






											
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY2026		Amount	Percent
	Actuals	Actuals	Actuals	Adopted	Adjustments thru Mar	Amended thru Mar	Actuals thru Mar	Proposed w/ tag fee \$0.196	Comments	change from prior year adopted	change from prior year adopted
10 General Fund											
REVENUES:											
10-00-3197-100 Taxes Ad Valorem - Current Year	4,277,050.18	4,451,905.05	4,532,731.00	5,379,200	-	5,379,200	5,560,889.73	6,692,000	Based on est values rec'd from UC 4/2/25; est 10% appeals and 97.5% collection rate (being able to remove appeals will increase #1 & #2 \$700K and #3 \$679K)	1,312,800	24.41%
10-00-3198-116 Taxes Ad Valorem 15-16	-	-	5.19	-	-	-	-	-		-	0.00%
10-00-3198-117 Taxes Ad Valorem 16-17	-	-	1.10	-	-	-	-	-		-	0.00%
10-00-3198-118 Taxes Ad Valorem 17-18	7.05		-	-	-	-	0.21	-		-	0.00%
10-00-3198-119 Taxes Ad Valorem 18-19	37.94	68.37	9.85	-	-	-	46.14	-		-	0.00%
10-00-3198-120 Taxes Ad Valorem 19-20	688.79	6,460.89	93.93	-	-	-	110.34	-		-	0.00%
10-00-3198-121 Taxes Ad Valorem 20-21	46,175.21	111.41	313.69	-	-	-	40.38	-		-	0.00%
10-00-3198-122 Taxes Ad Valorem 21-22	-	2,022.84	1,171.55	-	-	-	225.29	-		-	0.00%
10-00-3198-123 Taxes Ad Valorem 22-23	-	-	82,860.39	4,000	-	4,000	1,406.88	-		(4,000)	-100.00%
10-00-3198-800 Taxes Ad Valorem Refunds	-	(10.99)	(4,620.23)	-	-	-	-	-		-	0.00%
10-00-3220-310 Solid Waste Disposal Tax	12,199.52	13,406.43	13,298.75	14,000	-	14,000	6,815.63	13,000	based on NCLM projections rec'd in March	(1,000)	-7.14%
10-00-3231-231 Sales and Use Tax	1,828,746.20	2,079,388.34	2,169,367.18	2,100,000	-	2,100,000	1,371,309.60	2,100,000	Keeping flat b/c distribution is based on tax levy and growth has slowed	-	0.00%
10-00-3272-220 Gross Vehicle Rental Tax	14,090.24	11,170.79	9,826.00	12,500	-	12,500	6,432.78	10,000	based on history of annual decreases	(2,500)	-20.00%
10-00-3280-100 Motor Vehicle Tax - Current Year	342,436.63	371,002.89	419,818.56	505,000	-	505,000	365,330.66	874,000	97.5% collection rate Proposed 2 includes \$25 Town MVT/tag fee (\$375K)	369,000	73.07%
10-00-3280-118 Motor Vehicle Tax 17-18	-	40.44	-				-	-		-	0.00%
10-00-3280-119 Motor Vehicle Tax 18-19	90.31	-	-				-	-		-	0.00%
10-00-3280-120 Motor Vehicle Tax 19-20	416.01	84.93	71.16	-	-	-	55.88	-	N/A - budget all prior year revenues in 10-00-3280-200 prior years, rather than individual budget lines	-	0.00%
10-00-3280-121 Motor Vehicle Tax 20-21	71,862.94	1,250.70	-	-	-	-	-	-		-	0.00%
10-00-3280-122 Motor Vehicle Tax 21-22	-	67,275.71	1,228.72				-	-		-	0.00%
10-00-3280-123 Motor Vehicle Tax 22-23		-	9,130.18	-	-	-	2,221.05	-		-	0.00%
10-00-3280-200 Motor Vehicle Tax - Prior Years	(308.25)	(1,063.04)	37,646.25	60,000	-	60,000	-	40,000	based on history of annual decreases	(20,000)	-33.33%
10-00-3280-800 Motor Vehicle Tax Refunds	-	-	(1,758.33)	-	-	-	(1,602.45)	(2,000)	Haven't budgeted previously, but actuals warrants	(2,000)	0.00%
10-00-3316-300 Powell Bill Allocation	445,984.45	450,887.46	505,554.16	500,000	60,939	560,939	560,939.65	510,000	Restricted revenues, offset with PB exp, net impact to bottom line is 0	10,000	2.00%
10-00-3322-200 Beer and Wine Tax	64,215.15	75,372.69	83,030.58	70,000	-	70,000	-	70,000	Keeping flat, FY25 has seen a 16.7% decrease and only slight increase projected for FY26	-	0.00%
10-00-3324-200 Franchise and Utility Tax	811,628.61	851,739.47	869,360.07	825,000	-	825,000	648,268.13	860,000	based on NCLM projections rec'd in March	35,000	4.24%
10-00-3430-200 Dept of Commerce Grants	50,000.00	-	-				-	-		-	0.00%
10-00-3430-300 NC SCIF Grants	1,600,000.00	-	-				-	-		-	0.00%
10-00-3440-100 Municipal Trust Grant	2,457.95	-	-	-	-	-	-	-		-	0.00%
10-00-3831-800 Investment Earnings - General Fund	12,600.08	358,768.47	655,269.17	370,000	-	370,000	503,933.20	400,000	Rates are decreasing and we're planning to spend some of the funds currently earning interest	30,000	8.11%
10-00-3831-801 Investment Earnings - Powell Bill	1,600.61	13,861.52	26,163.94	20,000	-	20,000	13,049.89	12,000	Don't expect to meet FY25 budget; interest rates and the balance earning interest are both decreasing	(8,000)	-40.00%
10-00-3831-804 Interest	8,631.77	35,530.74	8,952.52	5,000	-	5,000	7,825.76	4,000	Rates are decreasing and we're spending some of these funds earning interest	(1,000)	-20.00%
10-00-3834-810 Rental Property Rent	13,600.00	10,470.00	4,935.48	-	-	-	-	-	N/A - no contract expected until after July 1	-	0.00%
10-00-3835-800 Sale of Surplus Property	-	-	-	-	-	-	2,802.00	-	N/A - recognize if/when received	-	0.00%
10-00-3835-810 Sale of Right of Way on Owned Property	-	-	286,450.00	-	-	-	-	-	N/A - recognize if/when received	-	0.00%
10-00-3839-800 Miscellaneous Revenue	255.60	7,141.74	13,148.71	6,000	-	6,000	344.07	-	N/A - history is volatile b/c these are not anticipated revenues	(6,000)	-100.00%
10-00-3839-801 Fees	-	-	-	-	-	-	35.00	-		-	0.00%
10-00-3839-802 Online CC Fees/WF Cash Back	35.35	10.05	0.11	700	-	700	531.74	700	WF CC cashback, but not enough history to project better	-	0.00%
10-00-3839-805 Condemnation	-	-	-	-	-	-	-	10,000	As needed, offset by 10-00-4120-095,net impact to bottom line is 0	10,000	0.00%
10-00-3839-806 Insurance Proceeds	-	8,156.20	730.00	-	-	-	-	-	N/A - recognize if/when received	-	0.00%
10-00-3839-808 Fees in Lieu of Park Land	82,336.00	-	-	-	-	-	50,000.00	-	N/A - recognize if/when received	-	0.00%
10-00-3839-900 Wellness Grant - NCLM	-	2,107.00	2,275.00	2,000	-	2,000	-	-	N/A - recognize if/when received	(2,000)	-100.00%
10-00-3930-800 Financing Proceeds - Leases	-		64,332.51	-	-	-	-	15,000	GASB required entries, offset with debt service and other SBITA exp lines	15,000	0.00%
10-00-3930-900 Proceeds/Other Financing Sources - SBIT	-	24,297.00	-	25,000	-	25,000	-	46,000		21,000	84.00%



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	Actuals	Actuals	Actuals	Adopted	Adjustments thru Mar	Amended thru Mar	Actuals thru Mar	Proposed	Comments	change from prior year adopted	change from prior year adopted
								w/ tag fee \$0.196			
10-10-3317-200 Unauthorized Substances	-	1,693.71	2,759.14	1,000	-	1,000	7,705.37	-	N/A - recognize as rec'd, appr FB to spend funds already rec'd	(1,000)	-100.00%
10-10-3317-300 Forfeiture - Dept. of Justice	-	91.88	-	-	-	-	-	-	N/A - per ESAC guide, anticipated funds s/n/b budgeted	-	0.00%
10-10-3317-400 Forfeiture - Dept. of Treasury	-	119,965.61	28,660.78	25,000	-	25,000	-	-	N/A - per ESAC guide, anticipated funds s/n/b budgeted	(25,000)	-100.00%
10-10-3317-800 Sale of Surplus Property - DOJ Asset	-	10,099.00	-	-	-	-	-	-	N/A - recognize when rec'd, if necessary	-	0.00%
10-10-3317-820 Sale of Surplus Property - Treasury Asset	-	-	-	-	-	-	4,400.00	-	N/A - recognize when rec'd, if necessary	-	0.00%
10-10-3430-310 Governor's Crime Commission Grant - CA	19,436.00	-	6,402.04	-	14,072	14,072	11,762.97	-	N/A - CALEA grant expired in FY25	-	0.00%
10-10-3430-320 DOJ Bulletproof Vest Grant	3,804.94	4,779.34	2,613.03	3,000	-	3,000	-	3,000	offset by grant exp 10-10-4410-070, net impact to bottom line is 0	-	0.00%
10-10-3430-331 SRO Union County Grant	-	19,365.28	54,292.40	32,800	3,866	36,666	36,666.00	36,666	Grant agreement is for \$36,666 annually; exp are included in 10-10-4411 SRO personnel costs	3,866	11.79%
10-10-3430-500 Grant Revenue NCLM	1,000.00	500.00	2,479.76	2,000	-	2,000	-	2,500	up to \$250/vest, max of 10/year; offset by grant exp 10-10-4420-590, net impact to bottom line is 0	500	25.00%
10-10-3839-401 PD Live Scan User Fee	-	-	2,000.00	2,000	-	2,000	1,000.00	2,000	agreements with Mint Hill and Pineville, \$1K each	-	0.00%
10-10-3839-410 Police Report Fees	3,307.50	3,562.50	2,557.73	1,000	-	1,000	1,437.02	1,500	Increasing based on history	500	50.00%
10-10-3839-411 Parking Citations	-	-	-	-	-	-	75.00	-	N/A - new fee for FY25, not enough history to budget	-	0.00%
10-10-3839-418 Fingerprint Fees	-	-	680.00	2,000	-	2,000	320.00	400	Decreasing based on history	(1,600)	-80.00%
10-10-3839-430 Miscellaneous PD Revenue	77.34	140.14	906.85	-	-	-	751.35	-	N/A -recognize if/when rec'd	-	0.00%
10-10-3839-440 Fundraising Revenue	9,200.00	13,410.00	11,025.00	3,000	-	3,000	5,750.00	4,000	Offset by fundraising exp 10-10-4310-047, net impact to bottom line is 0	1,000	33.33%
10-10-3839-441 Lily (K9) Donors	-	8,547.29	-	-	-	-	-	-	N/A - no longer needed, will remove this line when historical data is no longer needed to balance	-	0.00%
10-10-3839-800 Sale of Surplus Property - PD	792.72	11,624.85	33,989.27	24,000	-	24,000	(500.00)	-	N/A - recognize if/when rec'd	(24,000)	-100.00%
