

																
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020						
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Adjustments thru April	FY 2026 Amended thru April	FY 2026 Total thru April	FY 2027 Recommended	FY 2027 Adopted	Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED	
10 General Fund																
REVENUES:																
10-00-3197-100 Taxes Ad Valorem - Current Year	4,277,050.18	4,451,905.05	4,532,731.00	5,601,361.34	6,453,000	-	6,453,000	7,309,522.89	7,900,000	7,970,000	98.5% collection rate	1,517,000	23.51%	1,517,000	23.51%	
10-00-3198-116 Taxes Ad Valorem 15-16	-	-	5.19	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3198-117 Taxes Ad Valorem 16-17	-	-	1.10	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3198-118 Taxes Ad Valorem 17-18	7.05		-	0.21	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3198-119 Taxes Ad Valorem 18-19	37.94	68.37	9.85	46.14	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3198-120 Taxes Ad Valorem 19-20	688.79	6,460.89	93.93	121.19	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3198-121 Taxes Ad Valorem 20-21	46,175.21	111.41	313.69	40.38	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3198-122 Taxes Ad Valorem 21-22	-	2,022.84	1,171.55	234.27	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3198-123 Taxes Ad Valorem 22-23	-	-	82,860.39	(2,948.25)	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3198-200 Taxes Ad Valorem - Prior Years	-	-	-	-	-	-	-	352.62	-	-		-	0.00%	-		
10-00-3198-800 Taxes Ad Valorem Refunds	-	(10.99)	(4,620.23)		-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3220-310 Solid Waste Disposal Tax	12,199.52	13,406.43	13,298.75	13,424.18	13,000	-	13,000	7,402.11	13,000	13,000		-	0.00%	-	0.00%	
10-00-3231-231 Sales and Use Tax	1,828,746.20	2,079,388.34	2,169,367.18	2,319,131.20	2,100,000	-	2,100,000	1,795,819.10	2,400,000	2,400,000		300,000	14.29%	300,000	14.29%	
10-00-3272-220 Gross Vehicle Rental Tax	14,090.24	11,170.79	9,826.00	9,226.30	10,000	-	10,000	6,788.75	8,700	8,700		(1,300)	-13.00%	(1,300)	-13.00%	
10-00-3280-100 Motor Vehicle Tax - Current Year	342,436.63	371,002.89	419,818.56	581,683.76	855,200	(375,000)	480,200	288,634.24	580,000	580,000		(275,200)	-32.18%	99,800	20.78%	
10-00-3280-118 Motor Vehicle Tax 17-18	-	40.44	-	-	-	-	-	-	-	-	N/A - budget all prior year revenues in 10-00-3280-200 prior years, rather than individual budget lines	-	0.00%	-	0.00%	
10-00-3280-119 Motor Vehicle Tax 18-19	90.31	-	-	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3280-120 Motor Vehicle Tax 19-20	416.01	84.93	71.16	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3280-121 Motor Vehicle Tax 20-21	71,862.94	1,250.70	-	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3280-122 Motor Vehicle Tax 21-22	-	67,275.71	1,228.72	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3280-123 Motor Vehicle Tax 22-23		-	9,130.18	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-00-3280-200 Motor Vehicle Tax - Prior Years	(308.25)	(1,063.04)	37,646.25	2,349.47	40,000	-	40,000	149,952.14	-	-		(40,000)	-100.00%	(40,000)	-100.00%	
10-00-3280-800 Motor Vehicle Tax Refunds	-	-	(1,758.33)	(2,395.40)	(2,000)	-	(2,000)	(2,171.03)	(2,500)	(2,500)		(500)	25.00%	(500)	25.00%	
10-00-3310-100 Municipal Vehicle Tax/Fee - Current Year	-	-	-	-	-	375,000	375,000	192,300.00	375,000	375,000	\$25/vehicle (not enough historical data, no change in budget, which was based on number of vehicles)	375,000	0.00%	-		
10-00-3310-800 Municipal Vehicle Tax/Fee - Refunds	-	-	-	-	-	-	-	(75.00)	-	-		-	0.00%	-		

															
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	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209					
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Adjustments thru April	FY 2026 Amended thru April	FY 2026 Total thru April	FY 2027 Recommended	FY 2027 Adopted	Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED
10-00-3316-300 Powell Bill Allocation	445,984.45	450,887.46	505,554.16	560,939.65	510,000	-	510,000	567,665.65	540,000	540,000	Restricted revenues, offset with PB exp, net impact to bottom line is 0	30,000	5.88%	30,000	5.88%
10-00-3322-200 Beer and Wine Tax	64,215.15	75,372.69	83,030.58	69,548.66	70,000	-	70,000	-	67,000	67,000	NCLM projections are 2% decrease for FY26 and only 0.75% increase for FY27	(3,000)	-4.29%	(3,000)	-4.29%
10-00-3324-200 Franchise and Utility Tax	811,628.61	851,739.47	869,360.07	913,614.99	860,000	-	860,000	643,341.29	860,000	860,000		-	0.00%	-	0.00%
10-00-3430-200 Dept of Commerce Grants	50,000.00	-	-	-	-	-	-	-		-		-	0.00%	-	0.00%
10-00-3430-300 NC SCIF Grants	1,600,000.00	-	-	-	-	-	-	-		-		-	0.00%	-	0.00%
10-00-3440-100 Municipal Trust Grant	2,457.95	-	-	-	-	-	-	-		-		-	0.00%	-	0.00%
10-00-3831-800 Investment Earnings - General Fund	12,600.08	358,768.47	655,269.17	674,005.46	400,000	-	400,000	526,488.01	600,000	600,000		200,000	50.00%	200,000	50.00%
10-00-3831-801 Investment Earnings - Powell Bill	1,600.61	13,861.52	26,163.94	16,035.22	12,000	-	12,000	9,990.15	10,000	10,000		(2,000)	-16.67%	(2,000)	-16.67%
10-00-3831-804 Interest	8,631.77	35,530.74	8,952.52	11,962.24	4,000	-	4,000	13,358.42	5,000	5,000		1,000	25.00%	1,000	25.00%
10-00-3834-810 Rental Property Rent	13,600.00	10,470.00	4,935.48	-	-	-	-	-		-	N/A - no longer renting properties	-	0.00%	-	0.00%
10-00-3835-800 Sale of Surplus Property	-	-	-	2,802.00	-	-	-	-		-	N/A - recognize if/when received	-	0.00%	-	0.00%
10-00-3835-810 Sale of Right of Way on Owned Property	-	-	286,450.00	-	-	-	-	-		-	N/A - recognize if/when received	-	0.00%	-	0.00%
10-00-3839-800 Miscellaneous Revenue	255.60	7,141.74	13,148.71	6,122.77	-	-	-	132.14	3,000	3,000	insurance wellness reimb, net impact to budget is 0	3,000	0.00%	3,000	0.00%
10-00-3839-801 Fees	-	-	-	35.00	-	-	-	-	-	-		-	0.00%	-	0.00%
10-00-3839-802 Online CC Fees/CC Cash Back	35.35	10.05	0.11	2,614.50	700	-	700	2,344.43	2,500	2,500	WF and First Citizens CC rebates	1,800	257.14%	1,800	257.14%
10-00-3839-805 Condemnation	-	-	-	26,039.62	10,000	290,000	300,000	228,386.98	250,000	250,000	As needed, offset by 10-00-4120-095,net impact to bottom line is 0	240,000	2400.00%	(50,000)	-16.67%
10-00-3839-806 Insurance Proceeds	-	8,156.20	730.00	-	-	-	-	-	-	-	N/A - recognize if/when received	-	0.00%	-	0.00%
10-00-3839-808 Fees in Lieu of Park Land	82,336.00	-	-	50,000.00	-	-	-	-	-	-	N/A - recognize if/when received	-	0.00%	-	0.00%
10-00-3839-900 Wellness Grant - NCLM	-	2,107.00	2,275.00	-	-	-	-	-	-	-	N/A - recognize if/when received	-	0.00%	-	0.00%
