funds. Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises. The Town has enterprise funds consisting of the Water Fund and Sewer Fund. This fund is used to account for the Town's water and sewer operations. The major revenue sources in this fund are water and sewer user charges.

Basis of Accounting & Budgeting

In accordance with the LGBFCA, the budget is developed and adopted under the modified accrual basis of accounting, whereby revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred. At fiscal year end, the Town’s Audited Financial Statements are prepared using Generally Accepted Accounting Principles (GAAP). All governmental funds are reported using the modified accrual basis of accounting and proprietary funds are reported using the full accrual basis of accounting.

PROPOSED BUDGET

The FY 2026-27 proposed budget totals \$6,240,328 for General and \$2,225,000 for Water/Sewer. Following is the breakdown between the General Fund and the Water Fund:

	2023-24	2024-25	2025-26	2026-27
	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Proposed Budget</u>
General Fund	\$5,442,387	\$5,508,843	\$6,034,060	\$6,240,328
Utility Fund	<u>\$1,984,731</u>	<u>\$2,069,800</u>	<u>\$2,195,500</u>	<u>\$2,225,000</u>
Total All Funds	\$7,427,118	\$7,578,643	\$8,229,560	\$8,465,328

GENERAL FUND

The General Fund accounts for resources not required legally or by sound financial management to be accounted for in another fund. Typically, the General Fund includes services that cannot be operated as a business enterprise and rely on tax dollars as their primary source of revenue. The FY 2026-27 proposed Budget for the General Fund totals \$6,240,328, which is 3.4% more than the FY 2025-26 Adopted Budget of \$6,034,060.

Public Safety: Services provided for the well-being of the citizens and visitors to Elizabethtown. This includes the Police and Fire Departments.

Transportation: Services provided by the Public Services' Street Department include the Powell Bill allocation for street maintenance and repair. Street maintenance also includes sign maintenance, drainage clearance, storm debris removal, street sweeping, and lawn maintenance of Town properties.

General Government: The Town Council is the legislative board of Town government and includes the mayor and six council members. The Council sets and directs policy regarding the operations of Town government. Administration of the policies and operations of the Town is coordinated by the Town Manager working with department heads and other employees.

Environmental Protection: The Public Services Department works with a contracted sanitation vendor to remove garbage and pump commercial grease pits to protect our environment.

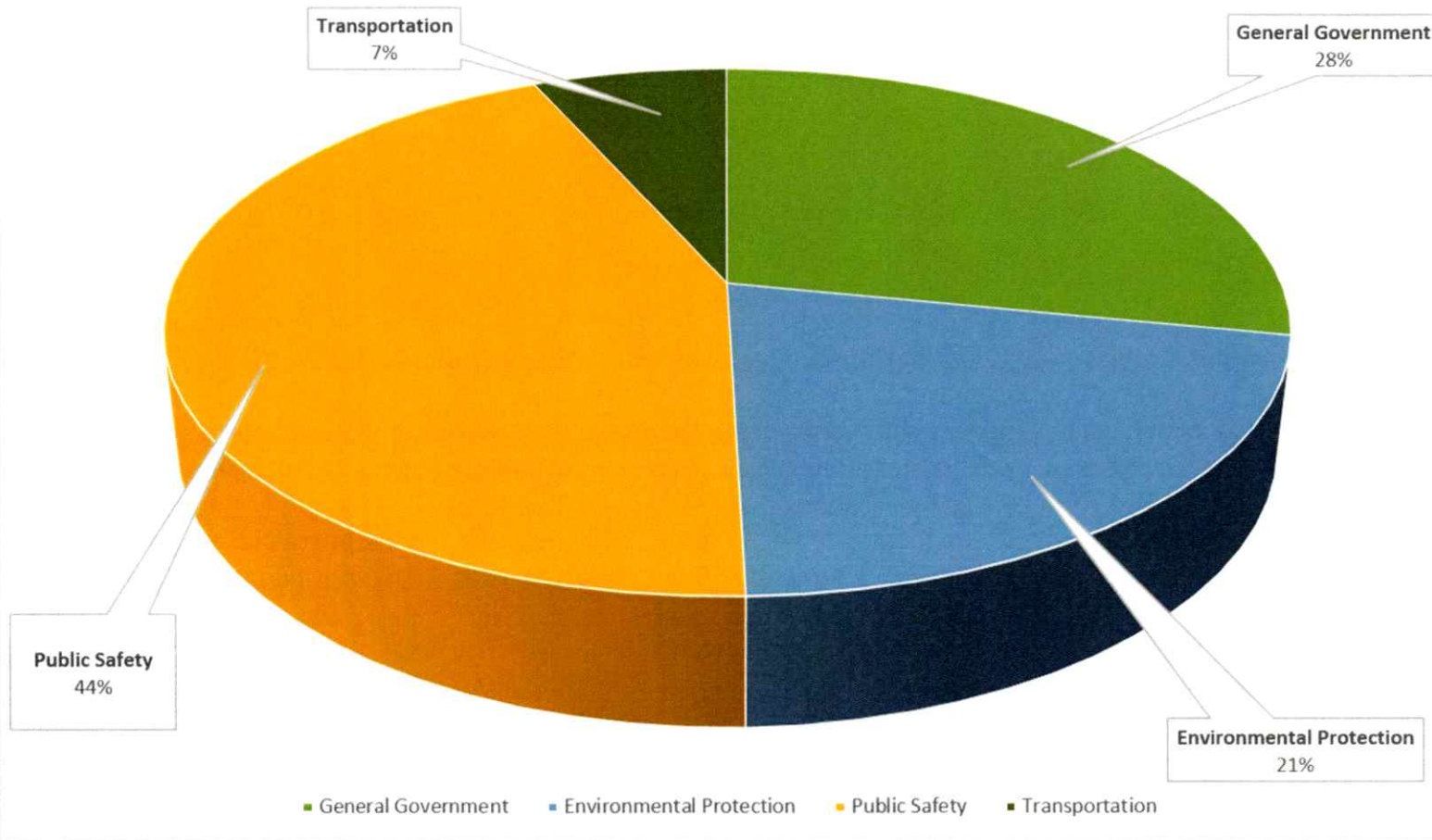
Recreation & Development: Public Facilities staff oversees the operations of the various parks located within the Town limits. Development involves contributions to various community organizations and functions to encourage visitors to the Town.

Airport Operation: The Airport Fund reimburses the General Fund for the employees' salaries and benefits to manage the daily operations at the airport.

The following graph breaks out the general functions as a percent of the FY 2026-27 budget:

GENERAL FUND FUNCTIONS AS A % OF TOTAL BUDGET

FY 26 - 27 General Fund Expenditures - \$6,240,328



GENERAL FUND REVENUES

The General Fund revenues increased from the prior year's adopted budget. The single largest source of revenue, ad valorem tax, remained the same as the previous year. The budget reflects cost allocations for General Fund employees - this revenue covers the expense of billing and collecting the monthly water and sewer fees, billing and collecting commercial grease trap fees, other financial operations involving payroll and human resources, and the administrative expense of overseeing the operations of the Water Fund.

Ad Valorem Tax: For FY 2026-27, the ad valorem tax base is an estimated \$319,236,917 (2025 assessed tax values provided by Bladen County Tax Department) which will generate \$2,001,836 in property taxes for the 2026 tax year, with a tax rate of \$0.645 per \$100 valuation at a 97.22% collection rate. The tax rate remains unchanged from last year.

Local Option Sales Tax: Sales tax represents the Town's third largest revenue source at \$957,242. The State of North Carolina collects the sales tax and distributes it to the local units. Sales tax revenues have increased in the past several years.

Utility Franchise Tax: The State distributes a portion of tax proceeds to municipalities collected on electricity, natural gas, telecommunications, and video programming fees.

Powell Bill: These funds represent redistribution by the State of a portion of the motor fuels tax. The use of these funds is restricted to maintaining, repairing, constructing, or widening any public street within the Town limits. The State uses a formula of street miles and population to calculate the amount of tax for a municipality.

Bladen Fire District: The current fire district tax is \$0.10 per \$100 of property valuation. In addition to the Town's \$30,000 debt payment for FY 2026-27; the County is contributing \$45,000 to pay off the remaining balance for the Tanker & Engine debt with Four County EMC.

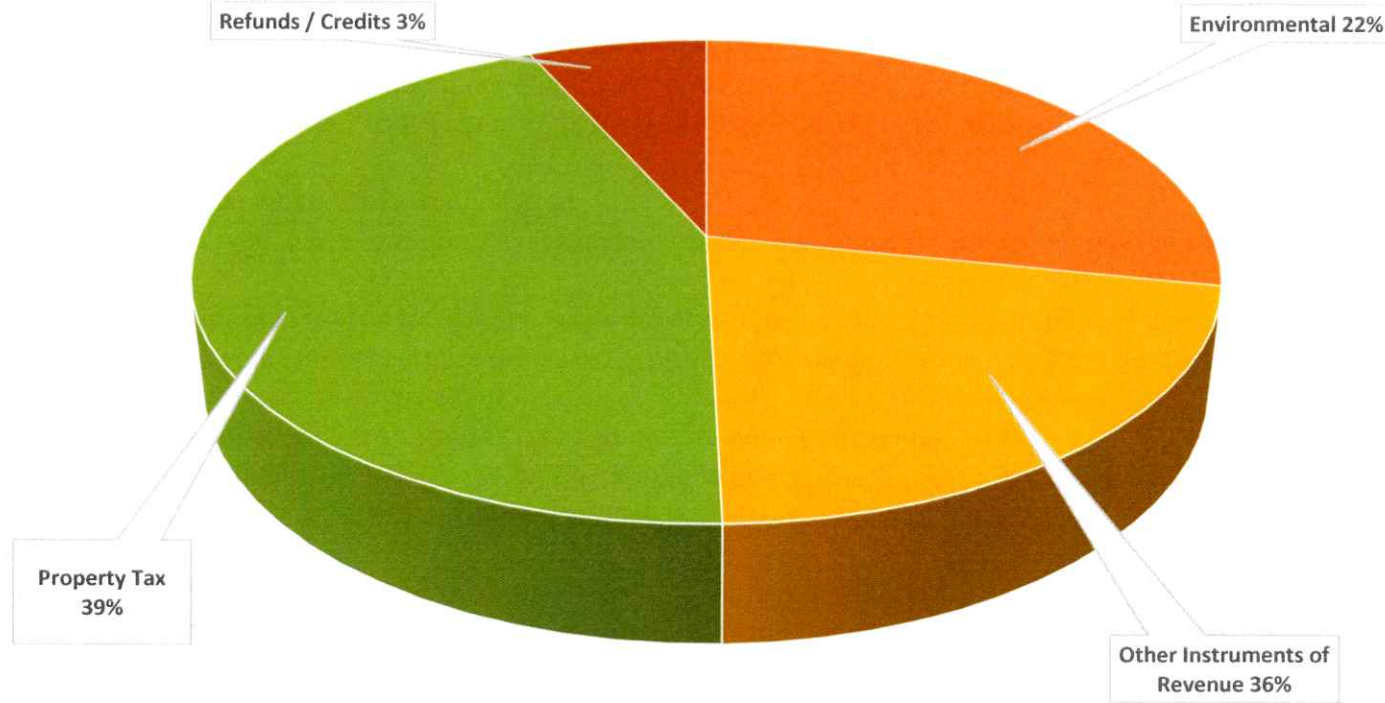
Solid Waste Fees: The Town established fees to offset the cost of providing garbage and recycling collection to the residents and businesses of Elizabethtown. The fees for residential and commercial customers will increase 3% for FY 2026-27 to pass on the increase in rates received from the waste collection vendor.

Interfund Transfer: The Interfund Transfer revenue is reimbursement received from the Airport Fund for salaries and benefits paid to employed staff and from the Water Fund for services provided by the staff employed in the General Fund.

The following graph shows the revenue source for the FY 2026-27 General Fund budget:

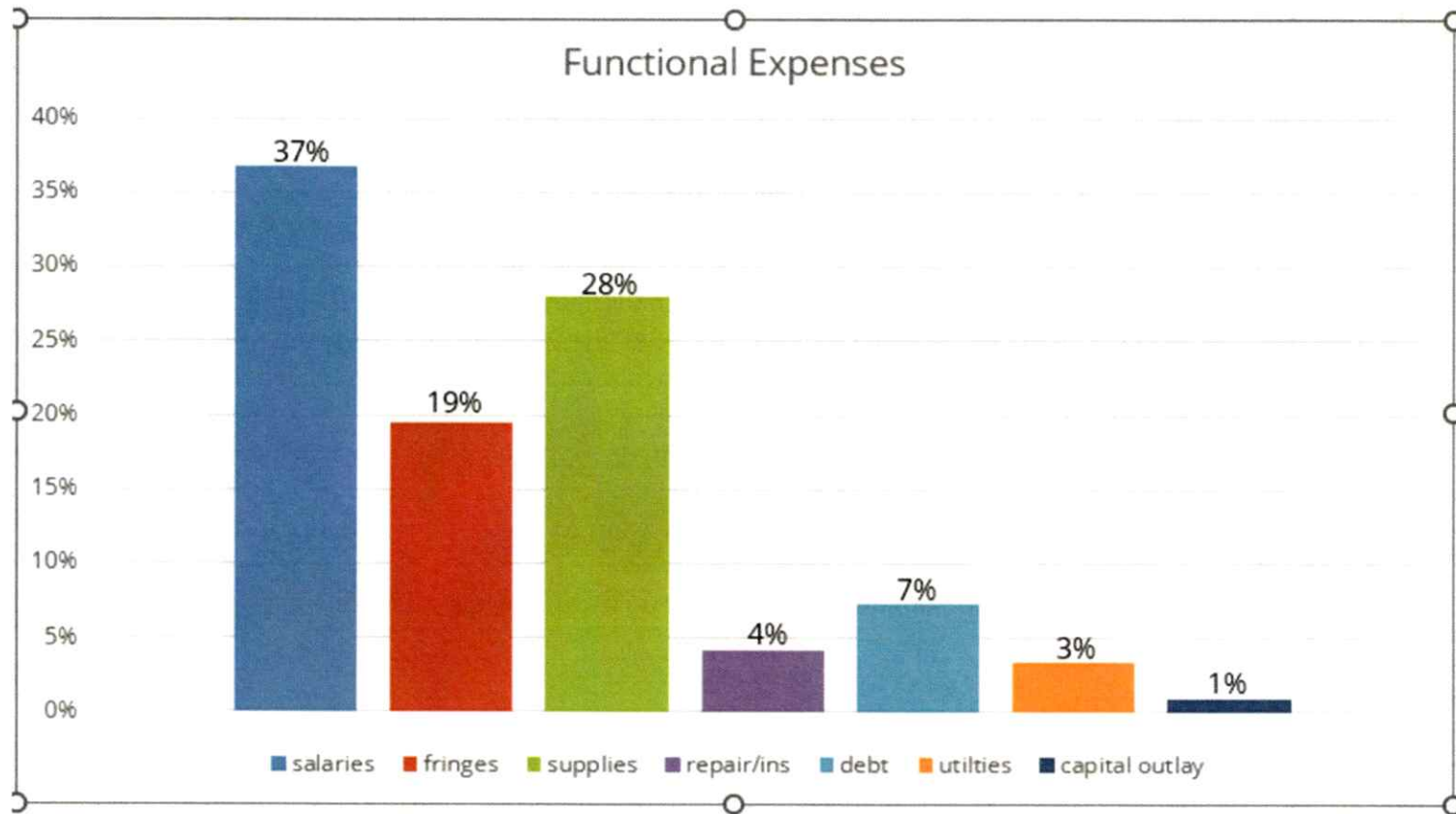
GENERAL FUND REVENUE BY SOURCE FY 2026 – 2027

FY 26 - 27 General Fund Revenues - \$6,240,328



The following bar graph lists the functional expenses as a percent of the total FY 2026-27 budget.

