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**Town of Maggie Valley  
Proposed Budget  
Fiscal Year 2026-2027**

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**Sam Cullen, Town Manager  
June 9, 2026**

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June 9, 2026

To: Mayor and Board of Aldermen  
From: Sam Cullen, Town Manager  
Subject: Proposed Fiscal Year 2026-2027 Budget

### **Budget Message**

I am pleased to present for your consideration the Fiscal Year 2026-2027 Proposed Budget. This budget, representing my recommendations as the Town Manager, is balanced with respect to revenues and expenditures, meeting all requirements of the North Carolina Local Government Budget and Fiscal Control Act.

While I have been intimately involved in the budget process in years past, this is the first year I have served as the Town Manager and Budget Officer. I found this budget to be rather invigorating and encouraging. It took quite a bit of effort to ensure all operational needs were met while balancing storm recovery and prioritizing various capital projects.

It is important to note that this budget was not compiled by me alone. I want to thank our department heads for their invaluable contributions and input by weighing in on the importance of capital needs, operations and personnel. I would also like to thank this board for your proactive approach towards our fiscal needs. You have allowed us to align salaries and benefits with market rates, implement a strategic plan and improve Town facilities and services wherever possible.

I would like to give a special thank you to our Assistant Town Manager/Finance Director Misty Hagood. Her invaluable financial experience has moved the Town forward by leaps and bounds.

The proposed tax rate of \$0.42 represents an increase of \$0.02 in the tax rate. While outlined in detail in the formal budget presentation this increase is mainly attributed to outstanding FEMA payments, capital needs and a delay in the County's revaluation cycle due to Hurricane Helene.

As mentioned earlier the Town has adopted a 5-year strategic plan. We used this plan throughout the entire budget process, and I cannot reiterate how important the plans guiding principals were while making budget recommendations. This plan has allowed us to recommend funding for IT upgrades, capital improvement plans, facilities upgrades and personnel compensation.

The Town has two distinct funds. The General Fund includes a vast majority of the Town's operations such as police, administration, and public works. The Sewer Fund includes the Town's Wastewater Treatment Plant and Wastewater Collection System.

The Proposed FY 26-27 Budget for each fund:

General Fund	\$ 4,441,300	(7.64% increase from FY 25-26)
Sewer Fund	\$ 1,449,500	(17.20% decrease from FY 25-26)
All Funds	\$ 5,890,800	

## **General Fund Highlights**

### **Administration**

The administration budget includes \$10,000 to host an NC Fellow. This will be a full-time trained employee of the Town for 11 months. This staff person's primary duty will be strategic plan tracking, prioritization and implementation. They will assist in the planning department to supplement their required hours of work as well.

### **Festival Grounds**

The festival grounds budget includes \$22,000 for July 4<sup>th</sup> fireworks and \$3,000 for the lease of the parking lot behind the stage. It also includes \$40,000 for a capital improvement plan. It is the goal of staff to solicit proposals for the CIP in August 2026.

### **Parks & Recreation**

Parks and recreation will continue focusing on recovery from Hurricane Helene. The parks have all recently received upgraded camera systems and we are making slow but steady progress towards our recovery projects' completion.

### **Debt Service**

There is \$47,121 in debt repayment in the proposed budget. This is the first payment (10%) of our state cash flow loan.

### **Police**

The proposed budget provides funding for purchase and outfitting of 1 new vehicle. The police budget also includes purchasing additional license plate reading cameras and much needed investigative equipment. Excitingly all officers will be outfitted with Axon Body Cameras. The yearly cost for the body cameras is \$9,500 per year for 5 years.

### **Public Services**

The proposed budget provides public services with the equipment needed and supplies including a new dump truck, F-250, and new snow removal equipment. Due to the forward thinking of this board several equipment needs have already been met this year.

### **Powell Bill/Non-Powell Bill**

Powell Bill Funds must be spent on maintaining, enhancing, improving or constructing streets and sidewalks within the Town's municipal street system. Funding is included in our non-Powell bill fund for repaving Loafer Lane and Valley Creek Run.

## **Taxes & Fees**

### **Property Tax**

The proposed FY 26-27 budget is based upon a Property Tax rate of \$0.42 per \$100 assessed value. This is the first year Maggie Valley will utilize this tax rate. Property Tax remains the largest source of revenue for the Town and is based upon real property assessments conducted by Haywood County. The estimated FY 26-27 total assessed tax value of the Town is \$558,246,310.

Fundamentally, each \$0.01 of the tax rate equals \$55,043.09 based upon a 98.6% collection rate (a one percent increase from last year), property tax revenue is expected to be \$2,311,000.

### **Sales Tax**

Sales tax is the second largest revenue source for the Town's General Fund. Based upon Haywood County Sales Tax Projections the Town has budgeted a 1.5% increase in sales taxes for a total of \$870,200.

### **Solid Waste Fee**

Maggie Valley has imposed a fee of \$8.00 monthly for residential solid waste service for the last 4 years. At the current rate the Town is supplementing over \$45,000 per year in solid waste services. As part of the FY 26-27 budget, I am recommending increasing that fee to \$12.00 monthly. As stated in the past my goal is to get our fees, where sensible, to revenue neutral. My recommendation for fee increases each year will be based off inflation and economic indicators.

### **Motor Vehicle Fee**

Maggie Valley adopted a \$5.00 annual vehicle fee in FY15-16. This fee applies to vehicles registered to residents of Maggie Valley. The Motor Vehicle Fee is estimated to generate \$10,000. This line item helps the Town improve street/road systems within the corporate limits.

## **Sewer Fund Highlights**

### **Sewer Fund**

The Proposed FY26-27 budget will focus on recovery from Hurricane Helene. This includes several projects such as the WWTP bridge repair and repair of the sewer plant levee. Additionally, the Town continues to pay \$13,000 per month while awaiting repairs to our main sewer line to be complete. This year alone the cost of the temporary pump around is nearly \$100,000. We continue to focus on line cleaning and I&I as well.

### **Debt Service Payment**

The Town continues payments on the Wastewater Treatment Plant. The total annual payment for the facility is \$174,961. The Town will issue its final payment on this critical facility in 2028.

### **Sewer Development Fees & User Fees**

The FY 26-27 budget recommends a user rate increase of 6%. This represents roughly \$1.30 per month per user. The Town has budgeted \$35,500 to conduct a user rate study. I hope to have this study underway by late fall of 2026.

The Town recently underwent a comprehensive and statutorily required system development fee study. We project revenues of \$100,000 from SDFs this year and have established a capital improvement account to set the funds aside to be used for allowable cost.

June 9, 2026

## **Personnel**

### **Salaries & Wages**

The proposed FY25-26 Budget recommends a 2.5% COLA increase for all employees in July 2026, and a 1% merit raise for qualifying employees in January 2027.

This will be the trial year of our merit program. I hope to grow this program to scale raises as staff better learns and understands the merit evaluation process.

### **Insurance**

On April 1, 2016, the Town of Maggie Valley joined the North Carolina State Health Plan for Teachers and State Employees, which provides coverage through Aetna. This conversion not only allowed our employees to access better health care coverage, but it also saved the Town from experiencing volatile premium increases that we were accustomed to seeing when purchasing health insurance on the open market. The SHP establishes rate premiums that coincide with the calendar year running from January 1 to December 31. The town has budgeted upon State recommendation a premium rate increase of 5% for this period.

This year the Town has budgeted for an additional 2.4% employer surcharge mandated by the NCGA.

The Town will continue to pay 100% of employee health insurance premiums and pay 80% of employee's dependent coverage.

## **Strategic Planning**

The FY 26-27 budget moves us into year 1 implementation stage of the 5-year strategic plan. Items referenced throughout this budget message such as CIPs, IT upgrades and the like check several first-year boxes.

## **Conclusion**

The proposed FY 26-27 Budget was created to not only maintain but to enhance the level of service that the Town provides its taxpayers. To ensure this objective was met staff committed countless hours of work. It is this type of sacrifice and selflessness that personifies our staff's continued commitment to making Maggie Valley the best place to live, work and play in Haywood County.

Sincerely,  
Sam Cullen  
Town Manager

June 9, 2026

# General Fund Summary FY 2026-2027

<b>Department</b>	<b>Budget</b>
Board of Aldermen	\$100,020
Administration	\$857,744
Public Works	\$1,241,000
Police	\$2,036,205
Powell Bill	\$16,000
Festival	\$121,360
Recreation	\$21,850
Debt Service	\$47,121
Contingency	\$0
<b>Expenditures</b>	<b>\$4,441,300</b>
<b>Revenues</b>	<b>\$4,441,300</b>

**Sewer Fund  
Summary  
FY2026-2027**

<b>Department</b>	<b>Budget</b>
Administration	\$693,939
Operations	\$480,600
Debt Service	\$174,961
System Development	\$100,000
Fee Capital Fund	
<b>Expenditures</b>	<b>\$1,449,500</b>
<b>Revenues</b>	<b>\$1,449,500</b>

**Proposed Budget Ordinance**

**Proposed Fee Schedule**

**Pay Classification**

**Line Item Budget**

**Town of Maggie Valley**  
**Budget Ordinance Number 1140**

BE IT ORDAINED by the Board of Alderman of the Town of Maggie Valley, North Carolina:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Board of Alderman	100,020
Administration	857,744
Public Works	1,241,000
Police	2,036,205
Powell Bill	16,000
Festival	121,360
Recreation	21,850
Debt Service	<u>47,121</u>
Total	<u>4,441,300</u>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Current year's property taxes	2,311,000
Motor Vehicle taxes	135,000
Prior year's property taxes	20,250
Tax Interest and penalties	13,600
Local Option Sales Tax	870,200
Franchise taxes	222,000
Beer & Wine Tax	6,500
Charges for services	284,000
Investments Earnings	175,000
Powell Bill	64,000
Festival Ground Fees	75,500
Haywood County SRO Reimbursement	90,500
Other revenues	127,250
Fund Balance	42,000
Fund Balance-Police Unauth Drug Funds	<u>4,500</u>
Total Funding	<u>4,441,300</u>

Section 3. The following amounts are hereby appropriated in the Sewer Fund for the operation of the sewer utilities for the fiscal year beginning July 1, 2026 and

ending June 30, 2027, in accordance with the chart of accounts heretofore approved for the Town:

Administration	693,939
Operations	480,600
System Development Fee Capital Fund	100,000
Debt Service	<u>174,961</u>
Total	<u>1,449,500</u>

Section 4. It is estimated that the following revenues will be available in the Sewer fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

User Fees	1,250,000
System Development Fees	100,000
Investment Earnings	90,000
Sale of Assets	9,500
Fund Balance	<u>0</u>
Total	<u>1,449,500</u>

Section 5. There is hereby levied a tax as the rate of forty cents (\$0.42) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2026, for the purpose of raising revenue listed "Current year's property taxes" in the General Fund in Section 2 of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of \$558,246,310 and an estimated rate of collection of 98.60%.