10-00-3930-800 Financing Proceeds - Leases	-		64,332.51	-	15,000	-	15,000	-		-		(15,000)	-100.00%	(15,000)	-100.00%
10-00-3930-900 Proceeds/Other Financing Sources - SBITA 96	-	24,297.00	-	-	46,000	-	46,000	-		-		(46,000)	-100.00%	(46,000)	-100.00%
10-10-3317-200 Unauthorized Substances	-	1,693.71	2,759.14	8,047.23	-	-	-	3,218.39	-	-	N/A - recognize as rec'd, appr FB to spend funds already rec'd	-	0.00%	-	0.00%
10-10-3317-300 Forfeiture - Dept. of Justice	-	91.88	-	-	-	-	-	-	-	-	N/A - per ESAC guide, anticipated funds s/n/b budgeted	-	0.00%	-	0.00%
10-10-3317-400 Forfeiture - Dept. of Treasury	-	119,965.61	28,660.78	-	-	-	-	-	-	-	N/A - per ESAC guide, anticipated funds s/n/b budgeted	-	0.00%	-	0.00%
10-10-3317-800 Sale of Surplus Property - DOJ Asset	-	10,099.00	-	-	-	-	-	-	-	-	N/A - recognize when rec'd, if necessary	-	0.00%	-	0.00%
10-10-3317-820 Sale of Surplus Property - Treasury Asset	-	-	-	4,400.00	-	-	-	-	-	-	N/A - recognize when rec'd, if necessary	-	0.00%	-	0.00%
10-10-3430-310 Governor's Crime Commission Grant - CALEA	19,436.00	-	6,402.04	11,762.97	-	-	-	-	-	-	N/A - CALEA grant expired in FY25	-	0.00%	-	0.00%
10-10-3430-320 DOJ Bulletproof Vest Grant	3,804.94	4,779.34	2,613.03	3,244.21	3,000	-	3,000	629.10	3,000	3,000	offset by grant exp 10-10-4410-070, net impact to bottom line is 0	-	0.00%	-	0.00%
10-10-3430-331 SRO Union County Grant	-	19,365.28	54,292.40	36,666.00	36,666	-	36,666	36,666.00	36,666	36,666	Grant agreement is for \$36,666 annually; exp are included in 10-10-4411 SRO personnel costs	-	0.00%	-	0.00%
10-10-3430-332 NC Dept of Public Safety	-	-	-	12,746.60				-	-	-	N/A - FY25 funds received for Hurricane Helene assistance reimb up to \$500/vest, max of 5/year; offset by grant exp 10-10-4420-590, net impact to bottom line is 0	-	100.00%	-	100.00%
10-10-3430-500 Grant Revenue NCLM	1,000.00	500.00	2,479.76	750.00	2,500	-	2,500	1,000.00	2,500	2,500		-	0.00%	-	0.00%
10-10-3839-401 PD Live Scan User Fee	-	-	2,000.00	2,000.00	2,000	-	2,000	2,000.00	2,000	2,000	agreements with Mint Hill and Pineville, \$1K each	-	0.00%	-	0.00%
10-10-3839-410 Police Report Fees	3,307.50	3,562.50	2,557.73	2,007.87	1,500	-	1,500	1,993.20	2,000	2,000		500	33.33%	500	33.33%
10-10-3839-411 Parking Citations	-	-	-	75.00	-	-	-	-	-	-		-	0.00%	-	0.00%

																
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	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Adjustments thru April	FY 2026 Amended thru April	FY 2026 Total thru April	FY 2027 Recommended	FY 2027 Adopted	Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED	
10-10-3839-415 Fingerprint Fees	-	-	680.00	450.00	400	-	400	615.00	500	500		100	25.00%	100	25.00%	
10-10-3839-430 Miscellaneous PD Revenue	77.34	140.14	906.85	751.35	-	-	-	-	-	-	N/A - recognize if/when rec'd	-	0.00%	-	0.00%	
10-10-3839-440 Fundraising Revenue	9,200.00	13,410.00	11,025.00	12,490.00	4,000	-	4,000	1,554.00	4,000	4,000	Offset by fundraising exp 10-10-4310-047, net impact to bottom line is 0	-	0.00%	-	0.00%	
10-10-3839-441 Lily (K9) Donors	-	8,547.29	-	-	-	-	-	-	-	-	N/A - no longer needed, will remove this line when historical data is no longer needed to balance	-	0.00%	-	0.00%	
10-10-3839-800 Sale of Surplus Property - PD	792.72	11,624.85	33,989.27	(163.00)	-	-	-	2,341.50	-	-	N/A - recognize if/when rec'd	-	0.00%	-	0.00%	
10-10-3839-806 Insurance Proceeds	15,384.29	12,424.14	13,239.16	1,728.80	-	-	-	-	-	-	N/A - recognize if/when rec'd	-	0.00%	-	0.00%	
10-20-3430-300 NC Dept of Trans - Revenue for Reimb Exp	-	15,217.30	70.00	10,384.00	-	-	-	-	-	-	N/A - recognize if/when rec'd	-	0.00%	-	0.00%	
10-20-3430-400 TIA Revenue - Development Fee	-	44,000.00	11,000.00	7,000.00	10,000	-	10,000	-	20,000	20,000	Pass thru, offset by TIA consulting fees 10-20-4510-070, net impact to bottom line is 0	10,000	100.00%	10,000	100.00%	
10-20-3430-801 Fees	-	-	-	600.00	-	-	-	400.00	500	500		500	0.00%	500	0.00%	
10-20-3430-804 Transportation Contributions	250,000.00	1,174,000.00	-	20,000.00	-	-	-	-	-	-	N/A - recognize if/when rec'd	-	0.00%	-	0.00%	
10-20-3430-805 Twin Pines Project Contribution Earmark	-	78,182.50	-	-	-	-	-	-	-	-	N/A - Twin Pines is a STW project; prior year funds were transferred to STW	-	0.00%	-	0.00%	
10-40-3491-301 CRTPO Grant Revenue	-	-	59,963.89	35,979.32	-	-	-	-	-	-	N/A - grant expired in FY25	-	0.00%	-	0.00%	
10-40-3491-400 Zoning Fees	61,479.50	154,178.46	101,277.65	113,012.67	80,000	-	80,000	117,074.50	95,000	95,000	Historical data not fully reliable b/c STW fees were previously posting here	15,000	18.75%	15,000	18.75%	
10-40-3491-403 Nuisance Abatement Fees	-	-	-	16,113.19	4,500	-	4,500	-		-		(4,500)	-100.00%	(4,500)	-100.00%	
10-40-3491-405 Civil Citations	10,800.00	500.00	226,400.00	39,146.00	50,000	-	50,000	800.00		-		(50,000)	-100.00%	(50,000)	-100.00%	
10-80-3600-300 Park Grant	-	-	-	10,000.00	-	-	-	-	-	-	N/A - recognize if/when rec'd	-	0.00%	-	0.00%	
10-80-3834-800 Park Property Rent	11,390.00	9,937.50	9,065.01	7,570.00	8,000	-	8,000	7,140.00	8,000	8,000		-	0.00%	-	0.00%	
10-80-3839-803 Event Revenue	-	(50.00)	325.00	790.00	600	-	600	1,265.00	1,000	1,000		400	66.67%	400	66.67%	
10-80-3839-804 Stallings Fest	200.00	5,050.00	587.12	600.00	200	-	200	-	-	-		(200)	-100.00%	(200)	-100.00%	
10-80-3839-805 Donations for Park Events	2,000.00	2,000.00	5,500.00	8,150.00	4,000	-	4,000	8,500.00	10,000	10,000	Offset with P&R mgr discretionary line, net impact to bottom line is 0	6,000	150.00%	6,000	150.00%	
10-80-3839-807 Program Revenue	793.12	492.51	480.26	843.65	100	-	100	559.29	200	200		100	100.00%	100	100.00%	
10-80-3839-808 Miscellaneous Revenue	-	180.00	-	30.00	-	-	-	-	-	-	N/A - recognize if/when rec'd	-	0.00%	-	0.00%	
Total Revenues	10,076,503.75	10,531,349.11	10,367,671.28	11,223,170.76	11,604,366	290,000	11,894,366	11,925,988.87	13,797,066	13,867,066		2,262,700	19.50%	1,972,700	17.00%	
10-99-3991-600 Unrestricted Fund Balance Appropriation	-	-	-	-	438,000	557,440	995,440	-	181,900	-		(438,000)	-100.00%	(995,440)	-100.00%	
10-99-3991-605 Fund Bal Appropriation - ARPA Grant Fund Transfer-in	-	2,084,952.33	2,640,647.90	728,211.47	-	-	-	-	-	-	N/A - funding depleted in Oct 2024	-	0.00%	-	0.00%	
10-99-3991-610 Fund Balance Approp - Powell Bill	-		-	-	-	204,296	204,296	-	57,665	57,665	Appropriate funds rec'd in FY26 that exceeded budget and to carryover remaining unused funds	57,665	100.00%	(146,631)	-71.77%	