General Fund Expenditures by Type



GENERAL FUND EXPENDITURES

The expenditures are classified by departments of the Town. Each department has listed the functional expenses related to their specific operations. Salaries & Wages are the largest functional expense of the Town's general fund budget comprising 37% of the total expenditures. The salaries coupled with the employee benefits comprise over 56% of the total budget.

Salaries & Wages: The FY 2026-27 budget includes a 3.0% cost-of-living increase for all employee salaries to offset inflation.

Employee Benefits:

State Health Plan – Included mandatory 2.4% surcharge on participating employer payroll contributions.

Life Insurance and Vision – No increase in the cost of these benefits is planned for the FY 2026-27.

Retirement – The benefit expense increased based on the rates charged by the State to cover the Plan's expenses.

401(K) Contribution – As a part of the employee benefit plan, the Town of Elizabethtown contributes 3% of a regular employee's annual salary to the Town-sponsored 401(K) program. All sworn law enforcement officers, as mandated by the State, have a 5% 401(K) contribution made on their behalf to their investment account.

Debt Service: As we take on additional capital projects, the Town will need to obtain additional long-term financing. Overall, we have been able to undertake several meaningful and impactful projects that have greatly enhanced the community while not putting strain on the annual budget by utilizing long-term debt. With few exceptions, the Town has borrowed money from USDA Rural Development because it offers longer terms and lower interest rates. While we would ideally like to pay debt down sooner on our existing loans, doing so has an adverse effect on the Fund Balance percentage. The method in which the Local Government Commission calculates our fund balance percentage prevents us from appropriating funds to pay down debt. One would think that a decrease in debt would improve the Town's position, but the decrease in debt isn't factored in the calculation as defined by the Local Government Commission. Any debt payment is treated as a budget expense which lowers the fund balance percentage.

Capital Outlay: Expense in this category is major items that cost in excess of \$5,000 and have a life span of at least three years. The capital item in the FY 2026-27 budget is \$56,000 for one replacement police vehicle and upfitting.

DEPARTMENTAL EXPENDITURES - GENERAL FUND

\$6,240,328

GENERAL FUND

Governing Body. Salaries for Council are proposed to remain the same with no increase anticipated. There are no scheduled elections this fiscal year.

Administration. The budget proposes hiring an administrative assistant. All other budgeted expenses were similar to last year's amounts.

Finance. The budgeted expense for FY 2026-27 includes an increase in auditing costs (due to project accounts).

Public Works. Salaries and benefits have been adjusted to unfreeze one vacant position. There is no capital outlay budgeted for this department in the coming year.

Technology. All budgeted expenses were similar to last year's amounts.

Public Facilities. Expenditures in the Public Facilities budget include an increase for utilities based on growing demand for state energy.

Police. The proposed budget for FY 2026-27 reflects unfreezing one patrol position and increasing department salaries to stay competitive with other agencies. The budgeted capital outlay of \$56,000 is for the purchase of one replacement vehicle that will be paid from our operating fund. In addition, the admin vehicle will be transferred to the police department.

Fire. Total expenditures for the Fire Department are budgeted to remain approximately the same as last year, except for the increase of \$45,000 to pay off debt (contribution from County). No capital outlay has been budgeted the next year for the Fire Department.

Streets. Total budgeted expenditures are slightly lower than the previous year.

Powell Bill Expenditure. The Town is expected to receive funding similar to last year from the North Carolina Department of Transportation.

Solid Waste Expenditure. The current index data indicates a 5% increase, however based on the multi-year contract with GFL our contractual cap is 3%. This increase will take place in July.

Planning. All budgeted expenses were similar to last year's amounts.

Recreation. The budget includes operational expenses for recreation.

Airport. The budget includes 2.5 FTEs employed to manage the airport operations over a seven day a week at the airport. The Airport Fund would reimburse the General Fund 100% for all salaries and fringe benefits related to employment. This arrangement provides for more oversight and input from Town administration on the operations at the airport.

Special Appropriations. This budget includes a \$2,000 contribution to Dixie Youth Baseball and \$1,000 to the library.

Community Center. The budget includes operational expenses for the community center.

UTILITY FUND

The Water Fund comprises all revenues and expenditures that result from the Town's water and sewer utility operations. Customer charges and fees generate enough revenue to support the fund completely.

Water and Sewer Fund Revenues

The Town expects water and sewer charges to provide \$2,225,000 in revenues for FY 2026-27. These revenues, along with revenues from water tap fees, sprinkler, grease trap fees and late fees, will fund all expenditures for the Water Fund. The budget includes a recommendation to increase water and sewer rates by 3%.

Water Fund Expenditures

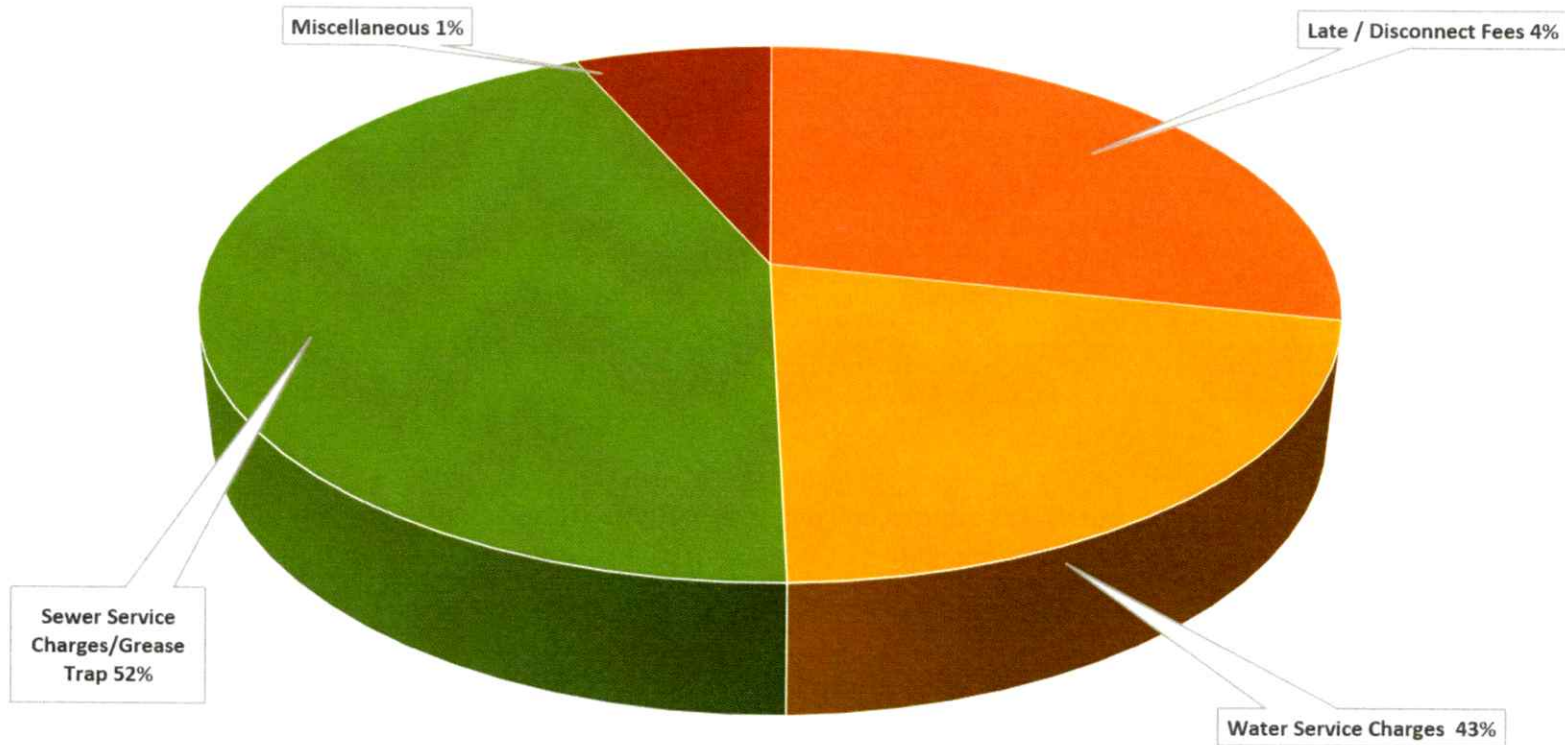
Water and Sewer. The FY 2026-27 budget remains consistent with last year's budget (except for the removal of disposition of fixed assets).

The following graph shows the revenue source for the FY 2026-27 General Fund budget:

UTILITY FUND REVENUE BY SOURCE

FY 2026 - 2027

FY 26 - 27 Water / Sewer Fund Revenues - \$2,225,000



CONCLUSION

I would like to express my appreciation to all Department Heads and other key staff for their help in preparing this budget and the budget document. I also would like to thank the Mayor and Town Council for their input in the budget process and for their continuing support for both the staff and I.

The staff of the Town of Elizabethtown and I look forward to the review of this document by you and the public and are eager to work with the Mayor, Council, advisory boards and citizens on the needs and goals of the community in the coming year.

Town of Elizabethtown

Financial Goals & Policies

The Town of Elizabethtown has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan the adequate funding of services desired by the public, including the provision and maintenance of public facilities. The Town needs to ensure that it is capable of adequately funding and providing appropriate government services to its citizens.

Most local government decisions are ultimately driven by an entity's financial position. Effective, adopted fiscal policies help guide decision making and are essential to a local government's long-term fiscal health. According to GFOA, "*Financial policies provide written guidance for financial decision making and set strategic intent for financial management and are central to a strategic, long-term approach to financial management.*" In addition, fiscal policies help to provide stability and continuity over the years as staff and elected officials change. Financial policies clarify the roles, authority, and responsibilities for essential financial management activities and decisions.

The Town promotes transparency and sound fiscal policies. These guidelines serve as the basis for the overall fiscal management of the Town's resources. The following policies provide assurances to the citizens, creditors, grantors and others interested in the Town's financial condition that the town is operated in a fiscally sound and prudent manner.

OBJECTIVES

The following policies are guidelines and goals that will influence and guide the financial management practices of the Town of Elizabethtown, North Carolina. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the foundation of sound financial management. The main objectives of these policies are:

- To align the Town's long-term financial planning with its short-term daily operations.
- To institutionalize good financial management practices thereby preventing the need to re-invent responses to recurring issues.
- To establish clear and consistent guidelines that promote long-term financial stability.
- To protect the Town from an emergency fiscal crisis by ensuring the continuance of service even in the event of an unforeseen occurrence.
- To support good bond ratings and thereby reduce the cost of borrowing.
- To direct consideration to the total financial outlook rather than single issue areas.
- To comply with the North Carolina Local Government Budget and Fiscal Control Act (LGBFCA), and best practices identified by the Government Finance Officers Association (GFOA), and Generally Accepted Accounting Principles (GAAP), and Governmental Accounting Standards (GASB).

FINANCIAL OBJECTIVES

Financial objectives are broad statements of the financial position the Town seeks to attain. The financial goals for the Town of Elizabethtown focus on the following areas:

1. Accountability
2. Budget
3. Fund Balance
4. Cash Management & Investments
5. Internal Controls
6. Revenues
7. Preaudit
8. Expenditure
9. Debt Management
10. Capital Improvement Plan (CIP)

1. Accountability

Objective: To promote excellence in financial reporting and transparency of financial records.

- The Town will establish and maintain its accounting systems in accordance with LGBFCA, GAAP, GFOA, and GASB.
- Financial systems will be maintained to monitor operating and capital revenues, expenditures, and program performance on an ongoing basis.
- The Town will maintain a system of internal controls to provide reasonable, but not absolute assurance to the accuracy and reliability of its accounting data, promote operational efficiency, safeguard its assets against loss, and encourage adherence to prescribed managerial policies.
- Budget to actual financial reports will be presented to Town Council on a monthly basis.
- An annual audit will be conducted by an independent certified accounting firm.

2. Budget

Objective: To adopt a comprehensive annual budget for managing and allocating public funds.

- The Town shall adopt through ordinance a fiscally sound budget in accordance with LGBFCA.
- The basis of budgeting for all funds is modified accrual, the same basis of accounting found within the Town's audited financial statements.
- The legal level of budgetary control is at the department level within a fund and all appropriations for operating activities laps at the end of the fiscal year.

3. Fund Balance

Objective: To establish available fund balance for the General Fund to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances.

- The purpose of the fund balance is to provide sufficient financial flexibility to meet future obligations, take advantage of opportunities, and avoid interest expense through use of excess reserves in lieu of debt.
- Contingency and reserve funds will be available for use in the event of an emergency and/or unforeseen event.
- If Available Fund Balance falls below the goal or has a deficiency, the Town will plan to adjust the budget in subsequent fiscal years to restore the balance.
- If Available Fund Balance is above the Town's goal, it may be considered as a funding source for capital needs.

4. Cash Management / Investment

Objective: To ensure liquidity, safety, and returns for monies not needed for the daily operations of the Town.

- The safety of the principal is the foremost objective of the investment program.
- The Town's investment portfolio will maintain sufficient liquidity to enable the Town to meet all operating requirements by using structured maturities and marketable securities.
- The Finance Director will invest the Town's excess funds only within the legal guidelines set forth by NCGS 159-30 and subject to whatever restrictions the Town Council may impose.
- The Town will use a Central Depository Checking Account to maximize the availability of and mobility of cash for all funds that can be legally and practically combined.

5. Internal Controls

Objective: To establish best practices to provide reasonable assurance, but not absolute, regarding the following:

- Effectiveness and efficiency of operations
- Safeguarding of assets
- Reliability of financial reporting
- Compliance with applicable laws and regulations

The Finance Director is responsible for the following:

- Ensuring a structure of internal controls is established, documented, and functioning to achieve the Town's mission and objectives.
- Implementing a structure of internal controls and proper segregation of duties to avoid mismanagement, fraud, theft, or personal use of system resources and assets.
- Ensuring staff are appropriately credentialed and trained for their financial roles.

6. Revenues

Objective: To ensure (1) diversified and stable revenue sources, (2) adequate long-term funding by using specific revenue sources to fund related programs and services, and (3) funding levels to accommodate all Town services and programs equitably.