Section 6. The budget figures are based on fee schedules that are evaluated each year and from time to time adjusted by the Town Board of Aldermen. The Fee Schedule is attached and adopted as part of this budget.

Section 7. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. He/she may transfer amounts between line-item expenditures within a department without limitation and without a report being required. These changes should not result in increased in recurring obligations such as salaries.
- B. He/she may transfer amounts up to \$1,000 between departments, including contingency appropriations, within the same fund. He/she must make an official report on such transfers at the next regular meeting of the Governing Board.
- C. He/she may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

Section 8. The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

Section 9. The Budget Officer or his designee are hereby authorized to enter into contracts/agreements, within funds included in the Budget Ordinance or other actions authorized by the Board of Aldermen for the following purposes: 1) Lease of routine business equipment; 2) Consultant, professional, or maintenance service agreements; 3) Purchase of supplies, materials, or equipment where formal bids are not required by law; 4) Applications for and agreements for the acceptance of grant funds for services to be rendered which have been approved by the Board of Aldermen; 5) Construction and repair projects; 6) Liability, casualty, property, workers compensation, health, life or other insurance or performance bonds; 7) Other administrative contracts.

Section 10. Funds encumbered by the Town of Maggie Valley as of June 30, 2026 are hereby appropriated to this budget.

Section 11. Micro-Purchase Threshold- In accordance with 2 C.F.R. § 200.320(a)(1)(iv)(A) and the applicable provisions of North Carolina law, the Town hereby self-certifies the following micro-purchase thresholds:

- A. \$30,000, for the purchase of “apparatus, supplies, materials, or equipment”; and
- B. \$30,000, for the purchase of “construction or repair work”; and
- C. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
- D. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$0.

1. The self-certification made herein shall be effective as of the date hereof and shall be applicable until June 30, 2027.

2. In the event that the Town receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the Unit shall comply with the more restrictive threshold when expending such funds.

3. The Unit shall maintain documentation to be made available to a Federal awarding agency, any pass-through entity, and auditors in accordance with 2 C.F.R. § 200.334.

4. The Town Manager and Finance Officer of the Unit are hereby authorized, individually and collectively, to revise the Purchasing Policy of the Unit to reflect the increased micro-purchase thresholds specified herein, and to take all such actions, individually and collectively, to carry into effect the purpose and intent of the foregoing resolution.

Section 12. Copies of this Budget Ordinance shall be furnished to the Town Clerk, to the Governing Board and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 9th day of June 2026.

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Michael Eveland, Mayor

Attest:

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Kathy Johnson, Town Clerk



# Town of Maggie Valley 2026-2027 Fee Schedule Rates effective 7/1/2026

## Planning & Zoning Fees

Commercial Plan Review – Greater than 20,000 Sq Ft	\$500
Commercial Plan Review – Less than 20,000 Sq Ft	\$300
Zoning Compliance/Conformance Permit	\$75/Residential
Zoning Compliance/Conformance Permit	\$85/Commercial
Zoning Verification Letter	\$0
Reissuance Fee for any of the following after 12 months or if changes are requested	\$25

## Subdivisions

**Major Subdivision** \$200 per lot

A subdivision of land involving more than four (4) lots or requiring new street construction or right-of-way dedication or requiring utility extension or utility easement dedication.

**Minor Subdivision** \$100 per lot

A subdivision of land involving no new street construction or no right-of-way dedication, or no utility extension or utility easement dedication, where four (4) or fewer lots results after the subdivision is completed.

**Family Subdivision** \$0 no fee

A subdivision of land into two (2) or more parcels or lots for the purpose of conveying the resulting parcels or lots to a grantee or grantees who are any degree of lineal kinship to the grantor, or to a grantee or grantees who are within three (3) degrees of collateral kinship to the grantor. Degrees of kinship shall be computed in accordance with G.S. 104A-1.

**Lot Line Adjustment/Recombination** \$0 no fee

## Dwelling Unit Fee

Dwelling Unit Fee – Single Family Dwelling	\$500
Dwelling Unit Fee – Multi-Family Structure Detached	\$500 per unit
Garage/Accessory Dwelling Units	\$250 per unit
Temporary Dwelling Unit Fee	\$150 per unit

## Flood Plain Development Permits

A Flood Plain Development Permit shall be in addition to the subdivision fee if required.

Flood Plain Development Permit Commercial	\$100
Flood Plain Development Permit Residential	\$25
Flood Plain Verification Letter	\$25

### Sign Permits

Sign Permit – Permanent	\$75
Sign Permit – Attached	\$50
Sign Permit – Temporary	\$25

### Request for Special Exception, Variance, Appeal, Conditional Use Permit

Special Exception, Variance, Appeal, Conditional Use Permit - Commercial	\$400
Special Exception, Variance, Appeal, Conditional Use Permit - Residential	\$300
Special Exception, Variance, Appeal, Conditional Use Permit – Multi-Family	\$400
Appeal	\$0

### Request for Rezoning and Text Amendments

Rezoning request less than one (1) acre	\$225
Rezoning request between one (1) and three (3) acres	\$350
Rezoning request between four (4) and nine (9) acres	\$475
Rezoning request more than ten (10) acre	\$600
Conditional rezoning request less than one (1) acre	\$325
Conditional rezoning request between one (1) and three (3) acres	\$450
Conditional rezoning request between four (4) and nine (9) acres	\$575
Conditional rezoning request more than ten (10) acres	\$700
Text Amendments	\$250

The applicant shall pay the exact fee of a legal ad placed in the local newspaper if required 160D-602.

## Administrative Fees

### Public Document Requests

Public Records – Thumb Drives	\$5 each
Duplicate Receipts	\$0.20 each
Requested Public Documents	\$0.20 per copy
Requested Public Documents emailed	\$0 no fee

### Private Document Requests

Private Copies (no color copies)	\$0.20 per page
Emailing and Scanning services are not provided	
Notary services are not provided	
Faxing services are not provided	

### Miscellaneous Fees

Collection of excess volume of yard waste (more than one dump truck per year)	\$125 per dump truck load
Maggie Valley Police Officer Contract Labor	\$55 per hour
Bank Returned Item	\$25
Bank Returned Item for Tax Payment	\$25 or 10% of check or electronic transfer, whichever is greater, max of \$1,000

### **ABC Fees (due annually April 30)**

On Premise Malt Beverage	\$15 annually
Off Premise Malt Beverage	\$5 annually
On Premise Wine	\$15 annually
Off Premise Wine	\$10 annually

### **Pavilion Rental Fees**

Base Rate	\$30 per hour (3 hour minimum)
Includes an hour before for set-up and an hour after for clean-up at no additional charge	
Winter Rate (between October 15-April 15)	\$50 for 1 <sup>st</sup> 3 hours heat charge + \$20 each additional hour for heat
Event Rental (shows, classes for profit, entrance charge, etc.)	\$250 plus heat fee if winter
Deposit (refunded if key returned and facility clean)	\$250

### **Festival Grounds Rental Fees**

Lease Fee	\$800 per day plus \$100 per set up/tear down day
Excess levels of electricity surcharge	\$1,500 paid prior to event
Maggie Valley Police Officer (Mandatory if event has alcohol sales)	\$55 per hour
Maggie Valley Public Works employees	\$45 per hour
Overnight Camping	\$35 per night, per camper
Event Rental (shows, classes for profit, entrance charge, etc.)	\$250 plus heat fee if winter
Deposit (refunded if key returned and no damages)	\$1,500

### **Solid Waste Fees**

Solid Waste Collection Fee	\$12.00 per month
Lost or stolen replacement toter fee	\$100

## Sewer Fees

### Inside Sewer

Inside with water minimum up to 3,000 gallons usage	\$21.52
Inside with water per 1,000 over minimum	\$7.53
Inside without water 2 bedrooms	\$36.57
Inside without water 3 bedrooms	\$44.10
Inside without water 4+ bedrooms	\$51.62

### Dellwood Sewer

Dellwood Road with water minimum up to 3,000 gallons usage	\$21.52
Dellwood Road with water per 1,000 over minimum	\$10.81
Dellwood Inside without water 2 bedrooms	\$43.14
Dellwood Inside without water 3 bedrooms	\$53.95
Dellwood Inside without water 4+ bedrooms	\$64.77

### Outside Sewer

Outside with water minimum up to 3,000 gallons usage	\$44.31
Outside with water per 1,000 over minimum	\$12.24
Outside without water 2 bedrooms	\$155.82
Outside without water 3 bedrooms	\$164.30
Outside without water 4+ bedrooms	\$171.72

### Campgrounds/RV Parks

Minimum up to 3,000 gallons usage-

<u>Sites</u>	<u>Inside</u>	<u>Outside</u>
0-25 sites	\$75.89	\$126.37
26-50 sites	\$126.37	\$176.87
51-75 sites	\$176.87	\$227.53
76-100 sites	\$227.53	\$278.06
101-125 sites	\$278.06	\$328.63
126-150 sites	\$328.63	\$379.18
151+ sites	\$379.18	\$429.73

Inside Corporate limits - \$7.53 per 1,000 gallons over minimum

Outside Corporate limits - \$12.24 per 1,000 gallons over minimum

### Sewer Tap Fees

Standard 4" Tap \$1,500  
- Pavement or concrete cut/bore \$2,500

Standard 6" Tap \$1,800  
- Pavement or concrete cut/bore \$2,800

### **Sewer System Development Fees Based on Meter Size**

- 5/8 x 3/4 Inch \$ 4,990
- 1 Inch \$ 12,475
- 1.5 Inch \$ 24,950
- 2.0 Inch \$ 39,920
- 3.0 Inch \$79,840
- 4.0 Inch \$ 124,750
- 6.0 Inch \$ 249,500
- 8.0 Inch \$399,200

