AGENDA
BREVARD CITY COUNCIL - BUDGET WORKSHOP
Friday, April 11, 2025 - 8:30 AM

A. Welcome and Call to Order

B. Certification of Quorum

C. Approval of Agenda

1. Agenda Review

D. Miscellaneous Matters

1. Revaluation Notes & Budget Data Points
2. Compensation/Benefits Discussion

E. General Fund

1. Revenue Review
2. GF Requests for Additional Funding/Notable Service Level Change (SLC) requests
3. Operating Units Line Item Detail
    a. Governing Board (including non-profits)
    b. Administration (including HR)
    c. Finance
    d. Planning
    e. Community Centers
    f. Police Department
    g. Public Works - Administration
    h. Public Works - Buildings and Grounds
    i. Public Works - Garage
    j. Public Works - Streets
    k. Public Works - Powell Bill
    l. Public Works - Recreation
    m. Public Works - Non-Departmental
4. Reserve Fund Summary

5. Scenario 1 - Fully Fund All Requests
6. Scenario 2 - Adopt Revenue Neutral Tax Rate
7. Scenario 3 - Fund All Changes to Current Level and Service Level Changes Designed to Enhance Org. Capacity and Improve Core Services
8. Scenario 4 - Scenario 3 + High Priority Elective Expenditures

F. Fire Department Fund

1. Revenue Review
2. Requests for Addl. Funding
3. Operating Line Item Detail

G. Stormwater Fund

1. Revenue Review
2. Operating Line Item Detail

H. Water/Sewer Fund

1. Revenue Review
2. Water/Sewer Fund Requests for Addl. Funding
3. Operating Units Line Item Detail
    a. Water Treatment Plant
    b. Wastewater Treatment Plant
    c. Utility Maintenance
    d. Water/Sewer Non-Departmental
4. Water/Sewer Rate Discussion

I. Proposed FY25 Supplemental Spending Plan

J. Straw Votes

1. Review Adds and Deletes
2. Conduct Straw Vote

K. Adjourn

L. Appendices

1. Cumulative Impact of Potential Fee and Tax Increases (FY26)

Agenda Posted, Website, Sunshine List (April 7, 2025)
D. Hodsdon, City Clerk
To review Agenda materials, go to the City's website www.cityofbrevard.com. Select "Your Government" tab followed by "Agenda Packets" tab.

FY26 BUDGET DATA POINTS

- Projected new tax base as of 3/31/25 – $2,054,687,834 (up 53%[1] from $1,342,933,225)
- Projected revenue neutral tax rate as of 3/31/25 – $.315 (current $.48)
- Projected “penny on the tax rate” with above revenue neutral rate - $206,570
- Projected new tax base assuming 5% appeal adjustment – $1,987,541,173[2]
- Projected revenue neutral tax rate assuming 5% appeal and no growth - $.3243
- Projected revenue neutral tax rate assuming 5% appeal and 1.5% natural growth - $.3295[3]
- Projected “penny on the tax rate” assuming above revenue neutral rate - $198,754
- Cost of comp. increase w/ATB COLA @ (3.5%)[4] – GF $225,400, W/S $58,800
- Increase in year-over-year health care costs – GF $65,000, W/S $32,000

- Projected new HoB base assuming 5% appeal – $91,394,467 (up 31% from $72,535,291)
- Projected revenue neutral HoB rate assuming 5% appeal and 1.2% natural growth - $.17
- Projected “penny on the tax rate” with above revenue neutral rate - $9,139.45
- Current HoB rate - $.2130

[1] This is the percentage increase to the total tax base. The overall revenue neutral rate is calculated using this figure. Each individual property will have a distinct change in value and thus each individual property will have its own distinct “revenue neutral” rate (i.e., the rate at which they’d be paying the same amount of taxes as before). The state constitution requires that we have a uniform millage rate for all properties.
[2] This is the valuation that staff have been using for budgetary purposes. It is unclear what the final number will be. The county’s Board of Equalization and Review convenes this week and has several months of work.
[3] Staff have rounded up to $.33 and have been using this rate for budgetary purposes.
[4] This is the rate necessary to keep the city’s lowest paid employee above the “living wage” figure for the area. For reference, February’s CPI figure was 2.8%; March CPI figures to be released 4/10/25.

Year	Coverage Type	Total Monthly Premium	Annualized	Employer Monthly Contribution	Employer Annualized	Employee Monthly Contribution	Employee Annualized	Enrollment by Plan
FY 18-19	Employee Only	$ 697.25	$ 8,367.00	$ 697.25	$ 8,367.00	$ -	$ -	
	Employee Spouse	$ 1,394.51	$ 16,734.12	$ 1,296.69	$ 15,560.22	$ 97.83	$ 1,173.90	
	Employee Child(ren)	$ 1,143.49	$ 13,721.88	$ 1,093.48	$ 13,121.80	$ 50.01	$ 600.08	
	Employee Family	$ 1,743.16	$ 20,917.92	$ 1,543.16	$ 18,517.86	$ 200.01	$ 2,400.06	
FY 19-20	Employee Only	$ 697.25	$ 8,367.00	$ 697.25	$ 8,367.00	$ -	$ -	
	Employee Spouse	$ 1,394.51	$ 16,734.12	$ 1,275.02	$ 15,300.22	$ 119.49	$ 1,433.90	
	Employee Child(ren)	$ 1,143.49	$ 13,721.88	$ 1,071.82	$ 12,861.80	$ 71.67	$ 860.08	
	Employee Family	$ 1,743.16	$ 20,917.92	$ 1,521.49	$ 18,257.86	$ 221.67	$ 2,660.06	
FY 20-21	Employee Only	$ 697.25	$ 8,367.00	$ 697.25	$ 8,367.00	$ -	$ -	
	Employee Spouse	$ 1,394.51	$ 16,734.12	$ 1,275.02	$ 15,300.22	$ 119.49	$ 1,433.90	
	Employee Child(ren)	$ 1,143.49	$ 13,721.88	$ 1,071.82	$ 12,861.80	$ 71.67	$ 860.08	
	Employee Family	$ 1,743.16	$ 20,917.92	$ 1,521.49	$ 18,257.86	$ 221.67	$ 2,660.06	
FY 21-22	Employee Only	$ 725.14	$ 8,701.68	$ 725.14	$ 8,701.68	$ -	$ -	
	Employee Spouse	$ 1,450.29	$ 17,403.48	$ 1,330.80	$ 15,969.58	$ 119.49	$ 1,433.90	
	Employee Child(ren)	$ 1,189.23	$ 14,270.76	$ 1,117.56	$ 13,410.68	$ 71.67	$ 860.08	
	Employee Family	$ 1,812.89	$ 21,754.68	$ 1,591.22	$ 19,094.62	$ 221.67	$ 2,660.06	
FY 22-23	Employee Only	$ 733.97	$ 8,807.64	$ 733.97	$ 8,807.64	$ -	$ -	
	Employee Spouse	$ 1,665.22	$ 19,982.64	$ 1,545.73	$ 18,548.74	$ 119.49	$ 1,433.90	
	Employee Child(ren)	$ 1,334.09	$ 16,009.08	$ 1,262.42	$ 15,149.00	$ 71.67	$ 860.08	
	Employee Family	$ 2,363.76	$ 28,365.12	$ 2,142.09	$ 25,705.06	$ 221.67	$ 2,660.06	
FY 23-24 (HDHP)	Employee Only	$ 817.03	$ 9,804.36	$ 817.03	$ 9,804.36	$ -	$ -	
	Employee Spouse	$ 1,797.42	$ 21,569.04	$ 1,677.93	$ 20,135.14	$ 119.49	$ 1,433.90	
	Employee Child(ren)	$ 1,552.33	$ 18,627.96	$ 1,480.66	$ 17,767.88	$ 71.67	$ 860.08	
	Employee Family	$ 2,532.75	$ 30,393.00	$ 2,311.08	$ 27,732.94	$ 221.67	$ 2,660.06	
FY 23-24 (PPO)	Employee Only	$ 835.45	$ 10,025.40	$ 835.45	$ 10,025.40	$ -	$ -	
	Employee Spouse	$ 1,837.96	$ 22,055.52	$ 1,718.47	$ 20,621.62	$ 119.49	$ 1,433.90	
	Employee Child(ren)	$ 1,587.34	$ 19,048.08	$ 1,515.67	$ 18,188.00	$ 71.67	$ 860.08	
	Employee Family	$ 2,589.86	$ 31,078.32	$ 2,368.19	$ 28,418.26	$ 221.67	$ 2,660.06	
FY 24-25 (HDHP)	Employee Only	$ 841.92	$ 10,103.04	$ 841.92	$ 10,103.04	$ -	$ -	39
	Employee Spouse	$ 1,852.22	$ 22,226.64	$ 1,732.73	$ 20,792.74	$ 119.49	$ 1,433.90	11
	Employee Child(ren)	$ 1,599.65	$ 19,195.80	$ 1,527.98	$ 18,335.72	$ 71.67	$ 860.08	6
	Employee Family	$ 2,609.95	$ 31,319.40	$ 2,388.28	$ 28,659.34	$ 221.67	$ 2,660.06	19
FY 24-25 (PPO)	Employee Only	$ 890.90	$ 10,690.80	$ 890.90	$ 10,690.80	$ -	$ -	6
	Employee Spouse	$ 1,894.01	$ 22,728.12	$ 1,774.52	$ 21,294.22	$ 119.49	$ 1,433.90	1
	Employee Child(ren)	$ 1,635.73	$ 19,628.76	$ 1,564.06	$ 18,768.68	$ 71.67	$ 860.08	4
	Employee Family	$ 2,668.81	$ 32,025.72	$ 2,447.14	$ 29,365.66	$ 221.67	$ 2,660.06	5
FY 25-26 (HDHP)	Employee Only	$ 891.92	$ 10,703.04	$ 891.92	$ 10,703.04	$ -	$ -	
	Employee Spouse	$ 1,962.21	$ 23,546.52	$ 1,813.14	$ 21,757.68	$ 149.07	$ 1,788.84	
	Employee Child(ren)	$ 1,694.63	$ 20,335.56	$ 1,582.83	$ 18,993.96	$ 111.80	$ 1,341.60	
	Employee Family	$ 2,764.93	$ 33,179.16	$ 2,504.06	$ 30,048.72	$ 260.87	$ 3,130.44	
FY 26-26 (PPO)	Employee Only	$ 912.03	$ 10,944.36	$ 912.03	$ 10,944.36	$ -	$ -	
	Employee Spouse	$ 2,006.48	$ 24,077.76	$ 1,854.05	$ 22,248.60	$ 152.43	$ 1,829.16	
	Employee Child(ren)	$ 1,732.87	$ 20,794.44	$ 1,618.55	$ 19,422.60	$ 114.32	$ 1,371.84	
	Employee Family	$ 2,827.29	$ 33,927.48	$ 2,560.53	$ 30,726.36	$ 266.76	$ 3,201.12	

Current FY25 Pay Plan								
Grade		Scheduled Hours	Hourly Min			5% above	5% above Annu	Max
15	Police Trainee	2080	$ 20.19	$ 41,996.19			$ -	
16	Police Officer	2229.5	$ 21.20	$ 47,265.40		$ 22.26	$ 49,628.67	$ 70,886.40
17	Police Detective	2080	$ 23.86	$ 49,628.80		$ 25.05	$ 52,110.24	$ 74,443.20
18	Police Sergeant	2229.5	$ 23.38	$ 52,125.71		$ 24.55	$ 54,732.00	$ 78,156.00
18	Police Sergeant	2080	$ 25.05	$ 52,104.00		$ 26.30	$ 54,709.20	$ 78,156.00
21	Police Lieutenant	2229.5	$ 27.06	$ 60,330.27		$ 28.41	$ 63,346.78	$ 90,708.00
24	Police Captain	2080	$ 33.57	$ 69,826.60		$ 35.25	$ 73,317.93	$ 104,738.40

Proposed Plan									
		Scheduled Hours	Hourly Min		Min +2.5%		2.50%		Max
P1	Police Trainee	2080	$ 22.24	$ 46,255.24					
P2	Police Officer	2229.5	$ 23.35	$ 52,058.83	$ 23.93	$ 53,360.30	$ 24.53	$ 54,694.30	$ 78,088.24
P3	Police Detective	2080	$ 25.76	$ 53,578.09					$ 80,367.14
P4	Police Sergeant	2229.5	$ 26.99	$ 60,163.73					$ 90,245.60
P4	Police Sergeant	2080	$ 26.99	$ 56,129.43					$ 84,194.15
P5	Police Lieutenant	2229.5	$ 29.68	$ 66,180.11					$ 99,270.16
P6	Police Captain	2080	$ 34.14	$ 71,003.73					$ 106,505.59

Proposed Plan Option A w/ COL applied July 1, 2025									
	Proposed COL Amount		1.035		2.50%		2.50%		Max
P1	Police Trainee	2080	$ 23.02	$ 47,874.17					
P2	Police Officer	2229.5	$ 24.17	$ 53,880.88	$ 24.77	$ 55,227.91	$ 25.39	$ 56,608.60	$ 80,821.33
P3	Police Detective	2080	$ 27.30	$ 56,773.64					$ 85,160.46
P4	Police Sergeant	2229.5	$ 27.93	$ 62,269.46					$ 93,404.20
P4	Police Sergeant	2080	$ 27.93	$ 58,093.96					$ 87,140.94
P5	Police Lieutenant	2229.5	$ 30.72	$ 68,496.41					$ 102,744.62
P6	Police Captain	2080	$ 35.33	$ 73,488.86					$ 110,233.29

PROPOSED INCENTIVES (JULY 1, 2025

Associates	$ 1,200.00
Bachelors	$ 2,400.00
Masters	$ 3,600.00
Intermediate	$ 1,400.00
Advanced	$ 1,600.00
Language	$ 2,000.00

Employee will only get $1200 per degree level and only for one degree at that level. For example a current employee with an Associates and Bachelor's Degree will get $2,400. If they then obtained a Master's Degree they would get another $1200.

Sample New Hire with BLET	
Base Annual	$ 52,058.83
Bachelors Degree	$ 2,400.00
Starting Base Annual	$ 54,458.83
End of 6 months 2.5%	$ 55,820.30
End of 1 y - 2.5%	$ 58,611.31

Sample New Hire with 3 years of Experience - Comparison		
	Asheville	Brevard (Proposal)
Base Annual	$ 53,938.04	$ 54,694.30
Bachelors Degree	$ 1,618.14	$ 2,400.00
Foreign Language	$ 1,618.14	$ 2,000.00
Intermediate Cert	$ 1,618.14	$ 1,400.00
Total Salary	$ 58,792.46	$ 60,494.30

Current FY25 Pay Plan								
Grade		Scheduled Hc	Hourly Min			5% above Min	5% above Annual	Max
15	Police Trainee	2080	$ 20.19	$ 41,996.19			$ -	
16	Police Officer	2229.5	$ 21.20	$ 47,265.40		$ 22.26	$ 49,628.67	$ 70,886.40
17	Police Detective	2080	$ 23.86	$ 49,628.80		$ 25.05	$ 52,110.24	$ 74,443.20
18	Police Sergeant	2229.5	$ 23.38	$ 52,125.71		$ 24.55	$ 54,732.00	$ 78,156.00
18	Police Sergeant	2080	$ 25.05	$ 52,104.00		$ 26.30	$ 54,709.20	$ 78,156.00
21	Police Lieutenant	2229.5	$ 27.06	$ 60,330.27		$ 28.41	$ 63,346.78	$ 90,708.00
24	Police Captain	2080	$ 33.57	$ 69,826.60		$ 35.25	$ 73,317.93	$ 104,738.40

Proposed Plan B									
		Scheduled Hc	Hourly Min		Min +2.5%		2.50%		Max
P1	Police Trainee	2080	$ 21.80	$ 45,344.00					
P2	Police Officer	2229.5	$ 22.89	$ 51,033.26	$ 23.46	$ 52,309.09	$ 24.05	$ 53,616.81	$ 76,549.88
P3	Police Detective	2080	$ 25.25	$ 52,522.59					$ 78,783.89
P4	Police Sergeant	2229.5	$ 26.45	$ 58,978.49					$ 88,467.74
P4	Police Sergeant	2080	$ 26.45	$ 55,023.67					$ 82,535.50
P5	Police Lieutenant	2229.5	$ 29.10	$ 64,876.34					$ 97,314.52
P6	Police Captain	2080	$ 33.46	$ 69,604.94					$ 104,407.41

Proposed Plan Option B w/ COL applied July 1, 2025									
	Proposed COL Amount		1.035		2.50%		2.50%		Max
P1	Police Trainee	2080	$ 22.56	$ 46,931.04					
P2	Police Officer	2229.5	$ 23.69	$ 52,819.42	$ 24.28	$ 54,139.90	$ 24.89	$ 55,493.40	$ 79,229.13
P3	Police Detective	2080	$ 26.76	$ 55,655.19					$ 83,482.79
P4	Police Sergeant	2229.5	$ 27.38	$ 61,042.74					$ 91,564.11
P4	Police Sergeant	2080	$ 27.38	$ 56,949.50					$ 85,424.25
P5	Police Lieutenant	2229.5	$ 30.12	$ 67,147.02					$ 100,720.52
P6	Police Captain	2080	$ 34.64	$ 72,041.11					$ 108,061.67

PROPOSED INCENTIVES (JULY 1, 2025		
Associates	$ 1,200.00	Employee will only get $1200 per degree level and only for one degree at that level. For example a current employee with an Associates and Bachelor's Degree will get $2,400. If they then obtained a Master's Degree they would get another $1200.
Bachelors	$ 2,400.00	
Masters	$ 3,600.00	
Intermediate	$ 1,400.00	
Advanced	$ 1,600.00	
Language	$ 2,000.00	

FY26 REVENUE REVIEW (GENERAL FUND) [NATURAL GROWTH/SHRINK]

REVENUE	FY25 BUDGET	FY26 PROJECTION	NOTES
Ad Valorem Tax	$6,493,600	$6,551,423	Revenue neutral millage rate $.33/100 of valuation. Factors in <1% natural growth.
Sales Tax	$2,466,850	$2,480,000	6.75% in Transylvania County. Collected by state and redistributed back to municipalities using, in TC's case, ad valorem formula. FY26 project based on <1% growth.
Solid Waste Collection Fees	$1,263,800	$1,249,500	Total of various solid waste-related fees. Formerly an enterprise fund; returned to GF in FY25
Payment from Enterprise Funds	$661,000	$661,000	Intended to cover administrative and other expenses provided by GF departments to enterprise funds
Utilities Franchise Tax	$585,000	$637,000	
Investment Earnings	$508,805	$475,000	Approx $12M invested with NC Capital Mgmt. Trust, and some in more liquid accounts with United Community Bank.
ABC Revenues	$255,000	$350,000	$30,000 restricted for police use
Powell Bill	$255,000	$284,000	
County Vehicle Maintenance Agreement	$200,000	$260,000	TC pays us a rate contractually set at $6,387/mo. as an overhead charge, then reimburse us the expenses we pay to fix their vehicles for a total of about $200,000 in revenue.
Other Taxes/Fees	$176,500	$157,000	Zoning Administration. Cable TV franchise tax, stormwater FIL, wine/beer tax, and parking tix
Misc. Revenue	$169,700	$155,500	Pay parking revenues, Cell tower lease rev., Depot lease rev., donations, etc.
GF Fund Balance Appropriation	$70,000	TBD	
SUBTOTAL	$13,105,255	$13,260,423	