- The Finance Director will continually review and evaluate all revenue sources to ensure that income from each source is optimal.
- The Budget Manager will strive to project revenues for the annual budget within at least 10% of the actual recognized revenue at the end of each fiscal year.
- Annual projections should be conservative estimates based on patterns in growth, the underlying economy, and historical trends in collection.
- One-time or special purpose revenue shall not be used to subsidize recurring personnel, operation, and maintenance costs.
- The Town will establish all fees and charges at a level related to the cost of providing the services, or as adjusted for particular program goals.

- The Town will set enterprise fund fees at a level that fully supports the total direct and indirect cost of the activity and capital needs.

Ad Valorem Taxes: As prescribed by LGBFCA, revenues from the Ad Valorem Tax levy will be budgeted as follows:

- The estimated rate of collection of the annual tax levy shall not exceed the actual collection rate of the preceding fiscal year.
- The ad valorem tax rate shall be set each year based on the cost of providing general government services, paying debt service requirements as scheduled, and the supplementation of other budgeted revenues in regard to the overall budget.

User Fees: The Town will set fees that will maximize user charges in lieu of Ad Valorem Taxes for services that can be individually identified and where the costs are directly related to the level of service:

- To the extent possible, user charge fees for all water and sewer enterprise activities will be sufficient to finance all operating, capital, and debt service costs for said services.
- To the extent practical, any general town service provided by any town department which is of a higher level or benefits specific recipients, shall be supported by user fees designed to recover costs from such recipients.
- Fees will be reviewed annually as part of the budget development process and may be adjusted periodically to ensure that rates are current, equitable, competitive, and deemed appropriate.

Grant Funding: The Town will pursue opportunities for grant funding as they arise. Application will be made after the grant is determined by the Town Manager to align with the Town's programs, objectives, and goals. If funds are awarded for grants that the town has applied for, Council will review and take action to accept.

7. Preaudit

Objective: To ensure that obligations and expenditures comply with preaudit requirements set forth in LGBFCA.

- The terms of this policy apply to the finance officer, deputy finance officer duly appointed by the Town Council, and any employee who is responsible for initiating purchases and/or contracts or otherwise obligating public funds.
- The Town will enter into a contract or agreement, or place an order for goods or services, that is accounted for in the budget ordinance or project/grant ordinance.

8. Expenditures

Objective: To ensure that funds of the Town are used in a responsible and appropriate manner.

- Every expenditure transaction is expected to be supported by a documented business purpose.
- All purchases require preapproval.
- Department budgets must have adequate funds available to cover expenditures.

9. Debt Management

Objective: To ensure the protection of the Town's financial integrity while providing a funding mechanism to meet the Town's capital needs.

- The Town will only borrow for capital assets or improvements that cannot be funded on a pay-as-you-go basis.
- Debt is issued in accordance with NCGS 153A-165, 160A-19, and 160A-20, and under the guidance and approval of the Local Government Commission, a division of the North Carolina State Treasurer.

10. Capital Improvement Plan

Objective: To ensure the timely repair and replacement of aging infrastructure.

- The Town will update a Capital Improvement Plan (CIP) every year and provide a copy to the Town Council during the annual budget process.
- This plan will be a long-range plan that will forecast facility and infrastructure needs and requirements costing \$25,000 or more and equipment requirements costing \$5,000 or more for each of the next five years.
- Staff will attempt to forecast projected revenues and the resources required to finance the capital improvement plans to ensure that the plan represents projects that can be realistically funded by the Town.

**TOWN OF ELIZABETHTOWN
PROPOSED SERVICE FEE LISTING
FY 2026 - 2027**

	APPROVED	PROPOSED
	FY 25 - 26	FY 26 - 27
New Residential Construction	150 + Mailing, Legal, & All Other Fees	150 + Mailing, Legal, & All Other Fees
New Commercial Construction	250 + Mailing, Legal, & All Other Fees	250 + Mailing, Legal, & All Other Fees
Manufactured Home - New or Used	150 + Mailing, Legal, & All Other Fees	150 + Mailing, Legal, & All Other Fees
Inspection - Certificate of Compliance	Add to Permit Upfront	Add to Permit Upfront
General Plan Review	\$100	\$100
Short-Term Rentals (Annual Inspection Fee)	\$100	\$100
Itinerant Vendor Fees	\$250/Week	\$250/Week
Food Trucks - OR - (one-time daily event purchase)	\$250/Year	\$500/Year - OR - (\$75/day)
Rezoning Application		
Conventional Rezoning + \$7 per property owner notification	400 + Mailing, Legal, & All Other Fees	400 + Mailing, Legal, & All Other Fees
Conditional District Rezoning +\$7 per property owner notification		
Residential	400 + Mailing, Legal, & All Other Fees	400 + Mailing, Legal, & All Other Fees
Commercial	500 + Mailing, Legal, & All Other Fees	500 + Mailing, Legal, & All Other Fees
Conditional Use Permit App.		
Planned Unit Developments +\$7 per prop owner notification		
Fewer than 100 lots or dwelling units	500+ Mailing, Legal, & All Other Fees	500+ Mailing, Legal, & All Other Fees
100-500 lots or dwelling units	750+ Mailing, Legal, & All Other Fees	750+ Mailing, Legal, & All Other Fees
Over 500 lots or dwelling units	1000+ Mailing, Legal, & All Other Fees	1000+ Mailing, Legal, & All Other Fees
Special Use Permit Application		
Residential	500 + Advertising, Mailing, & Attorney Expenses & Tech Review	500 + Advertising, Mailing, & Attorney Expenses & Tech Review
Commercial	500 + Advertising, Mailing, & Attorney Expenses, & Tech Review	500 + Advertising, Mailing, & Attorney Expenses, & Tech Review
Subdivision Exempt Plat Review	\$50	\$50
Subdivision Application-Major	300 + Mailing, Legal, & All Other Fees	300 + Mailing, Legal, & All Other Fees
Subdivision Application-Minor	200 + Mailing, Legal, & All Other Fees	200 + Mailing, Legal, & All Other Fees
Subdivision Preliminary Review	100 + Mailing, Legal, & All Other Fees	100 + Mailing, Legal, & All Other Fees
Text Amendment Application +\$7 per prop owner notified	400 + Mailing, Legal, & All Other Fees	400 + Mailing, Legal, & All Other Fees
Variance Request +\$7 per prop owner to be notified	400 + Mailing, Legal, & All Other Fees	400 + Mailing, Legal, & All Other Fees
Zoning Ordinance Violation Penalties	\$75/Business Day	\$75/Business Day
<u>Recreation & Park Fees (Residents):</u>		
Tory Hole Picnic Shelter	4 hrs. -\$100	4 hrs. -\$100
Tory Hole Amphitheater	4 hrs. -\$100	4 hrs. -\$100
Tory Hole Wedding Package - (4 hrs. Fri/Sat & 8 hrs. Sat/Sun)	400	400
Lloyd Park Shelter	4 hrs. -\$75	4 hrs. -\$75
Brown's Landing Picnic Shelter	4 hrs. -\$100	4 hrs. -\$100
Johnson Park Picnic Shelter	4 hrs. -\$75	4 hrs. -\$75
Brown's Creek Bike Park	\$500 per day	\$500 per day
Greene's Lake Park	4 hrs. -\$75	4 hrs. -\$75
Town Hall Soccer Field	4 hrs. -\$100	4 hrs. -\$100
<u>Recreation & Park Fees (Non-Residents):</u>		
Tory Hole Picnic Shelter	4 hrs. - \$125	4 hrs. - \$125

**TOWN OF ELIZABETHTOWN
PROPOSED SERVICE FEE LISTING
FY 2026 - 2027**

	APPROVED FY 25 - 26	PROPOSED FY 26 - 27
Tory Hole Amphitheater	4 hrs. - \$125	4 hrs. - \$125
Tory Hole Wedding Package - (4 hrs. Fri/Sat & 8 hrs. Sat/Sun)	\$450	\$450
Lloyd Park Shelter	4 hrs. - \$80	4 hrs. - \$80
Brown's Landing Picnic Shelter	4 hrs. - \$125	4 hrs. - \$125
Johnson Park Picnic Shelter	4 hrs. - \$80	4 hrs. - \$80
Brown's Creek Bike Park	\$500 per day	\$500 per day
Greene's Lake Park	4 hrs. -\$100	4 hrs. -\$100
Town Hall Soccer Field	4 hrs. - \$100	4 hrs. - \$100
Farmers Market - half day	\$500	\$500
Farmers Market - Saturday vendors	\$10	\$10
Farmers Market - Saturday Vendors (Annual Fee)	\$150	\$150
<u>Water/Sewer Fees:</u>		
Water Tap - ¾"	\$1,540	\$1,540
Water Tap - 1"	\$1,650	\$1,650
Water Tap - 2"	Town Cost + 15%	Town Cost + 15%
Large Tap fee (contractor installed)	Town Cost + 15%	Town Cost + 15%
Non-standard Water Tap	Town Cost + 15%	Town Cost + 15%
Sprinkler - Non-Main Tap ¾"	\$1,540	\$1,540
Sprinkler - Non-Main Tap 1"	\$1,650	\$1,650
Sewer Tap 4"	\$1,540	\$1,540
Sewer Tap 6"	\$1,650	\$1,650
Non-standard Sewer Tap	Town Cost + 15%	Town Cost + 15%
Industrial/Commercial Tap	Town Cost + 15%	Town Cost + 15%
Meter Replacement:		
3/4"	\$400	\$400
1"	\$450	\$450
2" e-series	Town Cost +15%	Town Cost +15%
MTU Replacement	\$250	\$250
Meter Lid Replacement	\$75	\$75
Meter Box Replacement	\$150	\$150
<u>Utility Deposits:</u>		
Residential Renter/Homeowner (Social Security Card Provided)	\$200	\$200
Residential Renter/Homeowner (No Social Security Card Provided)	\$300	\$300
Commercial/Business	\$400	\$400
Industrial	\$1,350	\$1,350
Other:	\$35	\$35
Delinquent Account Fee	\$30	\$30
Disconnection Service Fee	\$100	\$100
After Business Hour Reconnect	\$300	\$300
<u>Fire Service Fees:</u>		
Fire Inspections:		
-Fire Inspection 0-5000 sq. ft.	\$50.00	\$50.00
-Fire Inspection 5001-15,000 sq. ft.	\$75.00	\$75.00
-Fire Inspection 15,001-50,000 sq. ft.	\$125.00	\$125.00
-Fire Inspection 50,001-100,000 sq. ft.	\$175.00	\$175.00
Fire Inspection > 100,000 sq. ft.	\$250.00	\$250.00
Follow Up- Inspection (if violations corrected)	No Charge	No Charge
1st Re-Inspection (if violations not corrected)	\$45.00	\$45.00
2nd Re-Inspection (if violations not corrected)	\$65.00	\$65.00
3rd Re-Inspection (if violations not corrected)	\$85.00	\$85.00
Continual Non-Compliance	\$100.00/ Day	\$100.00/ Day
Fire Flow Test - Fire Hydrants	\$150	\$150
Hazardous Materials Response:		
a. Personnel and equipment	\$250.00/hr	\$250.00/hr

**TOWN OF ELIZABETHTOWN
PROPOSED SERVICE FEE LISTING
FY 2026 - 2027**

	APPROVED	PROPOSED
	FY 25 - 26	FY 26 - 27
b. Supplies & materials	cost plus 15%	cost plus 15%
Motor Vehicle Crash Response (Non-district Residents):		
a. Personnel and equipment	\$250.00/hr	\$250.00/hr
b. Supplies & materials	cost plus 15%	cost plus 15%
False Fire Alarms (Per Calendar Year):		
a. Third false alarm - residential	\$50.00	\$50.00
b. Fourth false alarm - residential	\$75.00	\$75.00
c. Fifth or more false alarm - residential (add \$50.00 each occurrence for commercial property)	\$100 each	\$100 each
Fire Protection Plans Review:		
-Plans review 0-5,000 sq. ft.	\$100.00	\$100.00
-Plans review 5,001-15,000 sq. ft.	\$125.00	\$125.00
-Plans review 15,001-50,000 sq. ft.	\$150.00	\$150.00
-Plans review 50,001-100,000 sq. ft.	\$225.00	\$225.00
-Plans Review > 100,000 sq. ft.	\$300.00	\$300.00
911 Addressing:		
-Non-visible house/business numbers		
-first offense	warning	warning
-subsequent non-compliance	\$50.00	\$50.00
Operational Permits:		
-Fire lane parking violation	\$50.00	\$50.00
-Temporary tents	\$45.00	\$45.00
-Fireworks/explosives tents	\$65.00	\$65.00
-Standpipes	\$45.00	\$45.00
-Carnivals/fairs/events	\$65.00	\$65.00
-Hazardous materials storage	\$100.00	\$100.00
-Pyrotechnic shows	\$65.00	\$65.00
-Spray booths/dipping	\$65.00	\$65.00
-Automatic fire extinguishing systems	\$65.00	\$65.00
-Compressed gas storage	\$65.00	\$65.00
-Fire alarm/detection systems	\$65.00	\$65.00
-Fire pumps	\$65.00	\$65.00
Car Seat Install For Court System	\$75.00	\$75.00

10 - GENERAL FUND

REVENUE

REVENUE			Budget / Actual		Budget / Actual		Budget / Actual			
Fund Account	Account Name		Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Budget FY 2025 - 2026	PROPOSED Budget FY 2026 - 2027
10	3000-301	PENALTIES,INTEREST	13,000	21,625	19,000	28,798	21,000	20,512	22,000	\$ 20,000
10	3000-302	ADVERTISE	500	909	500	1,100	750	867	750	\$ 500
10	3000-390	PROPERTY TAX DISCOUNTS - 2%	(14,000)	(17,469)	(18,000)	(17,428)	(18,000)	(19,426)	(19,450)	\$ (9,000)
10	3000-393	VEHICLE TAX REVENUE	185,000	218,704	190,000	222,008	198,000	273,853	221,000	\$ 285,000
10	3000-408	AD VALOREM - 2017	1,000	3,792	3,000	5,015	4,500	1,378	5,500	\$ -
10	3000-409	AD VALOREM - 2018	1,000	6,550	5,000	5,013	4,500	3,056	5,500	\$ -
10	3000-410	AD VALOREM - 2019	3,000	9,413	7,500	13,663	9,300	3,749	1,000	\$ -
10	3000-411	AD VALOREM - 2020	10,000	12,527	9,000	12,429	8,800	5,152	1,000	\$ -
10	3000-421	AD VALOREM - 2021	15,000	26,766	10,000	16,370	12,800	5,637	2,000	\$ -
10	3000-422	AD VALOREM - 2022	1,588,000	1,690,794	20,000	37,139	15,000	7,891	3,500	\$ 2,500
10	3000-423	AD VALOREM - 2023			1,638,000	1,690,706	25,000	41,479	9,000	\$ 3,500
10	3000-424	AD VALOREM - 2024					1,720,742	1,994,438	22,000	\$ 7,500
10	3000-425	AD VALOREM - 2025							1,930,000	\$ 20,000
10	3000-426	AD VALOREM - 2026								\$ 2,001,836
10	3000-500-23	BID TAX REVENUE - 2023	36,500	40,765	40,500	40,393		831		
10	3000-500-24	BID TAX REVENUE - 2024					40,500	40,615		
10	3000-500-25	BID TAX REVENUE - 2025							40,500	
10	3000-500-26	BID TAX REVENUE - 2026								\$ 40,000
10	3100-302	LOCAL OPTION SALES TAX	700,000	866,702	792,000	863,225	825,000	912,094	825,000	\$ 957,242
10	3100-310	BEER & WINE LICENSES	350	335	350	335	335	365	365	\$ 350
10	3100-311	BUSINESS REGISTRATIONS	4,000	3,500	3,500	3,425	3,300	3,100	3,300	\$ 3,000
10	3100-320	MOTOR VEHICLE LICENSES	5,000	15,120	14,000	14,725	14,000	15,475	14,000	\$ 15,000
10	3200-321	UTILITY FRANCHISE TAX	250,000	261,211	250,000	279,886	260,000	301,150	275,000	\$ 295,000
10	3200-321.01	TELECOMMUNICATIONS TAX	20,000	18,261	20,000	18,342	19,000	16,850	17,000	\$ 17,000
10	3200-321.02	VIDEO PROGRAMMING TAX	20,000	23,922	20,000	21,758	23,000	19,256	21,000	\$ 20,000
10	3200-321.03	SOLID WASTE DISPOSAL TAX	1,300	2,623	1,300	2,512	2,500	2,504	2,500	\$ 2,500
10	3200-324	BEER & WINE TAX	15,000	14,748	15,000	15,682	15,000	12,974	15,000	\$ 12,000
10	3200-325	GASOLINE TAX REFUND	0	0	0	38,720	0	16,714	10,800	\$ 14,000