**Town of Maggie Valley Grade List 2026-2027**

<b>GRADE</b>	<b>CLASSIFICATION</b>	<b>FLSA STATUS</b>	<b>HIRE RATE</b>	<b>MINIMUM</b>	<b>MID POINT</b>	<b>MAXIMUM</b>
9	Police Evidence and Records Specialist Public Services Technician		38,921	40,867	48,652	58,382
10	Administrative and Fiscal Specialist		40,867	42,910	51,084	61,301
11	Police Administrative Coordinator Trades Specialist Utility Systems Operator		42,910	45,056	53,638	64,365
12			45,056	47,309	56,320	67,584
13	Police Officer Revenue Collector		47,309	49,674	59,137	70,964
14	Senior Trades Specialist Senior Utility Systems Operator		49,674	52,158	62,093	74,511
15	Police Officer - Special Assignment		52,158	54,766	65,198	78,237
16	Town Clerk		54,766	57,504	68,458	82,149
17	Planner Public Services Supervisor		57,504	60,379	71,880	86,256
18	Police Lieutenant		60,379	63,398	75,474	90,569
24	Finance Director	E	80,914	84,960	101,143	121,371
	Planning Director	E				
	Police Chief	E				
	Public Services Director	E				
25			84,960	89,208	106,200	127,440
26	Assistant Town Manager	E	89,208	93,668	111,510	133,812

E = Exempt from the Wage and Hour provisions of the Fair Labor Standards Act (FLSA)



Budget For Fiscal: 2026-2027

		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
		Total Activity	Total Budget	YTD Activity	Request	Recommended
		as of 4/28/26				
<b>Fund: 10 - GENERAL FUND</b>						
<b>Revenues</b>						
10-000-3115	2015 AD VALOREM TAX	\$ 193.90	\$ -	\$ -	\$ -	\$ -
10-000-3116	2016 AD VALOREM TAX	\$ 89.47	\$ -	\$ 21.74	\$ -	\$ -
10-000-3117	2017 AD VALOREM TAX	\$ 173.38	\$ -	\$ 18.58	\$ -	\$ -
10-000-3118	2018 AD VALOREM TAX	\$ 109.56	\$ -	\$ 86.19	\$ -	\$ -
10-000-3119	2019 AD VALOREM TAX	\$ 1,370.33	\$ -	\$ 80.41	\$ -	\$ -
10-000-3120	2020 AD-VALOREM TAX	\$ 1,319.33	\$ -	\$ 276.81	\$ -	\$ -
10-000-3121	2021 AD-VALOREM TAX	\$ 4,677.87	\$ 1,000.00	\$ 597.25	\$ -	\$ -
10-000-3122	2022 AD VALOREM TAX	\$ 15,094.10	\$ 2,500.00	\$ 1,023.68	\$ 750.00	\$ 750.00
10-000-3123	2023 AD-VALOREM TAX	\$ 33,457.83	\$ 6,000.00	\$ 5,251.10	\$ 1,500.00	\$ 1,500.00
10-000-3124	2024 AD VALOREM	\$ 2,082,258.67	\$ 20,000.00	\$ 16,561.58	\$ 3,000.00	\$ 3,000.00
10-000-3125	2025 AD VALOREM TAX	\$ -	\$ 2,100,000.00	\$ 2,139,260.07	\$ 15,000.00	\$ 15,000.00
10-000-3126	2026 AD VALOREM TAX	\$ -	\$ -	\$ -	\$ 2,311,000.00	\$ 2,311,000.00
10-000-3160	TAX REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
10-000-3170	TAX LATE LIST PENATLY	\$ 4,276.31	\$ 3,000.00	\$ 3,558.61	\$ 3,500.00	\$ 3,500.00
10-000-3171	ADVERTISING PENATLY	\$ 695.29	\$ 500.00	\$ 272.04	\$ 500.00	\$ 500.00
10-000-3172	ADMIN COLLECTION FEE	\$ 100.52	\$ 500.00	\$ 254.12	\$ 250.00	\$ 250.00
10-000-3180	TAX INTEREST	\$ 15,205.45	\$ 9,000.00	\$ 8,600.08	\$ 9,000.00	\$ 9,000.00
10-000-3181	MOTOR VEHICLE INTEREST	\$ 406.12	\$ 350.00	\$ 290.87	\$ 350.00	\$ 350.00
10-000-3200	MOTOR VEHICLE TAX	\$ 132,289.55	\$ 122,250.00	\$ 95,282.91	\$ 135,000.00	\$ 135,000.00
10-000-3231	1% LOCAL SALES TAX	\$ 355,810.97	\$ 340,000.00	\$ 222,782.62	\$ 360,000.00	\$ 360,000.00
10-000-3232	1/2% LOCAL SALES TAX(40)	\$ 175,303.09	\$ 174,000.00	\$ 105,365.32	\$ 177,500.00	\$ 177,500.00
10-000-3233	1/2% LOCAL SALES TAX (42)	\$ 166,941.16	\$ 165,000.00	\$ 106,448.74	\$ 168,500.00	\$ 168,500.00
10-000-3235	1/2% LOCAL SALES TAX (44)	\$ 1,816.62	\$ 1,400.00	\$ 1,109.29	\$ 1,800.00	\$ 1,800.00
10-000-3236	CITY HOLD HARMLESS	\$ 164,126.22	\$ 160,000.00	\$ 95,054.42	\$ 162,400.00	\$ 162,400.00
10-000-3260	BEER & WINE LIC TAX-CUR	\$ 785.00	\$ 800.00	\$ 755.00	\$ 750.00	\$ 750.00
10-000-3262	MOTOR VEHICLE FEE	\$ 10,380.00	\$ 10,000.00	\$ 6,710.00	\$ 10,000.00	\$ 10,000.00
10-000-3270	1 % TDA FUNDING	\$ 7,254.50	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00
10-000-3281	INT ON DELINQUENT LIC	\$ 65.00	\$ 40.00	\$ -	\$ -	\$ -
10-000-3291	LOCAL VIDEO PROGRAMMING	\$ 40,498.90	\$ 35,000.00	\$ 17,174.51	\$ 33,000.00	\$ 33,000.00
10-000-3316	POWELL BILL STREET AID	\$ 63,768.27	\$ 63,500.00	\$ 64,435.16	\$ 64,000.00	\$ 64,000.00
10-000-3317	UNAUTHORIZED SUBSTANCE TAX - POLICE DRUG	\$ 1,318.31	\$ -	\$ 627.95	\$ -	\$ -
10-000-3318	EQUITABLE SHARING DISTRIBUTION (DEA FUNDS)	\$ -	\$ -	\$ -	\$ -	\$ -
10-000-3322	BEER & WINE TAX DISTRIB	\$ 7,701.49	\$ 6,500.00	\$ -	\$ 6,500.00	\$ 6,500.00
10-000-3323	COURT OFFICER FEES	\$ 882.98	\$ 700.00	\$ 558.00	\$ 700.00	\$ 700.00
10-000-3324	UTILITY FRANCHISE ELECTRIC	\$ 189,221.88	\$ 150,000.00	\$ 88,194.59	\$ 180,000.00	\$ 180,000.00
10-000-3325	SOLID WASTE DISPOSAL TAX	\$ 1,480.25	\$ 1,400.00	\$ 1,150.22	\$ 1,400.00	\$ 1,400.00
10-000-3326	UTILITY FRANCHISE TELECOMM	\$ 11,665.21	\$ 10,000.00	\$ 5,891.26	\$ 9,000.00	\$ 9,000.00
10-000-3344	SIGN PERMITS	\$ 800.00	\$ -	\$ -	\$ -	\$ -
10-000-3345	ZONING PERMITS	\$ 72,025.00	\$ 55,000.00	\$ 80,225.00	\$ 45,000.00	\$ 45,000.00
10-000-3426	SAFETY EQUIPMENT GRANT	\$ 13,500.00	\$ 3,750.00	\$ -	\$ -	\$ -
10-000-3427	NCLM - SAFETY GRANT	\$ -	\$ 3,915.92	\$ 3,951.26	\$ -	\$ -
10-000-3428	AKC K-9 GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
10-000-3430	FEMA Reimb TS Helene	\$ -	\$ 577,801.40	\$ 577,801.40	\$ -	\$ -
10-000-3431	State Share FEMA Reimb	\$ -	\$ 50,617.79	\$ 50,617.79	\$ -	\$ -
10-000-3535	Misc Grants	\$ -	\$ -	\$ -	\$ -	\$ -
10-000-3800	INVESTMENT EARNINGS - POWELL BILL	\$ 8,645.85	\$ 5,000.00	\$ 7,417.04	\$ 4,000.00	\$ 4,000.00
10-000-3814	Chamber Rent	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 2,400.00	\$ 2,400.00
10-000-3815	OVERNIGHT CAMPING	\$ 7,840.00	\$ 7,500.00	\$ 6,160.01	\$ 7,500.00	\$ 7,500.00
10-000-3816	Ice Festival Revenue	\$ 2,750.00	\$ -	\$ -	\$ -	\$ -
10-000-3817	COMMUNITY CTR RENTALS	\$ 5,080.00	\$ 4,000.00	\$ 4,850.00	\$ 4,000.00	\$ 4,000.00
10-000-3818	FESTIVAL GROUND RENT	\$ 40,600.00	\$ 40,000.00	\$ 37,835.00	\$ 51,000.00	\$ 51,000.00
10-000-3819	LABOR/GROUNDS REIMB FROM PROMOTERS	\$ 7,140.00	\$ 6,295.00	\$ 9,925.00	\$ 5,000.00	\$ 5,000.00
10-000-3820	VOLUNTEER OFF DUTY REIMBURSEMENT	\$ 7,110.00	\$ 12,000.00	\$ 19,886.70	\$ 12,000.00	\$ 12,000.00
10-000-3831	INVESTMENT EARNINGS	\$ 234,376.56	\$ 170,000.00	\$ 157,897.71	\$ 175,000.00	\$ 175,000.00
10-000-3833	CONTRIBUTIONS & DONTATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
10-000-3835	SALE OF ASSETS	\$ 179,405.00	\$ 5,000.00	\$ 8,503.87	\$ 5,000.00	\$ 5,000.00
10-000-3836	80% ABC DISTRIBUTION	\$ 131,464.00	\$ 60,000.00	\$ 69,979.00	\$ 80,000.00	\$ 80,000.00
10-000-3837	10% ABC DIST LAW ENFORC	\$ 12,589.00	\$ 7,500.00	\$ 3,396.00	\$ 8,000.00	\$ 8,000.00
10-000-3838	10% ABC DISTR REHAB	\$ 12,589.00	\$ 7,500.00	\$ 3,396.00	\$ 8,000.00	\$ 8,000.00
10-000-3839	MISCELLANEOUS REVENUE	\$ 2,925.96	\$ 2,500.00	\$ 3,615.63	\$ 2,500.00	\$ 2,500.00
10-000-3840	HAYWOOD COUNTY SRO REIMB.	\$ 85,595.77	\$ 90,500.00	\$ 93,992.92	\$ 90,500.00	\$ 90,500.00
10-000-3850	SOLID WASTE COLLECTION FEE	\$ 152,775.65	\$ 155,000.00	\$ 117,687.49	\$ 235,000.00	\$ 235,000.00
10-000-3885	INSURANCE SETTLEMENT	\$ 14,473.97	\$ -	\$ 2,364.00	\$ -	\$ -
10-000-3931	TS Helene Loan NC Treasurer	\$ 23,440.11	\$ 447,760.82	\$ 447,760.82	\$ -	\$ -
10-000-3991	APPROPRIATED FUND BAL.	\$ -	\$ 37,180.79	\$ -	\$ 46,500.00	\$ 46,500.00
10-000-3992	Appropriated Powell Bill Reserve	\$ -	\$ 111,000.00	\$ -	\$ -	\$ -