10-99-3991-620 Fund Balance Approp. - Drug Forfeiture	-		-	-	40,000	1,816	41,816	-	50,000	50,000	To purchase PD items as needed, offset by 10-10-4420 exp, net impact to bottom line is 0	10,000	25.00%	8,184	19.57%	
10-99-3991-630 Fund Balance Approp. - Fee in Lieu of Parkland Restricted Fund	-		-	-	-	-	-	-	50,000	50,000	Transfer to GF CP fund for sidewalk/greenway projects	50,000	100.00%	50,000	100.00%	
Total Fund Balance Appropriation/Transfers from other funds	-	2,084,952.33	2,640,647.90	728,211.47	478,000	763,552	1,241,552	-	339,565	157,665		(320,335)	-67.02%	(1,083,887)	-87.30%	
TOTAL REVENUE - General Fund	10,076,503.75	12,616,301.44	13,008,319.18	11,951,382.23	12,082,366	1,053,552	13,135,918	11,925,988.87	14,136,631	14,024,731		1,942,365	16.08%	888,813	7.36%	
EXPENDITURES BY DEPARTMENT:																

																	
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020							
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2026	FY 2027	FY 2027		Amount	Percent	Amount	Percent		
Actuals	Actuals	Actuals	Actuals	Adopted	Adjustments	Amended	Total	Recommended	Adopted	Comments	change from	change from	change from	change from			
					thru April	thru April	thru April				prior year	prior year	prior year	prior year			
											ADOPTED	ADOPTED	AMENDED	AMENDED			
00 General Government																	
10-00-4110-000 Salaries - Elected Officials	34,700.00	35,400.00	35,400.00	35,400.00	48,800	370	49,170	40,333.37	50,200	50,200	2.7% CPI increase, same as staff per adopted policy	1,400	2.87%	1,030	2.09%		
10-00-4110-003 Car Stipend	-	-	-	-	-	1,000	1,000	600.00	2,400	2,400	Per Council approval 2/9/26, Mayor is to receive \$200/month	2,400		1,400			
10-00-4110-009 Employer Portion of PR Taxes	2,654.57	2,708.10	2,681.33	2,708.10	3,800	-	3,800	3,131.40	4,100	4,100	7.65% FICA	300	7.89%	300	7.89%		
10-00-4110-014 Workers Compensation	-	-	-	44.38	100	-	100	41.72	100	100		-	0.00%	-	0.00%		
10-00-4110-016 Uniforms				381.00	700	-	700	-	700	700		-	0.00%	-	0.00%		
10-00-4110-017 Training				25.00	3,500	1,500	5,000	1,510.00	7,000	7,000		3,500	100.00%	2,000	40.00%		
10-00-4110-021 Supplies/Materials				-	-	400	400	391.00	500	500		500	100.00%	100	25.00%		
10-00-4110-022 TOS Meetings/Events & Food/Provisions				2,351.55	2,000	-	2,000	1,333.02	2,000	2,000	Food for meetings	-	0.00%	-	0.00%		
10-00-4110-023 Dues/Subscriptions					-	300	300	-	300	300	NC Mayor's Assoc	300	100.00%	-	0.00%		
10-00-4110-026 Office Supplies				-	-	70	70	68.46	200	200	Business cards and other office supplies, as needed	200	100.00%	130	185.71%		
10-00-4110-029 Non-capital Equipment				1,200.00	4,200	(1,780)	2,420	600.00	4,200	4,200	\$600/Councilmember tech reimb	-	0.00%	1,780	73.55%		
10-00-4110-031 Travel				1,126.21	700	3,310	4,010	2,719.53	5,000	5,000		4,300	614.29%	990	24.69%		
10-00-4110-094 Public Service Appreciation				-	-	140	140	137.32	500	500		500	100.00%	360	257.14%		
4110 Governing Body	37,354.57	38,108.10	38,081.33	43,236.24	63,800	5,310	69,110	50,865.82	77,200.00	77,200.00		13,400	21.00%	8,090	11.71%		
10-00-4120-000 Salaries and Wages - Regular	419,785.16	469,174.56	518,937.65	592,398.56	683,000	(1,980)	681,020	534,163.99	782,500	782,500	Includes 2% pay step, 2.9% CPI, 1% holiday bonus and Council check; includes one new position	99,500	14.57%	101,480	14.90%		
10-00-4120-003 Car Stipend - Town Manager	5,757.69	6,000.00	6,115.41	6,023.09	6,000	-	6,000	4,938.48	6,000	6,000	per Manager's contract	-	0.00%	-	0.00%		
10-00-4120-007 Supplemental Retirement (401k)	20,042.78	22,293.47	22,321.96	27,033.00	34,200	-	34,200	24,092.38	39,200	39,200	5% Town match	5,000	14.62%	5,000	14.62%		
10-00-4120-008 Committee Member Salary	550.00	1,100.00	950.00	600.00	1,600	-	1,600	300.00	1,600	1,600	\$50/member for 5 Historical Committee members and 3 Economic Development members, 4 quarterly meetings each	-	0.00%	-	0.00%		
10-00-4120-009 Employer Portion PR Taxes	31,334.18	34,531.10	38,456.20	44,328.95	52,500	-	52,500	39,866.18	60,100	60,100	7.65% FICA	7,600	14.48%	7,600	14.48%		
10-00-4120-010 Retirement Contribution	47,913.00	57,582.03	60,819.98	78,446.52	98,600	-	98,600	77,170.07	118,600	118,600	15.15%	20,000	20.28%	20,000	20.28%		
10-00-4120-011 Health Insurance	43,176.00	40,470.40	35,844.90	43,536.00	61,000	-	61,000	42,060.28	76,500	76,500	est 15% increase per broker 3/2/26	15,500	25.41%	15,500	25.41%		
10-00-4120-014 Worker's Compensation	879.44	863.92	1,176.15	911.46	1,000	(220)	780	779.51	1,000	1,000		-	0.00%	220	28.21%		
10-00-4120-015 Employee Health and Wellness	15,657.18	4,573.42	426.88	5,179.23	5,200	-	5,200	4,644.03	6,000	6,000	Flores monthly - \$1.5K, cobra admin fee - \$1K Cintas - \$1.5K annual EAP w/ Atrium - \$2K	800	15.38%	800	15.38%		
10-00-4120-016 Uniforms	176.00	1,708.99	41.00	52.23	2,000	-	2,000	-	600	600	\$100/person for six employees	(1,400)	-70.00%	(1,400)	-70.00%		
10-00-4120-017 Training	8,045.71	9,656.41	11,263.82	2,924.00	16,000	-	16,000	2,260.00	12,000	12,000		(4,000)	-25.00%	(4,000)	-25.00%		
10-00-4120-018 Audit/Accounting	22,418.95	40,127.60	39,800.00	43,000.00	46,500	5,300	51,800	51,800.00	52,000	52,000	est based on FY25, knowing single audit won't be necessary for FY26	5,500	11.83%	200	0.39%		
10-00-4120-019 Legal Fees	139,436.97	52,766.71	40,890.67	50,006.14	66,000	-	66,000	46,885.00	60,000	60,000		(6,000)	-9.09%	(6,000)	-9.09%		
10-00-4120-020 Medical Expense - New Hire/Drug Testing	600.00	510.00	368.00	444.00	1,000	-	1,000	509.47	1,000	1,000	new hire and random drug tests, background checks	-	0.00%	-	0.00%		
10-00-4120-021 Supplies/Materials	5,102.56	5,134.48	6,239.45	6,626.80	7,500	(400)	7,100	5,324.77	7,000	7,000		(500)	-6.67%	(100)	-1.41%		
10-00-4120-022 TOS Meetings/Events & Food/Provisions	11,950.08	12,225.14	9,467.10	5,208.63	8,000	-	8,000	5,509.30	7,000	7,000		(1,000)	-12.50%	(1,000)	-12.50%		
10-00-4120-023 Dues/Subscriptions	29,084.90	26,072.03	30,348.65	31,493.48	33,000	(3,500)	29,500	28,212.60	29,500	29,500	NCLM - \$17.5K, Centralina - \$4.5K, UNC SOG - \$3K, ICMA - \$1.1K, GFOA - \$500, UC Chamber - \$500, Meck County Bar - \$500, NC State Bar - \$350, NC Assoc of Municipal Clerks - \$200, IIMC - \$200, NAGARA - \$100, NCGFOA - \$100, NCLGBA - \$100, additional as needed and to cover any increases - \$800	(3,500)	-10.61%	-	0.00%		
10-00-4120-024 Buildings and Grounds	-	-	-	-	-	-	-	-	800	800	Additional wiring for double office transition	800	0.00%	800	0.00%		
10-00-4120-025 Vehicle Maintenance	82.98	1,730.00	199.73	248.90	1,000	-	1,000	351.46	500	500	white Camry	(500)	-50.00%	(500)	-50.00%		