REVENUE			Budget / Actual		Budget / Actual		Budget / Actual			
Fund Account	Account Name		Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Budget FY 2025 - 2026	PROPOSED Budget FY 2026 - 2027
10	3200-332	ABC LAW ENFORCEMENT	7,000	10,459	7,000	6,838	6,000		10,000	\$ 10,000
10	3200-335	ABC STORE SALES REVENUE	105,000	205,000	105,000	105,000	105,000	105,000	105,000	\$ 105,000
10	3200-342	HOUSING AUTH. IN LIEU OF TAXES	1,000	3,934	1,500	3,104	1,500	1,881	2,500	\$ 1,500
10	3250-301	POWELL BILL ALLOCATION	114,000	112,570	112,500	123,086	120,000	135,006	135,000	\$ 130,000
10	3250-305	STREET IMPROVEMENT PROJECT LOAN	0	1,275,128	0	0	0	0	0	\$ -
10	3300-302	BLADEN E'TOWN FIRE DISTRI	206,000	216,209	246,909	249,091	256,909	258,611	306,909	\$ 318,700
10	3300-310	PLANNING/ZONING FEES	6,000	7,574	6,000	30,536	20,000	31,735	26,447	\$ 7,500
10	3300-331	RESIDENTIAL SOLID WASTE	475,000	499,878	510,000	518,295	604,750	615,319	604,750	\$ 618,000
10	3300-332	YARD WASTE	100,000	107,854	109,000	112,513	150,000	132,013	150,000	\$ 135,000
10	3300-333	COMMERCIAL SOLID WASTE FEES	485,000	503,636	520,000	523,468	610,250	603,913	610,000	\$ 620,000
10	3300-334	SOLID WASTE - RECYCLE	7,000	7,209	7,400	9,003	9,000	12,056	12,000	\$ 12,000
10	3300-382	BUILDING LEASE - BLADEN CRISIS	7,800	8,250	7,800	10,200	10,200	10,200	10,200	\$ 10,200
10	3300-392	OTHER :FIRE CODES & FEES	11,000	5,558	11,000	7,580	11,000	8,065	11,000	\$ 8,000
10	3300-700	FARMER'S MARKET RENT/FEE REV.	36,000	30,917	31,000	34,790	31,000	32,223	31,000	\$ 32,000
10	3400-300	INTEREST EARNINGS	2,500	187,692	240,000	251,461	180,000	180,188	180,000	\$ 175,000
10	3400-315	PORK FESTIVAL INCOME	18,000	20,640	18,000	0	0	0	0	\$ -
10	3400-319	CHRISTMAS PARADE REVENUE	1,000	0	0	0	7,000	7,997	0	\$ -
10	3500-311	POLICE MISC (SRO)	0	0	0	0	0	0	0	\$ 85,000
10	3500-312	KIDS APPRECIATION DAY	0	0	0	0	0	0	0	\$ -
10	3500-330	COMMISSIONS & ROYALTIES (T-MOBILE)	60,200	65,572	62,000	68,491	72,000	71,556	75,434	\$ 70,000
10	3800-305	TRANSFER FROM AIRPORT FUND	79,669	58,380	41,900	5,718	0	0	0	\$ 194,500
10	3800-320	TRANSFER FROM UTILITY FUND	0	0	100,000	0	0	0	0	\$ -
10	3800-321	TRANSFER FROM ARPA FUND	538,280	542,893	0	0	0	0	0	\$ -
10	3900-301	FUND BAL. APPROPRIATED	223,471	0	264,728	0	109,207	0	108,900	\$ -
TOTAL GENERAL FUND REVENUE			5,338,570	7,090,151	5,442,387	5,372,990	5,508,843	5,886,277	5,807,405	\$ 6,240,328

EXPENDITURES Governing Body (10-4110)

			Budget / Actual		Budget / Actual		Budget / Actual				
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Approved Budget FY 2025 - 2026		PROPOSED Budget FY 2026 - 2027
10	4110-121	SALARIES-REGULAR	20,146	20,145	20,146	20,145	20146	21352	29700	17,279	23,200
10	4110-127	FRINGE BENEFITS	1,021	917	1,021	953	1100	996	1100	837	1,050
10	4110-181	FICA	1,542	1,381	1,542	1,374	1542	1460	2300	1,188	1,800
10	4110-200	OPERATIONS AND SERVICES	3,570	2,508	2,870	3,237	5000	2354	5000	100	2,500
10	4110-218	COMPUTER SOFTWARE & SUPPLIES	0	3,756	3,700	3,967	0	0	0	0	-
10	4110-220	FOOD AND PROVISIONS	4,305	3,909	4,600	4,899	6000	6815	6000	4,094	6,000
10	4110-300	250TH ANNIVERSARY	0	7,766	1,000	9,373	0	0	0	0	-
10	4110-311	TRAVEL	2,571	0	0	0	0	0	0	0	-
10	4110-322	COMMUNICATIONS - CELL	4,056	1,820	1,200	1,363	1500	1140	1500	1,009	1,500
10	4110-370	ADVERTISING	0	0	0	0	0	0	0	1,300	500
10	4110-382	IT - OPERATIONS & PROCESSES	5,008	2,881	0	542	0	0	0	4,800	2,550
10	4110-399	ELECTIONS EXPENSE	0	240	7,200	4,111	5000	0	14900	14,929	-
10	4110-451	INSURANCE: PROP - LIABILITY	300	232	300	301	375	1510	1850	2,722	2,700
10	4110-454	INSURANCE: WORKERS' COMP	50	42	50	27	50	22	50	31	50
10	4110-453	INS: FIDELITY BONDS	100	0	0	0	0	0	0	0	-
10	4110-491	DUES & SUBSCRIPTIONS	530	1,425	1,525	1,079	1500	600	1500	600	600
		TOTAL GOVERNING BODY	43,199	47,022	45,154	51,371	42,213	36,249	63,900	48,889	42,450

EXPENDITURES Administration (10-4120)

			Budget / Actual		Budget / Actual		Budget / Actual				
Fund	Account	Account Name	Approved Budget 2022 - 2023	FY 2022 - 2023	Approved Budget 2023 - 2024	FY 2023 - 2024	Approved Budget 2024 - 2025	FY 2024 - 2025	Approved Budget FY 2025 - 2026	PROPOSED Budget FY 2026 - 2027	
10	4120-121	SALARIES & WAGES	275,000	258,294	236,000	265,098	246,000	233,390	93,900	90,858	214,200
10	4120-126	SALARIES & WAGES - PART-TIME	0	42,782	40,600	38,645	40,000	38,593	39,500	51,773	-
10	4120-127	FRINGE BENEFITS:401k, DENT, LIFE	10,000	9,046	8,800	9,956	9,000	8,802	6,400	4,644	9,600
10	4120-132	SEPARATION ALLOWANCE - REG EMP	0	0	0	0	0	0	92,100	55,871	-
10	4120-181	FICA	22,200	22,066	21,500	23,261	22,000	29,957	17,900	5,464	16,400
10	4120-182	RETIREMENT CONTRIBUTION	35,500	29,934	30,000	34,447	32,500	31,393	28,000	8,997	37,500
10	4120-183	HOSPITALIZATION	10,529	13,402	13,300	14,656	9,800	8,202	2,800	1,980	16,250
10	4120-200	OPERATIONS AND SERVICES	43,000	2,181	15,000	8,449	8,000	3,507	11,000	369	3,500
10	4120-218	COMPUTER SOFTWARE & SUPPLIES	0	12,521	12,500	36,365	0	2,315	0	3,537	3,500
10	4120-220	FOOD AND PROVISIONS	4,000	6,457	500	2,033	1,000	2,094	2,000	500	1,500
10	4120-251	SUPPLIES - FUEL	1,500	1,291	1,500	619	1,750	1,066	1,500	620	-
10	4120-260	SUPPLIES - OFFICE AND MATERIAL	7,000	3,441	5,000	2,200	3,500	2,901	3,500	3,647	3,500
10	4120-290	SUPPLIES - OTHER	7,000	1,003	3,000	653	1,000	36	0	250	1,000
10	4120-300	CHRISTMAS PARADE EXPENSES	0	0	0	0	6,000	1,176	0	2,000	1,500
10	4120-311	TRAVEL - MILEAGE REIMBURSE	6,000	284	1,000	1,052	1,500	0	0	0	-
10	4120-312	TRAVEL - SUBSISTENCE	2,500	22	2,000	0	1,000	0	0	0	-
10	4120-319	DRUG TESTING	0	160	160	176	240	0	240	0	100
10	4120-321	COMMUNICATIONS - TELEPHONE	1,500	1,354	1,400	1,354	1,404	1,298	1,404	1,875	2,000
10	4120-322	COMMUNICATIONS - CELL	1,500	1,441	1,000	1,054	1,260	1,127	1,300	995	-
10	4120-325	COMMUNICATIONS - POSTAGE	800	533	800	2,603	3,500	3,246	3,500	435	3,000
10	4120-329	COMMUNICATIONS - OTHER	6,000	5,468	6,000	4,322	5,000	4,373	5,000	3,585	4,500
10	4120-352	REPAIRS - EQUIPMENT (TOWN HALL)	0	0	0	0	0	0	0	3,212	1,000
10	4120-353	REPAIRS - VEHICLES	0	283	500	0	0	550	0	309	500
10	4120-382	IT - OPERATIONS AND PROCESS	18,000	35,493	25,000	5,567	0	0	0	0	-
10	4120-391	LEGAL ADVERTISING	3,000	4,234	3,000	4,104	3,000	4,078	3,000	2,201	2,500
10	4120-395	EMPLOYEE TRAINING	4,500	958	1,000	7,154	5,000	2,619	2,000	0	2,500
10	4120-396	ATTORNEY FEES	10,000	0	10,000	17,260	12,000	122,755	35,000	88,025	41,325

EXPENDITURES Administration (10-4120)

			Budget / Actual		Budget / Actual		Budget / Actual				
Fund	Account	Account Name	Approved Budget 2022 - 2023	FY	Approved Budget 2023 - 2024	FY	Approved Budget 2024 - 2025	FY	Approved Budget FY 2025 - 2026	PROPOSED Budget FY 2026 - 2027	
10	4120-396.01	SETTLEMENT EXPENSE	0	0	0	0	0	0	90,000	364	-
10	4120-399	SERVICES -OTHER	4,000	17,103	1,000	74,299	63,100	41,918	45,000	11,442	5,000
10	NEW	FEEES FOR TAX COLLECTION	0	0	0	0	0	0	0	0	40,000
10	4120-440	MAINT CONTRACTS - EQUIPMENT	10,000	5,471	7,500	6,361	7,000	7,838	7,500	6,788	7,850
10	4120-451	INSURANCE - PROP - LIABILITY	14,000	6,327	8,000	14,547	18,000	5,719	6,800	4,584	6,800
10	4120-452	INSURANCE - VEHICLES	1,000	848	1,000	999	1,200	1,236	1,400	608	1,250
10	4120-454	INSURANCE - WORKERS' COMP	1,650	550	750	2,932	3,500	2,336	3,500	4,455	4,600
10	4120-491	DUES AND SUBSCRIPTIONS	9,000	6,183	7,000	8,391	8,000	7,987	8,000	3,063	13,150
10	4120-700	DEBT SERVICE - GREENE PAYMENT	0	0	0	0	20,000	0	20,000	0	20,000
10	4120-720	DEBT SERVICE - ACE WRECKER PAYMENT	0	0	0	0	0	0	20,000	0	20,000
		TOTAL ADMINISTRATION	509,179	489,130	464,810	588,557	535,254	570,512	552,244	362,451	484,525

EXPENDITURES Finance (10-4130)