10-000-3993	RESERVE - ENCUMBRANCE	\$	-	\$	125,784.08	\$	-	\$	-	\$	-
<b>Revenue Total:</b>		\$	4,507,063.40	\$	5,369,045.80	\$	4,696,155.76	\$	4,441,300.00	\$	4,441,300.00

**Board of Aldermen**

10-411-4121	SALARY & WAGES	\$	33,578.28	\$	34,590.00	\$	28,821.30	\$	35,455.00	\$	35,455.00
10-411-4181	FICA	\$	2,568.60	\$	2,650.00	\$	2,204.70	\$	2,715.00	\$	2,715.00
10-411-4190	PROFESSIONAL SERVICES	\$	38,727.40	\$	40,000.00	\$	17,590.00	\$	40,000.00	\$	40,000.00
10-411-4193	ECONOMIC DEVELOPMENT PLACE MAKING	\$	2,750.00	\$	-	\$	-	\$	6,000.00	\$	6,000.00
10-411-4232	SUPPLIES: COUNCIL ROOM	\$	10,520.06	\$	2,000.00	\$	32.99	\$	1,500.00	\$	1,500.00
10-411-4299	MISCELLANEOUS SUPPLIES	\$	163.87	\$	500.00	\$	73.69	\$	500.00	\$	500.00
10-411-4312	TRAVEL & TRANSPORTATION	\$	5,125.50	\$	4,500.00	\$	2,628.95	\$	6,000.00	\$	6,000.00
10-411-4322	TELEPHONE & POSTAGE	\$	30.45	\$	50.00	\$	-	\$	50.00	\$	50.00
10-411-4395	TRAINING-EMPLOYEE	\$	185.00	\$	500.00	\$	2,612.05	\$	2,000.00	\$	2,000.00
10-411-4450	WORK COMP/PROPERTY/LIAB	\$	1,200.00	\$	1,700.00	\$	1,535.00	\$	1,850.00	\$	1,850.00
10-411-4480	MAGGIE BIRTHDAY CELEBRATION	\$	5,619.86	\$	-	\$	-	\$	-	\$	-
10-411-4491	DUES & SUBSCRIPTIONS	\$	400.00	\$	450.00	\$	200.00	\$	450.00	\$	450.00
10-411-4499	MISCELLANEOUS EXPENSE	\$	1,609.79	\$	1,300.00	\$	54.72	\$	1,500.00	\$	1,500.00
10-411-4581	CAPITAL OUTLAY - BOARD ROOM	\$	-	\$	-	\$	-	\$	-	\$	-
10-411-4699	DONATIONS	\$	1,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
<b>Total Board of Aldermen:</b>		\$	103,478.81	\$	90,240.00	\$	57,753.40	\$	100,020.00	\$	100,020.00

**Administration**

10-412-4121	SALARY & WAGES	\$	352,749.28	\$	381,000.00	\$	301,531.37	\$	407,500.00	\$	407,500.00
10-412-4122	SALARY & WAGES OVERTIME	\$	62.45	\$	1,700.00	\$	71.51	\$	500.00	\$	500.00
10-412-4126	PART-TIME PAY	\$	-	\$	2,000.00	\$	-	\$	-	\$	-
10-412-4127	LONGEVITY	\$	1,267.50	\$	1,500.00	\$	1,455.00	\$	1,750.00	\$	1,750.00
10-412-4134	401 K (NON LEO)	\$	8,429.79	\$	19,100.00	\$	15,155.63	\$	20,500.00	\$	20,500.00
10-412-4181	FICA	\$	26,879.02	\$	29,250.00	\$	23,053.93	\$	31,200.00	\$	31,200.00
10-412-4182	RETIREMENT LGERS	\$	46,708.81	\$	64,650.00	\$	43,534.15	\$	61,500.00	\$	61,500.00
10-412-4183	MEDICAL INSURANCE	\$	58,852.65	\$	60,275.00	\$	46,365.63	\$	85,000.00	\$	85,000.00
10-412-4185	NC ESC	\$	-	\$	1,500.00	\$	4,276.96	\$	2,500.00	\$	2,500.00
10-412-4190	PROFESSIONAL SERVICES	\$	31,144.45	\$	60,000.00	\$	35,808.61	\$	55,094.00	\$	55,094.00
10-412-4195	Nuisance Abatement	\$	-	\$	350.00	\$	-	\$	500.00	\$	500.00
10-412-4251	VEHICLE FUELS & LUBE	\$	1,247.72	\$	2,000.00	\$	1,110.49	\$	2,000.00	\$	2,000.00
10-412-4252	VEHICLE TIRES & TUBES	\$	189.98	\$	-	\$	-	\$	-	\$	-
10-412-4259	OTHER VEHICLE SUPPLIES	\$	150.24	\$	150.00	\$	322.93	\$	500.00	\$	500.00
10-412-4260	OFFICE SUPPLIES	\$	5,859.79	\$	6,000.00	\$	5,718.76	\$	7,500.00	\$	7,500.00
10-412-4291	DATA PROCESSING SUPPLIES	\$	6,160.44	\$	2,000.00	\$	2,088.00	\$	2,500.00	\$	2,500.00
10-412-4299	MISCELLANEOUS SUPPLIES	\$	70.98	\$	200.00	\$	788.87	\$	500.00	\$	500.00
10-412-4300	Hurricane Helene	\$	44,543.12	\$	231,050.97	\$	(40,824.37)	\$	-	\$	-
10-412-4312	TRAVEL & TRANSPORTATION	\$	2,604.98	\$	5,000.00	\$	7,807.57	\$	12,000.00	\$	12,000.00
10-412-4322	TELEPHONE & POSTAGE	\$	7,395.59	\$	8,500.00	\$	5,741.34	\$	8,500.00	\$	8,500.00
10-412-4323	INTERNET	\$	2,812.19	\$	4,200.00	\$	1,535.00	\$	4,000.00	\$	4,000.00
10-412-4324	RECORDING FEES	\$	104.00	\$	350.00	\$	26.00	\$	350.00	\$	350.00
10-412-4340	PRINTING & BINDING	\$	1,922.48	\$	4,500.00	\$	4,111.00	\$	4,500.00	\$	4,500.00
10-412-4351	M & R BUILDING	\$	1,556.89	\$	3,200.00	\$	18.98	\$	3,000.00	\$	3,000.00
10-412-4353	M & R VEHICLE	\$	180.10	\$	500.00	\$	-	\$	750.00	\$	750.00
10-412-4358	SMALL EQUIPMENT NON CAPITALIZE	\$	5,981.55	\$	13,200.00	\$	7,168.48	\$	6,000.00	\$	6,000.00
10-412-4370	ADVERTISING	\$	3,672.00	\$	6,000.00	\$	2,169.54	\$	5,000.00	\$	5,000.00
10-412-4381	DATA PROGRAMING	\$	17,017.14	\$	22,000.00	\$	19,841.08	\$	25,000.00	\$	25,000.00
10-412-4395	TRAINING-EMPLOYEE	\$	6,322.33	\$	8,000.00	\$	9,524.44	\$	10,000.00	\$	10,000.00
10-412-4440	CONTRACT SERVICES MAINT.	\$	30,873.30	\$	32,500.00	\$	26,066.99	\$	48,500.00	\$	48,500.00
10-412-4442	COPIER LEASE	\$	-	\$	-	\$	-	\$	5,000.00	\$	5,000.00
10-412-4450	WORK COMP/PROPERTY/LIAB	\$	23,216.93	\$	20,000.00	\$	15,109.13	\$	21,000.00	\$	21,000.00
10-412-4490	PLANNING/ZONING BOARD TRAINING	\$	770.00	\$	600.00	\$	554.72	\$	900.00	\$	900.00
10-412-4491	DUES & SUBSCRIPTIONS	\$	12,034.21	\$	15,000.00	\$	11,314.95	\$	15,000.00	\$	15,000.00
10-412-4499	MISCELLANEOUS EXPENSE	\$	-	\$	500.00	\$	24.00	\$	500.00	\$	500.00
10-412-4520	CAPITAL OUTLAY-SOFTWARE	\$	-	\$	-	\$	-	\$	-	\$	-
10-412-4540	CAPITAL OUTLAY-VEHICLE	\$	79,942.89	\$	35,500.00	\$	-	\$	-	\$	-
10-412-4550	CAPITAL OUTLAY- EQUIPMENT	\$	-	\$	-	\$	-	\$	-	\$	-
10-412-4570	CAPITAL OUTLAY- LAND	\$	-	\$	-	\$	-	\$	-	\$	-
10-412-4692	BANKING FEES	\$	3,588.29	\$	4,200.00	\$	2,874.43	\$	4,200.00	\$	4,200.00
10-412-4693	ELECTION CONTRACT	\$	-	\$	6,500.00	\$	5,244.94	\$	-	\$	-
10-412-4694	MV TAX COLLECTION FEE HAY	\$	200.40	\$	4,500.00	\$	3,490.38	\$	4,500.00	\$	4,500.00
<b>Administration Total:</b>		\$	784,511.49	\$	1,057,475.97	\$	563,080.44	\$	857,744.00	\$	857,744.00