GENERAL FUND REQUESTS FOR CCLs AND SLCs

DEPARTMENT/FUND	TYPE	DESCRIPTION OF REQUEST	FY26 AMOUNT REQUESTED
Council	SLC	Non-profit requests	$30,190
Council	CCL	Farmers Market	$18,000
Facilities Management Fund	SLC	Sports complex permanent restrooms	$200,000
Facilities Management Fund	SLC	Sports complex site planning	$50,000
Finance	SLC	Finance Analyst (50% PT)	$38,660
Fire	SLC	3 add'l FT firefighters	$274,657
Fire	CCL	F-250 First response vehicle	$90,000
Fire	CCL	Fire engine (replacement)	$1,000,000
Fund 78	SLC	Gateway beautification project	$100,000
Fund 78	SLC	Boardwalk project	$1,200,000
Fund 78	SLC	Estatoe Trail wayfinding signage	$50,000
Fund 82	SLC	Silversteen Park picnic shelter design	$25,000
Fund 83	SLC	Downtown parking study ($50,000)	SSP
Fund 83	SLC	Downtown parking signage	$15,000
Fund 83	SLC	Times Arcade Alley project	$50,000
Non-Departmental	SLC	Add'l for housing (bring to 2 pennies)	$202,000
Non-Departmental	SLC	Add'l for downtown (bring to 1 penny)	$105,000
Non-Departmental	SLC	Add.l for Estatoe Trail (bring to 1 penny)	$105,000
Non-Departmental	CCL	Add'l 0.25% COLA (bring to 3.5%)	$16,207
Non-Departmental	CCL	Add'l 1% increase in 401k (to 5%)	$54,100
Non-Departmental	CCL	Add'l healthcare insurance (CPEC)	$97,000
Planning	CCL	Permitting software upgrade	$20,000
Planning	CCL	Land of Sky grantwriting for CDBGI	$10,000
Police	CCL	Incentive package for hiring/retention	$0 (Note 1)
Police	SLC	Add'l for County police contract	$285,000
Police	CCL	Add'l 2 police vehicles (bring to 3)	$140,000
Public Works: Administration	CCL	F-150 Truck replacement	$35,000
Public Works: Buildings & Grounds	SLC	2 FT positions	$132,294

Public Works: Sanitation	SLC	1 FT position	$67,712
Public Works: Sanitation	SLC	Garbage Truck replacement	$275,000
Public Works: Streets	SLC	City streets wayfinding signage	$60,000
Public Works: Streets	SLC	1 FT position	$66,968
Public Works: Streets	SLC	Enhanced sidewalk maintenance-Phase I	$30,000
Public Works: Streets	SLC	Bicycle lanes on W. Main St.	$30,000
Public Works: Streets	SLC	2 F-250 truck replacements	$90,000
Public Works: Streets	SLC	Knuckleboom brush truck (replacement)	$250,000
		TOTAL	**$5,212,788**

1. No add'l funds due to 2 frozen positions.

General Fund - Governing Board

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25
10-4100-0300	SALARIES - PART TIME	$ 45,116	$ 44,000	$ 44,000	$ 36,945	$ 44,000
10-4100-0500	FICA	3,452	3,400	3,400	2,827	3,400
TOTAL PERSONNEL		$ 48,568	$ 47,400	$ 47,400	$ 39,772	$ 47,400

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25
10-4100-1100	TELEPHONE AND INTERNET	$ 3,729	$ 2,400	$ 2,400	$ 1,405	$ 2,000
10-4100-1400	TRAVEL & TRAINING	2,455	1,500	1,500	1,953	2,500
10-4100-4500	CONTRACTED SERVICES	21,243	35,500	35,500	2,322	20,000
10-4100-5300	DUES & SUBSCRIPTIONS	13,055	15,300	15,300	12,309	15,000
10-4100-5400	INSURANCE - WC AND LIAB	9,044	11,000	11,000	13,000	13,000
10-4100-5700	NON PROFIT CONTRIBUTIONS	136,791	81,310	81,310	62,410	81,300
TOTAL OPERATING		$ 186,317	$ 147,010	$ 147,010	$ 93,399	$ 133,800

TOTAL		$ 234,885	$ 194,410	$ 194,410	$ 133,171	$ 181,200

MANAGER RECOMMENDED FY26	
$	44,000
	3,400
$	47,400

MANAGER RECOMMENDED FY26	
$	2,400
	5,000
	82,500
	15,300
	7,000
	111,500
$	223,700

$	271,100

General Fund - Governing Board

Budget By Line Item / 10-4100-XXXX

0300 Salaries - Part Time				**$ 44,000**
	1 Mayor			
	5 Board Members			
0500 FICA				**$ 3,400**
1100 Telephone and Internet				**$ 2,400**
	Verizon		2,400	
1400 Travel and Training				**$ 5,000**
	Potential New Board Members			
4500 Contracted Services				**$ 82,500**
	Misc reception,visits, recognition		4,000	
	Election expenses from Transylvania County		18,000	
	Mayor donation		4,500	
	Farmers Market (moved from 5700)		18,000	
	Sharing House (moved from 5700)		10,000	
	Heart of Brevard		19,000	
	Strategic Planning Facilitator		6,000	
	Misc		3,000	
5300 Dues & Subscriptions				**$ 15,300**
	League of Municipalities		9,500	
	National League of Cities		1,000	
	Land of Sky		4,000	
	NC Mayors Association		300	
	Misc		500	
5400 Insurance - Workers Comp and Liability				**$ 7,000**
	Liability		6,000	
	Workers Comp		1,000	
5700 Non Profit Contributions				**$ 111,500**
	Bread of Life		7,500	
	Chamber of Commerce		4,000	
	Children's Center		5,000	
	Cove		5,000	
	Farmers Market (moved to 4500)		-	
	Habitat for Humanity		10,000	
	Haven		5,000	
	Heart of Brevard	(19K in operating)	31,000	
	Housing Assistance Corporation		15,000	
	Mary C Jenkins Community Center		12,000	
	Hunger Coalition		2,000	
	Meals On Wheels		5,000	
	Rise and Shine		5,000	
	Sharing House (moved to 4500)		-	
	Transylvania Economic Alliance		5,000	
TOTAL				**$ 271,100**

General Fund - Administration

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-4200-0200	SALARIES - REGULAR	$ 518,440	$ 562,500	$ 562,500	$ 379,603	$ 545,000	$ 589,278
	MARKET ADJUSTMENT			-		-	
	3.5% COLA ADJUSTMENT		-	-			
10-4200-0210	SALARIES - REG - OT	-	1,000	1,000	1,945	4,000	5,000
10-4200-0300	SALARIES - PART TIME	-	-	-	-	-	5,822
10-4200-0500	FICA	38,095	43,100	43,100	27,980	41,050	46,000
10-4200-0600	GROUP INSURANCE	90,000	90,000	90,000	67,500	90,000	96,000
10-4200-0700	LGERS RETIREMENT	67,461	76,900	76,900	52,082	75,750	86,500
10-4200-0710	401K SUPPLEMENT	7,222	7,589	7,589	5,287	7,550	7,855
10-4200-0730	401K EMPLOYER MATCH	11,076	16,511	16,511	11,519	16,425	22,245
TOTAL PERSONNEL		**$ 732,294**	**$ 797,600**	**$ 797,600**	**$ 545,916**	**$ 779,775**	**$ 858,700**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-4200-0925	PROF SERVICES	$ 61,710	$ 65,000	$ 65,000	$ 43,989	$ 62,000	$ 65,000
10-4200-1100	TELEPHONE AND INTERNET	3,484	4,900	4,900	2,673	4,200	6,900
10-4200-1200	PRINTING	-	1,000	1,000	-	500	1,000
10-4200-1300	UTILITIES	-	-	-	1,841	3,500	8,500
10-4200-1400	TRAVEL & TRAINING	18,704	16,500	16,500	7,442	12,500	16,500
10-4200-1410	AUTO ALLOWANCE	6,000	6,000	6,000	4,417	6,000	6,000
10-4200-1600	M & R EQUIPMENT	-	2,500	2,500	-	1,000	2,500
10-4200-1700	M & R VEHICLES	1,759	500	500	465	500	500
10-4200-2600	ADVERTISING	49,354	40,000	40,000	29,637	40,000	44,000
10-4200-3100	UNLEADED & DIESEL	545	500	500	304	400	500
10-4200-3300	OFFICE SUPPLIES	9,974	14,000	14,000	14,465	16,000	14,000
10-4200-4500	CONTRACTED SERVICES	45,882	58,500	58,500	51,167	56,000	66,500
10-4200-5300	DUES & SUBSCRIPTIONS	5,627	5,000	5,000	4,206	5,000	6,200
10-4200-5400	INSURANCE - WC AND LIAB	5,786	10,000	10,000	14,651	14,700	8,500
10-4200-5410	UNEMPLOYMENT INSURANCE	312	1,500	1,500	9,547	9,600	5,000
10-4200-5411	PRE EMPL PHYS & DRUG SCREEN	4,869	3,500	3,500	2,541	3,500	3,500
10-4200-5425	EMPLOYEE TRAINING PROGRAMS	4,350	5,000	5,000	1,082	4,000	5,000
10-4200-5500	SAFETY OSHA & ADA	471	5,000	5,000	165	2,500	5,000
10-4200-5700	EMPLOYEE RECOGNITION	10,157	12,500	12,500	3,500	10,000	12,500
TOTAL OPERATING		**$ 228,984**	**$ 251,900**	**$ 251,900**	**$ 192,092**	**$ 251,900**	**$ 277,600**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-4200-7400	CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL CAPITAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

TOTAL		**$ 961,278**	**$ 1,049,500**	**$ 1,049,500**	**$ 738,008**	**$ 1,031,675**	**$ 1,136,300**

General Fund - Administration

Budget By Line Item / 10-4200-XXXX

0200	**Salaries - Regular**		**$**	**589,278**
	1 City Manager			
	1 Assistant to the City Manager			
	1 City Clerk			
	1 Human Resource Director			
	1 Human Resource Specialist			
	1 Communications Coordinator			
	Market		**$**	**-**
	COLA		**$**	**-**
0210	**Salaries - Regular - Overtime**		**$**	**5,000**
0300	**Salaries-PT**		**$**	**5,822**
	REQUESTED Custodian, 12.5%			
0500	**FICA**		**$**	**46,000**
0600	**Group Insurance**		**$**	**96,000**
0700	**LGERS Retirement**		**$**	**86,500**
0710	**401K Supplement**		**$**	**7,855**
0730	**401K Employer Match**		**$**	**22,245**
0925	**Professional Services**		**$**	**65,000**
	Legal	48,000		
	Safety Consultant - Compliance Training	12,000		
	Misc	5,000		
1100	**Telephone and Internet**		**$**	**6,900**
	Cell stipends	2,100		
	ERC	2,000		
	Data and cell	2,800		
1200	**Printing**		**$**	**1,000**
1300	**Utilities**		**$**	**8,500**
	Natural Gas	2,500		
	Duke	6,000		
1400	**Travel and Training**		**$**	**16,500**
	Human Resources	5,500		
	Admin	5,500		
	Misc	5,500		

1410	**Auto Allowance**		**$**	**6,000**
	City Manager	6,000		
1600	**M & R Equipment**		**$**	**2,500**
	Misc	2,500		
1700	**M & R Vehicles**		**$**	**500**
	Misc	500		
2600	**Advertising**		**$**	**44,000**
	Transylvania Times	36,000		
	Indeed	8,000		
3100	**Unleaded & Diesel**		**$**	**500**
3300	**Office Supplies & Materials**		**$**	**14,000**
4500	**Contracted Services**		**$**	**66,500**
	Applicant tracking - Govt Jobs	11,500		
	Civic Plus - Agenda	10,000		
	Civic Plus - Website Accessibility	2,500		
	Civic Plus - Archiving of Social Media	4,500		
	Civic Plus - Website	9,000		
	Time and Attendance System	6,500		
	Civic Plus- Mass Notification	6,000		
	Misc	5,000		
	Laserfiche	4,000		
	Copier lease	3,600		
	Copier maint contract	2,400		
	Shredding	1,500		
5300	**Dues & Subscriptions**		**$**	**6,200**
	UNC School of Government	1,200		
	ICMA	1,200		
	Newspaper	600		
	Misc	3,200		
5400	**Insurance - Workers Comp and Liability**		**$**	**8,500**
	Liability	5,000		
	Workers Comp	3,500		
5410	**Unemployment Insurance**		**$**	**5,000**
5411	**Pre-Employment Physical & Drug Screen**		**$**	**3,500**
5425	**Employee Training Programs**		**$**	**5,000**
5500	**Safety OSHA ADA**		**$**	**5,000**
5700	**Employee Recognition**		**$**	**12,500**
	Christmas, Employee picnic			
TOTAL			**$**	**1,136,300**

General Fund - Finance

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-4400-0200	SALARIES - REGULAR	$ 352,985	$ 357,500	$ 357,500	$ 258,686	$ 361,091	$ 370,471
	MARKET ADJUSTMENT	-	-	-	-	-	-
	3.5% COLA ADJUSTMENT	-	-	-	-	-	-
10-4400-0210	SALARIES - REG - OT	9,768	10,000	10,000	8,037	10,000	10,000
10-4400-0300	PART TIME SALARIES	-	-	-	-	-	30,429
10-4400-0500	FICA	27,275	28,200	28,200	20,066	27,671	31,500
10-4400-0600	GROUP INSURANCE	75,000	75,000	75,000	56,250	75,000	80,000
10-4400-0700	LGERS RETIREMENT	46,977	50,200	50,200	36,397	50,247	59,200
10-4400-0730	401K EMPLOYER MATCH	10,291	14,700	14,700	12,197	16,977	20,600
TOTAL PERSONNEL		**$ 522,296**	**$ 535,600**	**$ 535,600**	**$ 391,633**	**$ 540,986**	**$ 602,200**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-4400-0925	PROF SERVICES	$ 57,249	$ 72,700	$ 72,700	$ 58,494	$ 63,500	$ 75,000
10-4400-1100	TELEPHONE AND INTERNET	28,706	24,800	24,800	15,652	26,000	22,300
10-4400-1110	POSTAGE	30,601	34,000	34,000	22,731	33,500	7,000
10-4400-1300	UTILITIES	-	-	-	1,841	3,500	8,500
10-4400-1400	TRAVEL & TRAINING	2,039	6,500	6,500	2,714	6,000	6,500
10-4400-1600	M & R EQUIPMENT	48,866	56,000	56,000	51,909	55,000	4,000
10-4400-3300	DEPT SUPPLIES & MATERIALS	7,672	6,500	6,500	1,077	5,000	6,500
10-4400-4500	CONTRACTED SERVICES	139,265	169,100	169,100	117,755	150,000	220,500
10-4400-5300	DUES & SUBSCRIPTIONS	1,117	2,000	2,000	1,363	1,500	2,000
10-4400-5400	INSURANCE - WC AND LIAB	5,711	10,000	10,000	12,500	12,500	10,000
TOTAL OPERATING		**$ 321,226**	**$ 381,600**	**$ 381,600**	**$ 286,036**	**$ 356,500**	**$ 362,300**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-4400-7400	CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL CAPITAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

TOTAL		**$ 843,522**	**$ 917,200**	**$ 917,200**	**$ 677,669**	**$ 897,486**	**$ 964,500**

General Fund - Finance

Budget By Line Item / 10-4400-XXXX

0200	**Salaries - Regular**			$	370,471
	1 Assistant City Manager/Finance Director				-
	1 Tax Collector				-
	1 Utility Accounts Superviser				
	1 Senior Customer Service Rep				
	1 Accountant				-
		Market		$	-
		COLA		$	-
0210	**Salaries - Regular - Overtime**			$	10,000
					-
0300	**Part Time Salaries**			$	30,429
	(1) REQUESTED PART TIME FINANCIAL ANALYST				-
0500	**FICA**			$	31,500
					-
0600	**Group Insurance**			$	80,000
					-
0700	**LGERS Retirement**			$	59,200
					-
0730	**401K Employer Match**			$	20,600
					-
0925	**Professional Services**			$	75,000
	Annual Audit		55,000		
	Legal Fees - Tax Collection		15,000		
	Actuary		5,000		
1100	**Telephone and Internet**			$	22,300
	Comporium		19,800		
	ERC		2,000		
	Cell stipends		500		
1110	**Postage**			$	7,000
	Tax Bill postage		3,000		
	AP postage		4,000		
1300	**Utilities**			$	8,500
	Natural Gas		2,500		
	Duke		6,000		
1400	**Travel and Training**			$	6,500
					-
1600	**M & R Equipment**			$	4,000
	Misc		4,000		
3300	**Department Supplies & Materials**			$	6,500

4500	**Contracted Services**		**$**	**220,500**
	Managed IT	120,000		
	Governmental software	54,000		
	Citywide IT replacement and upgrade	20,000		
	Utility Bill printing & envelope	-		
	Comporium	9,500		
	Misc	5,000		
	Copier lease	3,600		
	Pitney Bowes	3,000		
	Lexis Nexis	3,000		
	Copier maint contract	2,400		
5300	**Dues & Subscriptions**		**$**	**2,000**
				-
5400	**Insurance - Workers Comp and Liability**		**$**	**10,000**
	Liability	6,500		
	Workers Comp	3,500		
TOTAL			**$**	**964,500**

General Fund - Planning

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-4900-0200	SALARIES - REGULAR	$ 371,554	$ 380,300	$ 380,300	$ 280,460	$ 409,113	$ 452,378
	MARKET ADJUSTMENT			-			
	3.5% COLA ADJUSTMENT		-	-			
10-4900-0210	SALARIES - REG - OT			-			
10-4900-0300	SALARIES - PART TIME	1,830	40,000	40,000	23,907	23,907	5,822
10-4900-0500	FICA	27,056	32,000	32,000	22,264	31,275	35,100
10-4900-0600	GROUP INSURANCE	75,000	75,000	75,000	56,250	75,000	96,000
10-4900-0700	LGERS RETIREMENT	48,140	57,200	57,200	41,468	58,850	66,000
10-4900-0730	401K EMPLOYER MATCH	9,448	16,800	16,800	12,092	16,280	23,000
TOTAL PERSONNEL		**$ 533,028**	**$ 601,300**	**$ 601,300**	**$ 436,441**	**$ 614,425**	**$ 678,300**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-4900-0925	PROF SERVICES	$ 221,387	$ 254,000	$ 254,000	$ 184,715	$ 248,000	$ 189,000
10-4900-1000	TRAINING	6,684	-	-	-	-	-
10-4900-1100	TELEPHONE AND INTERNET	6,174	4,200	4,200	2,488	4,300	6,300
10-4900-1300	UTILITIES	-	-	-	1,841	3,800	8,500
10-4900-1400	TRAVEL & TRAINING	663	18,000	18,000	8,279	15,500	18,000
10-4900-1600	M & R EQUIPMENT	1,221	6,700	6,700	144	4,500	10,000
10-4900-1700	M & R VEHICLE	708	1,500	1,500	837	1,200	1,500
10-4900-3100	UNLEADED & DIESEL	486	500	500	172	300	500
10-4900-3300	DEPT SUPPLIES & MATERIALS	51,464	11,500	11,500	6,648	10,500	11,500
10-4900-4500	CONTRACTED SERVICES	67,085	94,700	94,700	56,560	88,000	104,000
10-4900-5300	DUES & SUBSCRIPTIONS	2,267	3,500	3,500	1,499	3,000	3,500
10-4900-5400	INSURANCE - WC AND LIAB	46,401	9,500	9,500	9,500	9,500	8,500
TOTAL OPERATING		**$ 404,540**	**$ 404,100**	**$ 404,100**	**$ 272,683**	**$ 388,600**	**$ 361,300**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-4900-7400	CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL CAPITAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

TOTAL		**$ 937,568**	**$ 1,005,400**	**$ 1,005,400**	**$ 709,124**	**$ 1,003,025**	**$ 1,039,600**

General Fund - Planning

Budget By Line Item / 10-4900-XXXX

0200	**Salaries - Regular**		**$**	**452,378**
	1 Planning Director			-
	1 Assistant Planning Director			
	1 Senior Planner			
	1 Planner/Assistant Zoning Admin			-
	1 Admin Services Manager			-
	1 Planner			
	Market		**$**	**-**
	COLA		**$**	**-**
0210	**Salaries - Regular - Overtime**		**$**	**-**
				-
0300	**Salaries-PT**		**$**	**5,822**
	REQUESTED Custodian, 12.5%			-
0500	**FICA**		**$**	**35,100**
				-
0600	**Group Insurance**		**$**	**96,000**
				-
0700	**LGERS Retirement**		**$**	**66,000**
				-
0730	**401K Employer Match**		**$**	**23,000**
				-
0925	**Pro Services**		**$**	**189,000**
	Legal	80,000		
	Downtown Parking Study (squeeze in FY25) ??	-		
	Land of Sky Grant Writing Consulting Fees	10,000		
	Legal - Board of Adjustment	14,000		
	Outreach and education	5,000		
	Misc	80,000		
1100	**Telephone and Internet**		**$**	**6,300**
	Stipend	2,800		
	ERC	2,000		
	Verizon	1,500		
1300	**Utilities**		**$**	**8,500**
	Natural Gas	2,500		
	Duke	6,000		
1400	**Training**		**$**	**18,000**
	Staff Training	15,000		
	Planning Board training	2,000		
	Misc	1,000		