10-10-3839-806 Insurance Proceeds	15,384.29	12,424.14	13,239.16	-	-	-	1,728.80	-	N/A - recognize if/when rec'd	-	0.00%
10-20-3430-300 NC Dept of Trans - Revenue for Reimb Ex	-	15,217.30	70.00	-	10,584	10,584	10,384.00	-	N/A - recognize if/when rec'd	-	0.00%
10-20-3430-400 TIA Revenue - Development Fee	-	44,000.00	11,000.00	10,000	-	10,000	-	10,000	Pass thru, offset by TIA consulting fees 10-20-4510-070, net impact to bottom line is 0	-	0.00%
10-20-3430-801 Fees	-	-	-	-	-	-	100.00	-	N/A - not enough history to budget	-	0.00%
10-20-3430-804 Transportation Contributions	250,000.00	1,174,000.00	-	-	-	-	20,000.00	-	N/A - recognize if/when rec'd	-	0.00%
10-20-3430-805 Twin Pines Project Contribution Earmark	-	78,182.50	-	-	-	-	-	-	N/A - Twin Pines is a STW project; prior year funds were transferred to STW	-	0.00%
10-40-3491-301 CRTPO Grant Revenue	-	-	59,963.89	60,000	-	60,000	29,743.07	-	N/A - grant expired in FY25	(60,000)	-100.00%
10-40-3491-400 Zoning Fees	61,479.50	154,178.46	101,277.65	60,000	-	60,000	86,625.70	80,000	Historical data not fully reliable b/c STW fees were previously posting here	20,000	33.33%
10-40-3491-403 Nuisance Abatement Fees	-	-	-	-	-	-	4,386.45	4,500		4,500	0.00%
10-40-3491-405 Civil Citations	10,800.00	500.00	226,400.00	1,000	19,120	20,120	38,900.00	50,000	Estimating 50% bad debt expense for reductions	49,000	4900.00%
10-80-3600-300 Park Grant - AT&T Hometown Grant	-	-	-	50,000	5,000	55,000	5,000.00	-	N/A - recognize if/when rec'd	(50,000)	-100.00%
10-80-3834-800 Park Property Rent	11,390.00	9,937.50	9,065.01	8,000	-	8,000	4,600.00	8,000	We will have a better idea when spring rolls around. (Shelter A & Shelter D)	-	0.00%
10-80-3839-803 Event Revenue	-	(50.00)	325.00	800	-	800	840.00	600	Food Truck Fees Revenue Lower due to Event Occurency decrease post 50th anniversary	(200)	-25.00%
10-80-3839-804 Stallings Fest	200.00	5,050.00	587.12	600	-	600	525.00	200	Food Truck Fees Revenue Lowered due to one day Stallings Fest	(400)	-66.67%
10-80-3839-805 Donations for Park Events	2,000.00	2,000.00	5,500.00	5,000	-	5,000	6,600.00	4,000	Sponsorships Decrease due to Fifty Fest not occuring in 2026. (Gurantee 2K from Waste Management)	(1,000)	-20.00%
10-80-3839-806 Arts & Music Festival	-	-	-	500	-	500	-	-	N/A - no history to support	(500)	-100.00%
10-80-3839-807 Program Revenue	793.12	492.51	480.26	-	-	-	719.53	100	Depending on # of Non-Residents <i>Stallings Residents get free programming fee due to Councils Priorities</i>	100	0.00%
10-80-3839-808 Miscellaneous Revenue	-	180.00	-	-	-	-	-	-	N/A - recognize if/when rec'd	-	0.00%
10-99-3991-600 Fund Balance Appropriation	-	-	-	460,400	776,834	1,237,234	-	388,000	Per fund balance policy adopted in Dec 2024, FB appr for one-time items	(72,400)	-15.73%
10-99-3991-605 Fund Bal Appropriation - ARPA Grant Fund Transfer-in	-	2,084,952.33	2,640,647.90	665,000	-	665,000	728,211.47	-	N/A - funding depleted in Oct 2024	(665,000)	-100.00%
10-99-3991-610 Fund Balance Approp - Powell Bill	-		-	-	143,357	143,357	-	-		-	0.00%


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	Actuals	Actuals	Actuals	Adopted	Adjustments thru Mar	Amended thru Mar	Actuals thru Mar	Proposed	Comments	change from prior year adopted	change from prior year adopted
								w/ tag fee \$0.196			
10-99-3991-620 Fund Balance Approp. - Drug Forfeiture	-		-	-	85,150	85,150	-	40,000	To purchase PD items as needed, offset by 10-10-4420 exp, net impact to bottom line is 0	40,000	0.00%
TOTAL REVENUE - General Fund	10,076,503.75	12,616,301.44	13,008,319.18	11,315,500	1,118,922	12,434,422	10,108,743.29	12,290,166		974,666	8.61%
EXPENDITURES BY DEPARTMENT:											
00 General Government 											
10-00-4110-000 Salaries - Elected Officials	34,700.00	35,400.00	35,400.00	36,600	-	36,600	26,550.00	83,900	Based on salary study proposal	47,300	129.23%
10-00-4110-009 Employer Portion of PR Taxes	2,654.57	2,708.10	2,681.33	2,800	-	2,800	2,031.08	6,500	7.65% FICA	3,700	132.14%
10-00-4110-014 Workers Compensation	-	-	-	-	45	45	44.38	100	Based on FY25 quote's rates	100	100.00%
10-00-4110-016 Uniforms				-	450	450	381.00	700	\$100/Councilmember x 7 members	700	100.00%
10-00-4110-017 Training				-	100	100	25.00	3,500	\$500/Councilmember x 7 members	3,500	100.00%
10-00-4110-022 Meetings/Events				-	250	250	1,162.49	2,000	Food & drinks for council meetings	2,000	100.00%
10-00-4110-029 Non-capital Equipment				-	4,200	4,200	-	4,200	\$600 tech reimb/member/term	4,200	100.00%
10-00-4110-031 Travel				-	200	200	99.90	700	\$100/Councilmember x 7 members	700	100.00%
4110 Governing Body	37,354.57	38,108.10	38,081.33	39,400	5,245	44,645.00	30,293.85	101,600.00		62,200	139.32%
10-00-4120-000 Salaries and Wages - Regular	419,785.16	469,174.56	518,937.65	575,400	11,000	586,400	444,255.22	683,000	Includes salary study increases, 2% pay step, 2.9% CPI, 1% holiday bonus and \$150 Council check; includes one new Accounting Tech	107,600	18.70%
10-00-4120-003 Car Stipend - Town Manager	5,757.69	6,000.00	6,115.41	6,000	-	6,000	4,500.01	6,000		-	0.00%
10-00-4120-007 Supplemental Retirement (401k)	20,042.78	22,293.47	22,321.96	28,850	-	28,850	20,500.95	34,200	5% Town match for 6 staff	5,350	18.54%
10-00-4120-008 Committee Member Salary	550.00	1,100.00	950.00	2,400	-	2,400	450.00	1,600	\$50/member for 5 Historical Committee members and 3 Economic Development members, 4 quarterly meetings each	(800)	-33.33%
10-00-4120-009 Employer Portion PR Taxes	31,334.18	34,531.10	38,456.20	44,580	-	44,580	33,234.66	52,500	7.65% for 6 staff and 8 committee members	7,920	17.77%
10-00-4120-010 Retirement Contribution	47,913.00	57,582.03	60,819.98	78,721	-	78,721	57,941.97	98,600	Est 0.75% increase, retirement rates not yet approved	19,879	25.25%
10-00-4120-011 Health Insurance	43,176.00	40,470.40	35,844.90	43,200	-	43,200	32,661.60	61,000	Est 15% increase; still working to find new coverage since NCLM will no longer be providing after 6/30	17,800	41.20%
10-00-4120-013 Unemployment Compensation	-	-	-	-	-	-	-	-		-	0.00%
10-00-4120-014 Worker's Compensation	879.44	863.92	1,176.15	849	63	912	911.46	1,000	Based on FY25 quote's rates	151	17.79%
10-00-4120-015 Employee Health and Wellness	15,657.18	4,573.42	426.88	6,000	700	6,700	4,064.01	5,200	Flores - \$1.2K (min of \$100/month); Cintas - \$4K	(800)	-13.33%
10-00-4120-016 Uniforms	176.00	1,708.99	41.00	5,000	(3,558)	1,442	70.23	2,000		(3,000)	-60.00%
10-00-4120-017 Training	8,045.71	9,656.41	11,263.82	18,000	(4,450)	13,550	2,704.00	16,000	Training as needed and to maintain certifications and licenses	(2,000)	-11.11%
10-00-4120-018 Audit/Accounting	22,418.95	40,127.60	39,800.00	43,000	-	43,000	43,000.00	46,500	Includes 8% increase based on history	3,500	8.14%
10-00-4120-019 Legal Fees	139,436.97	52,766.71	40,890.67	65,000	(5,000)	60,000	35,258.64	66,000	Hourly increase approved in Jan 2025; budgeting for 20 hrs/month (July - Dec 2024 avg was 15)	1,000	1.54%
10-00-4120-020 Medical Expense - New Hire/Drug Testing	600.00	510.00	368.00	1,200	-	1,200	188.00	1,000	Background checks and drug testing for all departments, except PD	(200)	-16.67%
10-00-4120-021 Supplies/Materials	5,102.56	5,134.48	6,239.45	10,000	-	10,000	4,923.99	7,500		(2,500)	-25.00%
10-00-4120-022 Meetings/Events	11,950.08	12,225.14	9,467.10	10,000	(250)	9,750	4,791.52	8,000		(2,000)	-20.00%
10-00-4120-023 Dues/Subscriptions/Pub	29,084.90	26,072.03	30,348.65	36,800	-	36,800	30,107.24	33,000	Centralina - \$4,360 increase of \$200 or \$0.01 per capita increase; Adobe - \$3.5K; NCLM - \$17K; SOG - \$3K; UC Chamber - \$500; Enquirer Journal - \$200; HootSuite Social Media Archive - \$1.2K; Sam's Club - \$300; Manager - \$1.5K (SOG, ICMA, NCCMA, NC State/District Bar dues); Finance Officer - \$800; Clerks - \$500	(3,800)	-10.33%
10-00-4120-025 Vehicle Maintenance	82.98	1,730.00	199.73	1,500	-	1,500	172.93	1,000	Maintenance for white Camry	(500)	-33.33%
10-00-4120-026 Office Supplies	5,837.46	6,310.19	6,793.32	12,000	(994)	11,006	2,393.12	9,000	Misc office supplies as needed (paper, toner, etc.) (decrease based on history)	(3,000)	-25.00%
10-00-4120-027 Postage	2,655.90	3,044.79	2,595.62	3,000	-	3,000	2,200.75	3,200	Metered postage for Town mailings (5% increase)	200	6.67%


											
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								w/ tag fee \$0.196			
10-00-4120-028 Bank Charges	5,998.72	6,555.49	6,974.88	8,000	-	8,000	5,193.05	8,000	Banking & credit card fees (10% increase based on history)	-	0.00%
10-00-4120-029 Non-capital Equipment	3,526.84	10,392.14	28.79	3,000	2,712	5,712	5,711.07	6,000	Replacement computers (7) (6)	3,000	100.00%