			Budget / Actual		Budget / Actual		Budget / Actual				
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Approved Budget FY 2025 - 2026		PROPOSED Budget FY 2026 - 2027
10	4130-121	SALARIES & WAGES	122,000	118,634	106,000	122,279	121,000	133,086	151,000	121,312	100,000
10	4130-124	LONGEVITY	0	0	0	0	0	0	2,000	0	500
10	4130-127	FRINGE BEN: 401k, DENTAL, LIFE	5,000	4,521	4,600	4,918	5,000	5,176	6,100	4,631	4,000
10	4130-181	FICA	10,150	9,217	8,200	9,303	9,500	9,735	11,750	8,374	7,500
10	4130-182	RETIREMENT CONTRIBUTION	15,700	14,036	14,000	16,171	16,500	18,203	22,500	16,645	17,500
10	4130-183	HOSPITALIZATION	14,100	13,790	14,500	15,337	15,500	18,792	22,000	13,694	18,000
10	4130-200	OPERATIONS AND SERVICES	5,000	2,562	10,000	1,210	2,000	0	2,000	(569)	1,500
10	4130-218	COMPUTER SOFTWARE & SUPPLIES	32,000	20,221	25,000	29,719	0	60	0	8,627	8,000
10	4130-220	FOOD & PROVISIONS	0	0	0	0	0	0	0	134	200
10	4130-251	SUPPLIES - FUELS & LUBRICANTS	0	0	0	0	0	0	0	1,067	250
10	4130-260	SUPPLIES - OFFICE AND MATERIAL	4,600	7,106	4,500	3,615	5,000	4,623	5,000	4,254	4,000
10	4130-290	SUPPLIES - OTHER	0	1,495	2,000	418	500	444	500	202	500
10	4130-321	COMMUNICATIONS - TELEPHONE	1,600	1,353	1,600	1,353	1,500	1,266	1,500	1,085	1,500
10	4130-325	COMMUNICATIONS - POSTAGE	3,000	3,259	3,500	3,341	4,500	3,054	5,000	4,234	4,500
10	4130-391	LEGAL ADVERTISING	0	833	0	190	300	0	300	0	-
10	4130-395	EMPLOYEE TRAINING	4,500	3,264	3,500	4,300	3,500	1,657	5,000	1,203	2,000
10	4130-398	CONTRACTED SERVICES - AUDIT CONTRACT	26,500	28,400	29,000	26,950	31,500	42,950	45,500	39,500	65,000
10	4130-399	SERVICES -OTHER	800	4,075	0	4,357	2,000	1,445	2,000	11,442	17,000
10	4130-440	MAINT. CONTRACT - EQUIPMENT	5,200	4,427	5,400	5,266	5,400	5,892	6,000	5,641	7,000
10	4130-451	INSURANCE - PROP - LIABILITY	2,300	1,416	2,300	1,841	2,500	398	480	888	1,000
10	4130-453	INSURANCE - FIDELITY BONDS	200	142	3,000	0	3,000	2,126	2,750	2,156	2,160
10	4130-454	INSURANCE - WORKERS' COMP	900	263	500	148	250	786	800	2,713	1,000
10	4130-491	DUES AND SUBSCRIPTIONS	300	260	300	295	300	295	300	160	500
10	4130-499	MISCELLANEOUS									100
		TOTAL FINANCE	276,100	269,957	239,400	260,947	229,750	254,937	292,480	247,393	263,710

EXPENDITURES Public Works (10-4145)

			Budget / Actual		Budget / Actual		Budget / Actual				
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget 2024 - 2025		Approved Budget 2025 - 2026		PROPOSED Budget FY 2026 - 2027
10	4145-121	SALARIES & WAGES	100,500	122,232	122,000	315,608	311,500	301,662	325,000	206,455	334,750
10	4145-122	SALARIES AND WAGES - OVERTIME	600	24	250	2,924	1,000	2,529	3,000	2,601	2,500
10	4145-126	SALARIES & WAGES - PART-TIME	0	0	0	8,030	8,200	0	0	0	-
10	4145-127	FRINGE BEN: 401k, DENTAL, LIFE	4,300	4,867	5,000	13,263	13,000	13,343	14,500	8,909	13,525
10	4145-181	FICA	8,750	9,000	10,000	24,963	24,500	21,949	25,500	14,930	25,625
10	4145-182	RETIREMENT CONTRIBUTION	13,900	14,495	16,500	41,195	43,000	41,200	48,600	28,617	58,700
10	4145-183	HOSPITALIZATION	14,050	17,844	20,000	65,729	69,000	70,488	74,000	43,290	55,700
10	4145-200	OPERATIONS AND SERVICES	2,000	7,448	4,000	4,751	4,000	7,461	4,000	2,820	4,600
10	4145-211	SUPPLIES - JANITORIAL	1,800	1,480	1,800	2,291	0	0	0	51	-
10	4145-212	SUPPLIES - UNIFORMS	1,500	1,950	2,100	6,534	8,000	13,367	10,000	8,632	11,600
10	4145-218	COMPUTER SOFTWARE & SUPPLIES	0	10,740	6,000	18,251	0	1,457	0	13,017	13,000
10	4145-220	FOOD AND PROVISIONS	400	894	500	978	1,000	617	750	835	700
10	4145-251	SUPPLIES - FUELS AND LUBRICANTS	18,000	26,966	28,000	29,675	35,000	31,744	35,000	22,636	35,000
10	4145-252	SUPPLIES - TIRES & TUBES	1,000	1,705	1,000	1,389	2,000	4,410	3,500	1,539	2,000
10	4145-253	SUPPLIES - PARTS	5,000	15,172	7,500	36,515	15,000	29,322	15,000	9,319	15,000
10	4145-260	SUPPLIES - OFFICE AND MATERIAL	700	2,264	2,000	708	750	848	750	221	500
10	4145-290	SUPPLIES - OTHER	500	853	0	5,292	2,500	5,328	4,000	4,026	4,500
10	4145-319	DRUG TESTING	250	135	250	670	560	375	560	240	500
10	4145-321	COMMUNICATIONS - TELEPHONE	1,300	1,517	1,400	1,353	1,500	1,450	1,500	1,081	1,500
10	4145-322	COMMUNICATIONS - CELL	650	1,161	1,320	1,122	504	1,738	1,800	701	1,500
10	4145-325	COMMUNICATIONS - POSTAGE	10	0	0	45	34	17	78	30	80
10	4145-329	COMMUNICATIONS - OTHER	400	1,388	1,700	869	960	1,175	1,100	526	1,000
10	4145-331	UTILITIES - ELECTRICITY	12,000	17,110	15,000	70,019	0	0	0	0	-
10	4145-352	REPAIRS - EQUIPMENT	275	0	600	458	600	0	0	0	-
10	4145-353	REPAIRS - VEHICLES	0	262	0	3,176	750	10,205	2,500	3,073	3,800
10	4145-355	Generator Mx & Repair							1,945	3,472	2,000
10	4145-356	Fire ext. Inspection & Mx							0	0	-
10	4145-359	MAINT. & REPAIRS - GROUNDS	0	0	0	44,000	90,000	100,200	102,000	63,696	-

EXPENDITURES Public Works (10-4145)

Fund	Account	Account Name	Budget / Actual		Budget / Actual		Budget / Actual		Approved Budget 2025 - 2026	FY	PROPOSED Budget FY 2026 - 2027
			Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget 2024 - 2025				
10	4145-395	EMPLOYEE TRAINING	100	0	0	988	1,500	50	1,000	1,160	1,200
10	4145-396	Contract Services	0	0	0	0	0	0	0	1,058	500
10	4145-399	SERVICES - OTHER	0	2,863	2,800	24,254	3,000	17,625	13,000	6,052	10,000
10	4145-439	LEASE EXPENSE	0	0	1,550	815	1,560	0	1,560	0	1,000
10	4145-451	INSURANCE - PROP - LIABILITY	5,000	7,592	8,000	7,901	14,000	2,836	3,450	4,150	5,700
10	4145-452	INSURANCE - VEHICLE	700	436	500	514	6,500	3,184	3,850	3,564	4,900
10	4145-454	INSURANCE - WORKERS' COMP	1,500	1,682	1,700	9,039	11,000	8,574	10,000	5,254	10,000
10	4145-491	DUES & SUBSCRIPTIONS	3,000	1,925	1,925	2,673	2,900	420	2,900	1,265	2,500
10	4146-499	MISCELLANEOUS	500	0	0	287	500	300	300	454	450
10	4145-500	CAPITAL OUTLAY	100,000	9,222	50,000	5,468	0	0	0	0	-
10	4145-700	DEBT SERVICE	0	36,294	0	37,227	0	38,330	0	0	-
10	4145-710	DEBT SERVICE - PRINCIPLE	95,691	95,691	36,295	36,295	36,295	95,691	39,484	39,484	39,484
10	4145-720	DEBT SERVICE - INTEREST	0	59,397	59,397	58,464	59,397	57,361	56,208	56,208	56,208
TOTAL PUBLIC WORKS			394,376	474,609	409,087	883,733	770,010	885,256	809,335	560,869	720,022

EXPENDITURES Technology

			Budget / Actual		Budget / Actual		Budget / Actual				
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Approved Budget FY 2025 - 2026		PROPOSED Budget FY 2026 - 2027
10	4150-218	COMPUTER SUPPLIES & SOFTWARE	0	0	0	0	48,000	72,168	71,216	50,035	55,000
10	4150-382	IT CONTRACTED SERVICES Vendor 2979	0	0	0	0	0	10,241	2,000	18,077	30,500
10	4150-451	INSURANCE - Prop - Liability	0	0	0	0	0	0	6,300	4,558	5,000
10	4150-451.01	Other Contracted Services	0	0	0	0	0	0	0	0	-
10	4150-461	NON-CAPITALIZED EQUIPMENT	0	0	0	0	0	1,404	6,000	6,540	7,500
10	4150-462	NON-CAPITALIZED IT EQUIPMENT	0	1,273	0	0	0	1,169	0	0	-
10	4150-500	CAPITALIZED EQUIPMENT	0	40,523	0	0	0	0	0	0	-
		TOTAL TECHNOLOGY	0	41,796	0	0	48,000	84,982	85,516	79,210	98,000

EXPENDITURES Public Facilities

			Budget / Actual		Budget / Actual		Budget / Actual				
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Approved Budget FY 2025 - 2026		PROPOSED Budget FY 2026 - 2027
10	4190-200	OPERATIONS AND SERVICES	1,000	9,348	1,000	1,991	2,000	2,796	2,000	982	1,500
10	4190-211	SUPPLIES - JANITORIAL	7,500	5,168	6,000	3,851	8,000	6,935	8,000	9,096	8,500
10	4190-253	SUPPLIES - PARTS	3,000	11,544	5,000	5,674	5,000	21,012	10,000	7,723	10,000
10	4190-255	SUPPLIES - CHEMICALS	0	0	0	0	0	0	0	550	750
10	4190-280	PROPANE	0	0	0	0	0	0	2,500	6,583	6,500
10	4190-290	SUPPLIES - OTHER	500	778	0	1,155	600	1,593	1,500	2,713	500
10	4190-325	COMMUNICATIONS POSTAGE	0	0	0	0	0	0	0	300	300
10	4190-331	UTILITIES - ELECTRICITY	34,000	30,307	34,000	35,357	186,000	190,967	195,000	166,460	210,000
10	4190-332	UTILITIES - PROPANE	800	1,859	2,000	0	2,500	0	0	1,261	-
10	4190-351	REPAIRS - BUILDINGS	6,000	6,910	3,000	5,550	3,000	1,766	3,000	15,072	10,000
10	4190-352	REPAIRS - EQUIPMENT	1,000	6,703	1,000	158	0	3,391	3,000	4,600	5,000
10	4190-353	REPAIRS - VEHICLES	0						0	148	5,000
10	4190-356	FIRE EXT. INSPECTION & REPAIRS	0	0	0	0	1,500	675	1,500	843	1,000
10	4190-358	HVAC - Farmer's Market	0	0	0	0	0	0	0	0	-
10	4190-359	LANDSCAPING AND GROUND MAINTENANCE	0	0	0	0	0	0	0	0	100,000
10	4190-394	CLEANING SERVICES	25,000	15,400	25,000	350	0	0	0	0	-
10	4190-395	EMPLOYEE TRAINING	0	0	0	0	0	0	0	429	-
10	4190-399	SERVICES - OTHER	2,200	13,723	750	5,188	0	3,550	3,400	9,780	500
10	4190-451	INSURANCE - PROP - LIABILITY	18,000	17,282	18,000	5,037	7,500	42,813	52,000	51,549	55,000
10	4190-461	NON-CAPITALIZED EQUIPMENT	0	0	0	0	0	0	0	2,812	-
10	4190-491	DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	279	500
10	4190-499	MISCELLANEOUS	0	0	0	0	0	0	0	2,020	2,000
10	4190-700	DEBT SERVICE	0	8,599	0	8,850	0	9,188	0	0	-
10	4190-710	DEBT SERVICE - PRINCIPLE	23,275	0	8,850	0	8,850	0	9,498	0	13,777
10	4190-720	DEBT SERVICE - INTEREST	0	14,676	14,426	14,425	14,426	14,087	13,778	0	9,498
		TOTAL PUBLIC FACILITIES	122,275	142,635	119,526	87,841	239,876	298,915	306,676	285,068	440,325

EXPENDITURES Police

EXPENDITURES Police			Budget / Actual		Budget / Actual		Budget / Actual				
Fund	Account	Account Name	Approved Budget 2022 - 2023	FY	Approved Budget 2023 - 2024	FY	Approved Budget 2024 - 2025	FY	Approved Budget 2025 - 2026	FY	PROPOSED Budget FY 2026 - 2027
10	4310-121	SALARIES AND WAGES	808,000		790,000		730,000		781,000		927,997
10	4310-122	SALARIES AND WAGES - OVERTIME	5,000		5,000		5,000		25,178		50,000
10	4310-123	SIGN-ON BONUS	0		1,500		1,500		4,000		6,500
10	4310-124	LONGEVITY PAY	13,000		14,500		0		11,600		13,000
10	4310-125	BONUS PAY	17,000		0		0		13,937		-
10	4310-126	SALARIES & WAGES - PART-TIME	0		0		2,000		0		6,000
10	4310-127	FRINGE BEN: 401k, DENTAL, LIFE	50,100		47,500		43,000		48,000		55,500
10	4310-128	SEPARATION ALLOWANCE	0		0		22,100		22,100		22,100
10	4310-181	FICA	65,000		63,000		60,000		63,563		79,250
10	4310-182	RETIREMENT CONTRIBUTION	110,700		113,500		109,500		130,000		183,000
10	4310-183	HOSPITALIZATION	119,323		117,000		113,500		129,000		141,500
10	4310-200	OPERATIONS AND SERVICES	35,500		5,000		5,000		5,250		-
10	4310-201	KIDS APPRECIATION	0		0		0		0		-
10	4310-211	SUPPLIES - JANITORIAL	0		500		0		0		-
10	4310-212	SUPPLIES - UNIFORMS	10,500		7,500		7,500		7,500		10,000
10	4310-218	COMPUTER SOFTWARE & SUPPLIES	0		12,000		20,000		21,000		20,000
10	4310-220	FOOD AND PROVISIONS	800		800		800		800		750
10	4310-250	SUPPLIES - VEHICLES	2,000		2,000		2,000		2,000		2,200
10	4310-251	SUPPLIES - FUELS AND LUBRICANTS	38,000		48,000		50,000		45,000		45,000
10	4310-252	SUPPLIES - TIRES	0		0		3,200		5,000		5,000
10	4310-260	SUPPLIES - OFFICE AND MATERIAL	800		800		800		800		1,200
10	4310-290	SUPPLIES - OTHER (includes AMMO)	8,000		5,000		1,000		1,000		5,000
10	4310-312	TRAVEL - SUBSISTENCE	0		0		0		0		250
10	4310-319	DRUG TESTING	500		1,000		1,000		1,000		1,250
10	4310-321	COMMUNICATIONS - TELEPHONE	1,400		1,400		1,500		4,800		4,000
10	4310-322	COMMUNICATIONS - CELL	900		800		850		600		500
10	4310-325	COMMUNICATIONS - POSTAGE	116		120		136		156		-
10	4310-329	COMMUNICATIONS - OTHER	6,400		6,400		6,600		6,600		7,500