1600	**M & R -Equipment**		**$**	**10,000**
	Ipads and IT Replacement	7,500		
	Misc	2,500		
1700	**M & R- Vehicles**		**$**	**1,500**
	Two vehicles			-
3100	**Unleaded and Diesel**		**$**	**500**
				-
3300	**Department Supplies and Materials**		**$**	**11,500**
				-
4500	**Contracted Services**		**$**	**104,000**
	Encode	15,000		
	CLUP - Permitting software - GovWell (increase 20K from FY25)	32,000		
	ESRI-GIS	11,000		
	Misc appraisals	10,000		
	Avineon - GIS consultant	6,000		
	Adobe, zoom	4,000		
	Copier lease	3,600		
	Copier maint contract	2,400		
	Misc studies and plans	20,000		
5300	**Dues and Subscriptions**		**$**	**3,500**
				-
5400	**Insurance - Workers Comp and Liability**		**$**	**8,500**
	Liability	5,000		
	Workers Comp	3,500		
7400	**Capital Outlay**		**$**	**-**
		-		
TOTAL			**$**	**1,039,600**

General Fund - Community Centers

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-6150-0200	SALARIES - REGULAR	$ 56,432	$ 64,000	$ 64,000	$ 45,495	$ 64,169	$ 66,256
	MARKET ADJUSTMENT			-			
	3.5% COLA ADJUSTMENT		-	-			
10-6150-0300	SALARIES - PART TIME	-	-	-	-	-	11,644
10-6150-0500	FICA	4,044	4,900	4,900	3,287	4,726	6,000
10-6150-0600	GROUP INSURANCE	15,000	15,000	15,000	11,250	15,000	16,000
10-6150-0700	LGERS RETIREMENT	7,311	8,800	8,800	6,210	8,790	11,300
10-6150-0730	401K EMPLOYER MATCH	1,175	2,600	2,600	1,820	2,581	3,900
TOTAL PERSONNEL		**$ 83,962**	**$ 95,300**	**$ 95,300**	**$ 68,062**	**$ 95,265**	**$ 115,100**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-6150-1100	TELEPHONE AND INTERNET - MCJ	$ 9,942	$ 9,900	$ 9,900	$ 7,890	$ 13,000	$ 13,800
10-6150-1120	TELEPHONE AND INTERNET - FBCC	-	-				3,500
10-6150-1130	TELEPHONE AND INTERNET - GIRL SCOU	-	-	-			1,000
10-6150-1140	TELEPHONE AND INTERNET - RR DEPOT	-	-	-	-	-	3,500
10-6150-1300	UTILITIES - MCJ	6,198	6,500	6,500	6,539	8,500	7,500
10-6150-1310	UTILITIES - RAILROAD DEPOT	-	-	-	361	1,000	3,500
10-6150-1320	UTILITIES - FRENCH BROAD CC	-	-	-	254	1,000	4,200
10-6150-1330	UTILITIES - GIRL SCOUT HUT	-	-	-	165	500	1,800
10-6150-1400	TRAVEL & TRAINING	-	5,000	5,000	656	2,500	5,000
10-6150-1500	M & R BUILDINGS - MCJ	1,664	5,000	5,000	3,241	5,000	4,000
10-6150-1510	M & R BUILDINGS - RR DEPOT	-	-	-	-	-	2,500
10-6150-1520	M & R BUILDINGS - FRENCH BROAD CC	-	-	-	-	-	1,500
10-6150-1530	M & R BUILDINGS - GIRL SCOUT HUT	-	-	-	-	-	1,000
10-6150-3200	OFFICE SUPPLIES	3,662	4,000	4,000	1,632	3,500	4,500
10-6150-3300	DEPT SUPPLIES & MATERIALS	5,354	6,500	6,500	1,154	4,500	7,500
10-6150-4500	CONTRACTED SERVICES	10,646	13,000	13,000	6,550	12,500	2,500
10-6150-5300	DUES & SUBSCRIPTIONS	780	1,000	1,000	450	800	1,000
10-6150-5400	INSURANCE - WC AND LIAB	8,500	9,500	9,500	11,000	11,000	10,000
TOTAL OPERATING		**$ 46,746**	**$ 60,400**	**$ 60,400**	**$ 39,892**	**$ 63,800**	**$ 78,300**

TOTAL		**$ 130,708**	**$ 155,700**	**$ 155,700**	**$ 107,954**	**$ 159,065**	**$ 193,400**

General Fund - Community Centers

Budget By Line Item / 10-6150-XXXX

0200	**Salaries - Regular**			**$ 66,256**
	1 Community Center Director			
		COLA		**$ -**
0300	**Salaries-PT**			**$ 11,644**
	REQUESTED Custodian, 25%			
0500	**FICA**			**$ 6,000**
0600	**Group Insurance**			**$ 16,000**
0700	**LGERS Retirement**			**$ 11,300**
0730	**401K Employer Match**			**$ 3,900**
1100	**Telephone and Internet - Mary C Jenkins**			**$ 13,800**
	ERC		6,000	
	Comporium, Phone and Security		7,200	
	Verizon		600	
1120	**Telephone and Internet - French Broad Community Center**			**$ 3,500**
	Comporium, Security		2,500	
	Comporium Internet		1,000	
1130	**Telephone and Internet - Girl Scout Hut**			**$ 1,000**
	Comporium Internet		1,000	
1140	**Telephone and Internet - Railroad Depot**			**$ 3,500**
	Comporium Internet		1,000	
	Comporium Security		2,500	
1300	**Utilities - Mary C Jenkins**			**$ 7,500**
	Electricity		4,000	
	Natural Gas		3,500	
1310	**Utilities - Railroad Depot**			**$ 3,500**
	Electricity		3,500	
	Natural Gas			
1320	**Utilities - French Broad Community Center**			**$ 4,200**
	Electricity		3,000	
	Natural Gas		1,200	
1330	**Utilities - Girl Scout Hut**			**$ 1,800**
	Electricity		1,000	
	Natural Gas		800	
1400	**Travel and Training**			**$ 5,000**
	Municipal Govt		5,000	
1500	**M-R Buildings - Mary C Jenkins**			**$ 4,000**

1510	**M-R Buildings - Railroad Ave Depot**		**$ 2,500**
1520	**M-R Buildings - French Broad Comm Center**		**$ 1,500**
1530	**M-R Buildings - Girl Scout Hut**		**$ 1,000**
1600	**Office Supplies**		**$ 4,500**
3300	**Department Supplies & Materials**		**$ 7,500**
4500	**Contracted Services**		**$ 2,500**
	Pest care	500	
	Janitorial	-	
	Misc	2,000	
	MCJ lawn care	-	
5300	**Dues and Subscriptions**		**$ 1,000**
5400	**Insurance - Workers Comp and Liability**		**$ 10,000**
	Liability	8,000	
	Workers Comp	2,000	
TOTAL			**$ 193,400**

General Fund - Police

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5100-0200	SALARIES - REGULAR	$ 1,671,383	$ 1,909,855	$ 1,909,855	$ 1,158,858	$ 1,615,500	$ 2,073,700
	MARKET ADJUSTMENT	-	-	-	-	-	-
	3.5% COLA ADJUSTMENT	-	-	-	-	-	-
10-5100-0210	SALARIES - OT - HOLIDAY	158,380	62,945	62,945	87,446	125,500	64,800
10-5100-0300	SALARIES - PART TIME	8,283	45,000	45,000	15,774	30,000	56,700
10-5100-0500	FICA	137,448	152,500	152,500	94,673	132,500	150,700
10-5100-0600	GROUP INSURANCE	435,000	450,000	450,000	337,500	450,000	448,000
10-5100-0700	LGERS RETIREMENT	255,177	293,500	293,500	185,633	260,000	308,200
10-5100-0710	401K SUPPLEMENT	77,708	79,000	79,000	51,479	72,250	83,869
10-5100-0720	SEPARATION ALLOWANCE	18,356	18,400	18,400	13,061	18,400	18,400
10-5100-0730	401K EMPLOYER MATCH	3,342	-	-	8,677	13,575	13,731
TOTAL PERSONNEL		**$ 2,765,077**	**$ 3,011,200**	**$ 3,011,200**	**$ 1,953,101**	**$ 2,717,725**	**$ 3,218,100**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5100-0925	PROF SERVICES	$ 4,480	$ 5,000	$ 5,000	$ 16,514	$ 17,000	$ 5,000
10-5100-1000	TRAINING	2,362	-	-	-	-	-
10-5100-1100	TELEPHONE AND INTERNET	26,216	26,700	26,700	20,796	26,000	42,300
10-5100-1300	UTILITIES	-	-	-	6,453	8,500	10,700
10-5100-1400	TRAVEL & TRAINING	3,838	15,000	15,000	6,231	12,000	15,000
10-5100-1500	M & R BUILDINGS	260	12,000	12,000	2,281	8,000	8,000
10-5100-1600	M & R EQUIPMENT	3,512	10,000	10,000	3,281	8,500	10,000
10-5100-1700	M & R AUTOS & TRUCKS	41,372	32,000	32,000	15,248	27,500	32,000
10-5100-3100	UNLEADED & DIESEL	49,084	55,000	55,000	21,759	40,000	55,000
10-5100-3200	OFFICE SUPPLIES	1,157	1,500	1,500	917	1,500	1,500
10-5100-3300	DEPT SUPPLIES & MATERIALS	11,200	17,500	17,500	18,223	21,000	17,500
10-5100-3400	INVESTIGATIONS	-	8,000	8,000	85	500	8,000
10-5100-3500	CLEANING & DRY CLEAN	6,000	8,400	8,400	4,102	7,000	8,400
10-5100-3600	UNIFORMS	17,342	23,500	23,500	9,383	19,000	23,500
10-5100-4100	POLICE ABC EXPENDITURES	10,920	-	24,100	24,009	24,000	-
10-5100-4200	COMMERCE ST LEASE	40,185	91,200	91,200	77,667	93,600	96,000
10-5100-4300	COMMERCE ST OPERATING	4,987	33,800	33,800	8,514	13,500	10,000
10-5100-4500	CONTRACTED SERVICES	314,268	358,300	358,300	250,616	350,000	654,500
10-5100-5300	DUES & SUBSCRIPTIONS	1,185	1,500	1,500	400	1,000	1,500
10-5100-5400	INSURANCE - WC AND LIAB	62,894	100,000	100,000	126,783	128,000	115,000
10-5100-5700	MISC SMITH ACCOUNT	347	3,000	3,000	(1,720)	5,000	3,000
10-5100-5720	COMMUNITY PROJECTS	2,704	5,000	5,000	4,518	5,000	5,000
10-5100-6000	DEPARTMENT EQUIPMENT	50,825	61,000	83,700	40,938	52,500	61,000
TOTAL OPERATING		**$ 655,138**	**$ 868,400**	**$ 915,200**	**$ 656,998**	**$ 869,100**	**$ 1,182,900**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5100-7400	CAPITAL OUTLAY	81,505	70,000	101,100	139,272	185,000	52,500
TOTAL CAPITAL		**$ 81,505**	**$ 70,000**	**$ 101,100**	**$ 139,272**	**$ 185,000**	**$ 52,500**

TOTAL		**$ 3,501,720**	**$ 3,949,600**	**$ 4,027,500**	**$ 2,749,371**	**$ 3,771,825**	**$ 4,453,500**

General Fund - Police

Budget By Line Item / 10-5100-XXXX

0200	**Salaries - Regular**			**$ 2,073,700**
	1 Police Chief			
	2 Captains			
	1 Administrative Specialist			
	1 Parking and Support Specialist			
	1 Records Specialist			
	5 Shift Supervisors (Lieutenant)			
	5 Senior Officers (Sergeant)			
	3 Detectives			
	9 Police Officers			
	1 Code Enforcement			
	1 Property & Evidence Technicians			
	2 frozen positions, senior officer and detective			
		Market		**$ -**
		COLA		**$ -**
0210	**Salaries-Overtime/Holiday**			**$ 64,800**
0300	**Salaries-PT**			**$ 56,700**
	Police annual PT and 25% custodian (REQUESTED)			
0500	**FICA**			**$ 150,700**
0600	**Group Insurance**			**$ 448,000**
0700	**LGERS Retirement**			**$ 308,200**
0710	**401K Supplement**			**$ 83,869**
0720	**Separation Allowance**			**$ 18,400**
0730	**401K Employer Match**			**$ 13,731**
0925	**Professional Services**			**$ 5,000**
	Legal, misc			
1100	**Telephone and Internet**			**$ 42,300**
	Verizon		14,100	
	ATT		4,800	
	Advanced Data	??? Need to talk with Lynne	7,000	
	ERC		5,000	
	Cell stipend		7,200	
	Comporium		4,200	
1300	**Utilities**			**$ 10,700**
	Natural Gas		3,500	
	Duke		7,200	

1400	Travel & Training		$	15,000
1500	M & R Buildings		$	8,000
	General repairs	2,000		
	Office furniture, misc	6,000		
1600	M & R Equipment		$	10,000
	General repairs and upkeep	5,000		
	Replacement costs	5,000		
1700	M & R Autos/Trucks		$	32,000
3100	Unleaded and Diesel		$	55,000
3200	Office Supplies		$	1,500
3300	Department Supplies and Materials		$	17,500
	Ammunition	10,000		
	Evidence Supplies	5,000		
	Misc	2,500		
3400	Investigations		$	8,000
3500	Cleaning and Dry Clean		$	8,400
3600	Uniforms		$	23,500
	Uniform purchase and repl costs	20,000		
	Clothing allowance	3,500		
4200	Commerce Street Lease		$	96,000
4300	Commerce Street Operating		$	10,000
	IT, Security, Communications			
4500	Contracted Services		$	654,500
	Transylvania County - Dispatch	270,000		
	Parking Enforcement System	14,000		
	Body cameras - Axon	10,000		
	Policy management system -Power DMS	8,000		
	Drug Track CI Management Software	7,000		
	Taser contract - Axon	5,600		
	Transylvania County - contracted patrol	285,000		
	Electronic Forms - Annual - Power Action	4,900		
	Complaint tracking/early intervention - Annual	6,000		
	Police Mobile App -OCV	5,000		
	Firing Range - Bear Arms	5,500		
	Records Management System - Southern Software	5,000		
	Investigative databases CJ LEEDS	4,000		
	Copier lease	3,600		
	Power FTO Training Software	3,500		
	SBI services	3,200		
	Recorded line - Equature	3,300		
	Investigative databases Tlo	3,000		
	Psych services	2,500		
	Copier maint contract	3,000		
	Shredding	1,500		

Quartermaster Equip/Employ Software Software	900

5300	**Dues and Subscriptions**		**$**	**1,500**
5400	**Insurance - Workers Comp and Liability**		**$**	**115,000**
	Liability	69,000		
	Workers Comp	46,000		
5700	**Miscellaneous Smith Account**		**$**	**3,000**
5720	**Community Projects**		**$**	**5,000**
	Promotional events	2,500		
	Community events	2,500		
6000	**Department Equipment**		**$**	**61,000**
	Equipment purchase and repl	30,000		
	Equipment for vehicles	25,000		
	Firearms	6,000		
7400	**Capital Outlay**		**$**	**52,500**
	(3) Police interceptor AWD, hybrid, debt funded	210,000		
TOTAL			**$**	**4,453,500**

General Fund - Public Works - Administration

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5450-0200	SALARIES - REGULAR	$ 244,200	$ 362,900	$ 362,900	$ 265,192	$ 382,200	$ 494,200
	MARKET ADJUSTMENT	-	-	-	-	-	-
	3.5% COLA ADJUSTMENT	-	-	-	-	-	-
10-5450-0210	SALARIES - REG - OT	21,072	12,500	12,500	14,965	21,000	12,500
10-5450-0500	FICA	19,424	28,800	28,800	20,970	30,138	38,800
10-5450-0600	GROUP INSURANCE	75,000	75,000	75,000	56,250	75,000	96,000
10-5450-0700	LGERS RETIREMENT	34,357	51,300	51,300	38,210	55,313	73,000
10-5450-0730	401K EMPLOYER MATCH	927	15,100	15,100	10,600	14,870	25,400
TOTAL PERSONNEL		**$ 394,980**	**$ 545,600**	**$ 545,600**	**$ 406,187**	**$ 578,520**	**$ 739,900**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5450-0925	PROF SERVICES	$ 4,575	$ -	$ -	$ 3,050	$ 3,500	$ 5,000
10-5450-1100	TELEPHONE AND INTERNET	10,341	11,400	11,400	7,980	11,500	11,300
10-5450-1300	UTILITIES	16,494	15,000	15,000	10,352	15,000	8,600
10-5450-1400	TRAVEL & TRAINING	70	1,000	1,000	-	-	4,000
10-5450-1410	AUTO ALLOWANCE	-	-	-	2,500	3,700	5,000
10-5450-1500	M & R BUILDINGS	22,891	23,000	23,000	18,216	20,000	23,000
10-5450-1600	M & R EQUIPMENT	2,226	5,000	5,000	-	3,000	5,000
10-5450-1700	M & R AUTOS & TRUCKS	730	2,000	2,000	1,021	1,800	2,000
10-5450-3100	UNLEADED & DIESEL	865	2,000	2,000	471	1,000	2,000
10-5450-3200	OFFICE SUPPLIES	11,258	9,000	9,000	7,110	10,000	9,000
10-5450-3300	DEPT SUPPLIES & MATERIALS	22	-	-	2,338	-	-
10-5450-3600	UNIFORMS	657	1,200	1,200	257	1,000	1,200
10-5450-4500	CONTRACTED SERVICES	59,835	-	-	274	-	-
10-5450-5300	DUES & SUBSCRIPTIONS	1,205	1,800	1,800	312	1,500	1,800
10-5450-5400	INSURANCE - WC AND LIAB	9,296	9,000	9,000	10,500	10,500	13,000
TOTAL OPERATING		**$ 140,465**	**$ 80,400**	**$ 80,400**	**$ 64,381**	**$ 82,500**	**$ 90,900**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5450-7400	CAPITAL OUTLAY		-	-	-	-	8,750
TOTAL CAPITAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,750**

TOTAL		**$ 535,445**	**$ 626,000**	**$ 626,000**	**$ 470,568**	**$ 661,020**	**$ 839,550**

General Fund - Public Works - Administration

Budget By Line Item / 10-5450-XXXX

0200	**Salaries - Regular**			**$ 494,200**
	1 Asst City Manager/City Engineer			
	1 Public Works Director			
	1 Asst Public Works Director - REQUESTED - transferred from BG			
	1 Admin Services Manager			
	2 Administrative Specialist			
		Market		**$ -**
		COLA		**$ -**
0210	**Salaries - Regular - Overtime**			**$ 12,500**
0500	**FICA**			**$ 38,800**
0600	**Group Insurance**			**$ 96,000**
0700	**LGERS Retirement**			**$ 73,000**
0730	**401K Employer Match**			**$ 25,400**
0925	**Professional Services**			**$ 5,000**
1100	**Telephone and Internet**			**$ 11,300**
	Comporium		9,600	
	Cell stipend		500	
	Verizon		1,200	
1300	**Utilities**			**$ 8,600**
	Electricity		6,800	
	Natural Gas		1,800	
1400	**Travel and Training**			**$ 4,000**
	Asst City Manager and misc		4,000	
1410	**Auto Allowance**			**$ 5,000**
1500	**M & R Buildings**			**$ 23,000**
	General repairs and supplies			
1600	**M & R Equipment**			**$ 5,000**
1700	**M & R Auto/Trucks**			**$ 2,000**
	Two vehicles			
3100	**Unleaded and Diesel**			**$ 2,000**
3200	**Office Supplies**			**$ 9,000**
3600	**Uniforms**			**$ 1,200**
5300	**Dues and Subscriptions**			**$ 1,800**
	APWA		500	
	Water Environmental Assoc		500	

	Misc	800		
5400	**Insurance - Workers Comp and Liability**		**$**	**13,000**
	Liability	10,000		
	Workers Comp	3,000		
7400	**Capital Outlay**		**$**	**8,750**
	F150 Truck, debt funded	35,000		
TOTAL			**$**	**839,550**