10-00-4120-030 Computer and Related	97,916.77	103,001.64	80,928.10	115,000	(3,000)	112,000	66,999.23	79,700	Compunet World - \$73K; Southern Software - \$6.7K (2% increase per service agreement)	(35,300)	-30.70%
10-00-4120-031 Travel/Mileage	1,769.58	1,569.49	1,794.04	5,000	(200)	4,800	1,102.90	4,000		(1,000)	-20.00%
10-00-4120-032 Telephone	14,032.71	7,751.32	7,209.97	10,000	(1,000)	9,000	5,515.90	10,000	Land lines, voicemail digital system, cell phones	-	0.00%
10-00-4120-033 Utilities	32,575.83	35,166.41	35,853.83	40,000	(2,000)	38,000	32,481.40	42,000	Based on FY25 annualized	2,000	5.00%
10-00-4120-034 Historical Signage	-	4,755.00	250.00	-	5,620	5,620	5,530.00	6,000	Two signs (FB)	6,000	100.00%
10-00-4120-035 Repairs/Maint (Equipment)	-	-		500	-	500	-	-		(500)	-100.00%
10-00-4120-036 Fuel	500.37	88.04		500	-	500	61.95	400	Fuel for white Camry (decreased due to usage)	(100)	-20.00%
10-00-4120-037 Advertising	239.86	498.00	1,086.44	3,500	-	3,500	112.00	2,000		(1,500)	-42.86%
10-00-4120-039 Outside Services	31,433.00	105,875.10	56,405.93	53,700	23,000	76,700	32,531.71	50,000	Archive Social - \$4.7K (5% increase); Walton & Hall - \$8.2K (5% increase); Jani-King - \$13K; Shred-It - \$1.2K; Dominion Payroll - \$17K; Visual Edge - \$500; other misc services - \$5.4K	(3,700)	-6.89%
10-00-4120-040 Tax Collection Fees	78,536.60	68,708.30	72,732.69	83,000	-	83,000	76,114.46	115,000	Union County contract for collections - 1.5%	32,000	38.55%
10-00-4120-042 Equipment Rental	11,515.18	11,782.04	1,571.51	12,000	-	12,000	3,711.66	6,000	Copier (allows for inflation); no longer leasing postage machine or public storage	(6,000)	-50.00%
10-00-4120-045 Insurance	27,546.95	32,219.70	35,959.53	43,000	-	43,000	37,589.12	44,000	Property & liability insurance (est 15% increase based on history, still waiting on rates)	1,000	2.33%
10-00-4120-048 Employee Morale	2,497.25	3,626.36	3,372.05	3,600	-	3,600	2,807.61	4,000		400	11.11%
10-00-4120-049 Miscellaneous	5,790.69	13,326.58	10,063.07	6,000	4,000	10,000	9,957.28	10,000	Annual STW fees, never budgeted, but always pd - \$10K	4,000	66.67%
10-00-4120-050 Licenses and Fees	860.00	860.00	860.00	1,200	-	1,200	-	1,000		(200)	-16.67%
10-00-4120-080 Penalties and Interest	-	-	-	-	350	350	344.58	-		-	0.00%
10-00-4120-085 Wellness Grant - NCLM	-	2,107.00		2,000	-	2,000	-	-		(2,000)	-100.00%
10-00-4120-093 Codify Ordinances	600.50	995.94	1,164.50	2,700	-	2,700	1,310.50	2,500	Based on history (pay per page, depends on how much Council approves)	(200)	-7.41%
10-00-4120-094 Public Relations/Employee Recognitions	1,496.30	297.40	5,240.24	7,500	1,100	8,600	440.27	4,000		(3,500)	-46.67%
10-00-4120-095 Condemnation	-	-	-	-	-	-	2,445.00	10,000	As needed, offset by 10-00-3839-805, net impact to bottom line is 0	10,000	100.00%
10-00-4120-097 Management Discretionary	10,000.00	-	-	20,000	(20,000)	-	-	30,896	Maintain \$20K funding for management discretionary to be used as needed; remainder to balance budget	10,896	54.48%
10-00-4120-099 Capital Outlay	2,840,619.50	-	21,761.31	-	-	-	-	100,000	Implementation of replacement financial software - \$100K; Town Hall sign - \$65K	100,000	100.00%
4120 Administration	3,977,943.59	1,205,451.19	1,176,313.37	1,411,700	8,093	1,419,793.00	1,014,289.99	1,671,796.00		260,096	18.32%
10-00-4170-039 Election	14,435.31	-	16,906.67	-	-	-	-	22,000	BOE est \$21,800 per email rec'd 2/10/25	22,000	100.00%
00 General Government Total	4,029,733.47	1,243,559.29	1,231,301.37	1,451,100	13,338	1,464,438	1,044,583.84	1,795,396		344,296	23.51%
10 Public Safety 											
10-10-4310-000 Salaries & Wages - Regular	1,363,367.65	1,575,954.10	1,773,702.13	2,030,910	(60,840)	1,970,070	1,424,396.80	2,242,500	Includes salary study implementation, 2% pay step, 2.9% CPI, 1% holiday bonus and \$150 Council check; Scenarios 2 & 3 include 2 of 6 new positions per staffing analysis; All scenarios include \$20K reserve for bringing in new employees based on prior service	211,590	10.42%
10-10-4310-001 Salaries & Wages - Overtime	21,146.19	25,110.04	58,129.35	32,500	-	32,500	35,732.69	45,000		12,500	38.46%
10-10-4310-002 Salaries & Wages - Town Event Security F	286.88	1,363.73	-	20,000	-	20,000	5,002.43	15,000	Decreased based on history, but not too much b/c this hasn't been getting posted correctly due to COA issues, which were cleaned up with payroll provider in FY25	(5,000)	-25.00%
10-10-4310-004 Separation Allowance - LE	85,731.21	88,996.34	68,768.33	88,660	-	88,660	44,531.95	50,000	Based on who is currently receiving, not expecting additional recipients in FY26	(38,660)	-43.60%


											
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY2026		Amount	Percent
	Actuals	Actuals	Actuals	Adopted	Adjustments thru Mar	Amended thru Mar	Actuals thru Mar	Proposed	Comments	change from prior year adopted	change from prior year adopted
								w/ tag fee \$0.196			
10-10-4310-005 Officers Incentive Pay Plan	-	-	39,679.46	60,000	-	60,000	28,962.63	65,000	Currently, 17 officers receiving incentives totaling approx \$59K annually, but can change at any time	5,000	8.33%
10-10-4310-006 Supplemental Retirement - LE (401k)	62,695.55	71,629.07	84,731.67	90,250	(3,120)	87,130	65,684.14	111,000	State mandated 5% match for sworn law enforcement	20,750	22.99%
10-10-4310-007 Supplemental Retirement (401k)	4,706.84	5,508.37	2,509.06	15,900	-	15,900	4,724.29	7,000	Scenarios 2 & 3 include 2 of 6 new positions per staffing analysis	(8,900)	-55.97%
10-10-4310-008 Board Member Salary	150.00	50.00	150.00	-	-	-	-	-	5% match for non-sworn positions	-	0.00%
10-10-4310-009 Employer Portion PR Taxes	110,196.97	126,340.46	146,646.18	169,470	(4,680)	164,790	114,472.97	185,000	N/A - Community Committee is pd from P&R	15,530	9.16%
10-10-4310-010 Retirement Contributions	163,178.93	199,856.20	257,521.01	301,070	(9,230)	291,840	214,350.68	370,000	7.65% FICA	68,930	22.90%
10-10-4310-011 Health Insurance	203,618.88	189,239.44	204,990.62	235,200	(8,710)	226,490	165,099.00	281,000	Scenarios 2 & 3 include 2 of 6 new positions per staffing analysis	45,800	19.47%
10-10-4310-013 Unemployment Compensation	-	-	-	3,000	-	3,000	-	-	Est 1% increase for LEO and 0.75% for general; rates not yet approved	(3,000)	-100.00%
10-10-4310-014 Worker's Compensation	27,914.61	35,045.98	44,341.16	44,864	-	44,864	43,543.59	50,000	Est 15% increase; still working to find new coverage since NCLM will no longer be providing after 6/30	5,136	11.45%
10-10-4310-015 Employee Health and Wellness	1,261.09	903.51	1,844.71	1,000	-	1,000	1,324.76	2,000	Scenarios 2 & 3 include 2 of 6 new positions per staffing analysis	1,000	100.00%
10-10-4310-016 Uniforms	13,946.74	12,668.19	16,026.47	20,000	-	20,000	17,521.54	20,000	employee first aid/Cintas; lab testing (50% increase based on history and current year projections)	-	0.00%
10-10-4310-017 Training	3,228.75	8,943.15	11,964.19	20,000	-	20,000	10,399.20	20,000	Replacement Uniforms, Duty equipment, Bulletproof Vests, new hires, dry cleaning	-	0.00%
10-10-4310-019 Legal Fees	9,000.00	9,000.00	9,330.00	9,000	-	9,000	9,000.00	9,000	increase for additional training needs of the dept; maintain funding due to increased needs of the dept	-	0.00%
10-10-4310-020 Medical/New Hire Expenses	8,853.34	9,305.70	11,881.09	9,000	-	9,000	5,918.19	9,000	Annual cost of police attorney	-	0.00%
10-10-4310-021 Supplies/Materials	1,808.35	2,922.71	3,426.33	3,000	-	3,500	4,752.01	3,600	Hepatitis Test/Series, assessments, officer new hire requirements (physical/psych/qualification/polygraph fees), and random drug testing initiative	-	0.00%
10-10-4310-022 Meetings/Events	6,033.09	6,035.74	7,554.16	10,500	500	10,500	4,206.94	10,500	increase due to additional community outreach events	600	20.00%
10-10-4310-023 Dues/Subscriptions/Pub	1,229.80	1,271.81	1,814.81	2,500	-	2,500	2,405.28	2,500	Association dues and magazine subscriptions various positions	-	0.00%
10-10-4310-024 Buildings and Grounds	181.00	5,192.02	7,370.00	2,100	-	2,100	42.48	3,000	increase due to additional building needs of PD	900	42.86%
10-10-4310-025 Vehicle Maintenance	35,679.09	46,363.43	39,883.80	37,000	2,017	39,017	31,262.19	37,000	Ongoing required and preventative maintenance for PD Vehicles	-	0.00%
10-10-4310-026 Office Supplies	4,672.32	7,359.03	6,146.08	6,000	(500)	5,500	3,642.91	5,500	paper, pens, batteries, desktop acc, furniture/file cabinets	(500)	-8.33%
10-10-4310-027 Postage	123.87	135.47	139.89	400	-	400	135.23	400	Departmental mailings	-	0.00%