10-00-4120-026 Office Supplies	5,837.46	6,310.19	6,793.32	4,077.58	9,000	(1,023)	7,977	4,701.55	7,000	7,000	Copy room supplies and others, as needed	(2,000)	-22.22%	(977)	-12.25%		
10-00-4120-027 Postage	2,655.90	3,044.79	2,595.62	3,377.52	3,200	-	3,200	2,043.04	3,500	3,500		300	9.38%	300	9.38%		

																
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020						
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Adjustments thru April	FY 2026 Amended thru April	FY 2026 Total thru April	FY 2027 Recommended	FY 2027 Adopted	Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED	
10-00-4120-028 Bank Charges	5,998.72	6,555.49	6,974.88	8,824.66	8,000	-	8,000	7,347.82	8,000	8,000	Bank fees for PNC accounts (closed some accounts that weren't being used in FY26 to save on costs and began recording CC cashback as revenue, rather than exp reduction)	-	0.00%	-	0.00%	
10-00-4120-029 Non-capital Equipment	3,526.84	10,392.14	28.79	5,711.07	6,000	6,462	12,462	12,461.32	13,000	13,000	one replacement laptop - \$1500 gym equipment (insurance wellness funds) - \$3K Front desk computer and chair - \$2.5K Furniture for double office - \$6K	7,000	116.67%	538	4.32%	
10-00-4120-030 Computer Software & Subscriptions	97,916.77	103,001.64	80,928.10	86,668.64	79,700	9,200	88,900	37,993.23	36,700	36,700	CompuNetWorld (broadband and other internet services) - \$13K, Southern Software - \$7K, Granite Sky - \$6.5K, Adobe - \$3.6K, American Legal Publishing hosting services - \$600, PandaDoc contract software - \$6K, moved IT contract to Outside Services for fin stmt purposes	(43,000)	-53.95%	(52,200)	-58.72%	
10-00-4120-031 Travel/Mileage	1,769.58	1,569.49	1,794.04	1,102.90	4,000	-	4,000	881.06	2,000	2,000		(2,000)	-50.00%	(2,000)	-50.00%	
10-00-4120-032 Telephone & Internet	14,032.71	7,751.32	7,209.97	7,304.03	10,000	-	10,000	7,228.05	10,600	10,600	Windstream - \$5.4K, Verizon \$1K, ComputNetWorld - \$4.2K	600	6.00%	600	6.00%	
10-00-4120-033 Utilities	32,575.83	35,166.41	35,853.83	41,015.26	42,000	-	42,000	35,488.67	45,000	45,000	includes 5% increase	3,000	7.14%	3,000	7.14%	
10-00-4120-034 Historical Signage	-	4,755.00	250.00	5,530.00	6,000	-	6,000	-	-	-	Old Rock Store is the next sign, but waiting on Old Monroe Rd construction to be finished	(6,000)	-100.00%	(6,000)	-100.00%	
10-00-4120-035 Repairs/Maint (Equipment)	-	-		-	-	-	-	263.98	500	500	Gym equipment maintenance	500	0.00%	500	0.00%	
10-00-4120-036 Fuel	500.37	88.04		109.14	400	-	400	88.80	250	250		(150)	-37.50%	(150)	-37.50%	
10-00-4120-037 Advertising	239.86	498.00	1,086.44	360.75	2,000	-	2,000	471.34	1,500	1,500	Public hearings and other ads, as needed	(500)	-25.00%	(500)	-25.00%	
10-00-4120-039 Outside Services	31,433.00	105,875.10	56,405.93	69,408.67	50,000	11,084	61,084	104,355.21	139,200	139,200	CompuNetWorld (IT contract moved here for fin stmt purposes) - \$64.2K, Dominion/isolved payroll services - \$20K, Walton & Hall consulting - \$8.1K, CivicPlus Archive Social - \$5K, Shred-It - \$1.1K, CavMac GASB 73 consulting - \$500, Visual Edge - \$300, facility needs assessment - \$50K - \$40K Jani-King - \$12K (not included due to new position)	89,200	178.40%	78,116	127.88%	
10-00-4120-040 Tax Collection Fees	78,536.60	68,708.30	72,732.69	80,461.56	105,000	-	105,000	103,941.01	132,900	133,900	1.25% UC billing costs	28,900	27.52%	28,900	27.52%	
10-00-4120-042 Equipment Rental	11,515.18	11,782.04	1,571.51	4,971.63	6,000	-	6,000	5,544.00	6,400	6,400	Copier lease, includes 15% increase (max per contract)	400	6.67%	400	6.67%	
10-00-4120-045 Insurance	27,546.95	32,219.70	35,959.53	37,589.12	44,000	(3,220)	40,780	36,899.68	42,500	42,500	est 15% increase while Karen is soliciting bids	(1,500)	-3.41%	1,720	4.22%	
10-00-4120-048 Employee Morale	2,497.25	3,626.36	3,372.05	3,335.57	4,000	-	4,000	2,110.28	3,500	3,500		(500)	-12.50%	(500)	-12.50%	
10-00-4120-049 Miscellaneous	5,790.69	13,326.58	10,063.07	9,957.28	10,000	(9,655)	345	(12.07)	5,000	5,000	As needed	(5,000)	-50.00%	4,655	1349.28%	
10-00-4120-050 Licenses and Fees	860.00	860.00	860.00	-	1,000	8,920	9,920	9,916.59	10,000	10,000	STW for Town owned properties, previously pd from 049	9,000	900.00%	80	0.81%	
10-00-4120-080 Penalties and Interest	-	-	-	344.58	-	315	315	314.71	500	500	As needed	500	0.00%	185	58.73%	
10-00-4120-085 Wellness Grant - NCLM	-	2,107.00		-	-	-	-	-	-	-	N/A - budget if rec'd	-	0.00%	-	0.00%	
10-00-4120-093 Codify Ordinances	600.50	995.94	1,164.50	1,310.50	2,500	-	2,500	-	1,500	1,500	As needed	(1,000)	-40.00%	(1,000)	-40.00%	
10-00-4120-094 Public Service Appreciation	1,496.30	297.40	5,240.24	440.27	4,000	(140)	3,860	781.91	1,500	1,500	As needed	(2,500)	-62.50%	(2,360)	-61.14%	
10-00-4120-095 Condemnation	-	-	-	26,039.62	10,000	290,000	300,000	230,506.98	250,000	250,000	As needed, offset by 10-00-3839-805,net impact to bottom line is 0	240,000	2400.00%	(50,000)	-16.67%	
10-00-4120-097 Management Discretionary	10,000.00	-	-	-	30,896	(17,984)	12,912	-	20,876	20,976	maintain \$20K funding + balancing	(9,920)	-32.11%	8,064	62.45%	
10-00-4120-099 Capital Outlay	2,840,619.50	-	21,761.31	-	100,000	(90,000)	10,000	10,000.00		-		(100,000)	-100.00%	(10,000)	-100.00%	
10-00-4120-728 Credit Card/Transaction Fees	-	-	-	-	-	-	-	-		-		-	0.00%	-	0.00%	
4120 Administration	3,977,943.59	1,205,451.19	1,176,313.37	1,336,401.34	1,661,796	203,159	1,864,955.00	1,482,194.68	2,003,826.00	2,004,926.00		343,130	20.65%	139,971	7.51%	
00 General Government Total	4,029,733.47	1,243,559.29	1,231,301.37	1,379,637.58	1,747,596	208,469	1,956,065	1,553,295.90	2,081,026	2,082,126		334,530	19.14%	126,061	6.44%	
10 Public Safety																

																
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020						
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2026	FY 2027	FY 2027						
	Actuals	Actuals	Actuals	Actuals	Adopted	Adjustments thru April	Amended thru April	Total thru April	Recommended	Adopted		Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED
10-10-4310-000 Salaries & Wages - Regular	1,363,367.65	1,575,954.10	1,773,702.13	1,925,457.08	2,242,500	-	2,242,500	1,696,982.03	2,370,800	2,370,800		Includes 2% pay step, 2.9% CPI, 1% holiday bonus and Council check; includes two new positions	128,300	5.72%	128,300	5.72%
10-10-4310-001 Salaries & Wages - Overtime	21,146.19	25,110.04	58,129.35	43,841.93	45,000	-	45,000	25,885.71	40,000	40,000			(5,000)	-11.11%	(5,000)	-11.11%