EXPENDITURES Police

			Budget / Actual		Budget / Actual		Budget / Actual				
Fund	Account	Account Name	Approved Budget 2022 - 2023	FY	Approved Budget 2023 - 2024	FY	Approved Budget 2024 - 2025	FY	Approved Budget 2025 - 2026	FY	PROPOSED Budget FY 2026 - 2027
10	4310-352	REPAIRS - EQUIPMENT	1,000		1,000	740	1,000	2,648	1,800	2,186	2,700
10	4310-353	REPAIRS - VEHICLES	8,000		8,000	13,852	8,500	21,330	8,500	5,449	8,500
10	4310-382	IT - OPERATIONS & REPAIR	49,000		0	0	0	0	0	0	-
10	4310-395	EMPLOYEE TRAINING	1,200		1,200	0	1,200	254	1,200	0	1,000
10	4310-399	SERVICES -OTHER	3,500		3,000	4,269	2,000	11,175	4,000	1,252	4,000
10	4310-399.20	SERVICES - UNDERCOVER/DRUG	2,000		0	0	0	0	0	0	-
10	4310-439	LEASE EXPENSE - FLOCK CAMERAS	0		30,000	0	30,000	0	0	0	-
10	4310-440	MAINTENANCE CONTRACT - EQUIPMENT	0		5,000	5,266	5,100	5,892	6,000	5,641	6,700
10	4310-451	INSURANCE - PROP - LIABILITY	10,000		11,000	10,485	13,000	14,745	18,000	19,656	20,000
10	4310-452	INSURANCE - VEHICLE	11,000		10,000	110,247	13,500	11,500	14,000	12,143	14,000
10	4310-454	INSURANCE - WORKERS' COMP.	22,000		15,000	13,110	15,000	16,841	17,000	14,883	16,000
10	4310-461	NON-CAPITALIZED EQUIPMENT	0		2,500	6,976	0	3,077	0	6,859	7,577
10	4310-461.01	BODY CAMS	0		0	0	0	0	0	332	500
10	4310-500	CAPITAL OUTLAY	60,000		55,000	51,758	0	0	178,228	193,535	56,000
10	4310-551	EQUIPMENT - BULLET PROOF VESTS	0		0	0	0	0	0	3,069	5,600
		TOTAL POLICE	1,460,739		1,368,173	1,433,626	1,276,286	1,294,419	1,578,612	1,279,106	1,730,074

EXPENDITURES Fire

			Budget / Actual		Budget / Actual		Budget / Actual												
Fund	Account	Account Name	Approved Budget 2022 - 2023	FY	Approved Budget 2023 - 2024	FY	Approved Budget 2024 - 2025	FY	Approved Budget FY 2025 - 2026	PROPOSED Budget FY 2026 - 2027									
10	4340-121	SALARIES AND WAGES	333,725		350,480		354,000		359,956		360,900		371,227		367,233		306,931		390,000
10	4340-122	SALARIES AND WAGES - OVERTIME	10,000		19,711		20,000		25,030		20,000		28,265		20,000		16,191		20,000
10	4340-124	LONGEVITY PAY	5,775		0		6,900		0		0		0		6,100		0		8,000
10	4340-125	BONUS PAY	10,500		8,550		0		0		0		0		4,650		4,650		-
10	4340-126	SALARIES & WAGES - PART-TIME	70,000		42,678		50,000		81,316		65,000		64,607		94,144		54,453		103,000
10	4340-127	FRINGE BEN: 401k, DENTAL, LIFE	15,000		14,337		15,000		14,732		14,451		15,545		15,188		12,555		16,000
10	4340-181	FICA	31,000		30,557		31,000		36,134		34,772		34,850		36,110		28,226		38,500
10	4340-182	RETIREMENT CONTRIBUTION	44,000		44,215		47,000		49,519		49,113		54,705		53,792		44,446		70,000
10	4340-183	HOSPITALIZATION	49,500		52,172		55,000		46,193		56,665		59,507		60,634		43,917		62,500
10	4340-200	OPERATIONS AND SERVICES	37,700		15,140		30,000		15,486		15,000		5,251		9,000		2,896		8,500
10	4340-211	SUPPLIES - JANITORIAL	1,800		2,181		2,000		1,537		3,000		4,183		5,000		3,861		4,500
10	4340-212	SUPPLIES - UNIFORMS	8,000		4,249		8,000		4,850		11,000		9,723		10,000		3,488		8,000
10	4340-218	COMPUTER SOFTWARE & SUPPLIES	18,455		4,231		12,000		14,181		11,000		11,057		6,500		5,550		5,500
10	4340-220	FOOD AND PROVISIONS	3,000		2,229		2,000		2,474		4,500		2,249		3,000		763		2,500
10	4340-231	SUPPLIES - EDUCATIONAL	1,500		0		15,000		400		750		0		750		0		750
10	4340-239	SUPPLIES - OTHER MEDICAL	8,000		7,893		8,000		6,476		7,000		8,459		10,000		4,861		8,000
10	4340-251	SUPPLIES - FUELS AND LUBRICANTS	12,000		16,478		12,000		13,264		12,000		12,797		12,000		9,369		15,000
10	4340-260	SUPPLIES - OFFICE AND MATERIALS	1,000		645		1,000		654		500		369		750		143		750
10	4340-290	SUPPLIES - OTHER	0		0		0		0		200		0		0		0		-
10	4340-319	DRUG TESTING	0		725		1,000		590		1,000		725		1,000		215		-
10	4340-321	COMMUNICATIONS - TELEPHONE	9,620		8,985		9,620		3,454		3,600		2,356		6,500		5,125		3,500
10	4340-322	COMMUNICATIONS - CELL	3,000		1,410		3,000		945		2,000		1,480		2,500		1,258		2,000
10	4340-325	COMMUNICATIONS - POSTAGE	200		34		200		0		55		0		0		0		-
10	4340-329	COMMUNICATIONS - OTHER	750		1,151		1,200		7,726		6,800		6,623		750		38		750
10	4340-331	UTILITIES - ELECTRICITY	11,000		9,960		11,000		11,747		0		0		0		0		-
10	4340-333	UTILITIES - NATURAL GAS	4,100		2,573		4,500		3,011		4,500		3,083		5,000		2,469		5,000
10	4340-351	REPAIRS - BUILDINGS	5,000		6,635		0		6,375		5,000		2,588		2,500		3,544		2,500
10	4340-352	REPAIRS - EQUIPMENT	9,550		7,300		9,000		8,897		8,000		6,284		8,000		9,854		8,000

EXPENDITURES Fire

			Budget / Actual		Budget / Actual		Budget / Actual			
Fund	Account	Account Name	Approved Budget 2022 - 2023	FY	Approved Budget 2023 - 2024	FY	Approved Budget 2024 - 2025	FY	Approved Budget FY 2025 - 2026	PROPOSED Budget FY 2026 - 2027
10	4340-353	REPAIRS - VEHICLES	16,845		20,000		25,000		35,000	30,000
10	4340-370	ADVERTISING	100		0		100		0	-
10	4340-382	IT - OPERATIONS AND PROCESS	10,050		0		2,000		1,500	1,000
10	4340-395	EMPLOYEE TRAINING	9,500		7,500		4,000		3,500	2,000
10	4340-440	MAINT. CONTRACT - EQUIP	0		4,800		2,600		0	3,500
10	4340-451	INSURANCE - PROP - LIABILITY	26,309		28,000		30,000		35,000	32,000
10	4340-454	INSURANCE - WORKERS' COMP	14,000		12,000		11,000		12,500	12,500
10	4340-461	NON-CAPITALIZED EQUIPMENT	0		25,000		20,000		24,521	20,000
10	4340-491	DUES AND SUBSCRIPTIONS	6,500		4,000		4,000		4,000	3,500
10	4340-499	MISCELLANEOUS	0		0		0		0	-
10	4340-500	CAPITALIZED EQUIPMENT	5,329		0		0		23,180	-
10	4340-700	DEBT SERVICE	0		0		0		0	113,546
10	4340-710	DEBT SERVICE - PRINCIPLE	131,755		125,844		125,844		128,623	-
10	4340-720	DEBT SERVICE - INTEREST	0		5,912		5,912		3,133	-
TOTAL FIRE			924,563		941,476		927,262		1,012,058	1,001,296

EXPENDITURES Streets

			Budget / Actual		Budget / Actual		Budget / Actual				
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Approved Budget FY 2025 - 2026		PROPOSED Budget FY 2026 - 2027
10	4510-253	SUPPLIES - PARTS	0	0	0	0	0	0	0	0	500
10	4510-285	STREET SIGNS	500	1,528	10,000	0	5,000	0	5,000	0	2,000
10	4510-290	SUPPLIES - OTHER	0	0	0	0	0	0	0	0	500
10	4510-352	REPAIRS - EQUIPMENT	0	0	0	0	0	0	0	0	1,000
10	4510-361	STREET SWEEPING	0	0	0	0	0	0	0	0	-
10	4510-451	INSURANCE - PROPERTY - LIABILITY	0	0	0	0	0	0	450	359	500
10	4510-452	INSURANCE - VEHICLES	0	0	0	0	0	0	9,100	8,396	8,000
10	4510-499	MISCELLANEOUS	0	0	0	0	0	0	0	0	500
		TOTAL STREETS	500	1,528	10,000	0	5,000	0	14,550	8,755	13,000

EXPENDITURES Powell Bill

			Budget / Actual		Budget / Actual		Budget / Actual				
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Approved Budget FY 2025 - 2026		PROPOSED Budget FY 2026 - 2027
10	4515-399	CONTRACTED SERVICES (Walker Surveying)	0	0	0	3,700	100,000	0	0	0	2,200
10	4515-399.05	CONTRACTED SERVICES - STREET REPAIRS	0	0	0	3,700	100,000	0	170,000	187,814	150,000
10	4515-399.07	SIDEWALK REPAIR & IMPROVEMENT							0	0	10,000
10	4515-399.08	SERVICE: CRACK PATCHING / POT HOLE REPAIR							50,000	0	60,000
10	4515-710	DEBT SERVICE - PRINCIPLE	114,000	12,346	148,149	148,148	148,149	20,511	148,149	111,111	140,642
10	4515-720	DEBT SERVICE - INTEREST	0	22,562	41,851	41,929	39,000	(13,736)	36,000	26,756	39,668
		TOTAL POWELL BILL	114,000	34,908	190,000	197,477	387,149	6,775	404,149	325,681	402,510

EXPENDITURES Solid Waste

Fund	Account	Account Name	Budget / Actual		Budget / Actual		Budget / Actual		Approved Budget FY 2025 - 2026	PROPOSED Budget FY 2026 - 2027	
			Approved Budget FY 2022 - 2023	Actual	Approved Budget FY 2023 - 2024	Actual	Approved Budget FY 2024 - 2025	Actual			
10	4710-390	SERVICE - LEAF & LIMB	0	0	0	0	0	0	3,500	5,075	7,500
10	4710-399	SERVICE: RESIDENTIAL	425,000	419,726	430,000	426,624	443,000	541,800	594,000	386,696	599,000
10	4710-399.05	BCSW - COMMERCIAL TRASH	145,000	149,637	150,000	139,249	325,000	48,556	5,400	7,036	8,000
		TOTAL SOLID WASTE	570,000	569,363	580,000	565,873	768,000	590,356	602,900	398,807	614,500

EXPENDITURES Planning (10-4910)

Fund	Account	Account Name	Budget / Actual		Budget / Actual		Budget / Actual		Approved Budget FY 2025 - 2026	PROPOSED Budget FY 2026 - 2027	
			Approved Budget FY 2022 - 2023	Actual	Approved Budget FY 2023 - 2024	Actual	Approved Budget FY 2024 - 2025	Actual			
10	4910-121	SALARIES & WAGES	75,005	80,556	105,000	99,847	93,000	96,023	98,000	80,345	89,300
10	4910-127	FRINGE BEN: 401k, DENTAL, LIFE	2,750	2,832	4,000	3,741	3,400	3,418	3,600	2,814	3,250
10	4910-181	FICA	5,820	5,982	8,200	7,732	7,200	7,272	7,650	6,065	6,850
10	4910-182	RETIREMENT CONTRIBUTION	9,250	9,514	13,600	13,204	13,000	13,130	14,600	11,586	15,700
10	4910-183	HOSPITALIZATION	7,019	7,365	11,300	10,661	8,095	8,094	8,662	6,274	8,900
10	4910-218	COMPUTER SOFTWARE & SUPPLIES	4,500	7,904	8,200	5,616	0	0	0	530	1,500
10	4910-260	SUPPLIES - OFFICE AND MATERIALS	500	1,626	500	278	500	217	500	0	500
10	4910-290	SUPPLIES - OTHER	0	0	0	0	0	0	0	156	-
10	4910-311	TRAVEL	0	382	250	339	500	249	500	0	-
10	4910-319	DRUG TESTING	0	80	160	0	160	80	160	235	100
10	4910-321	COMMUNICATIONS - TELEPHONE	0	0	0	0	0	0	0	175	200
10	4910-322	COMMUNICATIONS - CELL	300	252	252	252	273	53	275	0	500
10	4910-325	COMMUNICATIONS - POSTAGE	58	84	120	19	68	84	78	10	50
10	4910-395	EMPLOYEE TRAINING	1,000	1,100	1,100	1,270	1,000	225	1,000	1,233	2,500
10	4910-399	SERVICES -OTHER	28,500	18,745	10,000	10,646	5,000	16,999	10,750	24,101	9,500
10	4910-451	INSURANCE - PROP - LIABILITY	500	496	500	645	775	213	260	499	300
10	4910-454	INSURANCE - WORKERS' COMP	1,000	1,120	1,500	1,152	1,200	1,435	1,600	1,410	1,250
10	4910-491	DUES AND SUBSCRIPTIONS	150	931	200	278	250	60	250	60	200
		TOTAL PLANNING	136,352	138,969	164,882	155,680	134,421	147,552	147,885	135,493	140,600

EXPENDITURES Recreation			Budget / Actual		Budget / Actual		Budget / Actual				
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Approved Budget FY 2025 - 2026		PROPOSED Budget FY 2026 - 2027
10	6120-121	SALARIES & WAGES	0	22,590	43,300	0	0	0	0	0	-
10	6120-122	SALARIES AND WAGES - OVERTIME	0	273	375	0	0	0	0	0	-
10	6120-124	LONGEVITY PAY	0	0	875	0	0	0	0	0	-
10	6120-127	FRINGE BEN: 401k, DENTAL, LIFE	0	683	1,800	0	0	0	0	0	-
10	6120-181	FICA	0	1,671	3,500	0	0	0	0	0	-
10	6120-182	RETIREMENT CONTRIBUTION	0	2,768	5,500	0	0	0	0	0	-
10	6120-183	HOSPITALIZATION	0	4,158	7,400	0	0	0	0	0	-
10	6120-200	OPERATIONS & SERVICES	1,000	858	1,000	9,680	1,000	3,000	3,000	0	-
10	6120-212	SUPPLIES - UNIFORMS	0	0	500	0	0	0	0	0	-
10	6120-253	SUPPLIES - PARTS	1,000	2,982	1,500	124	750	750	750	0	750
10	6120-290	SUPPLIES - OTHER	1,500	0	0	816	0	0	0	0	-
10	6120-300	PORK & BEATS FESTIVAL EXPENSE	18,000	2,399	18,000	0	0	2,544	0	2,834	-
10	6120-331	UTILITIES: ELECTRIC	6,100	9,769	8,700	8,166	0	0	0	0	-
10	6120-351	M & R: BUILDINGS	2,000	210	2,000	0	2,000	2,000	2,000	0	1,500
10	6120-359	M & R: GROUNDS	4,000	4,800	5,000	2,550	3,500	3,500	3,500	0	-
10	6120-399	CONTRACTED SERVICES	3,100	3,446	4,000	4,135	4,500	4,500	4,500	0	-
10	6120-451	INSURANCE - PROP - LIABILITY	7,000	7,123	7,200	17,778	21,000	2,094	3,000	3,165	4,200
		TOTAL RECREATION	43,700	63,730	110,650	43,249	32,750	8,388	16,750	5,999	6,450