10-10-4310-029 Non-capital Equipment	15,632.82	239,988.68	247,351.59	17,000	30,000	47,000	47,884.92	50,800	Operational equipment; includes equipment for new positions (\$10.4K each)	33,800	198.82%
10-10-4310-030 Computer and Related	23,805.07	21,348.08	28,687.72	32,950	11,750	44,700	31,403.54	49,000	increase due to Police One software (\$3K?) costs are no longer grant funded , Lexipol (\$15K) and addition of police department phone app	16,050	48.71%
10-10-4310-031 Travel	1,234.08	3,814.27	2,333.32	4,000	-	4,000	3,204.90	4,000	Lodging, mileage, & meal expenses associated with training and/or departmental business.	-	0.00%
10-10-4310-032 Telephone/Communications	16,359.39	17,237.54	17,834.61	21,500	-	21,500	14,961.52	21,500	assigned cell phones & wireless connections to patrol vehicles. DCI connection service fees (SBI). SIM card connections for camera system	-	0.00%
10-10-4310-035 Repairs/Maintenance - Equipment	41,682.00	465.00	12.42	9,700	-	9,700	-	7,500	Equipment Repairs (camera, mic, blue lights, mag lights, AED, Radar recertifications, radar trailer, hand held radios, etc.)	(2,200)	-22.68%
10-10-4310-036 Fuel	77,317.28	70,020.45	74,026.29	86,000	-	86,000	48,601.39	83,000	PD only fuel (30K gal @ \$2.75/gal)	(3,000)	-3.49%
10-10-4310-038 Guns and Ammunition	7,267.17	10,763.72	7,297.46	12,720	4,850	17,570	17,005.41	12,720	ammunition costs, weapon replacement & training-increase due to increase in required range time	-	0.00%
10-10-4310-039 Outside Services	9,780.42	6,037.60	6,998.12	21,500	-	21,500	3,699.66	8,500	Contracted services for PD(except attorney fees)	(13,000)	-60.47%
10-10-4310-040 Crime Lab Expense	2,199.67	8,837.90	2,349.87	10,000	-	10,000	1,988.71	9,000	Evidence collection, packaging, processing, and disposal	(1,000)	-10.00%
10-10-4310-042 Equipment Rental	6,096.00	6,318.12	5,264.15	6,800	-	6,800	3,711.66	6,000	rental fee agreements and maintenance agreements	(800)	-11.76%


											
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY2026		Amount	Percent
	Actuals	Actuals	Actuals	Adopted	Adjustments thru Mar	Amended thru Mar	Actuals thru Mar	Proposed	Comments	change from prior year adopted	change from prior year adopted
								w/ tag fee \$0.196			
10-10-4310-043 Vehicle Purchase	67,022.00	165,711.22	117,955.74	183,220	(43,620)	139,600	130,415.09	180,000	projected increase of 3% for vehicle replacements includes 3 replacement vehicles and 1 additional vehicle for 1 of 2 new positions (not adding vehicle for 2nd position)	(3,220)	-1.76%
10-10-4310-044 Investigation Expense	5,051.56	5,470.15	7,418.02	8,500	-	8,500	2,046.33	8,000	Investigative operations	(500)	-5.88%
10-10-4310-045 Insurance	27,668.13	35,356.29	36,924.91	42,100	-	42,100	50,168.12	61,000	Property & liability insurance (est 15% increase based on history, still waiting on rates); includes new vehicle	18,900	44.89%
10-10-4310-047 Fundraising Expense	4,035.31	8,018.63	7,623.05	4,000	-	4,000	4,869.40	4,000	offset by fundraising revenue 10-10-3839-440, net impact to bottom line is 0	-	0.00%
10-10-4310-049 Miscellaneous	3,808.82	6,927.49	8,056.15	8,300	5,864	14,164	12,248.90	10,000	Employee get well/sympathy gifts, plaques, awards. Tax, title licensing of new police cars	1,700	20.48%
10-10-4310-051 SBITA (GASB 96) Software	-	24,297.00	(7,224.00)	25,000	-	25,000	-	15,000		(10,000)	-40.00%
10-10-4310-060 K-9 Unit	1,939.34	11,436.19	25,147.69	10,000	-	10,000	3,167.15	8,500	K-9 Unit Costs - Insurance, vet bills, food, training fees	(1,500)	-15.00%
10-10-4310-061 Lily (K9) Medical Expenses	-	8,547.29	1,817.51	-	-	-	-	-	N/A	-	0.00%
10-10-4310-082 Police vehicle upfit	-		64,054.88		43,620	43,620	39,587.18	79,400	projected increase of 1% for new vehicle upfits, includes \$20.3K for additional vehicle for new position Scenario 1 includes 3 replacement vehicles only Scenarios 2 & 3 include 3 replacement vehicles and 1 additional vehicle for 1 of 2 new positions (not adding vehicle for 2nd position)	79,400	0.00%
10-10-4310-099 Capital Outlay	-	34,298.90	41,020.31	85,986	(41,751)	44,235	23,096.10	122,400	CIP items: In-car computer replacement (\$17.8K), in-car camera replacement (\$38.3K), body camera replacement (\$16.7K), public safety surveillance system (\$13K), office remodel/upgrade (\$13.4K), taser replacement (\$23.2K)	36,414	42.35%
10-10-4310-125 Vehicle Maintenance - Ins Reimbursed	-	6,004.89	-	-	-	-	-	-	N/A - recognize as insurance proceeds are rec'd	-	0.00%
10-10-4310-149 Emergency Services & Supplies	930.99	-	-	4,100	-	4,100	254.99	-	N/A - FY25 actual is for FEMA reimb exp and all prior year actuals were for COVID (these funds are being budgeted in 10-10-4320-017 and 029)	(4,100)	-100.00%
4310 Police	2,440,841.20	3,120,093.90	3,493,500.31	3,805,700	(73,850)	3,731,850.00	2,675,426.87	4,284,320.00		478,620	12.58%
10-10-4320-017 Training	-	-	-	-	-	-	-	1,600	SRT specific training agreements no increase these funds were put in line 149 last year	1,600	100.00%
10-10-4320-029 Inventory/Non-capital Equipment	-	-	-	-	-	-	-	2,500	SRT specific equipment no increase these funds were put in line 149 last year	2,500	100.00%
10-10-4320-038 Guns and Ammunition	-	-	-	-	-	-	-	1,000	SRT specific ammuniition and weapons increase for additonal SRT rifle	1,000	100.00%
4320 SRT	-	-	-	-	-	-	-	5,100.00		5,100	100.00%
10-10-4410-070 DOJ-Bullet Proof Vest Grant	3,476.25	1,826.84	1,847.77	3,000	-	3,000	629.10	3,000	offset by grant rev 10-10-3430-320	-	0.00%
10-10-4410-090 Grant Expense - GCC - CALEA	3,998.00	8,400.00	3,502.54	-	14,072	14,072	7,849.16	-	CALEA grant expired Oct 2024	-	0.00%
10-10-4410-091 SRO Union County Grant Expense	-			32,800	-	32,800	-	-	N/A - exp are in 4411	(32,800)	-100.00%
10-10-4410-099 NC Governors Crime Prevention - Capital	15,712.00							-		-	0.00%
4410 Grant/DOJ Funds	23,186.25	10,226.84	5,350.31	35,800	14,072	49,872	8,478.26	3,000		(32,800)	-91.62%
10-10-4411-000 Salaries & Wages - Regular SRO	-	-	55,471.74	-	64,706	64,706	46,510.64	67,000	SRO position, partially funded with \$36,666 grant from UCPS; previously budgeted in 10-10-4410	67,000	100.00%
10-10-4411-001 Salaries & Wages - Overtime	-	-	29.01	-	-	-	1,192.58	2,000		2,000	100.00%
10-10-4411-002 Town Event OT	-	-	-	-	-	-	244.63	-		-	100.00%
10-10-4411-006 Supplemental Retirement	-	-	2,775.02	-	3,120	3,120	2,389.28	4,000		4,000	100.00%
10-10-4411-009 Payroll Tax - Employer	-	-	4,245.81	-	4,680	4,680	3,668.00	6,000		6,000	100.00%
10-10-4411-010 Retirement Contribution - SRO	-	-	7,803.36	-	9,230	9,230	7,095.48	12,000		12,000	100.00%
10-10-4411-011 Health Insurance - SRO	-	-	7,026.00	-	8,710	8,710	6,530.40	11,000	Est 15% increase; still working to find new coverage since NCLM will no longer be providing after 6/30	11,000	100.00%
4411 SRO	-	-	77,350.94	-	90,446	90,446	67,631.01	102,000		102,000	100.00%


											
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY2026		Amount	Percent
	Actuals	Actuals	Actuals	Adopted	Adjustments thru Mar	Amended thru Mar	Actuals thru Mar	Proposed w/ tag fee \$0.196	Comments	change from prior year adopted	change from prior year adopted
10-10-4420-020 Unauthorized Substances	6,982.73	-	-	-	-	-	2,857.00	15,000	FB appr to purchase items as needed, net impact to budget is 0	15,000	100.00%
10-10-4420-040 Department of Treasury	5,939.73	19,414.73	-	25,000	-	25,000	-	-		(25,000)	-100.00%
10-10-4420-041 Department of Treasury - Capital Exp	38,511.00	10,903.82	-	-	85,151	85,151	41,123.02	25,000	FB appr to purchase items as needed, net impact to budget is 0	25,000	100.00%
10-10-4420-590 Grant Expense - NCLM	2,000.00	1,497.05	1,729.76	2,000	-	2,000	500.00	2,500	up to \$250/vest, max of 10/year; offset by grant rev 10-10-3430-500, net impact is 0	500	25.00%
4420	53,433.46	31,815.60	1,729.76	27,000	85,151	112,151.00	44,480.02	42,500.00	-	15,500	57.41%
10-10-9110-074 PD Debt Service - SBITA	-	11,164.00	-	-	-	-	6,204.00	10,000		10,000	100.00%
10 Public Safety Total	2,517,460.91	3,173,300.34	3,577,931.32	3,868,500.00	115,819.00	3,984,319.00	2,802,220.16	4,446,920.00		578,420	14.95%
20 Transportation 											
4510 Streets and Highways											
10-20-4510-000 Salaries and Wages	33,913.69	104,435.32	103,488.79	107,700	550	108,250	81,134.14	114,000	50% for 2 positions Includes salary study increases, 2% pay step, 2.9% CPI, 1% holiday bonus and \$150 Council check	6,300	5.85%
10-20-4510-007 Supplemental Retirement (401K)	-	4,518.76	5,158.95	5,335	75	5,410	4,048.51	6,000	5% Town match (50% of 2 positions)	665	12.46%
10-20-4510-008 Board Member Salary	50.00	-	-	-	-	-	-	-	N/A - Committee pd from STW	-	0.00%