10-10-4310-002 Salaries & Wages - Town Event Security Pay	286.88	1,363.73	-	6,656.73	15,000	-	15,000	9,063.40	15,000	15,000			-	0.00%	-	0.00%
10-10-4310-004 Separation Allowance - LE	85,731.21	88,996.34	68,768.33	59,604.31	50,000	-	50,000	40,924.56	41,800	41,800		3 retirees currently receiving, not expecting anyone else to come on	(8,200)	-16.40%	(8,200)	-16.40%
10-10-4310-005 Officers Incentive Pay Plan	-	-	39,679.46	50,852.59	65,000	-	65,000	49,391.31	67,000	67,000		incentives as of PPE 1/30/26 = \$61K, factoring extra to account for potential changes	2,000	3.08%	2,000	3.08%
10-10-4310-006 Supplemental Retirement - LE (401k)	62,695.55	71,629.07	84,731.67	89,199.27	111,000	-	111,000	81,196.02	114,000	114,000		5% State mandated match; includes two new positions	3,000	2.70%	3,000	2.70%
10-10-4310-007 Supplemental Retirement (401k)	4,706.84	5,508.37	2,509.06	6,107.74	7,000	-	7,000	3,456.10	6,500	6,500		5% Town match	(500)	-7.14%	(500)	-7.14%
10-10-4310-008 Board Member Salary	150.00	50.00	150.00	-	-	-	-	-	-	-		Community Committee is pd from P&R	-	0.00%	-	0.00%
10-10-4310-009 Employer Portion PR Taxes	110,196.97	126,340.46	146,646.18	155,553.18	185,000	-	185,000	136,069.67	193,600	193,600		7.65% FICA; includes two new positions	8,600	4.65%	8,600	4.65%
10-10-4310-010 Retirement Contributions	163,178.93	199,856.20	257,521.01	295,060.75	370,000	-	370,000	280,830.63	409,000	409,000		17.1% for sworn law enforcement positions and 15.15% for non-sworn positions	39,000	10.54%	39,000	10.54%
10-10-4310-011 Health Insurance	203,618.88	189,239.44	204,990.62	219,042.60	281,000	-	281,000	203,885.70	315,600	315,600		est 15% increase per broker 3/2/26; includes two new positions	34,600	12.31%	34,600	12.31%
10-10-4310-014 Worker's Compensation	27,914.61	35,045.98	44,341.16	43,543.59	50,000	(6,935)	43,065	42,651.56	46,900	46,900			(3,100)	-6.20%	3,835	8.91%
10-10-4310-015 Employee Health and Wellness	1,261.09	903.51	1,844.71	2,454.79	2,000	-	2,000	1,628.63	2,000	2,000		Cintas	-	0.00%	-	0.00%
10-10-4310-016 Uniforms	13,946.74	12,668.19	16,026.47	24,010.68	20,000	-	20,000	20,030.67	27,400	27,400		\$20K dept request and \$7.4K for two new positions (\$3.7K each)	7,400	37.00%	7,400	37.00%
10-10-4310-017 Training	3,228.75	8,943.15	11,964.19	13,254.69	20,000	3,623	23,623	14,973.01	20,000	20,000			-	0.00%	(3,623)	-15.34%
10-10-4310-019 Legal Fees	9,000.00	9,000.00	9,330.00	14,000.00	9,000	-	9,000	9,000.00	9,000	9,000		Annual agreement with Hall, Booth, Smith	-	0.00%	-	0.00%
10-10-4310-020 Medical/New Hire Expenses	8,853.34	9,305.70	11,881.09	5,286.95	9,000	-	9,000	7,997.55	9,000	9,000		background checks and all testing for new hires	-	0.00%	-	0.00%
10-10-4310-021 Supplies/Materials	1,808.35	2,922.71	3,426.33	6,553.51	3,600	5,000	8,600	8,169.76	8,000	8,000			4,400	122.22%	(600)	-6.98%
10-10-4310-022 TOS Meetings/Events & Food/Provisions	6,033.09	6,035.74	7,554.16	4,419.21	10,500	-	10,500	2,660.65	6,000	6,000			(4,500)	-42.86%	(4,500)	-42.86%
10-10-4310-023 Dues/Subscriptions/Pub	1,229.80	1,271.81	1,814.81	1,622.76	2,500	4,595	7,095	5,894.90	8,700	8,700		\$1.5k increase in CALEA dues and 3k membership dues to Point Blank range for department to use indoor range annual CALEA fee - \$4.6K, Point Blank Range membership - \$3K, NCACP - \$425, IACP - \$220, Amazon Prime - \$180, Assoc of Police - \$100, NCLEAN - \$100, IAPE - \$65	6,200	248.00%	1,605	22.62%
10-10-4310-024 Buildings and Grounds	181.00	5,192.02	7,370.00	53.27	3,000	2,200	5,200	3,581.45	3,000	3,000			-	0.00%	(2,200)	-42.31%
10-10-4310-025 Vehicle Maintenance	35,679.09	46,363.43	39,883.80	48,446.58	37,000	-	37,000	37,770.97	40,000	40,000			3,000	8.11%	3,000	8.11%
10-10-4310-026 Office Supplies	4,672.32	7,359.03	6,146.08	4,725.01	5,500	-	5,500	4,763.84	5,000	5,000			(500)	-9.09%	(500)	-9.09%
10-10-4310-027 Postage	123.87	135.47	139.89	151.30	400	-	400	22.72	200	200		As needed	(200)	-50.00%	(200)	-50.00%
10-10-4310-029 Non-capital Equipment	15,632.82	239,988.68	247,351.59	70,981.02	50,800	109,400	160,200	115,404.44	141,400	141,400		Equipment for 2 new positions - \$21.4K (\$10.7K each); Axon contracts body cameras - \$16.6K, in-car cameras - \$38.3K; in car computer replacements - \$13K; Vartana pmt 2 of 5 for security cameras - \$16.4K; taser replacement contract - \$23.2K	90,600	178.35%	(18,800)	-11.74%
10-10-4310-030 Computer Software & Subscriptions	23,805.07	21,348.08	28,687.72	35,178.01	49,000	3,324	52,324	33,950.01	39,000	39,000		adding Word to patrol car computers 2K and additional DCI licenses \$100 Lexipol - \$16.5K, Interplat Solutions E-crash server - \$4K, All Traffic Solutions - \$3K, Pace Systems scheduling software - \$2.3K, L-Tron - \$2K, NC SBI DCI terminal fees - \$3.4K, Superion - \$1.7K (5% increase per contract), LexisNexis - \$1.3K, Sirchie - \$1.3K, SurveyMonkey - \$500, Total ID Solutions - \$500, Adobe - \$240, Eden K9 - \$100	(10,000)	-20.41%	(13,324)	-25.46%
10-10-4310-031 Travel	1,234.08	3,814.27	2,333.32	3,659.25	4,000	-	4,000	3,735.05	4,000	4,000			-	0.00%	-	0.00%
10-10-4310-032 Telephone/Communications	16,359.39	17,237.54	17,834.61	18,986.10	21,500	(3,324)	18,176	14,844.40	22,900	22,900		8 additional sim cards for CRIME program cameras	1,400	6.51%	4,724	25.99%
10-10-4310-035 Repairs/Maintenance - Equipment	41,682.00	465.00	12.42	139.95	7,500	-	7,500	935.00	2,000	2,000		As needed	(5,500)	-73.33%	(5,500)	-73.33%

																
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020						
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Adjustments thru April	FY 2026 Amended thru April	FY 2026 Total thru April	FY 2027 Recommended	FY 2027 Adopted	Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED	
10-10-4310-036 Fuel	77,317.28	70,020.45	74,026.29	70,887.74	83,000	-	83,000	51,341.28	85,000	85,000	est 31K gallons at \$2.742/gallon (we pay approx 20% less than pump price)	2,000	2.41%	2,000	2.41%	
10-10-4310-037 Advertising	-	-	-	100.00	-	-	-	-	200	200	job posting costs	200	0.00%	200	0.00%	
10-10-4310-038 Guns and Ammunition	7,267.17	10,763.72	7,297.46	18,227.13	12,720	-	12,720	13,311.20	13,720	13,720	increase in ammo cost and range days	1,000	7.86%	1,000	7.86%	
10-10-4310-039 Outside Services	9,780.42	6,037.60	6,998.12	4,862.85	8,500	(4,595)	3,905	3,985.65	4,200	4,200	ADT - \$3K, Spectrum - \$720, annual fire extinguisher inspection and service - \$400	(4,300)	-50.59%	295	7.55%	
10-10-4310-040 Crime Lab Expense	2,199.67	8,837.90	2,349.87	1,988.71	9,000	-	9,000	90.08	4,000	4,000		(5,000)	-55.56%	(5,000)	-55.56%	