General Fund - Building and Grounds

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5000-0200	SALARIES - REGULAR	$ 192,115	$ 188,700	$ 188,700	$ 131,846	$ 185,000	$ 220,756
	MARKET ADJUSTMENT			-			
	3.5% COLA ADJUSTMENT		-	-			
10-5000-0210	SALARIES - REG - OT	25,081	20,000	20,000	26,195	30,000	20,000
10-5000-0300	SALARIES - PART TIME	-	-	-	-	-	11,644
10-5000-0500	FICA	15,988	16,000	16,000	11,584	15,800	19,400
10-5000-0600	GROUP INSURANCE	60,000	60,000	60,000	45,000	60,000	80,000
10-5000-0700	LGERS RETIREMENT	28,135	28,600	28,600	21,572	28,600	36,400
10-5000-0730	401K EMPLOYER MATCH	169	8,400	8,400	6,272	8,400	12,700
TOTAL PERSONNEL		**$ 321,488**	**$ 321,700**	**$ 321,700**	**$ 242,469**	**$ 327,800**	**$ 400,900**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5000-0925	PROF SERVICES	$ -	$ 2,000	$ 2,000	$ -	$ 1,000	$ 2,000
10-5000-1100	TELEPHONE AND INTERNET	7,195	9,100	9,100	3,544	6,000	7,400
10-5000-1300	UTILITIES	49,849	48,000	48,000	25,304	32,000	20,000
10-5000-1400	TRAVEL & TRAINING	224	1,500	1,500	308	1,000	1,500
10-5000-1500	M & R BUILDINGS	40,825	40,000	40,000	34,833	40,000	45,000
10-5000-1600	M & R EQUIPMENT	4,328	4,500	4,500	2,347	4,300	5,000
10-5000-1700	M & R AUTOS & TRUCKS	1,259	3,000	3,000	2,567	2,600	3,000
10-5000-2300	M & R PARKING LOTS	300	1,500	1,500	-	500	1,500
10-5000-2400	COMMUNITY GARDEN EXPENSES	67	-	-	-	-	-
10-5000-3100	UNLEADED & DIESEL	4,497	5,000	5,000	2,041	4,000	5,000
10-5000-3200	OFFICE SUPPLIES	2,093	3,000	3,000	964	2,000	3,000
10-5000-3300	DEPARTMENT SUPPLIES	15,537	20,000	20,000	11,839	18,000	20,000
10-5000-3600	UNIFORMS	5,818	7,000	7,000	4,791	6,500	7,000
10-5000-4500	CONTRACTED SERVICES	64,524	83,200	83,200	23,842	60,000	50,200
10-5000-5300	DUES & SUBSCRIPTIONS	50	500	500	50	250	500
10-5000-5400	INSURANCE - WC AND LIAB	7,149	7,500	7,500	12,471	13,000	24,500
TOTAL OPERATING		**$ 203,715**	**$ 235,800**	**$ 235,800**	**$ 124,901**	**$ 191,150**	**$ 195,600**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5000-7400	CAPITAL OUTLAY	7,850	-	12,900	-	12,900	-
TOTAL CAPITAL		**$ 7,850**	**$ -**	**$ 12,900**	**$ -**	**$ 12,900**	**$ -**

TOTAL		**$ 533,053**	**$ 557,500**	**$ 570,400**	**$ 367,370**	**$ 531,850**	**$ 596,500**

General Fund - Building and Grounds

Budget By Line Item / 10-5000-XXXX

0200 Salaries - Regular			$	**220,756**
	1 Public Works Supervisor I			
	3 Building and Grounds Maintenance			
	2 Building and Grounds Maintenance REQUESTED			
	Market		$	**-**
	COLA		$	**-**
0210 Salaries - Regular - Overtime			$	**20,000**
				-
0300 Salaries-PT			$	**11,644**
	REQUESTED Custodian, 25%			-
0500 FICA			$	**19,400**
				-
0600 Group Insurance			$	**80,000**
				-
0700 LGERS Retirement			$	**36,400**
				-
0730 401K Employer Match			$	**12,700**
				-
0925 Professional Services			$	**2,000**
	Survey, engineering, legal			-
1100 Telephone and Internet			$	**7,400**
	Comporium	6,400		
	Stipend	1,000		
1300 Utilities			$	**20,000**
	Electricity	16,000		
	Natural Gas	-		
	Propane	4,000		
1400 Travel			$	**1,500**
1500 M & R Buildings			$	**45,000**
	Repairs and Supplies - 9 Buildings,			
	Janitorial supplies, breakroom supplies			
1600 M & R Equipment			$	**5,000**
1700 M & R Autos & Trucks			$	**3,000**
2300 M & R Parking Lots			$	**1,500**
3100 Unleaded and Diesel			$	**5,000**
3200 Office Supplies			$	**3,000**
3300 Department Supplies and Materials			$	**20,000**
	Tools and Small Equipment	10,000		
	Landscape Materials	10,000		

3600 Uniforms		**$**	**7,000**
Uniform Rental	4,000		
Shoes and PPE	3,000		
4500 Contracted Services		**$**	**50,200**
City Hall cleaning - Assett Commercial Services	-		
Downtown Planters	20,400		
HVAC	15,000		
Misc	5,000		
Silversteen Playground lawn care	-		
Elevator Maintenance	3,600		
Lease-Calwell-Main	4,200		
Pest Control	2,000		
5300 Dues and Subscriptions		**$**	**500**
5400 Insurance - Workers Comp and Liability		**$**	**24,500**
Liability	15,000		
Workers Comp	9,500		
7400 Capital Outlay		**$**	**-**
	-		
	-		
TOTAL		**$**	**596,500**

General Fund - Public Works - Garage

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5550-0200	SALARIES - REGULAR	$ 156,765	$ 161,800	$ 161,800	$ 103,096	$ 163,808	$ 166,700
	MARKET ADJUSTMENT	-	-	-	-	-	-
	3.5% COLA ADJUSTMENT	-	-	-	-	-	-
10-5550-0210	SALARIES - REG - OT	775	3,000	3,000	2,967	3,000	3,000
10-5550-0500	FICA	11,713	12,700	12,700	7,926	12,760	13,000
10-5550-0600	GROUP INSURANCE	45,000	45,000	45,000	33,750	45,000	48,000
10-5550-0700	LGERS RETIREMENT	20,406	22,600	22,600	14,478	22,425	24,500
10-5550-0730	401K EMPLOYER MATCH	2,164	6,600	6,600	4,193	6,680	8,500
TOTAL PERSONNEL		**$ 236,823**	**$ 251,700**	**$ 251,700**	**$ 166,410**	**$ 253,673**	**$ 263,700**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5550-1100	TELEPHONE AND INTERNET	$ 1,489	$ 1,900	$ 1,900	$ 923	$ 1,600	$ 1,900
10-5550-1300	UTILITIES	-	-	-	1,197	4,000	8,600
10-5550-1400	TRAVEL & TRAINING	343	4,500	4,500	4,187	4,400	4,500
10-5550-1600	M & R EQUIPMENT	8,942	15,000	15,000	9,243	13,500	15,000
10-5550-1700	M & R AUTOS & TRUCKS	2,786	2,500	2,500	654	2,000	2,500
10-5550-3100	UNLEADED & DIESEL	2,021	2,500	2,500	693	1,500	2,500
10-5550-3120	M & R COUNTY	165,353	120,000	120,000	155,954	200,000	160,000
10-5550-3130	UNLEADED & DIESEL - COUNTY	20,180	24,000	24,000	11,137	16,500	24,000
10-5550-3300	DEPT SUPPLIES & MATERIALS	23,586	23,000	23,000	26,450	25,000	23,000
10-5550-3600	UNIFORMS	4,032	3,500	3,500	1,842	3,500	4,000
10-5550-4500	CONTRACTED SERVICES	360	2,700	2,700	2,866	3,500	7,200
10-5550-5400	INSURANCE - WC AND LIAB	900	11,500	11,500	17,642	18,000	8,000
TOTAL OPERATING		**$ 229,992**	**$ 211,100**	**$ 211,100**	**$ 232,788**	**$ 293,500**	**$ 261,200**

TOTAL		**$ 466,815**	**$ 462,800**	**$ 462,800**	**$ 399,198**	**$ 547,173**	**$ 524,900**

General Fund - Public Works - Garage

Budget By Line Item / 10-5550-XXXX

0200	Salaries - Regular			$ 166,700
	1 Fleet Maint Supervisor			
	2 Fleet Mechanic			
		Market		$ -
		COLA		$ -
0210	Salaries - Regular - Overtime			$ 3,000
0500	FICA			$ 13,000
0600	Group Insurance			$ 48,000
0700	LGERS Retirement			$ 24,500
0730	401K Employer Match			$ 8,500
1100	Telephone and Internet			$ 1,900
	Cell stipend		1,200	
	Comporium		700	
1300	Utilities			$ 8,600
	Natural Gas		1,800	
	Duke		6,800	
1400	Travel and Training			$ 4,500
	One CDL license			
1600	M & R Equipment			$ 15,000
1700	M & R Autos/Trucks			$ 2,500
3100	Unleaded and Diesel			$ 2,500
3120	M & R -County			$ 160,000
3130	Unleaded and Diesel - County			$ 24,000
3300	Department Supplies and Materials			$ 23,000
3600	Uniforms			$ 4,000
	Uniform rental		2,700	
	Shoes and PPE		1,300	
4500	Contracted Services			$ 7,200
	Garage software		6,000	
	Clean Green		900	
	FCC Environmental		300	
5400	Insurance - Workers Comp and Liability			$ 8,000
	Liability		4,000	
	Workers Comp		4,000	
TOTAL				$ 524,900

General Fund - Public Works - Streets - Local

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5600-0200	SALARIES - REGULAR	$ 308,314	$ 314,000	$ 314,000	$ 212,171	$ 312,110	$ 362,300
	MARKET ADJUSTMENT	-	-	-	-	-	-
	3.5% COLA ADJUSTMENT	-	-	-	-	-	-
10-5600-0210	OVERTIME - STREETS - LOCAL	13,020	20,000	20,000	14,961	20,000	20,000
10-5600-0500	FICA	24,238	25,600	25,600	16,957	24,995	29,300
10-5600-0600	GROUP INSURANCE	105,000	105,000	105,000	78,750	105,000	128,000
10-5600-0700	LGERS RETIREMENT	41,625	45,700	45,700	30,163	43,583	55,100
10-5600-0730	401K EMPLOYER MATCH	1,646	13,400	13,400	9,293	13,014	19,200
TOTAL PERSONNEL		**$ 493,843**	**$ 523,700**	**$ 523,700**	**$ 362,295**	**$ 518,702**	**$ 613,900**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5600-0925	PROF SERVICES	$ 3,000	$ 3,500	$ 3,500	$ 1,550	$ 2,500	$ 3,500
10-5600-1100	TELEPHONE AND INTERNET	1,337	1,500	1,500	967	1,400	1,500
10-5600-1300	UTILITIES - STREET LIGHTS	144,760	130,000	130,000	96,699	156,000	164,000
10-5600-1400	TRAVEL & TRAINING	-	8,000	8,000	8,370	8,500	8,000
10-5600-1600	M & R EQUIPMENT	19,150	15,000	15,000	9,655	11,000	15,000
10-5600-1700	M & R AUTOS & TRUCKS	17,428	17,500	17,500	13,422	14,500	17,500
10-5600-2400	M & R STREET NAME SIGNS	-	4,000	4,000	-	2,500	4,000
10-5600-3100	UNLEADED & DIESEL	16,613	19,200	19,200	6,654	14,000	18,000
10-5600-3300	DEPARTMENT SUPPLIES	77,495	60,000	60,000	74,324	53,500	60,000
10-5600-3400	BRIDGE INSPECTIONS	-	2,000	2,000	-	1,000	2,000
10-5600-3600	UNIFORMS	11,893	10,000	10,000	9,157	10,000	10,000
10-5600-4500	CONTRACTED SERVICES	16,829	11,000	11,000	32,063	42,000	101,000
10-5600-5400	INSURANCE - WC AND LIAB	18,859	19,000	19,000	24,110	25,000	35,000
TOTAL OPERATING		**$ 327,364**	**$ 300,700**	**$ 300,700**	**$ 276,971**	**$ 341,900**	**$ 439,500**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5600-7400	CAPITAL OUTLAY		-	-	-	-	85,000
TOTAL CAPITAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 85,000**

TOTAL		**$ 821,207**	**$ 824,400**	**$ 824,400**	**$ 639,266**	**$ 860,602**	**$ 1,138,400**

General Fund - Public Works - Streets - Local

Budget By Line Item / 10-5600-XXXX

0200	**Salaries - Regular**			$ 362,300
	1 Public Works Supervisor I			
	1 Skilled Maintenance Worker			
	5 Streets Maintenance Worker			
	1 Streets Maintenance Worker REQUESTED			
		Market		$ -
		COLA		$ -
0210	**Salaries - Regular - Overtime**			$ 20,000
0500	**FICA**			$ 29,300
0600	**Group Insurance**			$ 128,000
0700	**LGERS Retirement**			$ 55,100
0730	**401K Employer Match**			$ 19,200
0925	**Pro Services**			$ 3,500
1100	**Telephone and Internet**			$ 1,500
	Cell stipend		900	
	Verizon		600	
1300	**Utilities- Steet Lights**			$ 164,000
1400	**Travel and Training**			$ 8,000
	2 CDL license		8,000	
1600	**M & R Equipment**			$ 15,000
1700	**M & R Autos/Trucks**			$ 17,500
	17 Trucks			
2400	**M & R Street Name Signs**			$ 4,000
3100	**Unleaded and Diesel**			$ 18,000
3300	**Department Supplies and Materials**			$ 60,000
3400	**Bridge Inspections**			$ 2,000
	Railroad Ave and Cherry St.			
3600	**Uniforms**			$ 10,000
	Uniform rental		8,000	
	Safety Shoes and PPE		2,000	
4500	**Contracted Services**			$ 101,000
	Wayfinding Signs - City		60,000	
	Enhanced Sidewalk Maint		30,000	
	Bicycle Lanes on West Main St		-	
	Wayfinding Signs - Downtown		-	
	Tree Removal		7,000	
	Decorative Street Light Repairs		4,000	
5400	**Insurance - Workers Comp and Liability**			$ 35,000
	Liability		20,000	
	Workers Comp		15,000	
7400	**Capital Outlay**			$ 85,000
	(Two) F250 Trucks, debt funded		90,000	
	Knuckleboom Truck. Debt funded		250,000	
TOTAL				**$ 1,138,400**

General Fund - Public Works - Streets - Powell

Detailed Expenditures

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5700-2500	M & R SIDEWALKS	$ 17,293	$ 12,000	$ 12,000	$ 2,400	$ 6,000	$ 12,000
10-5700-2700	M & R STREETS	1,743	15,000	15,000	971	8,000	15,000
10-5700-2800	M & R CURB & GUTTER	1,518	5,000	5,000	-	3,500	5,000
10-5700-2900	M & R STORM DRAIN	9,255	11,000	11,000	9,400	11,000	11,000
10-5700-4500	CONTRACTED SERVICES	195,576	200,000	200,000	73,420	195,000	225,000
TOTAL OPERATING		**$ 225,385**	**$ 243,000**	**$ 243,000**	**$ 86,191**	**$ 223,500**	**$ 268,000**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5700-5400	CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL CAPITAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

TOTAL		**$ 225,385**	**$ 243,000**	**$ 243,000**	**$ 86,191**	**$ 223,500**	**$ 268,000**

General Fund - Public Works - Streets - Powell

Budget By Line Item / 10-5700-XXXX

0925	Professional Services	$ -
2500	M & R Sidewalks	$ 12,000
2700	M & R Streets	$ 15,000
2800	M & R Curb &Gutter	$ 5,000
2900	M & R Storm Drain	$ 11,000
4500	Contracted Services	$ 225,000
	Street paving and sidewalks	
TOTAL		**$ 268,000**

General Fund - Recreation
Detailed Expenditures

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-6200-1300	UTILITIES	$ 20,115	$ 17,000	$ 17,000	$ 12,174	$ 20,000	$ 3,600
10-6200-1340	UTILITIES - FRANKLIN POOL	-	-	-	1,500	-	13,500
10-6200-1320	UTILITIES - BALLFIELDS	-	-	-	576	-	13,500
10-6200-1500	M & R BUILDINGS	23,703	60,000	60,000	10,033	45,000	60,000
10-6200-1600	M & R EQUIPMENT	5,866	3,000	3,000	2,259	3,000	3,000
10-6200-1700	M & R VEHICLES	1,677	2,500	2,500	1,800	2,500	2,500
10-6200-1800	M & R BRACKEN PRESERVE	46	10,000	10,000	-	5,000	10,000
10-6200-1900	COMMUNITY GARDEN	2,465	5,000	5,000	1,928	4,000	5,000
10-6200-2600	M & R PEDESTRIAN PATH	19,963	23,000	23,000	1,210	15,000	23,000
10-6200-3100	UNLEADED & DIESEL	4,497	5,000	5,000	1,955	4,000	5,000
10-6200-3300	DEPT SUPPLIES & MATERIALS	38,566	32,000	32,000	15,103	30,000	32,000
10-6200-4500	CONTRACTED SERVICES	124,360	117,400	117,400	50,405	115,000	119,400
10-6200-5300	CITY EVENTS - FESTIVALS	7,650	10,000	10,000	2,000	8,500	10,000
10-6200-5400	INSURANCE - WC AND LIAB	7,313	3,000	3,000	4,000	4,000	6,000
TOTAL OPERATING		**$ 256,221**	**$ 287,900**	**$ 287,900**	**$ 104,943**	**$ 256,000**	**$ 306,500**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-6200-7400	CAPITAL OUTLAY	-	-	-	8,700	8,700	-
TOTAL CAPITAL		**$ -**	**$ -**	**$ -**	**$ 8,700**	**$ 8,700**	**$ -**

TOTAL		**$ 256,221**	**$ 287,900**	**$ 287,900**	**$ 113,643**	**$ 264,700**	**$ 306,500**

General Fund - Recreation

Budget By Line Item / 10-6200-XXXX

1300	Utilities		$	3,600
	Bracken and Silversteen	3,600		
1340	Utilities - Franklin Pool		$	13,500
	Duke	13,500		
1350	Utilities - Sports Complex Ballfields		$	13,500
	Duke	13,500		
1500	M & R Buildings		$	60,000
	Maint - parks, playrounds etc	28,000		
	Field dirt, supplies for ballfields	27,000		
	Skate Park maint	5,000		
1600	M & R Equipment		$	3,000
1700	M & R Vehicles		$	2,500
1800	M & R Bracken Preserve		$	10,000
1900	Community Garden		$	5,000
2600	M & R Pedestrian/Bike/Hike Path		$	23,000
3100	Unleaded and Diesel		$	5,000
3300	Department Supplies and Materials		$	32,000
	Tools & Small Equipment	17,000		
	Landscape Materials	15,000		
4500	Contracted Services		$	119,400
	Swim Club Pool Management	74,000		
	Fireworks, 4th of July	25,000		
	Portable toilets - four locations	15,000		
	Downtown Planters	5,400		
5300	City Events and Festivals		$	10,000
5400	Insurance - Workers Comp and Liability		$	6,000
	Liability	6,000		
7400	Capital Outlay		$	-
		-		
TOTAL			**$**	**306,500**

Sanitation Fund - Operations

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5800-0200	SALARIES - REGULAR	$ 416,526	$ 455,500	$ 455,500	$ 316,221	$ 446,192	$ 529,000
	MARKET ADJUSTMENT	-	-	-	-	-	-
	3.5% COLA ADJUSTMENT	-	-	-	-	-	-
10-5800-0210	SALARIES - REG - OT	21,029	20,000	20,000	16,788	20,000	20,000
10-5800-0500	FICA	32,156	36,400	36,400	24,665	34,542	42,000
10-5800-0600	GROUP INSURANCE	165,000	165,000	165,000	123,750	165,000	192,000
10-5800-0700	LGERS RETIREMENT	56,635	65,000	65,000	45,336	66,481	79,100
10-5800-0730	401K EMPLOYER MATCH	326	19,100	19,100	12,201	17,666	27,500
TOTAL PERSONNEL		**$ 691,672**	**$ 761,000**	**$ 761,000**	**$ 538,961**	**$ 749,881**	**$ 889,600**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5800-1600	M & R EQUIPMENT	$ 11,545	$ 9,000	$ 9,000	$ 1,242	$ 6,000	$ 8,000
10-5800-1700	M & R AUTO & TRUCKS	59,591	50,000	50,000	38,972	42,000	50,000
10-5800-3100	UNLEADED & DIESEL	44,842	52,000	52,000	19,239	38,000	50,000
10-5800-3200	RECYCLING	23,580	5,000	5,000	2,612	4,000	21,000
10-5800-3300	OFFICE SUPPLIES	411	3,000	3,000	(67)	2,000	3,000
10-5800-3600	UNIFORMS	15,699	17,000	17,000	9,101	15,000	16,000
10-5800-4500	CONTRACTED SERVICES	31,628	43,600	56,800	27,164	40,000	44,000
10-5800-5000	COUNTY DISPOSAL CHARGES	178,635	192,000	192,000	127,696	192,000	204,000
10-5800-5400	INSURANCE - WC AND LIAB	23,050	25,000	25,000	35,674	34,000	60,000
TOTAL OPERATING		**$ 388,981**	**$ 396,600**	**$ 409,800**	**$ 261,633**	**$ 373,000**	**$ 456,000**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-5800-7400	CAPITAL OUTLAY	6,014	-	57,300	-	-	68,750
TOTAL CAPITAL		**$ 6,014**	**$ -**	**$ 57,300**	**$ -**	**$ -**	**$ 68,750**