10-20-4510-009 Employer's Portion of PR taxes	2,598.07	8,707.95	7,916.73	8,260	40	8,300	6,206.51	9,000	7.65% FICA (50% of 2 positions)	740	8.96%
10-20-4510-010 Retirement Contribution	3,661.94	9,210.61	13,271.44	14,750	-	14,750	10,922.80	17,000	Est 0.75% increase, retirement rates not yet approved (50% of 2 positions)	2,250	15.25%
10-20-4510-011 Health Insurance	4,317.60	6,517.95	10,359.70	11,800	(665)	11,135	6,530.40	11,000	Includes 15% est increase; still working to find new coverage since NCLM will no longer be providing after 6/30	(800)	-6.78%
10-20-4510-013 Unemployment Compensation	-	-	-	-	-	-	-	-		-	0.00%
10-20-4510-014 Workers Compensation	1,468.52	618.20	809.00	1,630	95	1,725	1,722.17	2,000		370	22.70%
10-20-4510-015 Employee Health and Wellness	-	-	-	1,000	(95)	905	-	-		(1,000)	-100.00%
10-20-4510-016 Uniforms	-	-	-	500	-	500	-	500		-	0.00%
10-20-4510-017 Training	-	989.96	1,656.25	3,000	-	3,000	65.00	2,500	Training as needed	(500)	-16.67%
10-20-4510-019 Legal Fees	-	-	-	-	270	270	270.00	1,000	Any legal fees.	1,000	0.00%
10-20-4510-021 Supplies/Materials	-	2,272.03	-	3,100	(270)	2,830	-	2,000	Misc Supplies	(1,100)	-35.48%
10-20-4510-023 Dues Subscriptions Memberships	5,988.00	6,902.00	7,618.75	8,300	-	8,300	7,755.00	8,500	CRTPO \$8,200, PE Renewal \$75, PE Exam/New License Fees, \$225	200	2.41%
10-20-4510-025 Vehicle Maintenance	80.00	92.24	688.41	2,000	-	2,000	100.24	1,500	Shared Vehicle with P&Z	(500)	-25.00%
10-20-4510-026 Office Supplies	54.97	38.00	12.99	300	-	300	-	300	Misc Office Supplies	-	0.00%
10-20-4510-029 Non-capital Equipment	647.98	-	-	-	-	-	-	-		-	0.00%
10-20-4510-030 Computer and related	4,497.08	759.00	-	2,650	-	2,650	-	2,650	Additional Email Storage (\$150), ArcGIS Pro (\$2K split wwith P&Z), Misc. comp supplies	-	0.00%
10-20-4510-031 Travel	-	-	-	1,000	-	1,000	-	1,000		-	0.00%
10-20-4510-032 Telephone	496.38	835.17	993.30	1,000	-	1,000	746.10	1,000	Eng + Associate Eng Phone	-	0.00%
10-20-4510-033 Utilities	102,610.40	106,522.41	-	-	-	-	-	-	Pd from PW effective FY24	-	0.00%
10-20-4510-034 Signage	30,741.45	2,558.17	-	3,500	-	3,500	-	2,000	MUTCD/Street Name Signs	(1,500)	-42.86%
10-20-4510-036 Fuel	368.14	473.56	231.02	1,000	-	1,000	42.48	500	Engineering/Planning Truck	(500)	-50.00%
10-20-4510-039 Outside Services	73,323.33	36,529.65	57,020.61	20,000	4,500	24,500	15,393.24	20,000	Arborist Fee split with planning (\$4.2K each), \$15K for engineering/consulting.	-	0.00%
10-20-4510-043 Vehicle Purchase	57.99	-	-	-	-	-	-	-		-	0.00%
10-20-4510-045 Insurance	164.68	199.97	345.00	500	-	500	277.92	500	Property & liability insurance (est 15% increase based on history, still waiting on rates) - shared vehicle with planning and zoning	-	0.00%
10-20-4510-049 Miscellaneous	432.86	-	-	800	10,584	11,384	7,782.00	800	Miscellaneous	-	0.00%
10-20-4510-061 Engineering/Inspections	-	-	-	3,000	-	3,000	-	2,000		(1,000)	-33.33%


	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY2026		Amount	Percent
	Actuals	Actuals	Actuals	Adopted	Adjustments thru Mar	Amended thru Mar	Actuals thru Mar	Proposed	Comments	change from prior year adopted	change from prior year adopted
								w/ tag fee \$0.196			
10-20-4510-062 Paving/Resurfacing	54,562.83	4,121.40	4,084.98	800,000	441,068	1,241,068	527,508.82	800,000	Town has been providing additional \$800K (above PB) for streets	-	0.00%
10-20-4510-066 Traffic Control	-	1,174,000.00	-	-	-	-	-	-		-	0.00%
10-20-4510-070 TIA Consulting	19,032.50	32,340.00	-	10,000	-	10,000	-	10,000	Pass thru, offset by TIA development fees 10-20-3430-400, net impact to bottom line is 0	-	0.00%
10-20-4510-099 Capital Outlay	29,061.11	-	215,381.44	-	-	-	-	120,000	PCI Evalutation (hasn't been done since FY21) - \$70K; Town Center streetscape (est. cost for prelim engineering only) - \$50K	120,000	0.00%
4510 Streets & Highways	368,129.52	1,502,642.35	429,037.36	1,011,125	456,152	1,467,277.00	670,505.33	1,135,750.00		124,625	12.33%
4610 Powell Bill											
10-20-4610-062 Powell - Paving/Resurfacing	-	694,592.20	824,324.50	450,000	224,296	674,296	450,000.00	472,000	Roadway Resurfacing and maintenance (\$450K from PB and \$12K from interest)	22,000	4.89%
10-20-4610-063 Powell - Maintenance	-	-	15,111.50	-	-	-	-	-		-	0.00%
10-20-4610-069 Powell - Sidewalks	3,500.00	7,850.00	5,000.00	50,000	-	50,000	2,530.00	50,000	PB funded sidewalks	-	0.00%
10-20-4610-099 Powell Bill - Capital Outlay	299,213.89	-	-	-	-	-	-	-		-	0.00%
4610 Powell Bill	302,713.89	702,442.20	844,436.00	500,000	224,296	724,296	452,530.00	522,000	offset by PB allocations and interest, net impact to bottom line is 0	22,000	4.40%
20 Transportation Total	670,843.41	2,205,084.55	1,273,473.36	1,511,125	680,448	2,191,573	1,123,035.33	1,657,750		146,625	9.70%
30 Environmental Protection											
10-30-4710-039 Sanitation	1,025,833.83	1,132,601.92	1,320,979.34	1,450,000	-	1,450,000	1,041,130.70	1,522,500	Solid Waste contract, includes 5% increase (3% CPI and 2% growth)	72,500	5.00%
30 Environmental Protection Total	1,025,833.83	1,132,601.92	1,320,979.34	1,450,000	-	1,450,000	1,041,130.70	1,522,500		72,500	5.00%
40 Economic and Physical Development											
10-40-4910-000 Salaries and Wages - Regular	157,262.51	196,148.12	207,380.25	291,930	-	291,930	180,834.79	298,000	Includes salary study increases, 2% pay step, 2.9% CPI, 1% holiday bonus and \$150 Council check	6,070	2.08%
10-40-4910-007 Supplemental Retirement (401k)	6,914.48	9,624.02	8,973.10	14,580	-	14,580	8,501.90	15,000	5% Town match	420	2.88%
10-40-4910-008 Board Member Salary	3,750.00	2,000.00	2,050.00	8,100	-	8,100	2,200.00	8,100	7 full members and 2 alternates, monthly meetings, est BOA 6 BOA meetings	-	0.00%
10-40-4910-009 Employer Portion of PR Taxes	12,317.27	15,150.06	15,991.89	22,330	-	22,330	13,808.11	24,000	7.65% FICA for 5 employees and 9 board members	1,670	7.48%
10-40-4910-010 Retirement Contributions	17,082.98	23,469.81	26,143.33	39,920	-	39,920	23,971.57	43,000		3,080	7.72%
10-40-4910-011 Health Insurance	14,809.20	23,271.10	24,024.90	34,800	-	34,800	20,316.80	41,000	Est 15% increase; still working to find new coverage since NCLM will no longer be providing after 6/30. Includes 1 new FT position (PT intern position converted to FT Planning Tech in FY25)	6,200	17.82%
10-40-4910-013 Unemployment Contribution	1,887.94	-	-	-	-	-	-	-		-	0.00%
10-40-4910-014 Worker's Compensation	2,845.39	1,603.16	1,975.00	1,340	120	1,460	1,456.77	3,500	Based on FY25 quote's rates	2,160	161.19%
10-40-4910-015 Employee Health and Wellness	-	-	-	1,000	-	1,000	-	-		(1,000)	-100.00%
10-40-4910-016 Uniforms	-	602.86	940.39	1,500	-	1,500	438.99	1,000	Safety uniforms, vests, boots, clothing for four employees	(500)	-33.33%
10-40-4910-017 Training	2,220.00	3,387.86	1,527.07	6,000	-	6,000	598.07	5,000	Ongoing training, including Code Officer training, NCAZO maintenance, AICP Certification maintenance, and training materials for 4 employees.	(1,000)	-16.67%


	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY2026		Amount	Percent
	Actuals	Actuals	Actuals	Adopted	Adjustments thru Mar	Amended thru Mar	Actuals thru Mar	Proposed	Comments	change from prior year adopted	change from prior year adopted
								w/ tag fee \$0.196			
10-40-4910-019 Legal	28,692.37	7,807.50	6,536.50	50,000	-	50,000	4,942.50	25,000	Development agreement, text amendment, and conditional zoning review. Planning and Zoning and Code Enforcement support. Civil Penalties/Court. Board of Adjustment Attorney.	(25,000)	-50.00%
10-40-4910-021 Supplies/Materials	286.98	979.32	1,712.72	2,000	-	2,000	1,075.58	2,000	In-the field items	-	0.00%
10-40-4910-022 Meetings/Events	114.99	1,060.93	1,272.36	2,000	-	2,000	441.21	2,000	Food and supplies for planning meetings & events, sub-committee meetings, Planning Board, Board of Adjustments, StallingsFest items, stakeholder meetings, and special planning meetings.	-	0.00%
10-40-4910-023 Dues/Subscriptions	552.00	1,126.95	766.26	1,200	-	1,200	354.94	1,500	NCAPA, NCAZO, and other Planning and Code Enforcement dues for four employees. Other dues and subscriptions for the department.	300	25.00%
10-40-4910-025 Vehicle Maintenance	82.38	575.03	2,855.62	3,000	-	3,000	1,472.24	3,000	1.5 Vehicles (Shared Planning/Engineering Truck & Code Enforcement Truck); tires and maintenance for both vehicles.	-	0.00%
10-40-4910-026 Office Supplies	1,652.24	1,228.28	1,310.05	2,000	-	2,000	1,156.55	2,000	General office supplies for Planning and Code Enforcement staff and meetings (i.e. notebooks, pens, paper, stamps, etc.)	-	0.00%