**Public Works**

10-420-4121	SALARY & WAGES	\$	250,645.72	\$	252,000.00	\$	216,524.28	\$	312,000.00	\$	312,000.00
10-420-4122	SALARY & WAGES OVERTIME	\$	1,066.89	\$	2,100.00	\$	228.94	\$	1,500.00	\$	1,500.00
10-420-4126	PART-TIME PAY	\$	151.20	\$	5,000.00	\$	-	\$	-	\$	-
10-420-4127	LONGEVITY	\$	1,325.00	\$	1,500.00	\$	1,500.00	\$	2,600.00	\$	2,600.00
10-420-4134	401 K (NON LEO)	\$	2,215.33	\$	13,000.00	\$	10,912.86	\$	15,600.00	\$	15,600.00
10-420-4181	FICA	\$	18,765.26	\$	20,600.00	\$	16,224.06	\$	23,900.00	\$	23,900.00
10-420-4182	RETIREMENT LGERS	\$	33,537.37	\$	37,500.00	\$	31,271.77	\$	47,100.00	\$	47,100.00
10-420-4183	MEDICAL INSURANCE	\$	73,886.26	\$	87,000.00	\$	63,504.35	\$	94,000.00	\$	94,000.00

10-420-4200	SAFETY SUPPLIES	\$ 1,051.44	\$ 1,300.00	\$ 42.26	\$ 1,300.00	\$ 1,300.00
10-420-4211	JANITORIAL SUPPLIES	\$ 2,465.97	\$ 2,600.00	\$ 723.52	\$ 2,600.00	\$ 2,600.00
10-420-4212	UNIFORMS & ACCESSORIES	\$ 6,259.04	\$ 8,450.00	\$ 6,290.82	\$ 8,450.00	\$ 8,450.00
10-420-4220	BOTTLE WATER	\$ -	\$ 350.00	\$ 114.13	\$ 350.00	\$ 350.00
10-420-4240	CONST M & R ALL PROP EXCEPT PD	\$ 1,291.74	\$ 2,000.00	\$ 2,919.45	\$ 2,000.00	\$ 2,000.00
10-420-4241	STREET MAINTENANCE	\$ 128,366.46	\$ 36,500.00	\$ 23,687.51	\$ 50,000.00	\$ 50,000.00
10-420-4242	GROUNDS MAINTENANCE	\$ 275.98	\$ 13,900.00	\$ 56.80	\$ 3,900.00	\$ 3,900.00
10-420-4251	VEHICLE FUELS & LUBE	\$ 17,024.98	\$ 18,000.00	\$ 7,678.74	\$ 18,000.00	\$ 18,000.00
10-420-4252	VEHICLE TIRES & TUBES	\$ 804.77	\$ 2,600.00	\$ 2,120.00	\$ 2,600.00	\$ 2,600.00
10-420-4259	OTHER VEHICLE SUPPLIES	\$ 169.40	\$ 2,000.00	\$ 38.48	\$ 2,000.00	\$ 2,000.00
10-420-4260	OFFICE SUPPLIES	\$ 318.00	\$ 400.00	\$ 145.04	\$ 400.00	\$ 400.00
10-420-4280	HEAT & UTILITY SUPPLIES	\$ 5,337.19	\$ 8,000.00	\$ 4,576.90	\$ 8,000.00	\$ 8,000.00
10-420-4299	MISCELLANEOUS SUPPLIES	\$ 2,042.53	\$ 2,100.00	\$ 1,314.40	\$ 2,100.00	\$ 2,100.00
10-420-4300	Hurricane Helene	\$ 24,751.70	\$ 216,709.85	\$ 6,170.00	\$ -	\$ -
10-420-4301	Debris Removal	\$ 16,135.86	\$ -	\$ -	\$ -	\$ -
10-420-4302	Debris Monitoring	\$ 2,426.00	\$ -	\$ -	\$ -	\$ -
10-420-4312	Travel & Transportation	\$ -	\$ -	\$ 22.89	\$ 2,500.00	\$ 2,500.00
10-420-4322	TELEPHONE & POSTAGE	\$ 1,854.36	\$ 2,700.00	\$ 986.72	\$ 2,700.00	\$ 2,700.00
10-420-4323	INTERNET	\$ 1,371.98	\$ 1,800.00	\$ 900.00	\$ 1,800.00	\$ 1,800.00
10-420-4326	DUMPING/LANDFIELD FEES	\$ 15,545.00	\$ 13,500.00	\$ 8,515.00	\$ 13,500.00	\$ 13,500.00
10-420-4330	UTILITIES	\$ 21,589.09	\$ 28,000.00	\$ 17,607.41	\$ 25,000.00	\$ 25,000.00
10-420-4332	STREET LIGHTS	\$ 82,291.22	\$ 65,000.00	\$ 52,972.56	\$ 70,000.00	\$ 70,000.00
10-420-4341	RENTAL STORAGE UNITS	\$ 1,665.00	\$ -	\$ -	\$ -	\$ -
10-420-4351	M & R BUILDING	\$ 10,410.35	\$ 10,500.00	\$ 10,221.22	\$ 10,500.00	\$ 10,500.00
10-420-4352	M & R EQUIPMENT	\$ 7,049.35	\$ 11,050.00	\$ 12,061.64	\$ 11,050.00	\$ 11,050.00
10-420-4353	M & R VEHICLE	\$ 8,964.88	\$ 4,000.00	\$ 1,821.03	\$ 4,000.00	\$ 4,000.00
10-420-4354	BEAUTIFICIAN PROGRAM	\$ -	\$ 5,000.00	\$ 5,802.54	\$ 5,000.00	\$ 5,000.00
10-420-4355	M & R SIDEWALKS	\$ 944.02	\$ 8,000.00	\$ 1,949.44	\$ 8,000.00	\$ 8,000.00
10-420-4356	M & R LANDSCAPE	\$ 59.21	\$ 2,600.00	\$ 204.94	\$ 2,600.00	\$ 2,600.00
10-420-4357	FLEET MANAGMENT	\$ 1,198.89	\$ 2,600.00	\$ 426.42	\$ 2,600.00	\$ 2,600.00
10-420-4358	SMALL EQUIPMENT NON CAPITALIZE	\$ 3,148.90	\$ 7,915.92	\$ 5,833.35	\$ 4,000.00	\$ 4,000.00
10-420-4359	SNOW & ICE REMOVAL	\$ 863.88	\$ 7,500.00	\$ 13.12	\$ 7,500.00	\$ 7,500.00
10-420-4381	DATA PROGRAMING	\$ 6,937.30	\$ 6,250.00	\$ 8,353.13	\$ 6,250.00	\$ 6,250.00
10-420-4395	TRAINING EMPLOYEE	\$ 526.50	\$ 2,000.00	\$ 1,046.50	\$ 2,500.00	\$ 2,500.00
10-420-4397	PEST CONTROL	\$ 624.60	\$ 700.00	\$ 276.00	\$ 700.00	\$ 700.00
10-420-4399	GARBAGE COLLECTION	\$ 170,898.39	\$ 190,000.00	\$ 134,701.43	\$ 185,000.00	\$ 185,000.00
10-420-4440	CONTRACT SERVICES MAINT.	\$ 4,870.63	\$ 10,900.00	\$ 4,596.78	\$ 10,900.00	\$ 10,900.00
10-420-4442	COPIER LEASE	\$ -	\$ -	\$ -	\$ -	\$ -
10-420-4450	WORK COMP/PROPERTY/LIAB	\$ 23,982.01	\$ 26,500.00	\$ 22,879.87	\$ 26,500.00	\$ 26,500.00
10-420-4499	MISCELLANEOUS EXPENSE	\$ 212.23	\$ 1,000.00	\$ 331.10	\$ 1,000.00	\$ 1,000.00
10-420-4540	CAPITAL OUTLAY-VEHICLE	\$ -	\$ -	\$ -	\$ 160,000.00	\$ 160,000.00
10-420-4550	CAPITAL OUTLAY- EQUIPMENT	\$ 8,349.95	\$ 18,000.00	\$ 12,500.00	\$ 30,000.00	\$ 30,000.00
10-420-4570	CAPITAL OUTLAY- LAND	\$ -	\$ -	\$ -	\$ -	\$ -
10-420-4571	LAND IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
10-420-4580	CAPITAL OUTLAY- BUILDING	\$ 203,298.18	\$ 85,747.00	\$ 69,185.01	\$ 42,000.00	\$ 42,000.00
10-420-4591	CAPITAL OUTLAY STREETS	\$ 300,633.31	\$ -	\$ -	\$ -	\$ -
10-420-4610	SOLID WASTE COLLECTION FEE	\$ 2,549.44	\$ 3,000.00	\$ 2,106.72	\$ 3,000.00	\$ 3,000.00
10-420-4614	SEASONAL DECORATIONS	\$ 3,868.00	\$ 3,900.00	\$ 1,093.70	\$ 4,000.00	\$ 4,000.00
<b>Public Works Total:</b>		<b>\$ 1,474,020.76</b>	<b>\$ 1,251,772.77</b>	<b>\$ 772,452.83</b>	<b>\$ 1,241,000.00</b>	<b>\$ 1,241,000.00</b>