TOTAL		**$ 1,086,667**	**$ 1,157,600**	**$ 1,228,100**	**$ 800,594**	**$ 1,122,881**	**$ 1,414,350**

Sanitation Fund - Operations

Budget By Line Item /10-5800-XXXX

0200	**Salaries - Regular**			**$**	**529,000**
	4 Sanitation Truck Driver				
	7 Sanitation Worker				
	1 Sanitation Worker - REQUESTED	**Market**			**-**
		Cola		**$**	**-**
0210	**Salaries - Regular - Overtime**			**$**	**20,000**
0500	**FICA**			**$**	**42,000**
0600	**Group Insurance**			**$**	**192,000**
0700	**LGERS Retirement**			**$**	**79,100**
0730	**401K Employer Match**			**$**	**27,500**
1600	**M & R Equipment**			**$**	**8,000**
1700	**M & R Autos/Trucks**			**$**	**50,000**
3100	**Unleaded and Diesel**			**$**	**50,000**
3200	**Recycling**			**$**	**21,000**
	Recycle carts and bins		18,000		
	Recycling disposal fee		2,000		
	Misc		1,000		
3300	**Department Supplies and Materials**			**$**	**3,000**
3600	**Uniforms**			**$**	**16,000**
	Uniform rental		12,000		
	Shoes and PPE		4,000		
4500	**Contracted Services**			**$**	**44,000**
	Brush grindings and disposal		32,400		
	Garbage-recycling - Jordan St.		6,600		
	Soil samplings and hauling - SM & E		5,000		
5000	**County Disposal Charges**			**$**	**204,000**
5400	**Insurance - Workers Comp and Liability**			**$**	**60,000**
	Liability		38,000		
	Workers Comp		22,000		
7400	**Capital Outlay**			**$**	**68,750**
	Garbage Truck, 20 cubic yard, debt funded		275,000		
TOTAL				**$**	**1,414,350**

General Fund - Non Departmental

Detailed Expenditures

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-6600-5800	BANKING FEES	-	41,000	41,000	33,923	40,000	40,000
TOTAL OPERATING		**$ -**	**$ 41,000**	**$ 41,000**	**$ 33,923**	**$ 40,000**	**$ 40,000**

Transfer Out

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-6600-9240	TO FIRE DEPT	$ 726,000	$ 789,745	$ 789,745	$ 592,309	$ 789,745	$ 1,289,145
10-6600-9249	TO HEART OF BREVARD	11,000	11,000	11,000	11,000	11,000	11,000
10-6600-9251	TO FUND 83 - DOWNTOWN	132,000	95,000	95,000	71,250	95,000	160,000
10-6600-9256	TO FUND 82 - ROSENWALD	-	-	-	-	-	25,000
10-6600-9259	TO FUND 78 - ESTATOE	82,000	95,000	95,000	71,250	95,000	445,000
10-6600-9262	TO FUND 70 - HOUSING	264,000	198,000	198,000	148,500	198,000	198,000
10-6600-9263	TO FUND 20 - SANITATION	156,600	-	-	-	-	-
10-6600-9264	TO FUND 78 - BRACKEN	70,000	-	-	-	-	-
10-6600-9265	TO FUND 83 - TIMES ARCADE	53,000	-	-	-	-	-
10-6600-9266	TO FUND 83 - NORTON CREEK	72,000	-	-	-	-	-
10-6600-9267	TO FUND 32 - FACILITIES	190,000	-	-	-	-	250,000
10-6600-9270	TO FUND 78 - ROUNDABOUTS	50,000	75,000	75,000	56,250	75,000	175,000
TOTAL TRANSFER OUT		**$ 1,806,600**	**$ 1,263,745**	**$ 1,263,745**	**$ 950,559**	**$ 1,263,745**	**$ 2,553,145**

Debt

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
10-6600-9120	DEBT PRINC DUE - BBT004	$ 18,227	$ 20,300	$ 20,300	$ 16,834	$ 20,258	$ -
10-6600-9121	DEBT INT DUE - BBT004	524	200	200	212	197	-
10-6600-9130	DEBT PRINC DUE - FC9262	15,511	9,300	9,300	9,216	9,216	-
10-6600-9131	DEBT INTEREST DUE - FC9262	404	100	100	123	123	-
10-6600-9170	DEBT PRINCIPAL DUE - ST001	11,024	11,400	11,400	8,456	11,400	11,700
10-6600-9171	DEBT INTEREST DUE - ST001	1,745	1,500	1,500	1,120	1,500	1,200
10-6600-9180	DEBT PRINCIPAL DUE - MCJ	138,694	141,500	141,500	141,454	141,454	144,300
10-6600-9181	DEBT INTEREST DUE - MCJ	44,059	41,300	41,300	41,299	41,299	38,500
10-6600-9320	DEBT PRINC DUE - BBT005	25,146	25,600	25,600	19,127	25,600	26,000
10-6600-9321	DEBT INTEREST DUE - BBT005	1,906	1,500	1,500	1,162	1,500	1,100
10-6600-9330	DEBT PRINC DUE - UNIT1078	18,128	18,500	18,500	13,858	18,500	19,000
10-6600-9331	DEBT INTEREST DUE - UNIT1078	2,837	2,500	2,500	1,865	2,500	2,100
10-6600-9340	DEBT PRINC DUE - UNIT7431	19,063	19,700	19,700	14,718	19,700	20,300
10-6600-9341	DEBT INTEREST DUE - UNIT7431	2,833	2,300	2,300	1,704	2,300	1,700
10-6600-9350	DEBT PRINC DUE - FY23 CAPITAL	51,637	63,300	63,300	47,296	63,300	66,000
10-6600-9351	DEBT INT DUE - FY23 CAPITAL	10,553	10,500	10,500	7,928	10,500	7,800
TOTAL DEBT		**$ 362,291**	**$ 369,500**	**$ 369,500**	**$ 326,372**	**$ 369,347**	**$ 339,700**

TOTAL		**$ 2,168,891**	**$ 1,674,245**	**$ 1,674,245**	**$ 1,310,854**	**$ 1,673,092**	**$ 2,932,845**

General Fund - Non Departmental

Budget By Line Item / 10-6600-XXXX

5800	Banking Fees	$	40,000
9170	Debt Princ Due-FY19 Capital - ST001	$	11,700
9171	Debt Interest Due- FY 19 Capital -ST001	$	1,200
9180	Debt Principal Due - Mary C Jenkins	$	144,300
9181	Debt Interest Due - Mary C Jenkins	$	38,500
9320	Debt Principal Due -FY21 Capital - BBT005	$	26,000
9321	Debt Interest Due-FY21 Capital - BBT005	$	1,100
9330	Debt Principal Due - FY20 Capital - Unit 1078	$	19,000
9331	Debt Interest Due - FY20 Capital - Unit 1078	$	2,100
9340	Debt Principal Due - FY18 Capital - Unit 7431	$	20,300
9341	Debt Interest Due- FY18 Capital - Unit 7431	$	1,700
9350	Debt Principal Due - FY23 Capital	$	66,000
9351	Debt Interest Due - FY23 Capital	$	7,800
9240	Transfer to Fire Dept Fund	$	1,289,145
9249	Transfer to Heart of Brevard	$	11,000
9251	Transfer to Fund 83 Downtown Master Plan Fund	$	160,000
	CLUP - Downtown Parking Signage 15,000		
	Jordan St Bumpout 50,000		
	General Downtown Masterplan 95,000		
9256	Transfer to Fund 82 Rosenwald Fund	$	25,000

	CLUP - Silversteen Park Picnic Shelter Design		25,000	
9259	**Transfer to Fund 78 - Estatoe Trail**			**$ 445,000**
	Wayfinding Signage - Greenways	(50K from TDA ??)	50,000	
	Boardwalk improvements		300,000	
	General Estatoe Trail		95,000	
9262	**Transfer to Fund 76 - Housing Trust Fund**			**$ 198,000**
9270	**Transfer to Fund 78 - Roundabouts**			**$ 175,000**
	Gateway Beautification	(100K from TDA ??)	100,000	
	General Roundabouts		75,000	
9267	**Transfer to Fund 32 - General Facilities Project Fund**			**$ 250,000**
	Sports Complex Facility Study		50,000	
	Sports Complex permanent restrooms		200,000	
TOTAL				**$ 2,932,845**

FY26 RESERVE FUND SUMMARY

FUND	Avail Bal. as of 3/31	Encumbrances/ Commitments	Avail Balance as of 7/1 W/O Notable Changes[1] Credit/(Debit)	Avail
Housing Trust Fund (76) --Azalea Ave. --Fairhaven Mdws	**$546,782**	**($578,280)** --Azalea Ave. option ($30,000) --Rowhouse Architects ($23,280) --Loan Tranche 1 ($262,500) --Loan Tranche 2 ($262,500)	**$317,500[2]** --Q4 FY25 transfer $49,500 --FY26 transfer $198,000 --Sale of properties TBD, est. $70,000	**$286,002**
Rosenwald (82) --Norton Crk Streambank	**$50,411**	**($169,635)** --Streambank design/engineering ($19,635) --Construction (est. $150,000)	**$72,000 +TBD Additional** --DEQ grant $72,000	**($47,224)**
Multi-Use Path (78) --Bracken Preserve --Roundabouts --R5800 improve. --Estatoe Trl	**$1,223,577** --$9,999 --$24,421 --$1,189,157	**($1,004,638)** --$0 --NCDOT betterments ($113,727) --NCDOT landscaping ($40,410) --R5800 trail-related improve ($23,383) --30% design ($59,330) --Tannery North match ($112,000) --Davidson River bridge ($310,000) --HS path ($345,788)	**$212,500** --Q4 FY25 transfer $18,750 --FY26 GF transfer $75,000 --Q4 FY25 transfer $23,750 --FY26 GF transfer $95,000	**$454,822** $9,999 ($35,966) $480,789
Downtown Master Plan Fund (83) --Times Arcade --Streetscape Improve	**($81,495)**	**($257,729)** --Remaining construction ($53,012) --Remaining design ($7,550) --NCDOT sidewalks/crosswalks ($197,167)	**$533,000** --FY25 GF contr. $83,806 --FY26 GF contr. $95,000 --FY25 SW contr. $194,194 --DEQ reimb $160,000 est.	**$193,776**
Capital Reserve Fund (35) --Utilities	**$550,036**	**($387,119)** --Fairhaven Meadows Loan Tranche 1 ($193,560) --Fairhaven Meadows Loan Tranche 2 ($193,560)	**$100,000** --Q4 FY25 sys dev fee collections $20,000 --FY26 sys dev fee collections $80,000 est.	**$262,917**
Unassigned Fund Balance	**$3,200,810**	**$185,806** --FY25 budget balance $70,000 --ABC fund purchase $24,100 --NCLM risk mgmt.. fund match $7,900 --Contribution to TAA $83,806	**See Audit**	**$3,355,857**

[1] Assumes FY26 voluntary contribution same as FY25.
[2] Estimate assuming $70,000 from sale of surplus properties

SCENARIO 1: FULLY FUND REQUESTS

GENERAL FUND REQUESTS FOR ADDITIONAL FUNDING

DEPARTMENT/FUND	TYPE	DESCRIPTION OF REQUEST	FY26 AMOUNT REQUESTED	SCENARIO PROPOSAL (CAPITAL FINANCED)	IN?
Council	SLC	Non-profit requests	$30,190	$30,190	YES
Council	CCL	Farmers Market	$18,000	$18,000	YES
Facilities Management Fund	SLC	Sports complex permanent restrooms	$200,000	$200,000	YES
Facilities Management Fund	SLC	Sports complex site planning	$50,000	$50,000	YES
Finance	SLC	Finance Analyst (50% PT)	$38,660	$38,660	YES
Fire	SLC	3 add'l FT firefighters	$274,657	$274,657	YES
Fire	CCL	F-250 First response vehicle	$90,000	$22,500	YES
Fire	CCL	Fire engine (replacement)	$1,000,000	$137,500	YES
Fund 78	SLC	Gateway beautification project	$100,000	$100,000	YES
Fund 78	SLC	Boardwalk project	$1,200,000	$300,000	YES
Fund 78	SLC	Estatoe Trail wayfinding signage	$50,000	$50,000	YES
Fund 82	SLC	Silversteen Park picnic shelter design	$25,000	$25,000	YES
Fund 83	SLC	Downtown parking study ($50,000)	SSP	$0	NO
Fund 83	SLC	Downtown parking signage	$15,000	$50,000	YES
Fund 83	SLC	Times Arcade Alley project	$50,000	$50,000	YES
Non-Departmental	SLC	Add'l for housing (bring to 2 pennies)	$202,000	$202,000	YES
Non-Departmental	SLC	Add'l for downtown (bring to 1 penny)	$105,000	$105,000	YES
Non-Departmental	SLC	Add.l for Estatoe Trail (bring to 1 penny)	$105,000	$105,000	YES
Non-Departmental	CCL	Add'l 0.25% COLA (bring to 3.5%)	$16,207	$16,207	YES
Non-Departmental	CCL	Add'l 1% increase in 401k (to 5%)	$54,100	$54,100	YES
Non-Departmental	CCL	Add'l healthcare insurance (CPEC)	$97,000	$97,000	YES
Planning	CCL	Permitting software upgrade	$20,000	$20,000	YES
Planning	CCL	Land of Sky grantwriting for CDBGI	$10,000	$10,000	YES
Police	CCL	Incentive package for hiring/retention	$0 (Note 2)	$0 (Note 2)	YES
Police	SLC	Add'l for County police contract	$285,000	$285,000	YES

Police	CCL	Add'l 2 police vehicles (bring to 3)	$140,000	$35,000	YES
Public Works: Administration	CCL	F-150 Truck replacement	$35,000	$8,750	YES
Public Works: Buildings & Grounds	SLC	2 FT positions	$132,294	$132,294	YES
Public Works: Sanitation	SLC	1 FT position	$67,712	$67,712	YES
Public Works: Sanitation	SLC	Garbage Truck replacement	$275,000	$68,750	YES
Public Works: Streets	SLC	City streets wayfinding signage	$60,000	$60,000	YES
Public Works: Streets	SLC	1 FT position	$66,968	$66,968	YES
Public Works: Streets	SLC	Enhanced sidewalk maintenance-Phase I	$30,000	$30,000	YES
Public Works: Streets	SLC	Bicycle lanes on W. Main St.	$30,000	$0 (Note 3)	YES
Public Works: Streets	SLC	2 F-250 truck replacements	$90,000	$22,500	YES
Public Works: Streets	SLC	Knuckleboom brush truck (replacement)	$250,000	$62,500	YES
		TOTAL	**$5,212,788**	**$2,795,288**	

1. SSP = Supplemental Spending Plan *2. No add'l funds due to 2 frozen positions.* *3. Delayed until FY27*

SIGNIFICANT CARRY-OVER EXPENSES	DESCRIPTION	FY25 AMOUNT	IN?
Non-Departmental	FY25 - Pennies for Rosenwald	$0	YES
Non-Departmental	FY25 - Pennies for Housing	$198,000	YES
Non-Departmental	FY25 - Pennies for Downtown	$95,000	YES
Non-Departmental	FY25 - Pennies for Trails	$95,000	YES
	TOTAL	**$388,000**	

General Fund Requests for Add'l Funding - Cash		**$5,212,788**
Significant Carry-Over Expenses		**$388,000**
	TOTAL REQUESTED	**$5,600,788**
General Fund Requested - Proposed by Scenario		**$2,795,288**
Signifcant Carry-Over Expenses		**$388,000**
	PROPOSED BY SCENARIO (CAPITAL FINANCED)	**$3,183,288**

Revenue as-is (Revenue Neutral)	Needed rate 49.0 cents generates	Scenario 1
$13,260,423	**$16,443,711**	**$16,443,711**

SCENARIO 2: TAX RATE REVENUE NEUTRAL

GENERAL FUND REQUESTS FOR ADDITIONAL FUNDING

DEPARTMENT/FUND	TYPE	DESCRIPTION OF REQUEST	FY26 AMOUNT REQUESTED	SCENARIO PROPOSAL (CAPITAL FINANCED)	IN?
Council	SLC	Non-profit requests	$30,190	$30,190	YES
Council	CCL	Farmers Market	$18,000	$18,000	YES
Facilities Management Fund	SLC	Sports complex permanent restrooms	$200,000		NO
Facilities Management Fund	SLC	Sports complex site planning	$50,000		NO
Finance	SLC	Finance Analyst (50% PT)	$38,660		NO
Fire	SLC	3 add'l FT firefighters	$274,657		NO
Fire	CCL	F-250 First response vehicle	$90,000		NO
Fire	CCL	Fire engine (replacement)	$1,000,000		NO
Fund 78	SLC	Gateway beautification project	$100,000		NO
Fund 78	SLC	Boardwalk project	$1,200,000		NO
Fund 78	SLC	Estatoe Trail wayfinding signage	$50,000		NO
Fund 82	SLC	Silversteen Park picnic shelter design	$25,000		NO
Fund 83	SLC	Downtown parking study	$50,000		NO
Fund 83	SLC	Downtown parking signage	$15,000		NO
Fund 83	SLC	Times Arcade Alley project	$50,000		NO
Non-Departmental	SLC	Add'l for housing (bring to 2 pennies)	$202,000		NO
Non-Departmental	SLC	Add'l for downtown (bring to 1 penny)	$105,000		NO
Non-Departmental	SLC	Add.l for Estatoe Trail (bring to 1 penny)	$105,000		NO
Non-Departmental	CCL	Add'l 0.25% COLA (bring to 3.5%)	$16,207		NO
Non-Departmental	CCL	Add'l 1% increase in 401k (to 5%)	$54,100		NO
Non-Departmental	CCL	Add'l healthcare insurance (CPEC)	$97,000	$97,000	YES
Planning	CCL	Permitting software upgrade	$20,000		NO
Planning	CCL	Land of Sky grantwriting for CDBGI	$10,000		NO
Police	CCL	Incentive package for hiring/retention	$0 (Note 2)	$0 (Note 2)	YES
Police	SLC	Add'l for County police contract	$285,000		NO
Police	CCL	Add'l 2 police vehicles (bring to 3)	$140,000		NO

Public Works: Administration	CCL	F-150 Truck replacement	$35,000		NO
Public Works: Buildings & Grounds	SLC	2 FT positions	$132,294		NO
Public Works: Sanitation	SLC	1 FT position	$67,712		NO
Public Works: Sanitation	SLC	Garbage Truck replacement	$275,000		NO
Public Works: Streets	SLC	City streets wayfinding signage	$60,000		NO
Public Works: Streets	SLC	1 FT position	$66,968		NO
Public Works: Streets	SLC	Enhanced sidewalk maintenance-Phase I	$30,000		NO
Public Works: Streets	SLC	Bicycle lanes on W. Main St.	$30,000	$0 (Note 3)	NO
Public Works: Streets	SLC	2 F-250 truck replacements	$90,000		NO
Public Works: Streets	SLC	Knuckleboom brush truck (replacement)	$250,000		NO
		TOTAL	**$5,262,788**	**$145,190**	