10-40-4910-029 Non-capital Equipment	2,043.71	7,239.83	510.69	3,000	-	3,000	417.99	3,000	As needed to replace or supply Planning and Code Enforcement inventory, storage, equipment, office furniture, etc.	-	0.00%
10-40-4910-030 Computer Related	11,207.04	11,963.29	8,051.63	15,000	2,336	17,336	10,932.78	15,000	The annual budget includes \$1400 for two ESRI ArcGIS licenses, with potential for additional extensions throughout the year, \$2000 for Interactive Mapping Credits, Engineering ESRI ArcGIS Online, and iworQ Permitting and Code Enforcement Tracking Software, and \$3000 for an additional Plan Review Portal within the iworQ software. Costs for Microsoft Licensing, Adobe software, and computer hardware and software are included.	-	0.00%
10-40-4910-031 Travel	955.69	805.01	382.71	2,000	-	2,000	38.78	2,000	Associated with training, if travel expenses are needed.	-	0.00%
10-40-4910-032 Telephone	1,468.88	1,912.07	2,050.67	2,500	-	2,500	1,293.14	2,500	3 cell phones.	-	0.00%
10-40-4910-036 Fuel	545.58	1,633.22	1,067.85	3,000	-	3,000	1,009.18	2,000	1.5 Vehicles (Shared Truck w/ENG and Code Enforcement Truck)	(1,000)	-33.33%
10-40-4910-037 Advertising	4,027.96	1,218.88	830.82	4,000	-	4,000	721.36	3,000	Advertising for public hearings, new signs, code enforcement litter sweep, public outreach, public education, & planning events.	(1,000)	-25.00%
10-40-4910-039 Outside Services	37,752.07	6,753.40	40,094.17	20,000	-	20,000	5,002.43	20,000	Outside consultant services, NFOCUS Code Enforcement on-call services to include minimum housing up to \$10K, on-call language interpreter, Urban Forester \$4.2K (split with Eng).	-	0.00%
10-40-4910-043 Vehicle Purchase	-	-	-	-	-	-	-	-	New Code Enforcement Truck.	-	0.00%
10-40-4910-045 Insurance (Vehicle)	494.04	599.91	884.00	1,100	-	1,100	543.38	1,000	Property & liability insurance (est 15% increase based on history, still waiting on rates) - shared Vehicle Insurance with Transportation and Code Enforcement truck	(100)	-9.09%
10-40-4910-047 Nuisance Abatement/Code Enforcement	-	300.00	7,135.75	6,000	500	6,500	6,476.64	20,000	Code Enforcement clean-up items (ex. Mowing Tall Grass, large dumpsters, cleaning companies, gloves, garbage bags/bins)	14,000	233.33%
10-40-4910-049 Miscellaneous	300.00	265.74	145.15	1,500	-	1,500	-	1,000	Misc items	(500)	-33.33%
10-40-4910-060 Town Beautification	1,104.99	-	-	5,000	(620)	4,380	-	-		(5,000)	-100.00%
10-40-4910-097 CRTPO Grant Expense Match	-	-	74,954.86	75,000	-	75,000	44,972.91	-	N/A - grant expired in FY25	(75,000)	-100.00%
10-40-4910-405 Civil Citation Settlements			189,505.00	-	19,120	19,120	19,120.00	25,000	Estimating 50% reduction of assessed penalties	25,000	100.00%
40 Economic and Physical Development Total	310,370.69	320,726.35	629,072.74	619,800	21,456	641,256	352,098.61	568,600		(51,200)	-8.26%
60 Debt Service											
10-60-9110-000 Debt Service	-	-		-	-	-	-	-		-	0.00%
10-60-9110-072 Interest Expense - SBITA	-		313.00	-	-	-	-	1,000		1,000	0.00%
10-60-9110-073 Principal Payment - Leases	-		7,455.54	-	-	-	-	10,000		10,000	0.00%
10-60-9110-074 Debt Service - SBITA 96	-		6,911.00	-	-	-	-	20,000		20,000	0.00%
10-60-9110-075 Note Principal	291,800.00	291,800.00	291,800.00	291,800	-	291,800	291,800.00	295,200	Per debt repayment schedule, loan to be paid off in FY29	3,400	1.17%
10-60-9110-076 Interest on Note	77,181.11	67,114.04	57,046.96	48,425	-	48,425	36,912.72	38,000		(10,425)	-21.53%

											
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY2026		Amount	Percent
	Actuals	Actuals	Actuals	Adopted	Adjustments	Amended	Actuals	Proposed	Comments	change from	change from
					thru Mar	thru Mar	thru Mar	w/ tag fee		prior year	prior year
								\$0.196		adopted	adopted
10-60-9110-077 Interest Expense - Lease			1,596.39					5,000		5,000	0.00%
60 Debt Service Total	368,981.11	358,914.04	365,122.89	340,225	-	340,225	328,712.72	369,200		28,975	8.52%
70 Public Works											
10-70-4570-000 Salaries and Wages - Regular	97,842.30	98,757.37	90,209.68	91,420	500	91,920	68,914.21	97,000	50% of 3 positions, includes 1 new PW Technician Includes salary study increases, 2% pay step, 2.9% CPI, 1% holiday bonus and \$150 Council check	5,580	6.10%
10-70-4570-007 Supplemental Retirement (401k)	3,682.41	3,264.09	2,289.66	4,590	-	4,590	1,779.84	5,000	5% Town match (50% of 3 positions)	410	8.93%
10-70-4570-009 Employer Portion PR Taxes	7,266.18	7,338.40	6,854.86	6,970	75	7,045	5,263.28	8,000	7.65% FICA	1,030	14.78%
10-70-4570-010 Retirement Contribution	11,155.07	11,342.96	11,005.60	12,480	-	12,480	9,263.57	14,000	50% of 3 positions, includes 1 new PW Technician Est 0.75% increase, retirement rates not yet approved	1,520	12.18%
10-70-4570-011 Health Insurance	17,270.40	13,722.00	11,943.95	18,000	(575)	17,425	9,795.60	16,000	50% of 3 positions, includes 1 new PW Technician Est 15% increase; still working to find new coverage since NCLM will no longer be providing after 6/30	(2,000)	-11.11%
10-70-4570-014 Worker's Compensation	3,479.46	3,395.21	4,776.25	3,440	565	4,005	4,004.26	5,000		1,560	45.35%
10-70-4570-015 Employee Health and Wellness	-	85.91	584.17	1,000	-	1,000	503.43	1,000	Cintas	-	0.00%
10-70-4570-016 Uniforms	1,175.45	1,286.86	1,266.04	1,500	-	1,500	399.81	1,500	Uniform and work attire	-	0.00%
10-70-4570-017 Training	657.88	375.00	-	3,500	-	3,500	65.00	2,500	Training based on dept. needs	(1,000)	-28.57%
10-70-4570-021 Supplies/Materials	5,481.44	4,789.37	7,266.88	8,000	-	8,000	2,481.44	8,000	General suplies (pothole patch, paint, signs, sign posts, etc..)	-	0.00%
10-70-4570-022 Meetings/Events	-	260.70	1,057.31	750	-	750	85.85	250	Staff events	(500)	-66.67%
10-70-4570-024 Buildings and Grounds	20,170.73	13,762.93	15,069.26	27,600	1,117	28,717	14,610.12	20,000	General miantenance of Town Buildings and Grounds. \$10K in contingency for major, unforeseen issues.	(7,600)	-27.54%
10-70-4570-025 Vehicle Maintenance	1,130.66	3,299.74	2,853.79	4,500	-	4,500	924.48	4,500	2 Vehicles, Inspections, oil changes, misc repairs.	-	0.00%
10-70-4570-026 Office Supplies	1,200.70	1,446.30	452.80	1,500	-	1,500	77.97	1,500	New equipment for PW employee and miscellaneous office supplies.	-	0.00%
10-70-4570-029 Non-capital Equipment	5,290.72	11,416.91	3,420.02	20,000	12,593	32,593	12,909.04	15,000	HVAC Service Chemicals, tools/replacements,	(5,000)	-25.00%
10-70-4570-030 Computer and Related	-	7,913.39	8,567.67	9,700	-	9,700	7,650.00	10,000	New Computer for PW employee. iWorqs, Microsot Licenses.	300	3.09%
10-70-4570-031 Travel/Mileage	200.00	220.00	518.56	1,500	-	1,500	300.00	1,000	Training mileage and toll road payments.	(500)	-33.33%
10-70-4570-032 Telephone	2,405.08	1,889.29	2,042.30	2,000	-	2,000	1,305.42	2,500	Phone for New PW employee and recurring phone bills.	500	25.00%
10-70-4570-033 Utilities	517.59	785.05	123,046.07	124,000	-	124,000	104,172.59	139,000	Utilities for TH, PW building, and adjacent properties; Street light payments throughout Town, including anticipated new subdivisions. Working with utility companies to see if we're sufficiently paying all of our bills.	15,000	12.10%
10-70-4570-035 Repairs/Maint (Equipment)	-	-	595.46	3,000	-	3,000	770.15	2,500	Minor Equipment repairs	(500)	-16.67%
10-70-4570-036 Fuel	1,974.50	3,152.36	3,717.44	3,800	-	3,800	1,599.04	4,000	Public Works Trucks/Equipment Fuel	200	5.26%
10-70-4570-039 Outside Services	43,089.79	65,612.42	169,607.54	117,200	41,692	158,892	81,330.54	155,000	Fire Alarm System (AlarmSouth) \$2K, Pest Control (Carolina Pest) \$2K, Elevator PM (Metro Elevator) \$3.7K, Generator PM (Nixon Power Services) \$2K, Fire Sprinkler/Backflow PM's (Quality Sprinklers) \$4.5K, Fire Extinguisher PM's (FCS) \$1.5K, Generator Fuel (Griffin Oil) \$1.5K, Remote Support Services (BMI) \$4K, Landscaping-Smith Grounds Management (\$89K, includes Town Hall, 2725 Old Monroe, 325 Stallings, Roadsides, Chestnut RAB, and Bypass) Misc Outside Services (\$10K), Bypass irrigation utility payments (\$10K). Also included: Excluded Demolition of 325 and/or 329 Stallings Road (Assume \$75K, \$37K each, includes asbestos removal). Sewer package plant study (\$25K)	37,800	32.25%
10-70-4570-042 Equipment Rental	-	-	-	1,000	-	1,000	-	1,000	Various Equipment, as needed	-	0.00%
10-70-4570-045 Insurance	2,244.28	2,053.58	3,022.47	3,500	-	3,500	3,337.68	5,000	Property & liability insurance (est 15% increase based on history, still waiting on rates), est inlcudes new truck	1,500	42.86%
10-70-4570-049 Miscellaneous	646.74	-	271.82	1,000	-	1,000	-	1,000	Misc. expenses	-	0.00%

											
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY2026		Amount	Percent