#### Police Department

10-430-4121	SALARY & WAGES	\$ 778,154.42	\$ 850,500.00	\$ 635,507.17	\$ 939,200.00	\$ 939,200.00
10-430-4122	SALARY & WAGES OVERTIME	\$ 36,441.19	\$ 40,000.00	\$ 24,158.53	\$ 35,000.00	\$ 35,000.00
10-430-4123	VOLUNTEER OFF DUTY & CONTRACT	\$ 3,391.56	\$ 12,000.00	\$ 10,627.25	\$ 10,000.00	\$ 10,000.00
10-430-4125	10% LAW ENFORCEMENT ABC	\$ 1,310.40	\$ 7,500.00	\$ 7,176.60	\$ 7,500.00	\$ 7,500.00
10-430-4126	PART-TIME PAY	\$ 10,057.53	\$ 15,000.00	\$ 11,690.47	\$ 15,000.00	\$ 15,000.00
10-430-4127	LONGEVITY	\$ 3,450.00	\$ 4,100.00	\$ 3,950.00	\$ 6,000.00	\$ 6,000.00
10-430-4131	SEPERATION ALLOWANCE	\$ 30,825.23	\$ 30,815.00	\$ 25,124.76	\$ 30,815.00	\$ 30,815.00
10-430-4133	401K LAW	\$ 34,757.61	\$ 40,750.00	\$ 29,647.25	\$ 43,000.00	\$ 43,000.00
10-430-4134	401K (NON LEO)	\$ 1,112.31	\$ 4,800.00	\$ 4,049.36	\$ 5,300.00	\$ 5,300.00
10-430-4181	FICA	\$ 64,815.10	\$ 74,000.00	\$ 54,108.35	\$ 77,000.00	\$ 77,000.00
10-430-4182	RETIREMENT LGERS	\$ 120,471.99	\$ 145,900.00	\$ 106,277.09	\$ 165,000.00	\$ 165,000.00
10-430-4183	MEDICAL INSURANCE	\$ 177,616.28	\$ 227,500.00	\$ 139,481.93	\$ 240,000.00	\$ 240,000.00
10-430-4185	NC ESC	\$ -	\$ -	\$ -	\$ -	\$ -
10-430-4190	PROFESSIONAL SERVICES	\$ 11,705.00	\$ 13,700.00	\$ 8,054.00	\$ 13,350.00	\$ 13,350.00
10-430-4200	SAFETY SUPPLIES	\$ 79.49	\$ 2,000.00	\$ 359.99	\$ 2,000.00	\$ 2,000.00
10-430-4211	JANITORIAL SUPPLIES	\$ 1,155.91	\$ 1,600.00	\$ 1,161.55	\$ 1,800.00	\$ 1,800.00
10-430-4212	UNIFORMS & ACCESSORIES	\$ 22,036.20	\$ 22,000.00	\$ 11,061.78	\$ 17,500.00	\$ 17,500.00
10-430-4238	INVESTIGATIVE FUNDS	\$ 1,442.89	\$ 7,380.79	\$ 1,144.71	\$ 2,000.00	\$ 2,000.00
10-430-4251	VEHICLE FUELS & LUBE	\$ 39,711.90	\$ 40,000.00	\$ 21,956.45	\$ 46,000.00	\$ 46,000.00
10-430-4252	VEHICLE TIRES & TUBES	\$ 1,580.91	\$ 3,200.00	\$ 2,817.00	\$ 3,200.00	\$ 3,200.00
10-430-4259	OTHER VEHICLE SUPPLIES	\$ 2,048.25	\$ 2,400.00	\$ 1,572.42	\$ 2,400.00	\$ 2,400.00
10-430-4260	OFFICE SUPPLIES	\$ 1,561.17	\$ 2,100.00	\$ 1,203.78	\$ 2,400.00	\$ 2,400.00
10-430-4291	DATA PROCESSING SUPPLIES	\$ 4,005.24	\$ 500.00	\$ 438.48	\$ 500.00	\$ 500.00
10-430-4293	COMPUTER & EQUIPMENT	\$ 27,124.18	\$ 15,000.00	\$ 15,091.33	\$ 8,000.00	\$ 8,000.00
10-430-4299	MISCELLANEOUS SUPPLIES	\$ 249.23	\$ 500.00	\$ 47.98	\$ 2,500.00	\$ 2,500.00

10-430-4300	Hurricane Helene	\$ 2,351.39	\$ -	\$ -	\$ -	\$ -	\$ -
10-430-4312	TRAVEL & TRANSPORTATION	\$ 6,607.25	\$ 8,450.00	\$ 2,878.01	\$ 20,000.00	\$ 20,000.00	
10-430-4322	TELEPHONE & POSTAGE	\$ 8,116.55	\$ 7,550.00	\$ 6,993.50	\$ 8,000.00	\$ 8,000.00	
10-430-4323	INTERNET	\$ 2,275.04	\$ 4,000.00	\$ 2,054.93	\$ 4,000.00	\$ 4,000.00	
10-430-4325	DCI TERMINAL/SERVICES	\$ 7,666.94	\$ 8,500.00	\$ 6,532.01	\$ 8,500.00	\$ 8,500.00	
10-430-4329	CELL PHONE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
10-430-4330	UTILITIES	\$ 7,122.78	\$ 6,600.00	\$ 5,718.19	\$ 7,500.00	\$ 7,500.00	
10-430-4340	PRINTING & BINDING	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	
10-430-4351	M & R GROUNDS	\$ 6,544.20	\$ 18,200.00	\$ 17,455.62	\$ 9,000.00	\$ 9,000.00	
10-430-4352	M & R EQUIPMENT	\$ 2,821.63	\$ 3,500.00	\$ 3,044.71	\$ 3,500.00	\$ 3,500.00	
10-430-4353	M & R VEHICLE	\$ 14,894.92	\$ 18,000.00	\$ 13,209.97	\$ 23,000.00	\$ 23,000.00	
10-430-4357	OTHER MAINTENANCE SUPPLIES	\$ 1,003.15	\$ 1,000.00	\$ 325.24	\$ -	\$ -	
10-430-4358	SMALL EQUIPMENT NON CAPITALIZE	\$ 23,925.51	\$ 65,850.00	\$ 52,048.02	\$ 48,000.00	\$ 48,000.00	
10-430-4361	FIRING RANGE	\$ 700.46	\$ 2,000.00	\$ 882.25	\$ 2,000.00	\$ 2,000.00	
10-430-4362	AMMUNITION	\$ 11,017.33	\$ 9,500.00	\$ 7,850.77	\$ 9,500.00	\$ 9,500.00	
10-430-4364	SMALL EQUIPMENT & EVIDENCE SUPPLIES	\$ 3,676.07	\$ 5,500.00	\$ 3,583.78	\$ 5,500.00	\$ 5,500.00	
10-430-4381	DATA PROGRAMING	\$ 38,708.74	\$ 39,700.00	\$ 39,739.12	\$ 40,000.00	\$ 40,000.00	
10-430-4394	K-9 Program	\$ 8,151.55	\$ 8,700.00	\$ 6,826.14	\$ 8,700.00	\$ 8,700.00	
10-430-4395	TRAINING-EMPLOYEE	\$ 1,522.93	\$ 6,400.00	\$ 3,957.00	\$ 7,700.00	\$ 7,700.00	
10-430-4396	SCHOOL/COMMUNITY OUTREACH	\$ 971.74	\$ 2,000.00	\$ 1,374.70	\$ 2,000.00	\$ 2,000.00	
10-430-4397	PEST CONTROL	\$ 349.20	\$ 500.00	\$ 349.20	\$ 500.00	\$ 500.00	
10-430-4399	GARBAGE COLLECTION	\$ 492.12	\$ 800.00	\$ 492.97	\$ 800.00	\$ 800.00	
10-430-4440	CONTRACT SERVICES MAINT.	\$ 30,322.54	\$ 42,000.00	\$ 29,020.18	\$ 37,540.00	\$ 37,540.00	
10-430-4442	COPIER LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	
10-430-4450	WORK COMP/PROPERTY/LIAB	\$ 41,252.56	\$ 44,000.00	\$ 45,201.70	\$ 49,000.00	\$ 49,000.00	
10-430-4491	DUES & SUBSCRIPTIONS	\$ 3,752.00	\$ 4,000.00	\$ 3,152.03	\$ 4,500.00	\$ 4,500.00	
10-430-4499	MISCELLANEOUS	\$ 865.56	\$ 1,000.00	\$ 546.51	\$ -	\$ -	
10-430-4540	CAPITAL OUTLAY-VEHICLE	\$ 127,984.12	\$ 30,000.00	\$ -	\$ 53,000.00	\$ 53,000.00	
10-430-4550	CAPITAL OUTLAY- EQUIPMENT	\$ -	\$ 48,000.00	\$ -	\$ -	\$ -	
10-430-4620	10% ABC DISTR REHAB/EDUCATION	\$ -	\$ 7,500.00	\$ 3,174.00	\$ 7,500.00	\$ 7,500.00	
10-430-4698	KARE CONTRIBUTION	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	
<b>Police Department Total:</b>		<b>\$ 1,728,700.27</b>	<b>\$ 1,957,495.79</b>	<b>\$ 1,373,618.78</b>	<b>\$ 2,036,205.00</b>	<b>\$ 2,036,205.00</b>	

**Powell Bill**

10-451-4122	SALARY & WAGES OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
10-451-4134	401K (NON LEO)	\$ -	\$ -	\$ -	\$ -	\$ -
10-451-4181	FICA	\$ -	\$ -	\$ -	\$ -	\$ -
10-451-4182	RETIREMENT LGERS	\$ -	\$ -	\$ -	\$ -	\$ -
10-451-4200	SUPPLIES	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
10-451-4230	POWELL BILL MAPS	\$ -	\$ 3,000.00	\$ 3,300.00	\$ 3,500.00	\$ 3,500.00
10-451-4241	STREET MAINTENANCE	\$ 498.82	\$ 2,000.00	\$ 1,917.04	\$ 3,000.00	\$ 3,000.00
10-451-4251	VEHICLES FUEL & LUBE	\$ -	\$ -	\$ -	\$ -	\$ -
10-451-4252	VEHICLE TIRES & TUBES	\$ -	\$ -	\$ -	\$ -	\$ -
10-451-4352	M & R EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-451-4353	M & R VEHICLE	\$ -	\$ -	\$ -	\$ -	\$ -
10-451-4355	M & R SIDEWALKS	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00
10-451-4359	SNOW & ICE REMOVAL	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
10-451-4591	CAPITAL OUTLAY-ROAD PAV	\$ -	\$ 165,000.00	\$ -	\$ -	\$ -
<b>Powell Bill Total:</b>		<b>\$ 498.82</b>	<b>\$ 179,500.00</b>	<b>\$ 5,217.04</b>	<b>\$ 16,000.00</b>	<b>\$ 16,000.00</b>