1. SSP = Supplemental Spending Plan   2. No add'l funds due to 2 frozen positions.   3. Delayed until FY27

SIGNIFICANT CARRY-OVER EXPENSES	DESCRIPTION	FY25 AMOUNT	IN?
Non-Departmental	FY25 - Pennies for Rosenwald	$0	NO
Non-Departmental	FY25 - Pennies for Housing	$0	NO
Non-Departmental	FY25 - Pennies for Downtown	$0	NO
Non-Departmental	FY25 - Pennies for Trails	$0	NO
	TOTAL	**$0**	

General Fund Requests for Add'l Funding - Cash		**$5,262,788**
Significant Carry-Over Expenses		**$0**
	TOTAL REQUESTED	**$5,262,788**
General Fund Requested - Proposed by Scenario		**$145,190**
Signifcant Carry-Over Expenses		**$0**
	PROPOSED BY SCENARIO (CAPITAL FINANCED)	**$145,190**

Revenue as-is (Revenue Neutral)	Revenue neutral rate	Scenario 2
$13,260,423	**$13,260,423**	**$13,405,613**

SCENARIO 3: INCLUDES ALL CCLS AND SLCS DESIGNED TO ENHANCE ORGANIZATIONAL CAPACITY AND IMPROVE BASIC SERVICES

GENERAL FUND REQUESTS FOR ADDITIONAL FUNDING

DEPARTMENT/FUND	TYPE	DESCRIPTION OF REQUEST	FY26 AMOUNT REQUESTED	SCENARIO PROPOSAL (CAPITAL FINANCED)	IN?
Council	SLC	Non-profit requests	$30,190	$30,190	YES
Council	CCL	Farmers Market	$18,000	$18,000	YES
Facilities Management Fund	SLC	Sports complex permanent restrooms	$200,000		NO
Facilities Management Fund	SLC	Sports complex site planning	$50,000		NO
Finance	SLC	Finance Analyst (50% PT)	$38,660	$38,660	YES
Fire	SLC	3 add'l FT firefighters	$274,657	$274,657	YES
Fire	CCL	F-250 First response vehicle	$90,000		NO
Fire	CCL	Fire engine (replacement)	$1,000,000		NO
Fund 78	SLC	Gateway beautification project	$100,000		NO
Fund 78	SLC	Boardwalk project	$1,200,000		NO
Fund 78	SLC	Estatoe Trail wayfinding signage	$50,000		NO
Fund 82	SLC	Silversteen Park picnic shelter design	$25,000		NO
Fund 83	SLC	Downtown parking study ($50,000)	SSP		NO
Fund 83	SLC	Downtown parking signage	$15,000		NO
Fund 83	SLC	Times Arcade Alley project	$50,000		NO
Non-Departmental	SLC	Add'l for housing (bring to 2 pennies)	$202,000		NO
Non-Departmental	SLC	Add'l for downtown (bring to 1 penny)	$105,000		NO
Non-Departmental	SLC	Add.l for Estatoe Trail (bring to 1 penny)	$105,000		NO
Non-Departmental	CCL	Add'l 0.25% COLA (bring to 3.5%)	$16,207	$16,207	YES
Non-Departmental	CCL	Add'l 1% increase in 401k (to 5%)	$54,100	$54,100	YES
Non-Departmental	CCL	Add'l healthcare insurance (CPEC)	$97,000	$97,000	YES
Planning	CCL	Permitting software upgrade	$20,000		NO
Planning	CCL	Land of Sky grantwriting for CDBGI	$10,000		NO
Police	CCL	Incentive package for hiring/retention	$0 (Note 2)	$0 (Note 2)	YES
Police	SLC	Add'l for County police contract	$285,000	$285,000	YES

Police	CCL	Add'l 2 police vehicles (bring to 3)	$140,000		NO
Public Works: Administration	CCL	F-150 Truck replacement	$35,000		NO
Public Works: Buildings & Grounds	SLC	2 FT positions	$132,294	$132,294	YES
Public Works: Sanitation	SLC	1 FT position	$67,712	$67,712	YES
Public Works: Sanitation	SLC	Garbage Truck replacement	$275,000	$68,750	YES
Public Works: Streets	SLC	City streets wayfinding signage	$60,000		NO
Public Works: Streets	SLC	1 FT position	$66,968	$66,968	YES
Public Works: Streets	SLC	Enhanced sidewalk maintenance-Phase I	$30,000		NO
Public Works: Streets	SLC	Bicycle lanes on W. Main St.	$30,000	$0 (Note 3)	NO
Public Works: Streets	SLC	2 F-250 truck replacements	$90,000		NO
Public Works: Streets	SLC	Knuckleboom brush truck (replacement)	$250,000		NO
		TOTAL	**$5,212,788**	**$1,149,538**	

1. SSP = Supplemental Spending Plan *2. No add'l funds due to 2 frozen positions.* *3. Delayed until FY27*

SIGNIFICANT CARRY-OVER EXPENSES	DESCRIPTION	FY25 AMOUNT	IN?
Non-Departmental	FY25 - Pennies for Rosenwald	$0	YES
Non-Departmental	FY25 - Pennies for Housing	$198,000	YES
Non-Departmental	FY25 - Pennies for Downtown	$95,000	YES
Non-Departmental	FY25 - Pennies for Trails	$95,000	YES
	TOTAL	**$388,000**	

General Fund Requests for Add'l Funding - Cash		**$5,212,788**
Significant Carry-Over Expenses		**$388,000**
	TOTAL REQUESTED	**$5,600,788**
General Fund Requested - Proposed by Scenario		**$1,149,538**
Signifcant Carry-Over Expenses		**$388,000**
	PROPOSED BY SCENARIO (CAPITAL FINANCED)	**$1,537,538**

Revenue as-is (Revenue Neutral) **Needed rate 41 cents generates** **Scenario 3**

$13,260,423	**$14,797,961**	**$14,797,961**

SCENARIO 4: INCLUDES SCENARIO 3 + HIGH PRIORITY ELECTIVE EXPENDITURES

GENERAL FUND REQUESTS FOR ADDITIONAL FUNDING

DEPARTMENT/FUND	TYPE	DESCRIPTION OF REQUEST	FY26 AMOUNT REQUESTED	SCENARIO PROPOSAL (CAPITAL FINANCED)	IN?
Council	SLC	Non-profit requests	$30,190	$30,190	YES
Council	CCL	Farmers Market	$18,000	$18,000	YES
Facilities Management Fund	SLC	Sports complex permanent restrooms	$200,000		NO
Facilities Management Fund	SLC	Sports complex site planning	$50,000	$50,000	YES
Finance	SLC	Finance Analyst (50% PT)	$38,660	$38,660	YES
Fire	SLC	3 add'l FT firefighters	$274,657	$274,657	YES
Fire	CCL	F-250 First response vehicle	$90,000		NO
Fire	CCL	Fire engine (replacement)	$1,000,000	$137,500	YES
Fund 78	SLC	Gateway beautification project	$100,000		NO
Fund 78	SLC	Boardwalk project	$1,200,000		NO
Fund 78	SLC	Estatoe Trail wayfinding signage	$50,000		NO
Fund 82	SLC	Silversteen Park picnic shelter design	$25,000		NO
Fund 83	SLC	Downtown parking study ($50,000)	SSP		NO
Fund 83	SLC	Downtown parking signage	$15,000		NO
Fund 83	SLC	Times Arcade Alley project	$50,000	$50,000	YES
Non-Departmental	SLC	Add'l for housing (bring to 2 pennies)	$202,000	$202,000	YES
Non-Departmental	SLC	Add'l for downtown (bring to 1 penny)	$105,000	$105,000	YES
Non-Departmental	SLC	Add.l for Estatoe Trail (bring to 1 penny)	$105,000	$105,000	YES
Non-Departmental	CCL	Add'l 0.25% COLA (bring to 3.5%)	$16,207	$16,207	YES
Non-Departmental	CCL	Add'l 1% increase in 401k (to 5%)	$54,100	$54,100	YES
Non-Departmental	CCL	Add'l healthcare insurance (CPEC)	$97,000	$97,000	YES
Planning	CCL	Permitting software upgrade	$20,000		NO
Planning	CCL	Land of Sky grantwriting for CDBGI	$10,000		NO
Police	CCL	Incentive package for hiring/retention	$0 (Note 2)	$0 (Note 2)	YES
Police	SLC	Add'l for County police contract	$285,000	$285,000	YES

Police	CCL	Add'l 2 police vehicles (bring to 3)	$140,000		NO
Public Works: Administration	CCL	F-150 Truck replacement	$35,000		NO
Public Works: Buildings & Grounds	SLC	2 FT positions	$132,294	$132,294	YES
Public Works: Sanitation	SLC	1 FT position	$67,712	$67,712	YES
Public Works: Sanitation	SLC	Garbage Truck replacement	$275,000	$68,750	YES
Public Works: Streets	SLC	City streets wayfinding signage	$60,000	$60,000	YES
Public Works: Streets	SLC	1 FT position	$66,968	$66,968	YES
Public Works: Streets	SLC	Enhanced sidewalk maintenance-Phase I	$30,000	$30,000	YES
Public Works: Streets	SLC	Bicycle lanes on W. Main St.	$30,000	$0 (Note 3)	NO
Public Works: Streets	SLC	2 F-250 truck replacements	$90,000		NO
Public Works: Streets	SLC	Knuckleboom brush truck (replacement)	$250,000		NO
		TOTAL	**$5,212,788**	**$1,889,038**	

1. SSP = Supplemental Spending Plan   2. No add'l funds due to 2 frozen positions.   3. Delayed until FY27

SIGNIFICANT CARRY-OVER EXPENSES	DESCRIPTION	FY25 AMOUNT	IN?
Non-Departmental	FY25 - Pennies for Rosenwald	$0	YES
Non-Departmental	FY25 - Pennies for Housing	$198,000	YES
Non-Departmental	FY25 - Pennies for Downtown	$95,000	YES
Non-Departmental	FY25 - Pennies for Trails	$95,000	YES
	TOTAL	**$388,000**	

General Fund Requests for Add'l Funding - Cash		**$5,212,788**
Significant Carry-Over Expenses		**$388,000**
	TOTAL REQUESTED	**$5,600,788**

General Fund Requested - Proposed by Scenario		**$1,889,038**
Signifcant Carry-Over Expenses		**$388,000**
	PROPOSED BY SCENARIO (CAPITAL FINANCED)	**$2,277,038**

Revenue as-is (Revenue Neutral)	**Needed rate 44.5 cents generates**	**Scenario 3**
$13,260,423	**$15,537,461**	**$15,537,461**

FY26 REVENUE REVIEW: OTHER FUNDS

(FIRE FUND)

REVENUE	FY25 BUDGET	FY26 PROJECTION	NOTES
Contribution from General Fund	$756,000	$1,285,295	Includes three new positions. See GF discussion
Sylvan Valley II Fire District Contribution	$646,155	$826,605	This contribution must be approved by Transylvania County. Includes their 45% portion of expected debt service payments for FY26-FY31
Loan Proceeds	$1,550,000	$0	
Standby pay	$6,000	$10,000	
Misc. revenue	$0		
Fund balance appropriated	$0	$850,000	This is appropriating some of the loan proceeds received, but not spent, in FY25
TOTAL	$2,991,900	$2,971,900	

(STORMWATER FUND)

REVENUE	FY25 BUDGET	FY26 PROJECTION	NOTES
Tier 1 (1-7,000 sq. ft. impervious)	$147,120	$131,400	As of 12/31, first year collections did not match expectations. FY26 projections adjusted accordingly
Tier 2 (7,001-250,000 sq. ft impervious)	$82,480	$74,000	As of 12/31, first year collections did not match expectations. FY26 projections adjusted accordingly
Tier 3 (250,000+ sq. ft. impervious)	$14,400	$13,600	As of 12/31, first year collections did not match expectations. FY26 projections adjusted accordingly
TOTAL	$244,000	$219,000	

Fire Fund - Operations

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
40-5300-0200	SALARIES - REGULAR	$ 273,281	$ 269,700	$ 269,700	$ 211,347	$ 281,750	$ 442,300
	MARKET ADJUSTMENT	-	-	-	-	-	-
	3.5% COLA ADJUSTMENT	-	-	-	-	-	-
40-5300-0210	SALARIES - OVERTIME	27,068	21,300	21,300	23,992	36,000	39,600
40-5300-0300	SALARIES - PART TIME	278,589	267,200	267,200	250,991	351,250	321,500
40-5300-0500	FICA	43,635	42,800	42,800	36,777	47,000	61,500
40-5300-0600	GROUP INSURANCE	60,157	60,000	60,000	45,000	60,000	112,000
40-5300-0700	LGERS RETIREMENT	51,491	57,800	57,800	43,128	56,000	87,400
40-5300-0730	PRUDENTIAL 401(k) NON-LE SUPP	9,012	11,700	11,700	9,363	12,000	24,100
TOTAL PERSONNEL		**$ 743,233**	**$ 730,500**	**$ 730,500**	**$ 620,598**	**$ 844,000**	**$ 1,088,400**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
40-5300-0925	PRO SERVICES	$ -	$ 3,500	$ 3,500	$ -	$ 1,500	$ 3,500
40-5300-1100	TELEPHONE AND INTERNET	8,123	9,000	9,000	6,156	8,400	10,400
40-5300-1300	UTILITIES	-	-	-	1,841	3,000	8,500
40-5300-1400	TRAVEL & TRAINING	17,003	22,200	22,200	12,203	18,000	25,000
40-5300-1500	M & R BUILDINGS	29,612	20,000	20,000	17,630	19,000	25,000
40-5300-1600	M & R EQUIPMENT	15,123	10,000	10,000	9,363	11,000	15,000
40-5300-1700	M & R AUTOS/TRUCKS	56,822	55,000	55,000	43,720	55,000	60,000
40-5300-3100	UNLEADED AND DIESEL	21,942	26,500	26,500	10,464	16,000	24,000
40-5300-3200	OFFICE SUPPLIES	998	5,000	5,000	1,151	3,000	5,000
40-5300-3300	DEPT SUPL & MATL	124,771	95,000	95,000	107,825	120,000	114,500
40-5300-3500	P/R + EDUCATION	5,712	9,000	9,000	3,556	8,000	12,000
40-5300-3600	UNIFORMS	9,787	9,500	9,500	3,348	7,500	10,000
40-5300-4500	CONTRACTED SERVICES	7,620	14,700	29,100	815	15,000	36,300
40-5300-5200	PENSION FUND DUES	1,970	3,000	3,000	2,820	2,900	2,500
40-5300-5300	DUES & SUBSCRIPTIONS	6,925	5,000	5,000	5,826	5,000	5,000
40-5300-5400	INSURANCE - WC AND LIAB	69,840	75,000	75,000	68,159	72,000	62,000
40-5300-5700	MISCELLANEOUS	-	-	-	-	-	-
TOTAL OPERATING		**$ 376,248**	**$ 362,400**	**$ 376,800**	**$ 294,877**	**$ 365,300**	**$ 418,700**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
40-5300-7400	CAPITAL OUTLAY	114,306	1,550,000	1,550,000	764,465	775,000	1,122,500
TOTAL CAPITAL		**$ 114,306**	**$ 1,550,000**	**$ 1,550,000**	**$ 764,465**	**$ 775,000**	**$ 1,122,500**

TOTAL		**$ 1,233,787**	**$ 2,642,900**	**$ 2,657,300**	**$ 1,679,940**	**$ 1,984,300**	**$ 2,629,600**

Fire Fund - Operations

Budget By Line Item / 40-5300-XXXX

0200	**Salaries - Regular**		**$**	**442,300**
	1 Fire Chief			-
	3 Fire Engineer			-
	3 REQUESTED FIRE ENGINEERS. 100% City (275K)			
0210	**Salaries - Overtime - Holiday**		**$**	**39,600**
				-
0300	**Salaries - Part Time**		**$**	**321,500**
				-
0500	**FICA**		**$**	**61,500**
				-
0600	**Group Insurance**		**$**	**112,000**
				-
0700	**LGERS Retirement**		**$**	**87,400**
				-
0730	**401K Employer Match**		**$**	**24,100**
				-
0925	**Professional Services**		**$**	**3,500**
				-
1100	**Telephone**		**$**	**10,400**
	Verizon//ATT Mobility	5,400		
	ERC	2,000		
	Comporium	3,000		
1300	**Utilities**		**$**	**8,500**
	Duke	6,000		
	Dominion	2,500		
1400	**Travel & Training**		**$**	**25,000**
	Fire Dept Instructors Conf ($1,200/person)	7,200		
	Other training classes and registrations	4,000		
	Training props, supplies, and equipment	6,800		
	Travel Expenses (per diem, hotels, etc)	7,000		
1500	**M & R Buildings**		**$**	**25,000**
	Bay Door Maint	2,000		
	Air Vac Filters	3,000		
	Alerting System	5,000		
	Misc Supplies and Maint	15,000		
1600	**M & R Equipment**		**$**	**15,000**
	Ladder and Hose Testing	6,000		
	SCBA mask testing	3,000		
	Fire Extinguisher Maint	2,000		
	Radio Maint	2,000		
	Medical Device Maint	2,000		
1700	**M & R Autos/Trucks**		**$**	**60,000**
3100	**Unleaded and Diesel**		**$**	**24,000**

3200	Office Supplies			$	5,000
		IT related	4,000		
		Misc	1,000		
3300	Dept Supl & Matl			$	114,500
		Protective Gear	29,500		
		Fire Suppression Equipment	20,000		
		Fire Hose	15,000		
		Rescue Tools and Equipment	5,000		
-	-	Radio and Pagers	25,000		
		PPE and Medical Supplies	10,000		
		Operational Supplies	10,000		
3500	PR and Education			$	12,000
		Car Seats	8,000		
		Smoke & CO Detectors	2,000		
		Fire & Life Safety Supplies (pens, pencils, stickers, hats, etc)	2,000		
3600	Uniforms			$	10,000
		Dress uniforms/shirts	3,500		
		Repl uniforms - day staff	3,500		
		Boots and T-shirts	3,000		
4500	Contracted Services			$	36,300
		Emergency Reporting System	4,200		
		Annual physicals	23,500		
		First Arrive	1,000		
		Emergency Services agreement	2,800		
		Copier Lease and Maint	2,100		
		Active 911	800		
		Code Scheduling	600		
		Breathing Air Compressor PM and sample testing	700		
		Family Concepts	600		
5200	Pension Fund Dues			$	2,500
5300	Dues and Subscriptions			$	5,000
		State Fire Assoc	1,400		
		NC Rescue and EMS	800		
		National Fire Safety Council	400		
		NC Association of Fire Chiefs	300		
		Other Dues	2,100		
5400	Insurance and Bonds			$	62,000
		Liability	32,000		
		Workers Comp	24,000		
		Supplemental	6,000		
7400	Capital Outlay			$	1,122,500
		F250 First Response, debt funded	90,000		
		New Engine (2-24-25) need more info, debt funded	1,000,000		
		FY22-23, 4 wheel drive Engine (debt funded, previous years)	850,000		
TOTAL				$	2,629,600

Fire Fund - Non Departmental

Detailed Expenditures

Debt

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
40-6600-9230	DEBT PRINC DUE - FY22-23 RESCUE	$ 107,883	$ 134,400	$ 134,400	$ 100,505	$ 134,328	$ 140,100
40-6600-9231	DEBT INT DUE - FY22-23 RESCUE	23,349	22,200	22,200	16,848	22,143	16,400
40-6600-9240	DEBT PRINC - 4 WHEEL DRIVE ENGINE	-	158,200	158,200	104,375	158,140	162,700
40-6600-9241	DEBT INT - 4 WHEEL DRIVE ENGINE	-	34,200	34,200	26,241	34,107	30,100
TOTAL DEBT		**$ 131,232**	**$ 349,000**	**$ 349,000**	**$ 247,969**	**$ 348,718**	**$ 349,300**

TOTAL		**$ 131,232**	**$ 349,000**	**$ 349,000**	**$ 247,969**	**$ 348,718**	**$ 349,300**

Fire Fund - Non Departmental

Budget By Line Item / 40-6600-XXXX

9230	Debt Princ Due - FY23 - Rescue	$ 140,100
9231	Debt Interest Due - FY23 - Rescue	$ 16,400
923x	Debt Princ Due - FY23 - Engine	$ 162,700
923x	Debt Interest Due - FY23 - Engine	$ 30,100
		-
TOTAL		**$ 349,300**

FY26 REVENUE REVIEW: OTHER FUNDS

(FIRE FUND)