	Actuals	Actuals	Actuals	Adopted	Adjustments thru Mar	Amended thru Mar	Actuals thru Mar	Proposed w/ tag fee \$0.196	Comments	change from prior year adopted	change from prior year adopted
10-70-4570-099 Capital Outlay	-	-	7,100.00	341,250	37,300	378,550	75,252.05	150,000	Replacement Fire Alarm and Suppression System for Town Hall (\$100K). Heavy duty truck with dump bed, split w/ STW (\$50K). Staff recommends ABO in FY25 for both items	(191,250)	-56.04%
10-70-4570-149 Emergency Supplies/Services	454.52	-	-	1,000	(565)	435	-	-	N/A - all prior year exp are for COVID	(1,000)	-100.00%
70 Public Works Total	227,335.90	256,169.84	477,539.60	814,200	92,702	906,902	406,795.37	670,250		(143,950)	-17.68%
80 Cultural and Recreation											
10-80-6130-000 Salaries and Wages - Regular	225,464.82	246,372.02	351,208.89	380,640	-	380,640	273,560.85	422,000	Includes 1 new part-time position Includes salary study increases, 2% pay step, 2.9% CPI, 1% holiday bonus and \$150 Council check	41,360	10.87%
10-80-6130-007 Supplemental Retirement (401k)	9,844.63	9,698.42	12,072.34	19,030	-	19,030	10,935.26	19,000	5% Town match	(30)	-0.16%
10-80-6130-008 Board Member Salary	550.00	1,000.00	1,850.00	4,200	-	4,200	2,400.00	4,800	\$50/member for eight members, 12 meetings	600	14.29%
10-80-6130-009 Employer Portion of PR Taxes	16,984.94	18,787.67	26,956.35	29,140	-	29,140	20,738.91	33,000	7.65% FICA	3,860	13.25%
10-80-6130-010 Retirement Contributions	22,828.20	26,071.34	41,702.10	52,110	-	52,110	33,987.84	53,000	Est 0.75% increase, retirement rates not yet approved	890	1.71%
10-80-6130-011 Health Insurance	34,540.80	25,935.60	44,252.80	43,200	-	43,200	32,830.80	51,000	Includes 15% est increase; still working to find new coverage since NCLM will no longer be providing after 6/30	7,800	18.06%
10-80-6130-013 Unemployment	1,003.24	1,760.56	6,968.04	1,200	-	1,200	-	-		(1,200)	-100.00%
10-80-6130-014 Worker's Compensation	6,631.01	8,138.46	9,251.68	7,450	-	7,450	2,424.02	8,000		550	7.38%
10-80-6130-015 Employee Health and Wellness	-	454.94	493.27	1,000	-	1,000	727.39	1,000	Cintas	-	0.00%
10-80-6130-016 Uniforms	888.48	1,671.01	2,485.71	2,000	(200)	1,800	506.50	2,300	Staff Uniforms, Community Committee Uniforms, Volunteer Shirts	300	15.00%
10-80-6130-017 Training	2,035.00	5,190.63	6,535.22	7,000	(2,555)	4,445	75.00	8,000	NRPA Conference, NC/SC Joint Conference, Certified Playground Safety Instructor Schoo, First Aid/CPR/AED, NRPA Event Management School Year 1	1,000	14.29%
10-80-6130-020 New Hire Costs	-	-	1,038.15	2,000	-	2,000	-	1,000	New Employee Training	(1,000)	-50.00%
10-80-6130-021 Supplies and Materials	4,649.63	6,935.93	5,458.95	7,000	(3,170)	3,830	1,741.81	7,200	Park supplies - Paper products, cleaning supplies, pesticides, safety equipment, Splash Pad Chemicals	200	2.86%
10-80-6130-022 Meetings	891.00	1,319.79	1,205.06	1,400	-	1,400	199.17	1,400	Committee Meeting Cost, Event Pre/Post Meetings, Volunteer Meetings	-	0.00%
10-80-6130-023 Dues/Subscriptions/Pub	5,515.32	5,136.46	5,845.60	7,500	500	8,000	1,757.38	9,000	ASCAP, BMI, NRPA & NCRPA enterprise member fees, Rec Desk, Canva, Adobe, PandaDoc, Addition of SESAC license, Arlo, Spotify, Amazon Prime (Increase in all Annual Fees)	1,500	20.00%
10-80-6130-024 Buildings and Grounds	17,320.21	20,808.38	115,724.07	90,000	(46,712)	43,288	24,952.32	38,000	Annual Playground Repairs, SMP/BMP/PPP playground mulch (18K), Landscaping Contract (75K) moved to 029 , Playground Sand, Mulch Beds, BMP Bathroom Mural + Light (10K)	(52,000)	-57.78%
10-80-6130-025 Vehicle Maintenance	-	6,226.94	595.67	3,500	-	3,500	90.38	3,500	Any Maintenance items for Gator/Golf Carts/van	-	0.00%
10-80-6130-026 Office Supplies	1,820.32	1,821.33	1,874.96	4,000	(400)	3,600	108.06	4,000	Toner, Ink, Plotter Paper, Paper, Pens, notebooks, laminator paper, Envelopes, Postage	-	0.00%
10-80-6130-029 Non-capital Equipment	3,493.83	11,685.90	10,863.52	7,000	(500)	6,500	3,907.46	7,000	New Trash Cans SMP, Maintenance Equipment	-	0.00%
10-80-6130-030 Computer and related	2,359.23	2,863.75	2,216.49	2,500	-	2,500	-	2,500	Computer Costs	-	0.00%
10-80-6130-031 Travel	43.62	1,762.16	2,973.45	4,000	(30)	3,970	2,051.54	4,000	Related to training - airfare required for NRPA Event Management School , NCRPA Annual Conference Hotel Costs	-	0.00%
10-80-6130-032 Telephone	1,448.88	2,212.65	2,932.19	3,500	-	3,500	2,083.56	3,500	Cell Phones , Camera System Data	-	0.00%
10-80-6130-033 Utilities	22,504.55	17,913.06	22,800.74	30,000	-	30,000	14,781.10	30,000	Increased usage and pricing Shelter Lights, Park Lights, Bathrooms, Splash Pad	-	0.00%
10-80-6130-035 Repairs/Maint. - Equipment	17,070.86	19,814.36	3,714.90	25,000	(1,500)	23,500	-	25,000	Splash Pad Maintenance, Playground Maintenance, Shelter Maintenance, Bathroom Repairs at Parks	-	0.00%
10-80-6130-036 Fuel	578.36	380.52	494.56	1,000	-	1,000	798.16	1,500	Fuel gas operated items Gas Prices & Increased use for Programs/Events	500	50.00%

											
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY2026		Amount	Percent
	Actuals	Actuals	Actuals	Adopted	Adjustments thru Mar	Amended thru Mar	Actuals thru Mar	Proposed w/ tag fee \$0.196	Comments	change from prior year adopted	change from prior year adopted
10-80-6130-037 Advertising	655.64	2,211.87	3,245.76	4,000	-	4,000	561.00	8,000	Social media , Park Banners, Handouts, Giveaways, & Signage for Sponsors (Increase is due to Flag Pole Banners in the Park)	4,000	100.00%
10-80-6130-039 Outside Services	86,340.04	103,495.82	50,509.28	60,000	47,950	107,950	87,083.34	135,000	Christmas displays and storage (40K), Splash Pad Winterizing/De-Winterizing (10K), New Christmas Ornaments (*3-4 Year Rotation), Landscaping Contract (\$75K, moved from 024)	75,000	125.00%
10-80-6130-042 Equipment Rental	3,228.00	3,450.20	1,851.05	6,000	-	6,000	3,028.89	6,000	Copier in Government Center	-	0.00%
10-80-6130-045 Property Insurance	1,959.35	1,961.06	4,754.33	5,650	-	5,650	3,753.57	5,650	Property & liability insurance (est 15% increase based on history, still waiting on rates)	-	0.00%
10-80-6130-049 Miscellaneous	214.95	271.98	6.95	-	100	100	95.80	500	Miscellaneous items as needed	500	0.00%
10-80-6130-081 Recreation Programming	8,827.94	9,794.38	11,137.66	11,330	(11,330)	-	-	11,700	3% Yearly Increase for Cost of Services Contracting out Vendors, Supplies for Crafts, Equipment for Programming, Addition of Senior Programming throughout the year(3k)	370	3.27%
10-80-6130-090 Park Events	67,774.46	79,925.84	96,641.81	92,700	(78,490)	14,210	-	95,000	3% Yearly Increase for Cost of Services (\$2,781) Increase for New Event Tents (5K) & Inflatable Decor (8k) & New Movie Screen/Projector/System (25k) , Misc. Costs (Vendors, Decorations, storage supplies, event craft supplies, etc.)	2,300	2.48%
10-80-6130-091 Stallings Fest 50th Anniversary	-	-	11,487.29	20,000	8,608	28,608	22,416.64	20,000	ALL THINGS 50TH RELATED FOR EVENTS/PROGRAMS/ADVERTISING: Sponsorship Banners, Fifty Fest, Golden Gatherins, 50th Programming, Shuttles	-	0.00%
10-80-6130-097 Management Discretionary	-	-	-	500	-	500	-	-		(500)	-100.00%
10-80-6130-099 Capital Outlay	131,735.49	671,268.47	328,576.66	265,000	79,400	344,400	164,746.92	228,000	Replacement UTV (\$30,000) , Wayfinding Signs (\$15,000) , Sound System Pt.II (\$20,000) , Tennis/Pickleball Court Fencing (\$48,000), Camera System Upgrades step 2 of 6 (\$15,000) , Splash Pad Redesign (\$110,000), Blair Mill Park Master Plan Amendment (\$25,000); New Movie Screen/Projector/System (\$25K) Staff recommends ABO in FY25 for some items	(37,000)	-13.96%
10-80-6130-149 Emergency Supplies/Services	423.03	-	7,555.38	10,000	-	10,000	-	-	N/A - acct originally created for COVID exp, mistakenly used for Splash Pad in FY24; 6150 created for Splash Pad in FY25	(10,000)	-100.00%
6130 General Operating	699,625.83	1,316,341.50	1,197,280.88	1,210,550	(8,329)	1,202,221.00	712,343.67	1,249,550.00		39,000	3.22%
10-80-6140-016 Uniforms	-	-	-	-	200	200	157.80	-	Because individual divisions were created in FY25 and a full year hasn't been completed, still budgeting in General Operating, will take a look at breaking out closer to year-end	-	0.00%
10-80-6140-017 Training	-	-	-	-	2,555	2,555	2,552.95	-		-	0.00%
10-80-6140-021 Supplies/Materials	-	-	-	-	2,000	2,000	2,420.74	-		-	0.00%
10-80-6140-024 Building & Grounds	-	-	-	-	2,000	2,000	1,612.56	-		-	0.00%
10-80-6140-029 Non-capital Equipment	-	-	-	-	500	500	326.95	-		-	0.00%
10-80-6140-031 Travel	-	-	-	-	30	30	30.00	-		-	0.00%
10-80-6140-035 Repairs/Maint - Equipment	-	-	-	-	1,500	1,500	1,244.56	-		-	0.00%