**Festival Grounds**

10-612-4121	SALARY & WAGES	\$ 42,679.86	\$ 44,000.00	\$ 31,789.58	\$ -	\$ -
10-612-4122	SALARY & WAGES OVERTIME	\$ 7.68	\$ 5,000.00	\$ 5.11	\$ -	\$ -
10-612-4126	PART-TIME PAY	\$ -	\$ -	\$ -	\$ -	\$ -
10-612-4127	LONGEVITY	\$ 382.50	\$ 500.00	\$ 495.00	\$ -	\$ -
10-612-4133	401K LAW	\$ -	\$ -	\$ -	\$ -	\$ -
10-612-4134	401K (NON LEO)	\$ 1,277.30	\$ 2,450.00	\$ 1,614.42	\$ -	\$ -
10-612-4181	FICA	\$ 3,242.35	\$ 3,750.00	\$ 2,433.42	\$ -	\$ -
10-612-4182	RETIREMENT LGERS	\$ 5,867.40	\$ 7,100.00	\$ 4,715.34	\$ -	\$ -
10-612-4183	MEDICAL INSURANCE	\$ 7,166.54	\$ 8,700.00	\$ 5,359.19	\$ -	\$ -
10-612-4190	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00
10-612-4193	LICENSE	\$ 1,561.00	\$ 1,500.00	\$ 1,605.00	\$ 1,500.00	\$ 1,500.00
10-612-4211	JANITORIAL SUPPLIES	\$ 4,106.84	\$ 5,000.00	\$ 4,498.99	\$ 5,000.00	\$ 5,000.00
10-612-4260	OFFICE SUPPLIES	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ 300.00
10-612-4291	DATA PROCESSING SUPPLIES	\$ 532.00	\$ -	\$ -	\$ -	\$ -
10-612-4299	MISCELLANEOUS SUPPLIES	\$ 1,380.24	\$ 900.00	\$ 23.94	\$ 900.00	\$ 900.00
10-612-4322	TELEPHONE & POSTAGE	\$ 502.38	\$ 500.00	\$ 351.56	\$ 500.00	\$ 500.00
10-612-4323	INTERNET	\$ 3,119.72	\$ 3,060.00	\$ 2,339.91	\$ 3,060.00	\$ 3,060.00
10-612-4330	UTILITIES	\$ 12,696.57	\$ 15,000.00	\$ 10,245.27	\$ 16,000.00	\$ 16,000.00
10-612-4351	M & R BUILDING	\$ 951.60	\$ 6,500.00	\$ 3,454.27	\$ 6,500.00	\$ 6,500.00
10-612-4356	M & R GROUNDS	\$ 6,432.58	\$ 6,500.00	\$ 6,179.15	\$ 8,000.00	\$ 8,000.00
10-612-4358	SMALL EQUIPMENT NON CAPITALIZE	\$ -	\$ 13,795.00	\$ 3,734.00	\$ 500.00	\$ 500.00
10-612-4370	ADVERTISING	\$ -	\$ 4,500.00	\$ 1,440.00	\$ 4,500.00	\$ 4,500.00
10-612-4398	JULY 4 FIREWORKS	\$ 19,890.00	\$ 20,000.00	\$ 20,090.00	\$ 22,000.00	\$ 22,000.00
10-612-4399	GARBAGE COLLECTION	\$ 2,860.89	\$ 4,500.00	\$ 3,366.53	\$ 4,500.00	\$ 4,500.00
10-612-4440	CONTRACT SERVICES MAINT.	\$ 97.46	\$ 750.00	\$ 492.54	\$ 750.00	\$ 750.00

10-612-4442	LEASE	\$ -	\$ 3,000.00	\$ 4,200.00	\$ 3,600.00	\$ 3,600.00
10-612-4450	WORK COMP/PROPERTY/LIAB	\$ 2,950.00	\$ 3,250.00	\$ 2,250.00	\$ 3,250.00	\$ 3,250.00
10-612-4499	MISCELLANEOUS EXPENSE	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
10-612-4570	CAPITAL OUTLAY- LAND	\$ -	\$ -	\$ -	\$ -	\$ -
10-612-4580	CAPITAL OUTLAY- BUILDING	\$ 12,457.04	\$ -	\$ -	\$ -	\$ -
10-612-4593	CAPITAL OUTLAY - LAND IMPROVEMENTS	\$ 45,165.71	\$ -	\$ -	\$ -	\$ -
<b>Festival Grounds Total:</b>		<b>\$ 175,327.66</b>	<b>\$ 161,055.00</b>	<b>\$ 110,683.22</b>	<b>\$ 121,360.00</b>	<b>\$ 121,360.00</b>

**Parks**

10-613-4211	JANITORIAL SUPPLIES - PARHAM	\$ 814.89	\$ 800.00	\$ 809.35	\$ 800.00	\$ 800.00
10-613-4213	JANITORIAL SUPPLIES - R & R PARK	\$ 406.93	\$ 800.00	\$ 415.69	\$ 800.00	\$ 800.00
10-613-4214	MISC. SUPPLY R & R PARK	\$ 0.43	\$ 500.00	\$ 3.30	\$ 500.00	\$ 500.00
10-613-4242	M & R GROUNDS - PARHAM	\$ 207.97	\$ 550.00	\$ 167.41	\$ 550.00	\$ 550.00
10-613-4243	PARK ENHANCEMENTS (ALL PARKS)	\$ 3,876.98	\$ 1,950.00	\$ -	\$ 3,500.00	\$ 3,500.00
10-613-4299	MISCELLANEOUS SUPPLIES - PARHAM	\$ 467.96	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
10-613-4300	Hurricane Helene	\$ 20,794.70	\$ 645,656.27	\$ 44,448.00	\$ -	\$ -
10-613-4323	WI-FI ALL PARKS	\$ 3,119.84	\$ 3,800.00	\$ 2,519.98	\$ 3,800.00	\$ 3,800.00
10-613-4330	UTILITIES- PARHAM	\$ 734.45	\$ 2,000.00	\$ 606.47	\$ 2,000.00	\$ 2,000.00
10-613-4331	UTILITIES - R & R PARK	\$ 2,227.58	\$ 2,000.00	\$ 1,683.42	\$ 2,000.00	\$ 2,000.00
10-613-4333	UTILITIES - VET PARK	\$ 951.87	\$ 900.00	\$ 683.03	\$ 900.00	\$ 900.00
10-613-4351	M & R BUILDING- PARHAM	\$ 1,830.47	\$ 1,500.00	\$ 664.81	\$ 1,500.00	\$ 1,500.00
10-613-4354	M & R TOWN HALL PARK/ELEVATED DISTILLARY	\$ 93.94	\$ 975.00	\$ 317.42	\$ 975.00	\$ 975.00
10-613-4356	M & R GROUNDS - R & R PARK	\$ 203.50	\$ 650.00	\$ 525.92	\$ 650.00	\$ 650.00
10-613-4365	M & R MCCracken Park/MTN VIEW GREENWAY	\$ -	\$ 975.00	\$ 75.60	\$ 975.00	\$ 975.00
10-613-4450	WORK COMP/PROPERTY/LIAB	\$ 1,600.00	\$ 1,750.00	\$ 1,000.00	\$ 1,750.00	\$ 1,750.00
10-613-4499	MISCELLANEOUS EXPENSE	\$ 510.00	\$ 650.00	\$ 524.00	\$ 650.00	\$ 650.00
10-613-4550	CAPITAL OUTLAY- EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-613-4581	CAPITAL OUTLAY - VETERANS PARK	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Parks Total:</b>		<b>\$ 37,841.51</b>	<b>\$ 665,956.27</b>	<b>\$ 54,444.40</b>	<b>\$ 21,850.00</b>	<b>\$ 21,850.00</b>

**Debt Service**

10-910-4774	PRINCIPAL	\$ 4,629.66	\$ 5,500.00	\$ 3,099.20	\$ 47,121.00	\$ 47,121.00
10-910-4775	INTEREST	\$ -	\$ 50.00	\$ -	\$ -	\$ -
<b>Debt Service Total:</b>		<b>\$ 4,629.66</b>	<b>\$ 5,550.00</b>	<b>\$ 3,099.20</b>	<b>\$ 47,121.00</b>	<b>\$ 47,121.00</b>

10-991-4001	J-Creek Sidewalk	\$ -	\$ -	\$ -	\$ -	\$ -
<b>General Fund Expense Total:</b>		<b>\$ 4,309,008.98</b>	<b>\$ 5,369,045.80</b>	<b>\$ 2,940,349.31</b>	<b>\$ 4,441,300.00</b>	<b>\$ 4,441,300.00</b>

Fund: 10 - GENERAL FUND Surplus (Deficit): \$ 198,054.42 \$ - \$ 1,755,806.45 \$ - \$ -

		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
		Total Activity	Total Budget	YTD Activity	Request	Recommended
		as of 4/28/26				
<b>Fund: 60 - SEWER FUND</b>						
<b>Revenues</b>						
60-000-3510	SEWER USER FEES	\$ 1,147,532.52	\$ 1,081,730.00	\$ 875,369.70	\$ 1,250,000.00	\$ 1,250,000.00
60-000-3520	SYSTEM DEVELOPMENT FEES	\$ 193,750.00	\$ 190,000.00	\$ 224,090.00	\$ 100,000.00	\$ 100,000.00
60-000-3530	STORM WATER & LEACHATE	\$ 45,670.00	\$ -	\$ -	\$ -	\$ -
60-000-3831	INVESTMENT EARNINGS	\$ 138,395.74	\$ 75,000.00	\$ 95,801.66	\$ 90,000.00	\$ 90,000.00
60-000-3835	SALE OF ASSETS	\$ -	\$ -	\$ -	\$ 9,500.00	\$ 9,500.00
60-000-3839	MISCELLANEOUS REVENUE	\$ 6,831.50	\$ -	\$ -	\$ -	\$ -
60-000-3920	TRANSFER FROM SPECIAL REVENUE FUND	\$ 81,220.86	\$ -	\$ -	\$ -	\$ -
60-000-3930	FEMA REIMB TS HELENE	\$ -	\$ -	\$ 78,207.57	\$ -	\$ -
60-000-3934	State FEMA Reimb	\$ -	\$ -	\$ 2,066.11	\$ -	\$ -
60-000-3984	Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
60-000-3991	APPROPRIATED FUND BAL.	\$ -	\$ 98,143.31	\$ -	\$ -	\$ -
<b>Revenue Total:</b>		<b>\$ 1,613,400.62</b>	<b>\$ 1,444,873.31</b>	<b>\$ 1,275,535.04</b>	<b>\$ 1,449,500.00</b>	<b>\$ 1,449,500.00</b>