10-10-4310-042 Equipment Rental	6,096.00	6,318.12	5,264.15	4,971.63	6,000	-	6,000	5,544.00	6,400	6,400	Copier lease, includes 15% increase (max per contract)	400	6.67%	400	6.67%	
10-10-4310-043 Vehicle Purchase	67,022.00	165,711.22	117,955.74	130,415.09	180,000	-	180,000	167,560.88	184,000	184,000	3 police cars on rotation schedule includes 1 additional vehicle for new position	4,000	2.22%	4,000	2.22%	
10-10-4310-044 Investigation Expense	5,051.56	5,470.15	7,418.02	3,409.33	8,000	-	8,000	6,544.22	6,000	6,000		(2,000)	-25.00%	(2,000)	-25.00%	
10-10-4310-045 Insurance	27,668.13	35,356.29	36,924.91	50,554.99	61,000	2,859	63,859	62,025.43	75,900	75,900	Funding for 2 vehicle accident deductibles and correct amounts for dept ins. gathered by HR est 15% increase while Karen solicits bids	14,900	24.43%	12,041	18.86%	
10-10-4310-047 Fundraising Expense	4,035.31	8,018.63	7,623.05	4,869.40	4,000	-	4,000	4,710.53	4,000	4,000		-	0.00%	-	0.00%	
10-10-4310-049 Miscellaneous	3,808.82	6,927.49	8,056.15	12,287.20	10,000	(6,150)	3,850	(44.55)	1,000	1,000	as needed	(9,000)	-90.00%	(2,850)	-74.03%	
10-10-4310-050 Licenses, Permits & Fees	-	-	-	-	-	6,150	6,150	6,130.89	7,000	7,000	Vehicle tax and titles; FMRT technology fee - \$250	7,000	0.00%	850	13.82%	
10-10-4310-051 SBITA (GASB 96) Software	-	24,297.00	(7,224.00)	-	15,000	-	15,000	-	-	-	N/A - posted to 60 debt service	(15,000)	-100.00%	(15,000)	-100.00%	
10-10-4310-060 K-9 Unit	1,939.34	11,436.19	25,147.69	3,751.21	8,500	(924)	7,576	4,064.49	-	-	separate division 4330 created	(8,500)	-100.00%	(7,576)	-100.00%	
10-10-4310-061 Lily (K9) Medical Expenses	-	8,547.29	1,817.51	-	-	-	-	-	-	-	N/A	-	0.00%	-	0.00%	
10-10-4310-082 Police vehicle upfit	-		64,054.88	41,587.18	79,400	-	79,400	70,631.13	93,000	93,000	vehicle upfit for 3 vehicles includes 1 additional vehicle for new position	13,600	17.13%	13,600	17.13%	
10-10-4310-099 Capital Outlay	-	34,298.90	41,020.31	-	122,400	(93,145)	29,255	-	28,000	28,000	locker room upgrades	(94,400)	-77.12%	(1,255)	-4.29%	
10-10-4310-125 Vehicle Maintenance - Ins Reimbursed	-	6,004.89	-	-	-	-	-	-			N/A - recognize if rec'd	-	0.00%	-	0.00%	
10-10-4310-149 Emergency Services & Supplies	930.99	-	-	254.99	-	-	-	-			N/A	-	0.00%	-	0.00%	
4310 Police	2,440,841.20	3,120,093.90	3,493,500.31	3,497,010.30	4,284,320	22,078	4,306,398.00	3,251,594.97	4,480,220.00	4,480,220.00		195,900	4.57%	173,822	4.04%	
10-10-4320-017 Training	-	-	-	-	1,600	670	2,270	2,270.00	2,270	2,270	Increase in training/tracking for SRT operators	670	41.88%	-	0.00%	
10-10-4320-029 Non-capital Equipment	-	-	-	-	2,500	(770)	1,730	-	5,800	5,800	SRT vest replacement one per year and other srt equipment	3,300	132.00%	4,070	235.26%	
10-10-4320-038 Guns and Ammunition	-	-	-	-	1,000	100	1,100	1,100.00	1,700	1,700	Increase for additioanl SRT ammo needs and additional operator	700	70.00%	600	54.55%	
4320 SRT	-	-	-	-	5,100.00	-	5,100.00	3,370.00	9,770.00	9,770.00		4,670	91.57%	4,670	91.57%	
10-10-4330-016 Uniforms	-	-	-	-	-	-	-	-	1,500	1,500		1,500	100.00%	1,500	100.00%	
10-10-4330-021 Supplies/Materials	-	-	-	-	-	-	-	-	1,500	1,500		1,500	100.00%	1,500	100.00%	
10-10-4330-029 Non-capital Equipment	-	-	-	-	-	-	-	-	2,000	2,000		2,000	100.00%	2,000	100.00%	
10-10-4330-035 Repairs/Maint - Equipment	-	-	-	-	-	-	-	-	1,000	1,000		1,000	100.00%	1,000	100.00%	
4330 K9	-	-	-	-	-	-	-	-	6,000.00	6,000.00	New division for FY27, previously in 4310 various accounts	6,000	100.00%	6,000	100.00%	
10-10-4410-070 DOJ-Bullet Proof Vest Grant	3,476.25	1,826.84	1,847.77	1,943.25	3,000	-	3,000	1,258.20	3,000	3,000	offset by grant rev 10-10-3430-320, net impact to bottom line is 0	-	0.00%	-	0.00%	
10-10-4410-090 Grant Expense - GCC - CALEA	3,998.00	8,400.00	3,502.54	11,807.97	-	-	-	-	-	-	CALEA grant expired Oct 2024	-	0.00%	-	0.00%	
10-10-4410-092 Pending Vest Grants					-	-	-	1,258.20	-	-	N/A - exp will be moved to appropriate grant line	-	0.00%	-	0.00%	

																
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020						
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Adjustments thru April	FY 2026 Amended thru April	FY 2026 Total thru April	FY 2027 Recommended	FY 2027 Adopted	Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED	
10-10-4410-099 NC Governors Crime Prevention - Capital Outlay Exp	15,712.00			-	-	-	-	-	-	N/A - no current grant funds	-	0.00%	-	0.00%		
4410 Grant/DOJ Funds	23,186.25	10,226.84	5,350.31	13,751.22	3,000	-	3,000	2,516.40	3,000.00	3,000.00		-	0.00%	-	0.00%	
10-10-4411-000 Salaries & Wages - Regular SRO	-	-	55,471.74	62,467.11	67,000	-	67,000	55,408.77	71,000	71,000	receive \$36,666 from UCPS in grant funds to assist with SRO personnel costs	4,000	5.97%	4,000	5.97%	
10-10-4411-001 Salaries & Wages - Overtime	-	-	29.01	1,266.50	2,000	-	2,000	321.25	2,000	2,000		-	0.00%	-	0.00%	
10-10-4411-002 Town Event OT	-	-	-	244.63	-	-	-	221.55	-	-		-	0.00%	-	0.00%	
10-10-4411-006 Supplemental Retirement	-	-	2,775.02	3,175.85	4,000	-	4,000	2,788.14	4,000	4,000		-	0.00%	-	0.00%	
10-10-4411-009 Payroll Tax - Employer	-	-	4,245.81	4,871.45	6,000	-	6,000	4,303.17	6,000	6,000		-	0.00%	-	0.00%	
10-10-4411-010 Retirement Contribution - SRO	-	-	7,803.36	9,552.85	12,000	-	12,000	8,979.30	12,000	12,000		-	0.00%	-	0.00%	
10-10-4411-011 Health Insurance - SRO	-	-	7,026.00	8,707.20	11,000	-	11,000	7,867.10	11,000	11,000		-	0.00%	-	0.00%	
4411 SRO	-	-	77,350.94	90,285.59	102,000	-	102,000	79,889.28	106,000.00	106,000.00		4,000	3.92%	4,000	3.92%	
10-10-4420-020 Unauthorized Substances	6,982.73	-	-	2,857.00	15,000	1,816	16,816	1,816.00	25,000	25,000	FB appr to purchase items as needed, net impact to budget is 0	10,000	66.67%	8,184	48.67%	
10-10-4420-040 Department of Treasury	5,939.73	19,414.73	-	-	-	-	-	-	-	-		-	100.00%	-	100.00%	
10-10-4420-041 Department of Treasury - Capital Exp	38,511.00	10,903.82	-	82,246.03	25,000	-	25,000	24,500.00	25,000	25,000	FB appr to purchase items as needed, net impact to budget is 0	-	0.00%	-	0.00%	
10-10-4420-590 Grant Expense - NCLM	2,000.00	1,497.05	1,729.76	750.00	2,500	-	2,500	1,629.10	2,500	2,500	up to \$500/vest, max of 5/year; offset by grant rev 10-10-3430-500, net impact is 0	-	0.00%	-	0.00%	
4420	53,433.46	31,815.60	1,729.76	85,853.03	42,500	1,816	44,316.00	27,945.10	52,500.00	52,500.00	-	10,000	23.53%	8,184	18.47%	
10-10-9110-074 PD Debt Service - SBITA	-	11,164.00	-		10,000	-	10,000	-	-	-	N/A - posted to 60 debt service	(10,000)	-100.00%	(10,000)	-100.00%	