EXPENDITURES AIRPORT

Fund	Account	Account Name	Budget / Actual		Budget / Actual		Budget / Actual		Approved Budget FY 2025 - 2026	PROPOSED Budget FY 2026 - 2027	
			Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025				
10	6150-121	SALARIES & WAGES	44,500	41,754	0	0	0	0	0	2,400	126,000
10	6150-126	SALARIES & WAGES PART TIME	14,000	13,746	5,312	5,311	0	0	0	2,310	10,000
10	6150-127	FRINGE BENEFITS	1,900	1,628	0	0	0	0	0	0	6,000
10	6150-181	FICA	4,700	4,323	407	406	0	0	0	360	10,500
10	6150-182	RETIREMENT	5,600	5,012	0	0	0	0	0	0	22,000
10	6150-183	HOSPITALIZATION	7,019	5,903	0	0	0	0	0	0	20,000
10	6150-218	COMPUTER SOFTWARE & SUPPLIES	0	1,495	1,495	2,340	0	0	0	0	-
10	6150-253	SUPPLIES - PARTS	0	0	0	0	0	0	0	1,835	750
10	6150-290	SUPPLIES OTHER	0	108	0	0	0	0	0	0	-
10	6150-300.01	AVIATION CAMP EXPENSES	0	4,881	1,199	1,680	0	25	0	0	-
10	6150-351	M & R BUILDINGS	18,600	0	10,000	7,506	27,000	24,444	18,600	0	11,500
10	6150-352	M & R EQUIPMENT	0	0	18,300	8,277	0	0	0	0	1,500
10	6150-359	M & R GROUNDS	15,000	33,647	41,897	33,389	15,000	14,848	15,000	0	500
10	6150-399	SERVICES OTHER	0	0	0	4,758	0	4,757	0	(3,715)	-
10	6150-451	INSURANCE - PROPERTY - LIABILITY	7,300	4,058	8,090	8,090	9,000	6,005	7,300	7,302	7,500
10	6150-452	INSURANCE - VEHICLES	425	0	0	0	0	349	425	1,167	1,300
10	6150-500	CAPITALIZED EQUIPMENT	0	0	0	0	0	0	27,375	20,527	-
		TOTAL AIRPORT	119,044	116,555	86,700	71,757	51,000	50,428	68,700	32,186	217,550

EXPENDITURES SPECIAL APPROPRIATIONS			Budget / Actual		Budget / Actual		Budget / Actual				
Fund Account	Account Name	Approved Budget FY 2022 - 2023	Approved Budget FY 2023 - 2024	Approved Budget FY 2023 - 2024	Approved Budget FY 2024 - 2025	Approved Budget FY 2024 - 2025	Approved Budget FY 2025 - 2026	Approved Budget FY 2025 - 2026	PROPOSED Budget FY 2026 - 2027		
10	6170-690	INTERFUND TRANSFERS-LOCAL MATCH	0	31,402	31,402	53,194	31,402	51,402	51,402	31,402	50,000
10	6170-693.01	COUNTY LIBRARY	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	1,000
10	6170-693.02	PERFORMANCE INCENTIVES	16,300	4,635	5,000	4,717	5,000	4,709	5,000	0	5,000
10	6170-693.04	AIRPORT TRANSFER - LOCAL MATCH	37,811	34,569	118,000	0	72,000	(14,471)	90,000	0	-
10	6170-693.05	AIRPORT/ECON COMMISSION ALLOC.	45,000	45,000	45,000	45,000	45,000	45,000	90,000	90,000	-
10	6170-693.07	VFW POST 8062	0	0	0	0	2,000	0	0	0	-
10	6170-693.08	DIXIE YOUTH BASEBALL	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	2,000
10	6170-900	CONTINGENCY	50,000	0	50,000	0	20,000	0	50,000	0	-
		TOTAL SPECIAL APPROPRIATIONS	152,111	118,606	252,402	105,911	178,402	89,640	289,402	121,402	58,000

EXPENDITURES COMMUNITY CENTER

			Budget / Actual		Budget / Actual		Budget / Actual				
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Approved Budget FY 2025 - 2026		PROPOSED Budget FY 2026 - 2027
10	6190-211	JANITORIAL SUPPLIES	0	0	0	0	0	0	0	0	1,000
10	6190-329	COMMUNICATIONS - OTHER	0	0	0	0	0	0	0	0	500
10	6190-331	UTILITIES	0	0	0	0	0	0	0	0	5,816
10	6190-399	CONTRACTED SERVICES	0	0	0	0	0	0	0	0	-
		TOTAL COMMUNITY CENTER	0	0	0	0	0	0	0	0	7,316

TOTAL GENERAL FUND EXPENDITURE

6,240,328

30 - UTILITY FUND

Water

EXPENDITURES

EXPENDITURES			Budget / Actual		Budget / Actual		Budget / Actual		As of March 31, 2026		PROPOSED Budget FY 2026 - 2027
			Approved Budget FY 2022 - 2023	Actual	Approved Budget FY 2023 - 2024	Actual	Approved Budget FY 2024 - 2025	Actual	Approved Budget FY 2025 - 2026	Actual	
Fund	Account	Account Name									
30	7130-121	SALARIES & WAGES	297,875	228,323	358,000	267,374	277,000	294,134	260,280	197,361	310,000
30	7130-122	SALARIES AND WAGES - OVERTIME	4,500	1,813	3,000	53	3,000	705	3,000	(699)	1,000
30	7130-124	LONGEVITY PAY	0	0	0	0	0	0	4,200	0	4,000
30	7130-127	FRINGE BEN: 401k, DENTAL, LIFE	13,000	10,422	15,500	10,236	11,500	10,969	11,000	8,315	12,100
30	7130-132	SALARY - SEPARATION ALLOWANCE	0	0	0	0	0	0	19,720	4,930	0
30	7130-181	FICA	25,000	18,225	28,000	21,204	22,000	21,638	22,000	15,036	23,750
30	7130-182	RETIREMENT CONTRIBUTION	37,500	28,841	47,000	32,119	39,000	39,352	41,000	29,205	52,710
30	7130-183	HOSPITALIZATION	41,000	32,548	52,500	34,541	42,424	34,766	37,000	26,183	36,300
30	7130-200	OPERATIONS AND SERVICES	41,591	13,797	40,000	24,676	40,000	1,679	30,000	8,153	12,000
30	7130-212	SUPPLIES - UNIFORMS	2,400	4,055	4,500	2,927	5,000	1,615	2,000	2,587	2,000
30	7130-218	COMPUTER SOFTWARE & SUPPLIES	25,600	20,002	22,000	34,616	30,000	36,788	30,000	35,645	35,000
30	7130-251	SUPPLIES - FUELS AND LUBRICN	7,500	12,227	12,000	9,975	13,000	11,018	11,055	9,475	14,000
30	7130-252	SUPPLIES - TIRES & TUBES	1,200	3,134	1,500	378	1,500	1,090	1,500	0	1,800
30	7130-253	SUPPLIES - PARTS	54,000	87,393	50,000	109,476	75,000	103,003	75,000	81,245	45,000
30	7130-255	SUPPLIES - CHEMICALS	5,250	69,786	20,000	47,324	54,000	18,111	40,000	16,282	40,000
30	7130-259	SUPPLIES - OTHER VEHICLE	0	0	0	0	0	0	0	0	5,755
30	7130-260	SUPPLIES - OFFICE AND MATERL	1,200	1,227	1,000	631	1,000	1,040	1,000	674	1,000
30	7130-280	SUPPLIES - HEATING - UTILITY	1,000	0	0	0	0	0	1,000	0	0
30	7130-290	SUPPLIES - OTHER	0	589	0	4,912	5,000	2,958	5,000	6,171	500
30	7130-319	DRUG TESTING	0	295	480	320	480	400	480	0	0
30	7130-321	COMMUNICATIONS - TELEPHONE	1,400	1,353	1,400	1,353	1,500	220	250	320	300
30	7130-322	COMMUNICATIONS - CELL	8,400	15,522	1,500	6,090	2,000	7,581	8,000	6,563	7,500
30	7130-325	COMMUNICATIONS - POSTAGE	300	3,914	5,000	5,899	6,000	5,608	6,000	4,544	6,200

30 - UTILITY FUND

REVENUE

			Budget / Actual		Budget / Actual		Budget / Actual		As of March 31, 2026		
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Approved Budget FY 2025 - 2026		PROPOSED Budget FY 2026 - 2027
30	3200-301	WATER SERVICE CHARGES	717,570	805,347	835,000	881,957	870,000	934,738	935,000	757,885	965,000
30	3200-303	WATER TAP CHARGES	5,600	19,380	2,800	5,570	1,400	23,717	1,400	3,546	4,150
30	3200-311	LATE/RECONNECT FEES	75,000	84,920	75,000	89,990	85,000	93,865	85,000	82,690	90,000
30	3300-301	SEWER SERVICE CHARGES	881,820	975,132	1,011,131	1,081,021	1,052,000	1,122,310	1,101,000	887,753	1,100,850
30	3300-303	SEWER TAP CHARGES	0	4,400	2,800	1,500	1,400	9,500	1,400	0	1,500
30	3300-304	GREASE TRAP FEE:	54,000	54,350	57,000	60,936	59,000	63,622	70,000	50,118	62,000
30	3500-301	INTEREST ON INVESTMENTS	100	1,276	1,000	1,741	1,000	1,732	1,700	1,033	1,500
30	3900-301	FUND BALANCE APPROPRIATED	0	0	0	0	0	0	0	0	0
TOTAL UTILITY FUND REVENUE			1,734,090	1,944,805	1,984,731	2,122,715	2,069,800	2,249,484	2,195,500	1,783,025	2,225,000

EXPENDITURES

EXPENDITURES			Budget / Actual		Budget / Actual		Budget / Actual		As of March 31, 2026		PROPOSED Budget FY 2026 - 2027
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Approved Budget FY 2025 - 2026		
30	7130-329	COMMUNICATIONS - OTHER	0	800	28,800	0	29,000	0	0	0	0
30	7130-331	UTILITIES - ELECTRICITY	53,000	62,688	60,000	59,554	67,000	63,795	67,000	54,829	67,500
30	7130-351	REPAIRS - BUILDING	5,000	0	5,000	0	5,000	0	5,000	0	5,000
30	7130-352	REPAIRS - EQUIPMENT	10,500	2,630	7,500	0	7,500	9,004	7,500	11,924	9,000
30	7130-353	REPAIRS - VEHICLES	6,000	0	6,000	313	6,000	72	5,500	4,496	5,000
30	7130-354	MAINT - WATER TANKS	2,200	0	2,000	0	2,000	2,070	2,500	2,809	2,750
30	7130-355	ASPHALT REPAIR - WATER DAMAGE	0	0	0	0	0	0	0	26,901	10,000
30	7130-356	GENERATOR MX & REPAIR	0	0	0	0	0	0	0	2,564	0
30	7130-359	REPAIRS - OTHER	5,000	450	0	4,685	15,000	0	15,000	0	5,000
30	7130-360	FREIGHT, EXPRESS, DELIVERIES	0	0	0	0	0	0	0	982	0
30	7130-382	IT - OPERATIONS AND PROGRAMMING	5,000	9,569	0	2,158	5,000	0	5,000	0	500
30	7130-395	EMPLOYEE TRAINING	2,000	9,560	2,500	2,646	2,500	6,277	2,500	3,630	2,500
30	7130-398	CONTRACTED SERVICES							0	1,900	20,000
30	7130-399	SERVICES - OTHER	3,100	10,931	5,000	73,056	20,000	71,747	45,000	35,349	10,000
30	7130-440	MAINT CONTRACT - EQUIPMENT	0	2,397	3,000	2,753	3,000	3,219	3,500	2,949	0
30	7130-441	CONTRACT - LAB ANALYSIS	4,500	1,765	1,800	0	1,800	0	1,800	0	1,800
30	7130-451	INSURANCE - PROP - LIABILITY	5,000	4,081	5,000	8,961	12,500	21,404	26,000	26,196	26,000
30	7130-452	INSURANCE - VEHICLES	15,000	13,752	15,000	6,348	10,000	1,077	1,300	1,205	1,395
30	7130-454	INSURANCE - WORKERS' COMP	6,000	4,589	5,000	2,883	6,000	3,382	6,000	4,869	6,400
30	7130-461	NON-CAPITALIZED EQUIPMENT	0	925	0	0	2,000	1,020	0	0	0
30	7130-491	DUES AND SUBSCRIPTIONS	4,500	3,391	4,500	4,708	4,500	7,527	5,000	7,627	4,500
30	7130-499	MISCELLANEOUS	0	0	0	0	0	0	0	245	0
30	7130-500	CAPITAL OUTLAY	65,000	0	0	0	75,000	0	87,600	0	148,000
30	7130-505	DISPOSITION OF FIXED ASSETS	0	0	0	0	0	0	270,884	270,884	0
30	7130-700	DEBT SERVICE - PRINCIPLE	33,102	2,096	26,081	0	26,081	0	48,941	0	48,941
30	7130-720	DEBT SERVICE - INTEREST	0	4,236	8,247	8,222	8,247	7,964	7,701	0	7,701
TOTAL WATER			793,618	687,326	848,808	790,391	937,532	791,233	1,223,211	911,349	992,902