**Sewer Administration**

60-710-4121	SALARY & WAGES	\$ 327,387.96	\$ 313,000.00	\$ 237,155.42	\$ 331,500.00	\$ 331,500.00
60-710-4122	SALARY & WAGES OVERTIME	\$ 3,087.78	\$ 4,000.00	\$ 25.54	\$ 4,000.00	\$ 4,000.00
60-710-4126	PART-TIME PAY	\$ 3,445.62	\$ 15,000.00	\$ 4,602.00	\$ 5,000.00	\$ 5,000.00
60-710-4127	LONGEVITY	\$ 1,625.00	\$ 1,500.00	\$ 1,300.00	\$ 1,570.00	\$ 1,570.00
60-710-4134	401 K (NON LEO)	\$ 8,470.64	\$ 15,925.00	\$ 11,921.34	\$ 16,575.00	\$ 16,575.00
60-710-4181	FICA	\$ 22,939.46	\$ 25,550.00	\$ 18,405.10	\$ 25,400.00	\$ 25,400.00
60-710-4182	RETIREMENT LGERS	\$ 40,745.02	\$ 45,705.00	\$ 34,373.14	\$ 50,100.00	\$ 50,100.00
60-710-4183	MEDICAL INSURANCE	\$ 56,464.70	\$ 70,000.00	\$ 40,115.76	\$ 70,000.00	\$ 70,034.00
60-710-4184	OPEB EXPENSE	\$ 4,212.00	\$ -	\$ -	\$ -	\$ -
60-710-4190	PROFESSIONAL SERVICES	\$ 15,422.00	\$ 30,000.00	\$ 29,255.00	\$ 50,000.00	\$ 50,000.00
60-710-4191	PROFESSIONAL ENG/SURVEY	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00
60-710-4212	UNIFORMS & ACCESSORIES	\$ 5,202.40	\$ 6,110.00	\$ 4,255.04	\$ 6,110.00	\$ 6,110.00
60-710-4251	VEHICLE FUELS & LUBE	\$ 8,295.51	\$ 5,700.00	\$ 5,000.55	\$ 7,000.00	\$ 7,000.00
60-710-4252	VEHICLE TIRES & TUBES	\$ 804.77	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
60-710-4259	OTHER VEHICLE SUPPLIES	\$ 268.88	\$ 300.00	\$ 73.97	\$ 300.00	\$ 300.00
60-710-4280	OFFICE SUPPLIES	\$ 168.66	\$ 800.00	\$ 367.13	\$ 800.00	\$ 800.00
60-710-4291	DATA PROCESSING SUPPLIES	\$ 265.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00

60-710-4300	Hurricane Helene	\$ 174.81	\$ -	\$ -	\$ -	\$ -	\$ -
60-710-4312	TRAVEL & TRANSPORTATION	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00
60-710-4322	TELEPHONE & POSTAGE	\$ 1,957.96	\$ 2,800.00	\$ 1,660.59	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00
60-710-4323	INTERNET	\$ 2,221.30	\$ 3,000.00	\$ 1,901.71	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
60-710-4340	Printing & Binding	\$ -	\$ -	\$ 1,075.01	\$ -	\$ -	\$ -
60-710-4353	M & R VEHICLE	\$ 120.11	\$ 1,500.00	\$ 200.21	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
60-710-4358	SMALL EQUIPMENT NON CAPITALIZE	\$ -	\$ 2,000.00	\$ 1,391.71	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
60-710-4370	ADVERTISING	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ 250.00
60-710-4381	DATA PROGRAMING	\$ 7,560.96	\$ 7,000.00	\$ 8,052.91	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
60-710-4395	TRAINING-EMPLOYEE	\$ 2,104.50	\$ 2,400.00	\$ 2,468.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
60-710-4440	CONTRACT SERVICES MAINT.	\$ 4,029.88	\$ 6,800.00	\$ 4,665.70	\$ 6,800.00	\$ 6,800.00	\$ 6,800.00
60-710-4442	COPIER LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-710-4450	WORK COMP/PROPERTY/LIAB	\$ 18,837.75	\$ 21,000.00	\$ 17,560.71	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
60-710-4498	PERMITS-NPDES, WQ & CS	\$ 8,870.00	\$ 9,000.00	\$ 8,761.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
60-710-4499	MISCELLANEOUS EXPENSE	\$ 572.04	\$ 2,000.00	\$ 2,446.22	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
60-710-4540	CAPITAL OUTLAY-VEHICLE	\$ 70,843.50	\$ -	\$ -	\$ -	\$ -	\$ -
60-710-4610	MVSD-CUSTOMER BILLING	\$ 51,763.76	\$ 58,000.00	\$ 33,941.36	\$ 63,000.00	\$ 63,000.00	\$ 63,000.00
<b>Sewer Administration Total:</b>		<b>\$ 667,861.97</b>	<b>\$ 654,140.00</b>	<b>\$ 472,275.12</b>	<b>\$ 693,905.00</b>	<b>\$ 693,939.00</b>	<b>\$ 693,939.00</b>

**Sewer Operations**

60-714-4190	PROFESSIONAL SERVICES	\$ 8,400.00	\$ 40,000.00	\$ 943.74	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
60-714-4200	SUPPLIES & MATERIALS	\$ 1,455.02	\$ 1,950.00	\$ 543.88	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00
60-714-4203	UTILITIES LOCATE	\$ 1,990.64	\$ 2,500.00	\$ 1,057.45	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
60-714-4210	SLUDGE STABILIZATION/DISPOSAL	\$ 19,061.03	\$ 30,000.00	\$ 13,973.71	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
60-714-4211	CHEMICALS WWTP	\$ 22,117.69	\$ 35,000.00	\$ 18,984.68	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
60-714-4300	Hurricane Helene	\$ 54,778.48	\$ -	\$ -	\$ -	\$ -	\$ -
60-714-4310	Hwy 276 Pump Around	\$ -	\$ 145,046.71	\$ 106,489.97	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
60-714-4330	UTILITIES	\$ 58,780.39	\$ 65,000.00	\$ 47,664.18	\$ 65,000.00	\$ 70,000.00	\$ 70,000.00
60-714-4350	M&R WWTP	\$ 2,804.84	\$ 7,500.00	\$ 4,633.81	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
60-714-4351	M&R BUILDING & GROUNDS	\$ 515.74	\$ 6,800.00	\$ 1,750.62	\$ 6,800.00	\$ 6,800.00	\$ 6,800.00
60-714-4352	M & R EQUIPMENT	\$ 11,314.50	\$ 11,700.00	\$ 18,681.51	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00
60-714-4358	SMALL EQUIPMENT NON CAPITALIZE	\$ 1,270.81	\$ 5,029.00	\$ 2,571.49	\$ 5,029.00	\$ 5,000.00	\$ 5,000.00
60-714-4360	M&R LINES	\$ 52,978.28	\$ 50,000.00	\$ 12,945.80	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
60-714-4363	M&R TAPS	\$ 4,414.69	\$ 5,850.00	\$ 44.35	\$ 5,850.00	\$ 5,850.00	\$ 5,850.00
60-714-4399	GARBAGE COLLECTION	\$ -	\$ 1,000.00	\$ 800.25	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
60-714-4440	CONTRACT SERVICES MAINT.	\$ 1,602.48	\$ 2,300.00	\$ 350.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
60-714-4499	MISCELLANEOUS EXPENSE	\$ 799.42	\$ 1,000.00	\$ 649.43	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
60-714-4530	CAPITAL OUTLAY TS HELENE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-714-4540	CAPITAL OUTLAY-VEHICLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-714-4550	CAPITAL OUTLAY - OTHER EQUI	\$ -	\$ 110,000.00	\$ -	\$ -	\$ -	\$ -
60-714-4572	CAPITAL OUTLAY - GROUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-714-4580	CAPITAL OUTLAY- BUILDING/WWTP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-714-4596	CAPITAL OUTLAY -LINE EXT	\$ 352,125.00	\$ 53,096.60	\$ 21,330.91	\$ -	\$ -	\$ -
60-714-4661	DEPRECIATION	\$ 205,590.00	\$ -	\$ -	\$ -	\$ -	\$ -
60-714-4670	CONTRACT TESTING	\$ 28,565.00	\$ 30,000.00	\$ 17,725.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
60-714-4697	REIMB. FOR DELLWOOD	\$ 10,195.44	\$ 12,000.00	\$ 9,936.64	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
<b>Sewer Operations Total:</b>		<b>\$ 838,759.45</b>	<b>\$ 615,772.31</b>	<b>\$ 281,077.42</b>	<b>\$ 475,629.00</b>	<b>\$ 480,600.00</b>	<b>\$ 480,600.00</b>

**Debt Service**

60-910-4790	ALL DEBT SERVICE INTEREST - Sewer	\$ 14,350.18	\$ 12,000.00	\$ 10,494.28	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
60-910-4791	SEWER PRINCIPAL	\$ 162,960.00	\$ 162,961.00	\$ 162,960.30	\$ 162,961.00	\$ 162,961.00	\$ 162,961.00
<b>Debt Service Total:</b>		<b>\$ 177,310.18</b>	<b>\$ 174,961.00</b>	<b>\$ 173,454.58</b>	<b>\$ 174,961.00</b>	<b>\$ 174,961.00</b>	<b>\$ 174,961.00</b>

60-991-4100	System Development Fee Capital Fund	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
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<b>Sewer Fund Expense Total:</b>		<b>\$ 1,683,931.60</b>	<b>\$ 1,444,873.31</b>	<b>\$ 926,807.12</b>	<b>\$ 1,444,495.00</b>	<b>\$ 1,449,500.00</b>	<b>\$ 1,449,500.00</b>
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Fund: 60 - SEWER FUND Surplus (Deficit):	\$ (70,530.98)	\$ -	\$ 348,727.92	\$ 5,005.00	\$ -	\$ -	\$ -
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