10 Public Safety Total	2,517,460.91	3,173,300.34	3,577,931.32	3,686,900.14	4,446,920.00	23,894.00	4,470,814.00	3,365,315.75	4,657,490.00	4,657,490.00		210,570	4.74%	186,676	4.18%	
20 Transportation																
4510 Streets and Highways																
10-20-4510-000 Salaries and Wages	33,913.69	104,435.32	103,488.79	108,214.47	114,000	-	114,000	95,687.51	122,700	122,700	50% for Town Engineer and Associate Engineer; Includes 2% pay step, 2.9% CPI, 1% holiday bonus and Council check	8,700	7.63%	8,700	7.63%	
10-20-4510-007 Supplemental Retirement (401K)	-	4,518.76	5,158.95	5,381.99	6,000	-	6,000	4,794.06	6,200	6,200	5% Town match	200	3.33%	200	3.33%	
10-20-4510-008 Board Member Salary	50.00	-	-	-	-	-	-	-	-	-	N/A	-	0.00%	-	0.00%	
10-20-4510-009 Employer's Portion of PR taxes	2,598.07	8,707.95	7,916.73	8,278.10	9,000	-	9,000	7,343.26	9,400	9,400	7.65% FICA	400	4.44%	400	4.44%	
10-20-4510-010 Retirement Contribution	3,661.94	9,210.61	13,271.44	14,714.36	17,000	-	17,000	13,821.82	18,600	18,600	15.15%	1,600	9.41%	1,600	9.41%	
10-20-4510-011 Health Insurance	4,317.60	6,517.95	10,359.70	8,707.20	11,000	-	11,000	7,925.60	11,000	11,000	est 15% increase per broker 3/2/26	-	0.00%	-	0.00%	
10-20-4510-014 Workers Compensation	1,468.52	618.20	809.00	1,722.17	2,000	-	2,000	486.00	1,700	1,700		(300)	-15.00%	(300)	-15.00%	
10-20-4510-016 Uniforms	-	-	-	-	500	-	500	-	500	500		-	0.00%	-	0.00%	
10-20-4510-017 Training	-	989.96	1,656.25	65.00	2,500	-	2,500	1,108.75	2,000	2,000	Training as needed	(500)	-20.00%	(500)	-20.00%	
10-20-4510-019 Legal Fees	-	-	-	270.00	1,000	-	1,000	32.50	500	500	Any legal fees.	(500)	-50.00%	(500)	-50.00%	
10-20-4510-021 Supplies/Materials	-	2,272.03	-	-	2,000	(50)	1,950	218.46	1,000	1,000	Misc Supplies	(1,000)	-50.00%	(950)	-48.72%	
10-20-4510-022 TOS Meetings/Events & Food/Provisions					-	50	50	41.17	-	-		-	0.00%	(50)	-100.00%	
10-20-4510-023 Dues Subscriptions Memberships	5,988.00	6,902.00	7,618.75	7,755.00	8,500	-	8,500	6,960.00	8,000	8,000	CRTPO \$7.7K, PE Renewal \$75, PE Exam/New License Fees, \$225	(500)	-5.88%	(500)	-5.88%	
10-20-4510-025 Vehicle Maintenance	80.00	92.24	688.41	100.24	1,500	-	1,500	240.24	1,000	1,000	Shared Vehicle with P&Z	(500)	-33.33%	(500)	-33.33%	
10-20-4510-026 Office Supplies	54.97	38.00	12.99	-	300	-	300	-	300	300	Misc Office Supplies	-	0.00%	-	0.00%	
10-20-4510-029 Non-capital Equipment	647.98	-	-	-	-	-	-	-	1,250	1,250	New dual desktop monitors	1,250	0.00%	1,250	0.00%	
10-20-4510-030 Computer Software & Subscriptions	4,497.08	759.00	-	-	2,650	(500)	2,150	-	2,650	2,650	ArcGIS Pro (\$2K split wwith P&Z), Misc. comp supplies	-	0.00%	500	23.26%	
10-20-4510-031 Travel	-	-	-	-	1,000	-	1,000	-	1,000	1,000		-	0.00%	-	0.00%	

																
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020						
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Adjustments thru April	FY 2026 Amended thru April	FY 2026 Total thru April	FY 2027 Recommended	FY 2027 Adopted	Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED	
10-20-4510-032 Telephone	496.38	835.17	993.30	994.86	1,000	-	1,000	815.68	1,000	1,000	Eng + Associate Eng Phone	-	0.00%	-	0.00%	
10-20-4510-033 Utilities	102,610.40	106,522.41	-	-	-	-	-	-	-	-	Pd from PW effective FY24	-	0.00%	-	0.00%	
10-20-4510-034 Signage	30,741.45	2,558.17	-	-	2,000	-	2,000	818.74	2,000	2,000	MUTCD/Street Name Signs (replacements as needed)	-	0.00%	-	0.00%	
10-20-4510-036 Fuel	368.14	473.56	231.02	58.48	500	-	500	67.26	500	500	Engineering/Planning Truck	-	0.00%	-	0.00%	
10-20-4510-039 Outside Services	73,323.33	36,529.65	57,020.61	15,393.24	20,000	(1,500)	18,500	4,133.11	93,000	93,000	Arborist Fee split with planning (\$4.2K each) \$15.8K for engineering/consulting. PCI evaluation - \$75K	73,000	365.00%	74,500	402.70%	
10-20-4510-043 Vehicle Purchase	57.99	-	-	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-20-4510-045 Insurance	164.68	199.97	345.00	277.92	500	-	500	377.43	600	600	est 15% while Karen solicits bids	100	20.00%	100	20.00%	
10-20-4510-049 Miscellaneous	432.86	-	-	7,782.00	800	-	800	-	800	800		-	0.00%	-	0.00%	
10-20-4510-061 Engineering/Inspections	-	-	-	-	2,000	-	2,000	-	-	-		(2,000)	-100.00%	(2,000)	-100.00%	
10-20-4510-062 Paving/Resurfacing	54,562.83	4,121.40	4,084.98	661,754.22	800,000	318,069	1,118,069	950,460.29	800,000	800,000	Town has been providing additional \$800K (above PB) for streets	-	0.00%	(318,069)	-28.45%	
10-20-4510-063 Street Maintenance	-	-	-	-	-	260	260	392.03	-	-	N/A - no need to budget, non-capital exp	-	0.00%	(260)	-100.00%	
10-20-4510-066 Traffic Control	-	1,174,000.00	-	20,000.00	-	-	-	-		-		-	0.00%	-	0.00%	
10-20-4510-070 TIA Consulting	19,032.50	32,340.00	-	5,891.00	10,000	1,109	11,109	1,306.50	20,000	20,000	offset with revenue	10,000	100.00%	8,891	80.03%	
10-20-4510-099 Capital Outlay	29,061.11	-	215,381.44	260,984.42	-	2,000	2,000	1,769.57		-	PCI Evaluation (hasn't been done since FY21) - \$75K; Town Center streetscape (est. cost for engineering and design only) - \$150K Driveway Connection to Flowe's Property \$150K \$205K	-	0.00%	(2,000)	-100.00%	
4510 Streets & Highways	368,129.52	1,502,642.35	429,037.36	1,128,344.67	1,015,750	319,438	1,335,188.00	1,098,799.98	1,105,700.00	1,105,700.00		89,950	8.86%	(229,488)	-17.19%	
4610 Powell Bill																
10-20-4610-062 Powell - Paving/Resurfacing	-	694,592.20	824,324.50	450,000.00	472,000	204,296	676,296	676,296.00	557,665	557,665	Roadway Resurfacing and maintenance (\$490K from PB, \$10K from interest, \$57,665 from prior year funds that weren't previously recognized in budget)	85,665	18.15%	(118,631)	-17.54%	
10-20-4610-063 Powell - Maintenance	-	-	15,111.50	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-20-4610-069 Powell - Sidewalks	3,500.00	7,850.00	5,000.00	8,398.22	50,000	-	50,000	19,830.13	50,000	50,000	PB funded sidewalks	-	0.00%	-	0.00%	
10-20-4610-099 Powell Bill - Capital Outlay	299,213.89	-	-	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
4610 Powell Bill	302,713.89	702,442.20	844,436.00	458,398.22	522,000	204,296	726,296	696,126.13	607,665.00	607,665.00	offset by PB allocations, interest and remaining funds; net impact to bottom line is 0	85,665	16.41%	(118,631)	-16.33%	
20 Transportation Total	670,843.41	2,205,084.55	1,273,473.36	1,586,742.89	1,537,750	523,734	2,061,484	1,794,926.11	1,713,365.00	1,713,365.00		175,615	11.42%	(348,119)	-16.89%	
30 Environmental Protection																
10-30-4710-039 Sanitation	1,025,833.83	1,132,601.92	1,320,979.34	1,391,082.75	1,522,500	-	1,522,500	1,450,000.00	1,522,500	1,522,500	Solid Waste contract, includes 5% increase (3.3% March 2026 SW CPI and 1.7% growth)	-	0.00%	-	0.00%	