REVENUE	FY25 BUDGET	FY26 PROJECTION	NOTES
Contribution from General Fund	$756,000	$1,285,295	Includes three new positions. See GF discussion
Sylvan Valley II Fire District Contribution	$646,155	$826,605	This contribution must be approved by Transylvania County. Includes their 45% portion of expected debt service payments for FY26-FY31
Loan Proceeds	$1,550,000	$0	
Standby pay	$6,000	$10,000	
Misc. revenue	$0		
Fund balance appropriated	$0	$850,000	This is appropriating some of the loan proceeds received, but not spent, in FY25
TOTAL	$2,991,900	$2,971,900	

(STORMWATER FUND)

REVENUE	FY25 BUDGET	FY26 PROJECTION	NOTES
Tier 1 (1-7,000 sq. ft. impervious)	$147,120	$131,400	As of 12/31, first year collections did not match expectations. FY26 projections adjusted accordingly
Tier 2 (7,001-250,000 sq. ft impervious)	$82,480	$74,000	As of 12/31, first year collections did not match expectations. FY26 projections adjusted accordingly
Tier 3 (250,000+ sq. ft. impervious)	$14,400	$13,600	As of 12/31, first year collections did not match expectations. FY26 projections adjusted accordingly
TOTAL	$244,000	$219,000	

Stormwater Fund

Detailed Expenditures

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 2-28-25	PROJECTED FY25	MANAGER RECOMMENDED FY26
21-8500-0925	PROF SERVICES	$ -	$ -	$ -	$ 150	$ 500	$ -
21-8500-4500	CONTRACTED SERVICES	-	244,000	244,000	15,182	18,000	219,000
TOTAL OPERATING		**$ -**	**$ 244,000**	**$ 244,000**	**$ 15,332**	**$ 18,500**	**$ 219,000**

TOTAL		**$ -**	**$ 244,000**	**$ 244,000**	**$ 15,332**	**$ 18,500**	**$ 219,000**

FY26 REVENUE REVIEW (WATER/SEWER FUND) [NATURAL GROWTH/SHRINK]

REVENUE	FY25 BUDGET	FY26 PROJECTION	NOTES
Water Charges	$3,450,500	$3,475,000	Estimated small natural growth w/no fee increase
Sewer Charges	$3,357,800	$3,280,000	Rev. decrease due to less consumption by one of the large customers
Meter Charges	$180,000	$185,000	
High Strength Waste Surcharge	$123,000	$150,000	
Water Tap & Connection Fee	$100,000	$60,000	
Sewer Tap & Connection Fee	$60,000	$30,000	
Late Payment Reconnect Fee	$60,000	$55,000	
Septage Pretreatment	$100,000	$85,000	
Misc. Revenue	$1,500	$500	
GF Fund Balance Appropriation	$0	$0	
Retained Earnings Appro.	$0	$0	
SUBTOTAL	$7,432,800	$7,320,500	

FY26 REVENUE REVIEW (WATER/SEWER FUND) [WITH PROPOSED CHANGES]

REVENUE	FY25 BUDGET	FY26 PROJECTION	NOTES
Water Charges	$3,450,500	$3,531,000	Projection includes regular 4% increase to consumption fee
Sewer Charges	$3,357,800	$3,341,000	Projection includes regular 4% increase to consumption fee.
Meter Charges	$180,000	$185,000	
Water Tap & Connection Fee	$100,000	$150,000	
Sewer Tap & Connection Fee	$60,000	$60,000	
Late Payment Reconnect Fee	$60,000	$30,000	
Septage Pretreatment	$100,000	$55,000	
High Strength Waste Surcharge	$123,000	$85,000	
Misc. Revenue	$1,500	$500	
GF Fund Balance Appropriation	$0	$0	
Retained Earnings Appro.	$0	$0	
SUBTOTAL	$7,432,800	$7,437,500	

WATER FUND REQUESTS FOR ADDITIONAL FUNDING

FUND/DEPARTMENT	TYPE	DESCRIPTION OF REQUEST	FY26 AMOUNT REQUESTED	FY26 PROPOSED (CAPITAL FINANCED)	IN?
WWTP	CCL	Dump truck (replacement)	$220,000	$55,000	YES
WWTP	SLC	EQ tank VFD and grinder integration	$60,000	$60,000	YES
Water/Sewer Maintenance	CCL	Vacuum truck (replacement)	$517,934	$129,484	YES
Water/Sewer Maintenance	SLC	SCADA upgrade	$80,000	$80,000	YES
		TOTAL	**$877,934**	**$324,484**	

Water and Sewer Fund - Water Treatment

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED TO 06-30-25	MANAGER RECOMMENDED FY25-26
30-8120-0200	SALARIES - REGULAR	$ 304,573	$ 307,300	$ 307,300	$ 224,781	$ 317,500	$ 318,200
	MARKET ADJUSTMENT		-	-			
	3.5% COLA ADJUSTMENT		-	-			
30-8120-0210	SALARIES - REG - OT	24,299	20,000	20,000	24,928	30,000	30,000
30-8120-0500	FICA	23,335	25,100	25,100	17,901	26,104	26,700
30-8120-0600	GROUP INSURANCE	75,000	75,000	75,000	56,250	75,000	80,000
30-8120-0700	LGERS RETIREMENT	62,055	44,800	44,800	34,052	48,777	50,200
30-8120-0730	401K EMPLOYER MATCH	6,458	13,100	13,100	9,839	14,413	17,500
TOTAL PERSONNEL		**$ 495,720**	**$ 485,300**	**$ 485,300**	**$ 367,751**	**$ 511,794**	**$ 522,600**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED TO 06-30-25	MANAGER RECOMMENDED FY25-26
30-8120-0925	PRO SERVICES	$ 101,955	$ 91,500	$ 91,500	$ 32,383	$ 45,000	$ 91,500
30-8120-1100	TELEPHONE AND INTERNET	5,994	6,200	6,200	3,031	5,500	5,800
30-8120-1300	UTILITIES	79,804	80,000	80,000	55,800	80,000	85,000
30-8120-1400	TRAVEL & TRAINING	3,089	4,000	4,000	2,797	5,000	4,000
30-8120-1500	M & R BUILDINGS	8,005	49,500	49,500	17,614	40,000	39,500
30-8120-1600	M & R EQUIPMENT	52,045	89,000	89,000	8,778	50,000	89,000
30-8120-1700	M & R AUTO & TRUCKS	1,315	3,000	3,000	1,177	2,500	3,000
30-8120-3100	UNLEADED & DIESEL	1,794	2,500	2,500	695	2,000	2,500
30-8120-3200	OFFICE SUPPLIES	1,261	1,800	1,800	212	1,500	1,800
30-8120-3300	DEPT SUPPLIES & MATERIALS	27,466	26,000	26,000	24,417	30,000	29,000
30-8120-3400	OTHER SUPPLIES & MATERIALS	220,158	225,000	225,000	151,078	215,000	240,000
30-8120-3600	UNIFORMS	1,701	2,400	2,400	1,673	2,200	2,400
30-8120-4500	CONTRACTED SERVICES	-	-	-	1,290	2,000	5,000
30-8120-5000	COUNTY DISPOSAL CHARGES	2,571	-	-	-	-	6,000
30-8120-5300	DUES & SUBSCRIPTIONS	1,163	6,000	6,000	5,483	6,000	6,000
30-8120-5400	INSURANCE - WC AND LIAB	8,028	9,000	9,000	11,000	11,000	31,000
TOTAL OPERATING		**$ 516,349**	**$ 595,900**	**$ 595,900**	**$ 317,428**	**$ 497,700**	**$ 641,500**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED TO 06-30-25	MANAGER RECOMMENDED FY25-26
30-8120-7400	CAPITAL OUTLAY	-	-	-	-		-
TOTAL CAPITAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

TOTAL		**$ 1,012,069**	**$ 1,081,200**	**$ 1,081,200**	**$ 685,179**	**$ 1,009,494**	**$ 1,164,100**

Water and Sewer Fund - Water Treatment
Budget By Line Item / 30-8120-XXXX

0200	**Salaries - Regular**			$	318,200
	1 Plant Superintendent/ORC				
	2 Plant Operator 1				
	1 Plant Operator 2				
	1 Plant Operator 3				
		Market		$	-
		Cola		$	-
0210	**Salaries - Regular - Overtime**			$	30,000
0500	**FICA**			$	26,700
0600	**Group Insurance**			$	80,000
0700	**LGERS Retirement**			$	50,200
0730	**401K Employer Match**			$	17,500
0925	**Pro Services**			$	91,500
	SCADA Hardware, software update and maint		25,000		
	Misc engineering services		50,000		
	Tech calibrations - Dyer		4,500		
	Compliance testing		12,000		
1100	**Telephone and Internet**			$	5,800
	Verizon		500		
	Cell Stipend		500		
	Comporium		4,800		
1300	**Utilities**			$	85,000
	Electricity		83,000		
	Natural Gas/Diesel		2,000		
1400	**Travel & Training**			$	4,000
	Water certification school				
1500	**M & R Buildings**			$	39,500
	Contract labor		10,000		
	Fence repairs		7,500		
	Sand removal		7,500		
	Water process equipment		5,000		
	Tools and materials		2,000		
	Misc repairs		7,500		
1600	**M & R Equipment**			$	89,000
	Pump/motor replace/repair		45,000		
	Chemical feeds pumps and tubing		10,000		
	SCADA replacement equipment//parts		10,000		
	Clearwell inspection and cleaning		10,000		
	Contract labor		12,000		
	Tools and materials		2,000		

1700	**M & R Autos/Trucks**		**$ 3,000**
	3 Vehicles		
3100	**Unleaded and Diesel**		**$ 2,500**
3200	**Office Supplies**		**$ 1,800**
3300	**Department Supplies and Materials**		**$ 29,000**
	Lab equip., reagents, gen supp		
3400	**Other Supplies & Materials**		**$ 240,000**
	Sodium Bicarbonate	80,000	
	Poly AluminumChloride	65,000	
	Bleach	43,500	
	Phosphate	43,500	
	Sodium Hydroxide	8,000	
3600	**Uniforms**		**$ 2,400**
4500	**Contracted Services**		**$ 5,000**
5000	**County Disposal Fees**		**$ 6,000**
5300	**Dues & Subscriptions**		**$ 6,000**
	Annual Water Permit Fee	3,500	
	NCDEQ	1,200	
	Misc	1,300	
5400	**Insurance - Workers Comp and Liability**		**$ 31,000**
	Liability	19,000	
	Workers Comp	12,000	
7400	**Capital Outlay**		**$ -**
TOTAL			**$ 1,164,100**

Water and Sewer Fund - Wastewater Treatment

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED TO 06-30-25	MANAGER RECOMMENDED FY25-26
30-8220-0200	SALARIES - REGULAR	$ 449,966	$ 409,500	$ 409,500	$ 293,659	$ 411,278	$ 414,200
	MARKET ADJUSTMENT		-	-			
	3.5% COLA ADJUSTMENT		-	-			
30-8220-0210	SALARIES - REG - OT	21,174	20,000	20,000	12,452	15,000	20,000
30-8220-0500	FICA	34,637	32,900	32,900	22,668	32,186	33,300
30-8220-0600	GROUP INSURANCE	120,000	90,000	90,000	67,500	90,000	96,000
30-8220-0700	LGERS RETIREMENT	89,273	58,700	58,700	41,712	60,765	62,600
30-8220-0730	401K EMPLOYER MATCH	6,971	17,200	17,200	12,053	17,227	21,800
TOTAL PERSONNEL		**$ 722,021**	**$ 628,300**	**$ 628,300**	**$ 450,044**	**$ 626,456**	**$ 647,900**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED TO 06-30-25	MANAGER RECOMMENDED FY25-26
30-8220-0925	PROF SERVICES	$ 21,613	$ 26,500	$ 26,500	$ 3,679	$ 15,000	$ 26,500
30-8220-1100	TELEPHONE AND INTERNET	7,743	9,100	9,100	3,988	6,500	8,500
30-8220-1300	UTILITIES	93,056	89,000	89,000	55,836	92,000	96,000
30-8220-1400	TRAVEL & TRAINING	1,511	3,000	3,000	384	2,500	13,900
30-8220-1500	M & R BUILDINGS	57,454	52,000	52,000	27,145	45,000	40,500
30-8220-1600	M & R EQUIPMENT	87,220	91,200	91,200	42,388	75,000	83,200
30-8220-1700	M & R AUTO & TRUCKS	9,284	10,000	10,000	3,656	8,500	10,000
30-8220-3100	UNLEADED & DIESEL	10,427	12,000	12,000	6,583	10,000	12,000
30-8220-3200	OFFICE SUPPLIES	366	2,000	2,000	506	1,200	2,000
30-8220-3300	DEPT SUPPLIES & MATERIALS	7,187	19,800	19,800	20,678	21,000	19,800
30-8220-3400	OTHER SUPPLIES & MATERIALS	421,326	420,000	420,000	271,756	345,000	388,800
30-8220-3500	OTHER - TANK/SEPTIC CLEANING	1,064	5,000	5,000	8,400	9,500	5,000
30-8220-3600	UNIFORMS	2,191	3,500	3,500	2,231	2,400	3,500
30-8220-4120	BAD DEBT EXPENSE	21,400	-	-	-	-	-
30-8220-4500	CONTRACTED SERVICES	3,793	2,000	2,000	61,009	75,000	2,000
30-8220-5000	COUNTY DISPOSAL CHARGES	166,427	192,000	192,000	133,061	192,000	196,000
30-8220-5300	DUES & SUBSCRIPTIONS	6,625	8,000	8,000	7,409	7,600	8,000
30-8220-5400	INSURANCE - WC AND LIAB	14,020	17,500	17,500	22,000	24,000	39,500
TOTAL OPERATING		**$ 932,707**	**$ 962,600**	**$ 962,600**	**$ 670,709**	**$ 932,200**	**$ 955,200**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED TO 06-30-25	MANAGER RECOMMENDED FY25-26
30-8220-7400	CAPITAL OUTLAY	244,602	141,000	141,000	119,910	120,000	-
TOTAL CAPITAL		**$ 244,602**	**$ 141,000**	**$ 141,000**	**$ 119,910**	**$ 120,000**	**$ -**

TOTAL		**$ 1,899,330**	**$ 1,731,900**	**$ 1,731,900**	**$ 1,240,663**	**$ 1,678,656**	**$ 1,603,100**

Water and Sewer Fund - Wastewater Treatment

Budget By Line Item / 30-8220-XXXX

0200	**Salaries - Regular**		**$**	**414,200**
	1 Superintendent/ORC			
	1 Assistant Superintendent/ORC			
	1 Lab Supervisor			
	2 Treatment Plant Operator 1			
	1 Treatment Plant Operator 3			
	Market		**$**	**-**
	Cola		**$**	**-**
0210	**Salaries - Regular - Overtime**		**$**	**20,000**
0500	**FICA**		**$**	**33,300**
0600	**Group Insurance**		**$**	**96,000**
0700	**LGERS Retirement**		**$**	**62,600**
0730	**401K Employer Match**		**$**	**21,800**
0925	**Pro Services**		**$**	**26,500**
	SCADA - Instrulogic	5,000		
	Compliance testing, calibrations	6,500		
	Misc consulting and engineering	15,000		
1100	**Telephone and Internet**		**$**	**8,500**
	Comporium	5,100		
	Fortiline firewall	1,000		
	Verizon	1,200		
	Cell stipend	1,200		
1300	**Utilities**		**$**	**96,000**
	Electricity	90,800		
	Natural Gas	5,200		
1400	**Travel and Training**		**$**	**13,900**
	Operator schools/exam fees	5,400		
	CDL School	8,500		
1500	**M & R Buildings**		**$**	**40,500**
	Flooring, walls, windows, concrete	25,000		
	Paint, tools, materials	5,400		
	Lubrication and Hydraulic Support	2,100		
	Maint contracts	2,700		
	Door replacement	5,300		
1600	**M & R Equipment**		**$**	**83,200**
	Equipment, parts, supplies	36,800		
	Repair second digester sludge pump for belt press	25,000		
	SCADA, electronic, digital parts	13,600		

	Belts for press	4,800		
	Bush hog	3,000		
1700	**M & R Autos/Trucks**		**$**	**10,000**
	Vehicle maint - 5 Vehicles	10,000		
3100	**Unleaded and Diesel**		**$**	**12,000**
3200	**Office Supplies**		**$**	**2,000**
3300	**Department Supplies and Materials**		**$**	**19,800**
	Lab supplies, glassware, sampling kits	10,500		
	PH probe and accessories	1,100		
	Chemical reagents, repl probes	5,200		
	New dissolved oxygen probe	3,000		
3400	**Other Supplies and Materials**		**$**	**388,800**
	PAC (Polyaluminum Chloride)	211,700		
	PAA (Peracetic acid)	100,000		
	Polymer for the Belt Press	60,000		
	Emulisifiers, degreasers etc	15,000		
	Lubrication and Hydraulic Supp	2,100		
3500	**Other-Tank /Septic Cleaning**		**$**	**5,000**
3600	**Uniforms**		**$**	**3,500**
	Protective clothing, boots, etc			
4500	**Contracted Services**		**$**	**2,000**
	Copier maint contract	1,500		
	Pest control	500		
5000	**County Disposal Fees**		**$**	**196,000**
	Landfill fees	196,000		
5300	**Dues and Subscriptions**		**$**	**8,000**
	Lab certification	2,500		
	Plant certification	3,500		
	Operator certifications	2,000		
5400	**Insurance - Workers Comp and Liability**		**$**	**39,500**
	Liability	26,000		
	Workers Comp	13,500		
7400	**Capital Outlay**		**$**	**-**
	EQ tank VFD drivers for pumps	-		
	Dump Truck replacement - Kenworth T480, debt funded	-		
TOTAL			**$**	**1,603,100**

Water and Sewer Fund - Water and Sewer Maintenance

Detailed Expenditures

Personnel

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED TO 06-30-25	MANAGER RECOMMENDED FY25-26
30-8140-0200	SALARIES - REGULAR	$ 420,558	$ 659,700	$ 659,700	$ 365,587	$ 524,914	$ 649,300
	MARKET ADJUSTMENT	-	-	-	-	-	-
	3.5% COLA ADJUSTMENT	-	-	-	-	-	-
30-8140-0210	SALARIES - REG - OT	34,015	30,000	30,000	43,598	50,000	30,000
30-8140-0500	FICA	33,634	52,900	52,900	30,339	44,779	52,000
30-8140-0600	GROUP INSURANCE	135,000	180,000	180,000	135,000	180,000	192,000
30-8140-0700	LGERS INSURANCE	58,889	94,300	94,300	55,854	81,003	97,900
30-8140-0730	401K EMPLOYER MATCH	343	27,700	27,700	15,246	21,202	34,000
TOTAL PERSONNEL		**$ 682,439**	**$ 1,044,600**	**$ 1,044,600**	**$ 645,624**	**$ 901,898**	**$ 1,055,200**

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED TO 06-30-25	MANAGER RECOMMENDED FY25-26
30-8140-0925	PROF SERVICES	$ 38,033	$ 52,500	$ 52,500	$ 32,467	$ 42,000	$ 46,500
30-8140-1100	TELEPHONE AND INTERNET	2,876	3,300	3,300	2,537	3,500	4,500
30-8140-1300	UTILITIES	82,004	66,000	66,000	58,197	84,000	89,300
30-8140-1400	TRAVEL & TRAINING	12,576	8,000	8,000	5,821	7,000	8,000
30-8140-1500	M & R BUILDINGS	5,463	8,000	8,000	3,080	6,500	8,000
30-8140-1600	M & R EQUIPMENT	126,115	152,500	152,500	72,277	135,000	152,500
30-8140-1700	M & R AUTO & TRUCKS	41,654	40,000	40,000	18,243	22,500	40,000
30-8140-3100	UNLEADED & DIESEL	22,214	22,500	22,500	9,795	15,000	22,500
30-8140-3200	OFFICE SUPPLIES	5,277	6,500	6,500	2,590	4,500	6,500
30-8140-3300	DEPT SUPPLIES & MATERIALS	336,359	235,000	235,000	229,125	210,000	235,000
30-8140-3400	INFLOW AND INFILTRATION	35,619	96,000	96,000	18,554	25,000	96,000
30-8140-3600	UNIFORMS	15,974	14,000	14,000	11,615	14,000	14,000
30-8140-4500	CONTRACTED SERVICES	106,366	115,500	115,500	22,745	85,000	90,000
30-8140-5300	DUES & SUBSCRIPTIONS	2,242	6,300	6,300	2,223	3,000	12,300
30-8140-5400	INSURANCE - WC AND LIAB	27,069	25,500	25,500	30,272	32,000	56,000
TOTAL OPERATING		**$ 859,841**	**$ 851,600**	**$ 851,600**	**$ 519,541**	**$ 689,000**	**$ 881,100**