10-80-6140-039 Outside Services	-	-	-	-	11,000	11,000	10,400.00	-		-	0.00%
6140 Maintenance Division	-	-	-	-	19,785	19,785	18,745.56	-		-	0.00%
10-80-6150-021 Supplies/Materials	-	-	-	-	1,500	1,500	1,423.65	3,000	Currently budgeted in General Operating, see note in Maintenance Division	3,000	100.00%
10-80-6150-024 Buildings & Grounds	-	-	-	-	100	100	41.87	-		-	0.00%
10-80-6150-039 Outside Services	-	-	-	-	5,000	5,000	2,775.00	7,000		7,000	100.00%
6150 Splash Pad	-	-	-	-	6,600	6,600	4,240.52	10,000		10,000	100.00%
10-80-6160-024 Building & Grounds	-	-	-	-	4,600	4,600	5,025.98	-	Currently budgeted in General Operating, see note in Maintenance Division	-	100.00%
6160 Greenway			-	-	4,600	4,600	5,025.98	-		-	0.00%
10-80-6170-021 Supplies/Materials	-	-	-	-	7,580	7,580	4,485.70	-	Currently budgeted in General Operating, see note in Maintenance Division	-	0.00%
10-80-6170-022 Meetings/Events	-	-	-	-	250	250	79.01	-		-	0.00%
10-80-6170-023 Dues/Subscriptions	-	-	-	-	-	-	395.00				
10-80-6170-029 Non-capital Equipment	-	-	-	-	-	-	764.26				
10-80-6170-037 Advertising	-	-	-	-	500	500	233.27	-		-	0.00%

											
	<i>FY 2022</i>	<i>FY 2023</i>	<i>FY 2024</i>	<i>FY 2025</i>	<i>FY 2025</i>	<i>FY 2025</i>	<i>FY 2025</i>	<i>FY2026</i>		<i>Amount</i>	<i>Percent</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted</i>	<i>Adjustments thru Mar</i>	<i>Amended thru Mar</i>	<i>Actuals thru Mar</i>	<i>Proposed w/ tag fee \$0.196</i>	<i>Comments</i>	<i>change from prior year adopted</i>	<i>change from prior year adopted</i>
10-80-6170-039 Outside Services	-	-	-	-	3,000	3,000	1,017.71	-		-	0.00%
6170 Programs			-	-	11,330	11,330	6,974.95	-		-	0.00%
10-80-6180-016 Uniforms	-	-	-	-	500	500	404.21	-		-	0.00%
10-80-6180-021 Supplies/Materials	-	-	-	-	20,000	20,000	16,246.37	-		-	0.00%
10-80-6180-022 Meetings/Events	-	-	-	-	1,000	1,000	623.61	-		-	0.00%
10-80-6180-023 Dues/Subscriptions	-	-	-	-	1,650	1,650	1,639.00	-	Currently budgeted in General Operating, see note in Maintenance Division	-	0.00%
10-80-6180-024 Building & Grounds	-	-	-	-	40	40	32.24	-		-	0.00%
10-80-6180-037 Advertising	-	-	-	-	2,600	2,600	2,535.44	-		-	0.00%
10-80-6180-039 Outside Services	-	-	-	-	52,200	52,200	51,116.04	-		-	0.00%
10-80-6180-042 Equipment Rental	-	-	-	-	-	-	-	-		-	0.00%
6180 Events			-	-	77,990	77,990	72,596.91	-		-	0.00%
10-80-6190-016 Uniforms	-	-	-	-	600	600	551.00	-		-	0.00%
10-80-6190-021 Supplies/Materials	-	-	-	-	3,730	3,730	2,019.38	-	Currently budgeted in General Operating, see note in Maintenance Division	-	0.00%
10-80-6190-029 Non-capital Equipment	-	-	-	-	250	250	229.00	-		-	0.00%
10-80-6190-037 Advertising	-	-	-	-	420	420	412.00	-		-	0.00%
6190 Grants	-	-	-	-	5,000	5,000	3,211.38	-		-	0.00%
80 Cultural and Recreation Total	699,625.83	1,316,341.50	1,197,280.88	1,210,550	116,976	1,327,526	823,138.97	1,259,550		49,000	4.05%
10-99-9840-097 Transfer to Cap Proj Fund - Potter Rd Pleasant Plains	-		261,826.85		-			-	N/A - project complete	-	0.00%
10-99-9840-099 Transfer to Storm Water	-			-	78,183	78,183	78,182.50	-	N/A - FY25 transfer was to clean up True Homes ck rec'd in June 2023	-	0.00%
10-99-9910-097 Contingency	-	-		50,000	-	50,000	-			(50,000)	-100.00%
TOTAL EXPENDITURES - General Fund	9,850,185.15	10,006,697.83	10,334,528.35	11,315,500	1,118,922	12,434,422	7,999,898.20	12,290,166		974,666	8.61%
NET GENERAL FUND	226,318.60	2,609,603.61	2,673,790.83	-	-	-	2,108,845.09	-			
67 Storm Water Fund											
REVENUE:											
67-11-3197-100 Storm Water Tax - Current	480,247.76	484,846.58	839,010.28	798,100	-	798,100	907,172.06	930,000		131,900	16.53%
67-11-3198-118 Storm Water Tax 17-18				-	-	-	46.00	-		-	0.00%
67-11-3198-119 Storm Water Tax 18-19				-	-	-	46.00	-		-	0.00%
67-11-3198-120 Storm Water Tax 19-20	261.33			-	-	-	46.00	-	N/A - do not budget individually for prior years	-	0.00%
67-11-3198-121 Storm Water Tax 20-21	652.47		16.00	-	-	-	46.00	-		-	0.00%
67-11-3198-122 Storm Water Tax 21-22			3.85	-	-	-	46.00	-		-	0.00%
67-11-3198-123 Storm Water Tax 22-23			1,710.37	-	-	-	226.29	-		-	0.00%
67-11-3831-800 Investment Earnings	-	25,645.13	-	-	-	-	-	-		-	0.00%
67-11-3831-804 Interest	683.91	624.97	770.15	100	-	100	684.53	100		-	0.00%
67-11-3831-805 Investment Earnings - NCCMT STW			41,484.25	10,000	-	10,000	25,766.29	15,000		5,000	50.00%
67-11-3839-800 Fees			-	-	-	-	24,966.50	-	As of FY25, now posting STW revenues here instead of in Planning/Zoning Fees	-	0.00%
67-99-3984-096 Transfer from General Fund	-	-	-	-	78,183	78,183	78,182.50	-	N/A - FY25 transfer was to clean up True Homes ck rec'd in June 2023	-	0.00%
67-99-3991-667 Fund Balance Appropriation	-	-	-	-	48,231	48,231	-	-	N/A - fund balance policy adopted in Dec 2024, s/n/b balancing the budget with FB appr	-	0.00%

											
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	FY2026		Amount	Percent
	Actuals	Actuals	Actuals	Adopted	Adjustments thru Mar	Amended thru Mar	Actuals thru Mar	Proposed w/ tag fee \$0.196	Comments	change from prior year adopted	change from prior year adopted
TOTAL REVENUE - Storm Water Fund	481,845.47	511,116.68	882,994.90	808,200	126,414	934,614	1,037,228.17	945,100		136,900	16.94%
EXPENDITURE:											
67-97-7510-000 Salaries and Wages - Regular	33,913.79	48,993.06	130,664.89	144,990	750	145,740	98,208.25	298,000	50% for five positions, includes one new PW Technician and STW Mgr	153,010	105.53%
67-97-7510-007 Supplemental Retirement (401K)	-	889.00	5,634.64	5,335	1,250	6,585	4,142.39	15,000		9,665	181.16%
67-97-7510-008 Board Member Salary	150.00	100.00	50.00	1,800	(800)	1,000	-	3,000	\$50/meeting for five members at 12 meetings	1,200	66.67%
67-97-7510-009 Employer Portion PR tax	2,606.02	2,693.97	9,967.58	8,260	3,000	11,260	7,505.47	23,100	7.65% FICA	14,840	179.66%
67-97-7510-010 Retirement Contribution	3,661.92	9,210.58	17,666.40	14,750	5,000	19,750	13,195.59	43,100	50% for five positions, includes one new PW Technician, and est 0.75% increase	28,350	192.20%
67-97-7510-011 Health Insurance	4,317.60	6,517.95	12,646.05	11,800	1,300	13,100	8,707.20	33,600	50% for five positions, includes one new PW Technician, but no change to insurance amounts	21,800	184.75%
67-97-7510-013 Unemployment Contribution	-	-	-	-	-	-	-	-		-	0.00%
67-97-7510-014 Workers Compensation	1,468.52	618.20	627.45	1,665	1,635	3,300	3,298.72	8,000	Based on FY25 quote's rates	6,335	380.48%
67-97-7510-017 Training	-	-	-	-	350	350	350.00	3,000		3,000	0.00%
67-97-7510-019 Legal Fees	-	-	220.00	1,000	100	1,100	1,160.75	2,000		1,000	100.00%
67-97-7510-023 Dues/Subscriptions/Public	2,500.00	-	-	3,000	-	3,000	1,000.00	3,000	Phase II Permit - SWANC	-	0.00%
67-97-7510-024 Repairs/Maintenance - Minor	4,718.51	59,790.35	-	-	-	-	-	-	Removed from Budget in FY2024	-	0.00%
67-97-7510-026 Office Supplies	-	-	542.60	-	-	-	-	-		-	0.00%
67-97-7510-029 Non-capital Equipment	-	-	-	30,000	(700)	29,300	-	10,000	Additional storm water repair equipment.	(20,000)	-66.67%
67-97-7510-031 Travel	-	-	-	-	350	350	-			-	
67-97-7510-035 Repairs/Maintenance - Major	93,493.53	360,656.20	324,137.67	400,000	8,433	408,433	39,400.54	317,160	Storm Water Repair Projects	(82,840)	-20.71%
67-97-7510-039 Outside Services	106,971.25	48,419.50	23,830.80	140,000	88,231	228,231	120,216.20	119,140	Street Sweeping (\$20K), SW Annual Maintenance- catch basin cleaning, etc.. (\$70K), MS4 Permit Assistance (\$29K)	(20,860)	-14.90%
67-97-7510-030 Tax Collection Services	7,231.52	6,070.34	10,526.56	12,300	-	12,300	11,353.92	12,000	Tax Collection Fees from the County (1.25%)	(300)	-2.44%
67-97-7510-049 Miscellaneous	-	-	-	-	17,515	17,515	17,513.64	-		-	0.00%
67-97-7510-061 Engineering/Inspections	-	-	-	5,000	-	5,000	1,056.00	5,000	Most inspections internally performed, funds needed for specialty inspections and geo testing	-	0.00%
67-97-7510-099 Capital Outlay - Storm Water	149,635.65	70,655.26	75,000.00	-	-	-	-	50,000	\$50K for heavy duty truck w/ dump bed, split with GF Staff recommends ABO in FY25	50,000	0.00%
67-99-9967-097 Contintency	-	-	-	28,300	-	28,300	-	-		(28,300)	-100.00%
TOTAL EXPENDITURE - Storm Water Fund	410,668.31	614,614.41	611,514.64	808,200	126,414	934,614	327,108.67	945,100		136,900	16.94%
NET STORM WATER FUND	71,177.16	(103,497.73)	271,480.26	-	-	-	710,119.50	-			
Total REVENUES	10,558,349.22	13,127,418.12	13,891,314.08	12,123,700	1,245,336	13,369,036	11,145,971.46	13,235,266			
Total EXPENDITURES	10,260,853.46	10,621,312.24	10,946,042.99	12,123,700	1,245,336	13,369,036	8,327,006.87	13,235,266			
NET TOTAL	297,495.76	2,506,105.88	2,945,271.09	-	-	-	2,818,964.59	-			