30 - UTILITY FUND

Sewer

EXPENDITURES

EXPENDITURES			Budget / Actual		Budget / Actual		Budget / Actual		As of March 31, 2026		PROPOSED Budget FY 2026 - 2027
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Approved Budget FY 2025 - 2026		
30	7140-121	SALARIES & WAGES	192,000	381,988	219,000	305,630	295,000	323,976	298,280	215,301	350,700
30	7140-122	SALARIES AND WAGES - OVERTM	1,000	352	0	35	3,000	(10)	3,000	34	0
30	7140-127	FRINGE BEN: 401k, DENTAL, LIFE	8,500	12,623	11,500	11,295	13,000	12,233	0	9,184	13,500
30	7140-132	SALARY - SEPARATION ALLOWANCE	0	0	0	0	0	0	19,720	4,930	0
30	7140-181	FICA	15,500	29,228	17,500	24,104	23,000	24,593	25,000	16,395	26,800
30	7140-182	RETIREMENT CONTRIBUTION	24,500	42,677	29,000	36,282	41,000	44,385	47,000	32,788	60,300
30	7140-183	HOSPITALIZATION	20,500	40,675	21,000	35,634	35,095	37,043	39,000	27,437	38,500
30	7140-200	OPERATIONS AND SERVICES	42,107	48,251	40,000	11,036	40,000	5,319	35,000	35,437	35,000
30	7140-212	SUPPLIES - UNIFORMS	1,200	793	1,000	1,795	1,000	1,797	1,800	1,527	1,800
30	7140-218	COMPUTER SOFTWARE & SUPPLIES	0	3,214	4,000	15,097	10,000	10,476	11,000	12,351	11,000
30	7140-251	SUPPLIES - FUELS AND LUBRICN	4,500	6,897	5,000	1,038	5,000	2,337	5,000	1,496	2,500
30	7140-252	SUPPLIES - TIRES AND TUBES	500	294	500	0	1,000	0	1,000	0	0
30	7140-253	SUPPLIES - PARTS	12,000	10,997	12,000	19,907	12,000	17,391	20,000	15,085	18,000
30	7140-255	SUPPLIES - CHEMICALS	14,500	4,857	53,000	29,605	53,000	65,301	56,000	46,329	50,000
30	7140-260	SUPPLIES - OFFICE AND MATERL	0	963	500	631	750	1,040	1,000	642	750
30	7140-280	SUPPLIES - HEATING - UTILITY	0	0	0	0	0	0	0	111	0
30	7140-290	SUPPLIES - OTHER	0	819	0	(59)	1,000	1,736	500	1,084	500
30	7140-319	DRUG TESTING	0	0	0	0	0	0	0	55	100
30	7140-321	COMMUNICATIONS - TELEPHONE	1,350	1,353	1,400	2,930	1,500	203	250	320	400
30	7140-322	COMMUNICATIONS - CELL	4,000	715	500	1,095	500	4,021	500	356	500
30	7140-325	POSTAGE	0	3,531	5,000	5,192	5,400	4,943	5,500	3,698	5,000
30	7140-329	COMMUNICATIONS - OTHER	0	7502	7500	5589	7500	689	5,000	130	2,500
30	7140-331	UTILITIES - ELECTRICITY	87,500	84,874	87,500	88,138	95,000	87,938	95,000	72,822	87,000
30	7140-351	REPAIRS - BUILDINGS	0	0	0	0	0	0	0	0	5,000
30	7140-352	REPAIRS - EQUIPMENT	8,000	12,860	15,000	0	15,000	43,424	15,000	0	18,000

EXPENDITURES

EXPENDITURES			Budget / Actual		Budget / Actual		Budget / Actual		<i>As of March 31, 2026</i>		PROPOSED Budget FY 2026 - 2027
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Approved Budget FY 2025 - 2026		
30	7140-353	REPAIRS - VEHICLES	0	0	0	0	0	0	0	0	2,500
30	7140-359	REPAIRS - OTHERS	3,500	18,484	1,000	4,350	1,000	0	0	0	0
30	7140-360	FREIGHT, EXPRESS, DELIVERIES	0	0	0	0	0	0	0	413	0
30	7140-382	IT - OPERATIONS AND PROGRAMMING	2,000	3,807	0	395	5,000	483	2,500	0	500
30	7140-395	EMPLOYEE TRAINING	750	1,245	1,500	991	1,500	1,260	1,500	1,130	2,000
30	7140-396	SERVICES - GREASE TRAP PUMPING	47,400	54,409	56,000	58,436	62,000	58,359	68,000	48,090	61,000
30	7140-398	CONTRACTED SERVICES	7,000	0	0	0	20,000	0	0	0	5,000
30	7140-399	SERVICES - OTHER	0	5,000	0	8,490	5,000	103,112	60,000	43,226	60,000
30	7140-439	RENTAL - OTHER EQUIPMENT	0	0	0	0	0	0	0	3,364	2,500
30	7140-440	MAINT. CONTRACT - EQUIPMENT	0	2,397	2,700	2,753	3,000	3,219	3,200	2,949	2,500
30	7140-441	CONTRACT - LAB ANALYSIS	22,000	30,596	25,000	22,481	27,000	20,001	27,000	15,410	25,000
30	7140-442	WWTP - ANNUAL SLUDGE DISPOSAL	35,000	69,228	60,000	58,710	60,000	76,647	76,000	37,382	75,000
30	7140-443	WWTP - ANNUAL PERMIT	5,800	4,850	5,000	7,458	8,000	7,785	8,000	7,968	8,000
30	7140-451	INSURANCE - PROP - LIABILITY	13,500	11,642	12,000	23,606	29,000	42,405	51,000	40,824	51,225
30	7140-452	INSURANCE - VEHICLE	0	0	0	627	1,000	1,300	1,600	1,456	1,500
30	7140-454	INSURANCE - WORKERS' COMP	2,000	2,141	2,300	3,587	4,000	3,563	4,000	4,547	6,000
30	7140-461	NON-CAPITALIZED EQUIPMENT	0	0	0	0	0	0	0	4,699	0
30	7140-491	DUES AND SUBSCRIPTIONS	1,750	3,504	3,000	3,338	3,500	3,516	3,500	4,628	2,000
30	7140-500	CAPITAL OUTLAY	179,000	0	100,000	0	100,000	0	100,000	0	50,000
30	7140-700	DEBT SERVICE	62,954	2,096	49,523	0	49,523	0	49,523	0	49,523
TOTAL SEWER			820,311	904,862	848,923	790,196	1,038,268	1,010,485	1,140,373	713,598	1,132,098

30 - UTILITY FUND

Utility Appropriations

EXPENDITURES

EXPENDITURES			Budget / Actual		Budget / Actual		Budget / Actual		<i>As of March 31, 2026</i>		PROPOSED Budget
Fund	Account	Account Name	Approved Budget FY 2022 - 2023		Approved Budget FY 2023 - 2024		Approved Budget FY 2024 - 2025		Approved Budget FY 2025 - 2026		FY 2026 - 2027
30	8168-980.20	TRANSFER TO GENERAL FUND	0	0	100,000	0	0	0	0	0	0
30	8168-980.30	TRANSFER TO CAPITAL RESERVE FUND	100,000	100,000	100,000	100,000	100,000	100,000	100,000	75,000	100,000
TOTAL UTILITY APPROPRIATIONS			100,000	100,000	200,000	100,000	100,000	100,000	100,000	75,000	100,000

TOTAL UTILITY FUND EXPENDITURES

2,225,000

TOWN OF ELIZABETHTOWN										
DEBT SERVICE SCHEDULE										
As of July 1, 2026	Interest Rate	Principal Balance 6/30/2026	Total Payment FY 26-27	Total Payment FY 27-28	Total Payment FY 28-29	Total Payment FY 29-30	Total Payment FY 30-31	Total Payment FY 31-32	Total Payment FY 32-33	Total Payment FY 33-34
GENERAL FUND										
Administration (Dept. 4120)										
Mary Greene Property-104.27 Acres for Bike Park (Seller Financed \$229,394 Sept 2019)	0.000%	\$209,394	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000 (Payoff 1/2037)
Ace Wrecker Property-4.66 Acres (Seller Financed \$100,000 October, 2023)	0.000%	\$60,000	\$20,000	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0 (Payoff 7/2028)
Total		\$269,394	\$40,000	\$40,000	\$40,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Public Facilities (Dept 4190)										
Cape Fear Farmers Market (USDA 40 yr Loan \$506,740 - April 2012)	3.375%	\$398,710	\$23,275	\$23,275	\$23,275	\$23,275	\$23,275	\$23,275	\$23,275	\$23,275 (payoff 4/2052)
Total		\$398,710	\$23,275	\$23,275	\$23,275	\$23,275	\$23,275	\$23,275	\$23,275	\$23,275
Fire Department Dept (4340)										
Purchase Fire Truck (Four County Loan \$300,000 - 10 years - Sept 2016)	0.000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (payoff 6/2026)
Land for New Fire & Rescue Bldg - W. Broad (TRICO Loan \$350,000 - 10 yrs - Aug 2017)	1.500%	\$112,232	\$38,546	\$38,546	\$38,546	\$0	\$0	\$0	\$0	\$0 (payoff 8/2028)
Tanker & Engine (Four County Loan \$300,000 - 10 years)	0.000%	\$75,000	\$30,000	\$30,000	\$15,000	\$0	\$0	\$0	\$0	\$0 (payoff 12/2028)
Radios, Pagers, Washer/Dryer & EMS Bags (LGFCU Loan \$155,997.90 - 5 ys Nov 2020)	2.750%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (payoff 11/2025)
Total		\$187,232	\$68,546	\$68,546	\$53,546	\$0	\$0	\$0	\$0	\$0
Public Works (Dept 4145)										
Streetscape Phase I - Downtown Revital. Project (USDA 40 yr. Loan \$650,000 -July 2010)	4.000%	\$513,290	\$32,845	\$32,845	\$32,845	\$32,845	\$32,845	\$32,845	\$32,845	\$32,845 (payoff 7/2050)
Streetscape Phase II - Burial Utility Lines W. Broad St. (USDA 40 yr. loan \$1,611,000 2020?)	2.375%	\$1,454,556	\$62,846	\$62,846	\$62,846	\$62,846	\$62,846	\$62,846	\$62,846	\$62,846 (payoff 5/2060)
Total		\$1,967,846	\$95,691	\$95,691	\$95,691	\$95,691	\$95,691	\$95,691	\$95,691	\$95,691
Powell Bill (Dept 4515)										
Street Improvement Project - (First Bank loan up to \$2M - 15 yrs. Nov. 2021) POWELL BILL	2.150%	\$1,543,210	\$180,310	\$177,081	\$173,852	\$170,622	\$167,393	\$164,163	\$160,934	\$157,704 (payoff 11/2036)
Total		\$1,543,210	\$180,310	\$177,081	\$173,852	\$170,622	\$167,393	\$164,163	\$160,934	\$157,704
TOTAL IN GENERAL FUND		\$4,366,392	\$407,822	\$404,593	\$386,364	\$309,588	\$306,359	\$303,129	\$299,900	\$296,670
WATER FUND										
Water Department (Fund 30)										
PW/Old Fire Dept. Rehab. Project (USDA Loan - 30 yrs. - \$253,370 - May 2016)	4.000%	\$185,547	\$14,656	\$14,656	\$14,656	\$14,656	\$14,656	\$14,656	\$14,656	\$14,656 (payoff 5/2044)
Aclara AMR Project -(NCDENR Loan \$295,070 for 15 years - April 2014)	0.000%	\$59,014	\$19,671	\$19,671	\$19,671	\$0	\$0	\$0	\$0	\$0 (payoff 5/2029)
Lead Service Survey Project (NCDENR Loan \$111,568 for 5 years - December 2024)	0.000%	\$66,941	\$22,314	\$22,314	\$22,312	\$0	\$0	\$0	\$0	\$0 (payoff 5/2029)
Total		\$311,502	\$56,641	\$56,641	\$56,639	\$14,656	\$14,656	\$14,656	\$14,656	\$14,656
Sewer Department (Fund 30)										
Downtown WW Collection System (NCDENR \$1,388,276 for 20 yrs - Jan 2016 with principal forgiveness of \$397,820 at end of project)	0.000%	\$495,228	\$49,523	\$49,523	\$49,523	\$49,523	\$49,523	\$49,523	\$49,523	\$49,523 (payoff 5/2036)
Total		\$495,228	\$49,523	\$49,523	\$49,523	\$49,523	\$49,523	\$49,523	\$49,523	\$49,523
TOTAL IN WATER FUND		\$806,730	\$106,164	\$106,164	\$106,162	\$64,179	\$64,179	\$64,179	\$64,179	\$64,179
GRAND TOTAL		\$5,173,122	\$513,987	\$510,757	\$492,526	\$373,767	\$370,538	\$367,308	\$364,079	\$360,849

**TOWN OF ELIZABETHTOWN
CAPITAL IMPROVEMENT PLAN
6/15/2026**

Project Title		FY Added to List	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031
General Fund (10)							
Police Dept:							
1	Two police cars	Annually	\$56,000.00	\$106,121.00	\$108,244.00	\$110,409.00	\$112,618.00
2	Computers for new police cars	Annually		\$8,183.00	\$3,247.00	\$3,312.00	\$3,379.00
Fire Dept:							
1	Replace Engine 554	2015		\$650,000.00			
Streets Dept:							
1	Utility Burial Phase III - S. Poplar St.	2013					\$4,000,000.00
Public Services Dept.							
1	Ventrac Mower	2026		\$40,000.00			
2	Ventrac Grapple Frontend	2026		\$6,500.00			
3	Mower Decks (3)	2026		\$3,600.00			
Farmers' Market							
1	HVAC (3)	2026		\$40,000.00	\$40,000.00	\$40,000.00	
2	Cooler Unit - Evaporator Replacement	2026		\$5,000.00			
Parks							
1	Universal Pad Lock System (1 Key - 60 locks)	2026		\$5,100.00			
TOTAL - GENERAL FUND			\$56,000.00	\$859,504.00	\$151,491.00	\$113,721.00	\$4,115,997.00
Water/Sewer Fund (30)							
Water Dept:							
1	Generator - Well #3 (Smith Circle across from housing proj.)	2019	\$80,000.00				
2	Asbestos Cement Pipes Replacement GRANT	2023		\$200,000.00			\$200,000.00
3	Infrastructure Expansion for Industrial Park (LWP) GRANT	2025	\$5,000,000.00	\$2,000,000.00	\$6,000,000.00		\$1,000,000.00
4	Water Tank Maintenance - Swanzy St. (Capital Reserve Fund)	2025		\$750,000.00			
5	New Raw Water Well @ Industrial Park GRANT	2025	\$997,000.00				
6	Elevated 500,000 Gallon Water Tank @ Industrial Park GRANT	2025		\$3,250,000.00			
7	Phase II Water Infrastructure @ Corporate Airpark GRANT	2025	\$125,000.00				
8	F-250 or 150 Service Truck Utility Bed	2026		\$80,000.00			
9	Annual Valve Replacements (10)	2026	\$52,020.00	\$53,061.00	\$54,122.00		
10	Annual Fire Hydrants Replacement (5)	2026	\$31,212.00	\$31,836.00	\$32,473.00		
11	Annual MTU inventory	2026	\$55,000.00	\$58,000.00	\$61,000.00		
Sewer Dept:							
1	Planned Lower St. Lift Station & Forcemain Sewer Upgrades	2014			\$1,000,000.00		
2	WWTP Upgrade & Rehabilitations GRANT	2023	\$16,250,000.00				
TOTAL - WATER/SEWER FUND			\$22,590,232.00	\$6,422,897.00	\$7,147,595.00	\$0.00	\$1,200,000.00
TOTAL - ALL FUNDS			\$22,646,232.00	\$7,282,401.00	\$7,299,086.00	\$113,721.00	\$5,315,997.00