Capital

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED TO 06-30-25	MANAGER RECOMMENDED FY25-26
30-8140-7400	CAPITAL OUTLAY	35,291	-	-	-	-	135,000
TOTAL CAPITAL		**$ 35,291**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 135,000**

TOTAL		**$ 1,577,571**	**$ 1,896,200**	**$ 1,896,200**	**$ 1,165,165**	**$ 1,590,898**	**$ 2,071,300**

Water and Sewer Fund - Water and Sewer Maintenance

Budget By Line Item / 30-8140-XXXX

0200	Salaries - Regular			$	649,300
	2 Public Works Supervisor II				
	2 Meter Technician				
	2 Senior Distribution - Plant Maint Tech				
	4 Distribution - Collection System Operator				-
	1 Plant Maint Tech				
	1 Utility Maint				
		Market		$	-
		Cola		$	-
0210	Salaries - Regular - Overtime			$	30,000
0500	FICA			$	52,000
0600	Group Insurance			$	192,000
0700	LGERS Retirement			$	97,900
0730	401K Employer Match			$	34,000
0925	Pro Services			$	46,500
	Water Meter base station fee		27,500		
	SCADA		4,000		
	Computer Support		4,000		
	Misc		11,000		
1100	Telephone and Internet			$	4,500
	Verizon		3,300		
	Stipend		1,200		
1300	Utilities			$	89,300
	Electricity		84,000		
	Natural Gas		5,300		
1400	Travel & Training			$	8,000
	AWWA Utility School - 3 operators				
1500	M & R Buildings			$	8,000
	Lift station facilities				-
1600	M & R Equipment			$	152,500
	Air Compressor, backhoe, sewer jetter, lift station pump repl				
	sewer camera software, etc				
1700	M & R Autos/Trucks			$	40,000
3100	Unleaded and Diesel			$	22,500
3200	Office Supplies			$	6,500

3300	**Department Supplies and Materials**		**$**	**235,000**
	Water pipe, fittings, hydrants, manhole lides			
	Pumps, meters etc			
	Asphalt for utility cuts			
3400	**Inflow & Infiltration**		**$**	**96,000**
	Utility Service Group / Suez	16,000		
	Sewer line repair/remediation	70,000		
	Smoke and dye testing	10,000		
3600	**Uniforms**		**$**	**14,000**
	Cintas Uniform Rental Contract	8,000		
	Safety Shoes & PPE and other	6,000		
4500	**Contracted Services**		**$**	**90,000**
	Emergency assistance - pumping/hauling	25,000		
	Soil Samplings & Hauling (Excavations)	25,000		
	Scrap Soils Disposal	25,000		
	Lift station generators	3,000		
	Transmitter calibrations	1,000		
	Misc	10,000		
	NC811 License (User Fee)	1,000		
5300	**Dues and Subscriptions**		**$**	**12,300**
	USDA permit moved from 0925 to 5300	4,800		
	Sewer line permit moved from 0925	1,200		
	NCDEQ Permit, NCWOA, NCWTFOCB, etc	6,300		-
5400	**Insurance - Workers Comp and Liability**		**$**	**56,000**
	Liability	42,000		
	Workers Comp	14,000		
7400	**Capital Outlay**		**$**	**135,000**
	SCADA Upgrade	-		
	Vacuum truck, debt funded	540,000		
TOTAL			**$**	**2,071,300**

Water and Sewer Fund - Non Departmental

Detailed Expenditures

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED TO 06-30-25	MANAGER RECOMMENDED FY25-26
30-6600-1110	POSTAGE	$ -	$ -	$ -	$ -	$ 10,000	$ 26,400
30-6600-4500	CONTRACT SERVICES	-	-	-	1,083	6,000	14,000
30-6600-5800	BANKING FEES	64,210	35,000	35,000	29,766	36,500	38,000
30-6600-9100	REIMBURSE GENERAL FUND	450,000	661,000	661,000	495,750	661,000	661,000
30-6600-9408	TRANSFER TO WATER CAPITAL RESERVE	-	357,800	357,800	-	-	-
TOTAL OPERATING		**$ 514,210**	**$ 1,053,800**	**$ 1,053,800**	**$ 526,599**	**$ 713,500**	**$ 739,400**

Debt

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY24	ORIGINAL BUDGET FY24-25	AMENDED BUDGET FY24-25	ACTUAL 3-31-25	PROJECTED TO 06-30-25	MANAGER RECOMMENDED FY25-26
30-6600-9250	DEBT PRINC DUE-FY20CAP-UNIT1078	$ 19,639	$ 20,100	$ 20,100	$ 15,013	$ 20,029	$ 20,500
30-6600-9251	DEBT INT DUE-FY20CAP-UNIT1078	3,074	2,700	2,700	2,021	2,683	2,300
30-6600-9270	DEBT PRINC DUE-FY18CAP-UNIT7431	7,051	7,300	7,300	5,444	7,268	7,500
30-6600-9271	DEBT INT DUE-FY18 CAP-UNIT 7431	1,048	900	900	630	830	600
30-6600-9310	DEBT PRINC DUE-BELT PR-DEQ476-03	71,413	71,500	71,500	-	71,413	71,500
30-6600-9311	DEBT INT DUE-BELT PR-DEQ476-03	10,519	8,800	8,800	4,383	8,766	7,100
30-6600-9320	DEBT PRINC DUE-BURRELL-11-1778	146,728	146,800	146,800	-	146,800	132,400
30-6600-9330	DEBT PRNC DUE-6-8 UPG-DEQ476-04	84,000	84,000	84,000	-	84,000	84,000
30-6600-9331	DEBT INT DUE-6-8 UPG-DEQ476-04	21,840	20,200	20,200	10,080	20,160	18,500
30-6600-9340	DEBT PRINC DUE-RADIO M-12-1787	74,828	74,900	74,900	-	74,828	74,900
30-6600-9350	DEBT PRINC DUE-KC1-DEQ476-05	37,469	37,500	37,500	-	37,469	37,500
30-6600-9351	DEBT INT DUE-KC1-DEQ476-05	7,494	6,800	6,800	3,372	6,744	6,000
30-6600-9360	DEBT PRINC DUE-KC2-DEQ476-06	71,789	71,200	71,200	-	71,789	71,800
30-6600-9370	DEBT PRINC DUE-KC3-DEQ476-07	74,199	74,200	74,200	-	74,199	74,200
30-6600-9380	DEBT PRINC DUE-SEWER-DEQ476-08	649,363	649,400	649,400	-	649,363	649,400
30-6600-9381	DEBT INT DUE-SEWER-DEQ476-08	176,224	167,300	167,300	83,638	167,300	155,400
30-6600-9410	DEBT PRINC DUE-FY19CAP-ST001	21,534	22,100	22,100	16,518	22,095	22,700
30-6600-9411	DEBT INT DUE-FY19CAP-ST001	3,094	2,900	2,900	2,189	2,848	2,300
30-6600-9420	DEBT PRINC DUE-DUKE-FC9262	31,012	18,500	18,500	18,428	18,428	-
30-6600-9421	DEBT INT DUE-DUKE-FC9262	807	500	500	246	246	-
30-6600-9430	DEBT PRINC DUE-WATMET-ST600-002	24,027	25,500	25,500	18,431	24,627	25,300
30-6600-9431	DEBT INT DUE-WATMET-ST600-002	3,864	3,300	3,300	2,488	3,265	2,700
30-6600-9440	DEBT PRINC DUE-GALLIMORE	87,065	87,800	87,800	-	87,065	87,100
30-6600-9460	DEBT PRINC DUE-KING ST	12,317	13,600	13,600	-	12,317	12,400
30-6600-9461	DEBT INT DUE-KING ST	-	4,500	4,500	-	-	-
30-6600-9470	DEBT PRINC DUE-BURRELL MTN	35,726	47,400	47,400	-	48,700	48,700
TOTAL DEBT		**$ 1,676,124**	**$ 1,669,700**	**$ 1,669,700**	**$ 182,881**	**$ 1,663,232**	**$ 1,614,800**

TOTAL		**$ 2,190,334**	**$ 2,723,500**	**$ 2,723,500**	**$ 709,480**	**$ 2,376,732**	**$ 2,354,200**

Water and Sewer Fund - Non Departmental

Budget By Line Item / 30-6600-XXXX

1110	Postage	$	26,400
	Utiity Bill Postage		
4500	Contracted Services	$	14,000
	Utility Bill Other		
5800	Online/Credit Card Fees	$	38,000
			-
9100	Reimburse General Fund for Services	$	661,000
9408	Transfer to Water Capital Reserve Fund	$	-
			-
9250	Debt Princ Due-FY20Cap-Unit 1078	$	20,500
			-
9251	Debt Inct Due- FY20Cap-Unit 1078	$	2,300
			-
9270	Debt Prince Due-FY18 Cap -Unit 7431	$	7,500
			-
9271	Debt Int Due- FY18 Cap- Unit 7431	$	600
			-
9310	Debt Princ Due - Belt PR - DEQ476-03	$	71,500
			-
9311	Debt Int Due - Belt PR - DEQ476-03	$	7,100
			-
9320	Debt Princ Due - Burrell -11-1778	$	132,400
			-
9330	Debt Prin Due -6-8 UPG - DEQ476-04	$	84,000
			-
9331	Debt Int Due-6-8 UPG-DEQ476-04	$	18,500
			-
9340	Debt Princ Due-Radio M-12-1787	$	74,900
			-
9350	Debt Princ Due-KC1-DEQ476-05	$	37,500
			-
9351	Debt Int Due - KC1 - DEQ476-05	$	6,000
			-
9360	Debt Princ Due - KC2 - DEQ476-06	$	71,800
			-
9370	Debt Princ Due - KC3 - DEQ476-07	$	74,200
			-
9380	Debt Princ Due - Sewer - DEQ476-08	$	649,400
			-
9381	Debt Int Due - Sewer - DEQ476-08	$	155,400
			-
9410	Debt Princ Due - FY19 Cap - ST001	$	22,700
			-

Water and Sewer Fund - Non Departmental			
Budget By Line Item / 30-6600-XXXX			
9411	**Debt Int Due - FY19 Cap - ST001**	**$**	**2,300**
			-
9430	**Debt Princ Due - WATMET - ST600-002**	**$**	**25,300**
			-
9431	**Debt Int Due - WATMET - ST600-002**	**$**	**2,700**
			-
9440	**Debt Princ Due - Gallimore Road**	**$**	**87,100**
			-
9460	**Debt Princ Due - King St**	**$**	**12,400**
			-
9470	**Debt Princ Due - Burrell Mountain Tank**	**$**	**48,700**
			-
TOTAL		**$**	**2,354,200**

FY25 Supplemental Spending Plan
(April 2025)

PROJECT	FUND	AMOUNT	SOURCE	STATUS	FISCAL YEAR	ACTION	NOTE
Downtown parking study	GF	$50,000	Restricted funds from sale of city camper property	Mgr. Proposed	Current	No accounting action needed	DMPC recommendation
SCADA upgrade	W/S	$80,000	FY25 budget surplus[1]	Mgr. Proposed	Current		Affordable by virtue of funding KCI w/state earmark
EQ tank	W/S	$60,000	FY25 budget surplus	Mgr. Proposed	Current		Affordable by virtue of funding KCI w/state earmark
Dump truck replacement	W/S	$220,000	FY25 budget surplus	Mgr. Proposed	Current		Affordable by virtue of funding KCI w/state earmark

[1] This surplus was intentional.

ADDS AND DELETES WORKSHEET

FUND	ADD	DELETE AND/OR REV. INCREASE	Straw Vote
GF	*EXAMPLE: Add $100k to Multi-use path fund*	*Reduce non-profit contributions by $100k*	*3 Y, 3 N*

Cumulative Impact of Potential Fee and Tax Increases (FY26)

Representative Sample of Properties

Impact on household of $191,760 appraised value, residential refuse collection, and 800 gallons/mo. utility consumption ($98,960 appraised value in 2025)							
	Annual property taxes		Annual refuse fees	Annual Utility fees	Annual Stormwater fees	TOTAL ANNUAL BURDEN	DIFFERENCE
FY24	$475.01		$288	$502.70		$1,265.71	
FY25	$475.01		$300	$509.62	$48	$1,332.63	$66.92
FY26	$.33	$632.80	$300 (No Change)	$516.91 (Total w/typical annual 4% consumption rate increase)	$48 (No Change)	$1,497.72	$165.09
	$.34	$651.98				$1,516.89	$184.26
	$.35	$671.16				$1,536.07	$203.44
	$.36	$690.33				$1,555.24	$222.61
	$.37	$709.51				$1,574.42	$241.79
	$.38	$728.68				$1,593.60	$260.97
	$.39	$747.86				$1,612.77	$280.15
	$.40	$767.04				$1,631.95	$299.32

Impact on household of $595,000 appraised value, residential refuse collection, and 2,700 gallons/mo. utility consumption ($311,440 appraised value in 2025)							
	Annual property taxes		Annual refuse fees	Annual Utility fees	Annual Stormwater fees	TOTAL ANNUAL BURDEN	DIFFERENCE
FY24	$1,494.91		$288	$918.58		$2,701.49	
FY25	$1,494.91		$300	$941.90	$48	$2,784.81	$83.32
FY26	$.33	$1963.50	$300 (No Change)	$966.53 (Total w/typical annual 4% consumption rate increase)	$48 (No Change)	$3,278.02	$493.22
	$.34	$2023.00				$3,337.53	$552.72
	$.35	$2082.50				$3,397.02	$612.21
	$.36	$2142.00				$3,456.53	$671.72
	$.37	$2201.50				$3,516.02	$731.22
	$.38	$2261.00				$3,575.53	$790.72
	$.39	$2320.50				$3,635.02	$850.22
	$.40	$2380.00				$3,694.53	$909.72

Impact on household of $1,181,620 appraised value, residential refuse collection, and 4,200 gallons/mo. utility consumption (906,820 appraised value in 2025)							
	Annual property taxes		Annual refuse fees	Annual Utility fees	Annual Stormwater fees	TOTAL ANNUAL BURDEN	DIFFERENCE
FY24	$4,352.73		$288	$1,246.89		$5,887.62	
FY25	$4,352.73		$300	$1,283.18	$180	$6,115.97	$228.29
FY26	$.33	$3899.35	$300 (No Change)	$1,321.49 (Total w/typical annual 4% consumption rate increase)	$180 (No Change)	$5,700.83	($415.17)
	$.34	$4017.51				$5,818.99	($296.98)
	$.35	$4135.67				$5,937.15	($178.81)
	$.36	$4253.83				$6,055.32	($60.65)
	$.37	$4371.99				$6,173.48	$57.51
	$.38	$4490.15				$6,291.64	$175.67
	$.39	$4608.32				$6,409.81	$293.83
	$.40	$4726.48				$6,527.97	$411.99

	Annual Impact of New Tax Rate and Fees on Various Commercial Entities								
		Prop Tax		Refuse Fees	Existing Utility Fees	HSWS	Stormwater Fee	TOTAL BURDEN	DIFFERENCE
Ingles	FY25	$49,343		$0	$44,006	$2,424	$1,800	$97,573	
	FY26	Based on valuation of $11,065,990		Not applicable	Based on Avg. of 191,975 gal./mo. (Total w/typical 4% annual consumpt increase)	Tier 3 rates Based on Avg. of 191,975 gal./mo. (No Change)	>250,000 sq. ft. of impervious @ $150/mo. (No Change)		
	FY26	$.33	$36,518	$0	$45,756.56	$2,424	$1,800	$86,498	($11,074)
		$.34	$37,624					$87,605	($9,968)
		$.35	$38,731					$88,711	($8,861)
		$.36	$39,837					$89,818	($7,754)
		$.37	$40,944					$90,924	($6,648)
		$.38	$42,050					$92,031	($5,541)
		$.39	$43,157					$93,137	($4,435)
		$.40	$44,264					$94,244	($3,328)

Belk	FY25	$12,628		$2,880	$17,482.61	$0	$180	$33,170	
	FY26	Based on valuation of $2,553,900		Based on 19 collections per month (No change)	Based on Avg. of 75,400 gal./mo. (Total w/typical 4% annual consumpt increase)	Tier 2 rates Based on Avg. of 75,400 gal./mo. (No change)	>7,000 sq. ft. of impervious @ $15/mo. (No change)		
	FY26	$.33 $.34 $.35 $.36 $.37 $.38 $.39 $.40	$8,428 $8,683 $8,938 $9,194 $9,449 $9,704 $9,960 $10,215	$4,560	$18,170	$0	$180	$31,338 $31,593 $31,848 $32,104 $32,359 $32,615 $32,870 $33,125	($1,831) ($1,576) ($1,321) ($1,065) ($810) ($554) ($299) ($44)

Charlies Tire	FY25	$5,000		$5,760	$7,608	N/A	N/A	$18,368	
	FY26	Based on valuation of $1,191,970		Based on 15 collections per month	Based on Avg. of 32,000 gal./mo. (Total w/typical 4% annual consumpt increase)	Tier 3 rates Based on Avg. of 32,000 gal./mo. (No change)	>7,000 sq. ft. of impervious @ $15/mo. (No change)		
	FY26	$.33 $.34 $.35 $.36 $.37 $.38 $.39 $.40	$3,932 $4,051 $4,170 $4,289 $4,408 $4,527 $4,647 $4,766	$5,760	$7,900	$408	$180	$17,772 $17,891 $18,010 $18,129 $18,248 $18,368 $18,487 $18,606	($596) ($477) ($357) ($238) ($119) $0.04 $119 $238

TR Hospital	FY25	$114,965		$0	$129,773	$7,164	$1,800	$253,702	
	FY26	Based on valuation of $21,915,080		Not applicable	Based on Avg. of 568,941 gal./mo. (Total w/typical 4% annual consumpt increase)	Tier 3 rates Based on Avg. of 568,941 gal./mo. (No change)	>250,000 sq. ft. of impervious @ $150/mo. (No change)		
	FY26	$.33 $.34 $.35 $.36 $.37 $.38 $.39 $.40	$72,319 $74,511 $76,702 $78,894 $81,085 $83,277 $85,468 $87,660	$0	$129,763	$7,164	$1,800	$216,245 $218,437 $220,628 $222,820 $225,011 $227,203 $229,394 $231,586	($37,456) ($35,264) ($33,073) ($30,881) ($28,690) ($26,498) ($24,307) ($22,115)

Hunters & Gatherers	FY25	$1,884		$0	$3,103	N/A	N/A	$4,987	
		Based on valuation of $662,540		Not applicable	Based on Avg. of 12,200 gal./mo. (Total w/typical 4% annual consumpt increase)	Tier 2 rates Based on Avg. of 12,200 gal./mo. (No change)	<7,000 sq. ft. of impervious @ $4.00/mo. (No change)		
	FY26	$.33 $.34 $.35 $.36 $.37 $.38 $.39 $.40	$2,186 $2,252 $2,318 $2,385 $2,451 $2.517 $2,583 $2,650	$0	$3,214	$0	$48	$5,448 $5,515 $5,581 $5,647 $5,714 $5,780 $5,846 $5,912	$461.99 $528.24 $594.49 $660.75 $727.01 $793.26 $859.51 $925.76

Triangle Stop 208	FY24	$7,206		$0	$23,398	$108	$180	$30,892	
		Based on valuation of $4,535,350		Not applicable	Based on Avg. of 101,400 gal./mo. (Total w/typical 4% annual consumpt increase)	Tier 3 rates Based on Avg. of 101,400 gal./mo. (No Change)	>7,000 sq. ft of impervious @ $15.00/mo. (No Change)		
	FY25	$.33	$14,999	$0	$24,322	$108	$180	$39,610	$8,718
		$.34	$15,454					$40,065	$9,173
		$.35	$15,908					$40,519	$9,627
		$.36	$16,363					$40,974	$10,082
		$.37	$16,817					$41,428	$10,536
		$.38	$17,272					$41,883	$10,991
		$.39	$17,726					$42,337	$11,445
		$.40	$18,181					$42.792	$11,900