30 Environmental Protection Total	1,025,833.83	1,132,601.92	1,320,979.34	1,391,082.75	1,522,500	-	1,522,500	1,450,000.00	1,522,500.00	1,522,500.00		-	0.00%	-	0.00%	
40 Economic and Physical Development																
10-40-4910-000 Salaries and Wages - Regular	157,262.51	196,148.12	207,380.25	251,062.43	298,000	-	298,000	245,898.86	320,000	320,000	Includes 2% pay step, 2.9% CPI, 1% holiday bonus and Council check	22,000	7.38%	22,000	7.38%	
10-40-4910-007 Supplemental Retirement (401k)	6,914.48	9,624.02	8,973.10	11,845.49	15,000	-	15,000	11,826.31	16,100	16,100	5% Town match	1,100	7.33%	1,100	7.33%	
10-40-4910-008 Board Member Salary	3,750.00	2,000.00	2,050.00	2,700.00	8,100	-	8,100	1,600.00	8,100	8,100	\$50/member for 9 members (12 Planning Board meetings and 6 Board of Adjustment meetings)	-	0.00%	-	0.00%	

																
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020						
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Adjustments thru April	FY 2026 Amended thru April	FY 2026 Total thru April	FY 2027 Recommended	FY 2027 Adopted	Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED	
10-40-4910-009 Employer Portion of PR Taxes	12,317.27	15,150.06	15,991.89	19,153.82	24,000	-	24,000	18,581.65	25,200	25,200	7.65% FICA	1,200	5.00%	1,200	5.00%	
10-40-4910-010 Retirement Contributions	17,082.98	23,469.81	26,143.33	33,752.05	43,000	-	43,000	35,409.24	48,500	48,500	15.15% (0.75% increase)	5,500	12.79%	5,500	12.79%	
10-40-4910-011 Health Insurance	14,809.20	23,271.10	24,024.90	29,024.00	41,000	-	41,000	31,499.60	43,600	43,600	est 15% increase per broker 3/2/26	2,600	6.34%	2,600	6.34%	
10-40-4910-013 Unemployment Contribution	1,887.94	-	-	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-40-4910-014 Worker's Compensation	2,845.39	1,603.16	1,975.00	1,456.77	3,500	75	3,575	3,574.18	3,600	3,600		100	2.86%	25	0.70%	
10-40-4910-016 Uniforms	-	602.86	940.39	438.99	1,000	-	1,000	583.80	800	800	Work safety uniforms/protective gear such as vests, boots, safety clothing, and reflective apparel for 4 employees.	(200)	-20.00%	(200)	-20.00%	
10-40-4910-017 Training	2,220.00	3,387.86	1,527.07	1,128.07	5,000	-	5,000	3,984.00	5,000	5,000	Ongoing training for four employees, including Code Officer training, NCAZO membership maintenance, AICP certification maintenance, and related training materials.	-	0.00%	-	0.00%	
10-40-4910-019 Legal	28,692.37	7,807.50	6,536.50	7,542.50	25,000	-	25,000	16,463.00	20,000	20,000	Development agreements, text amendments, and conditional zoning legal reviews. Planning and Zoning and Code Enforcement support. Civil penalties and court representation. Board of Adjustment legal services.	(5,000)	-20.00%	(5,000)	-20.00%	
10-40-4910-021 Supplies/Materials	286.98	979.32	1,712.72	1,075.58	2,000	-	2,000	1,046.72	1,500	1,500	In-the field items.	(500)	-25.00%	(500)	-25.00%	
10-40-4910-022 TOS Meetings/Events & Food/Provisions	114.99	1,060.93	1,272.36	1,158.46	2,000	-	2,000	121.70	2,000	2,000	Food and supplies for planning meetings & events, sub-committee meetings, Planning Board, Board of Adjustments, StallingsFest items, stakeholder meetings, and special planning meetings.	-	0.00%	-	0.00%	
10-40-4910-023 Dues/Subscriptions	552.00	1,126.95	766.26	1,206.94	1,500	-	1,500	1,171.40	1,500	1,500	Membership dues for NCAPA, NCAZO, and other Planning and Code Enforcement organizations for four employees, along with additional department dues and subscriptions.	-	0.00%	-	0.00%	
10-40-4910-025 Vehicle Maintenance	82.38	575.03	2,855.62	2,114.99	3,000	-	3,000	1,178.39	3,000	3,000	1.5 vehicles (shared Planning and Engineering truck and Code Enforcement truck), including tires and general maintenance for both vehicles.	-	0.00%	-	0.00%	
10-40-4910-026 Office Supplies	1,652.24	1,228.28	1,310.05	1,620.50	2,000	-	2,000	144.95	1,500	1,500	General office supplies for Planning and Code Enforcement staff and meetings, including notebooks, pens, paper, stamps, and other routine materials.	(500)	-25.00%	(500)	-25.00%	
10-40-4910-029 Non-capital Equipment	2,043.71	7,239.83	510.69	5,132.16	3,000	-	3,000	-	11,000	11,000	New laptops for the Planning Director and Planning Technician to support GIS needs and replace laptops that are more than five years old - \$6K -\$3K As needed to replace or replenish Planning and Code Enforcement inventory, zoning signs, storage items, equipment, office furniture, and related supplies - \$2K Zoning signs w/ QR codes - \$4K 2nd desk for combined Planning office - \$2K	8,000	266.67%	8,000	266.67%	
10-40-4910-030 Computer Software & Subscriptions	11,207.04	11,963.29	8,051.63	8,357.50	15,000	-	15,000	8,603.00	10,000	10,000	The annual budget includes \$1,400 for two ESRI ArcGIS licenses, with the potential for additional extensions during the year; \$2,000 for Interactive Mapping credits; Engineering ESRI ArcGIS Online; and iworQ Permitting and Code Enforcement tracking software, including \$3,000 for an additional Plan Review Portal within iworQ. Costs for software are also included. iWorQ - \$5.5K, ESRI - \$2.5K	(5,000)	-33.33%	(5,000)	-33.33%	
10-40-4910-031 Travel	955.69	805.01	382.71	38.78	2,000	-	2,000	489.64	1,500	1,500	Associated with training, if travel expenses are needed.	(500)	-25.00%	(500)	-25.00%	
10-40-4910-032 Telephone	1,468.88	1,912.07	2,050.67	1,681.28	2,500	-	2,500	1,262.81	2,000	2,000	Cells phones for Planning Director, Code Enforcement Officer, and Zoning compliance designee (Planning Tech).	(500)	-20.00%	(500)	-20.00%	
10-40-4910-036 Fuel	545.58	1,633.22	1,067.85	1,458.42	2,000	-	2,000	1,212.43	1,500	1,500	1.5 Vehicles (Shared Truck w/ENG and Code Enforcement Truck)	(500)	-25.00%	(500)	-25.00%	
10-40-4910-037 Advertising	4,027.96	1,218.88	830.82	985.02	3,000	-	3,000	1,335.26	2,000	2,000	Advertising for public hearings, new signage, code enforcement litter sweeps, public outreach initiatives, public education efforts, and planning events.	(1,000)	-33.33%	(1,000)	-33.33%	
10-40-4910-039 Outside Services	37,752.07	6,753.40	40,094.17	5,336.48	20,000	-	20,000	5,633.11	18,000	18,000	Outside consultant services, ordinance review, including NFOCUS Code Enforcement on call services for minimum housing enforcement (up to \$10,000), on call language interpretation services, and Urban Forester services (\$4,000, shared with Engineering).	(2,000)	-10.00%	(2,000)	-10.00%	
10-40-4910-045 Insurance (Vehicle)	494.04	599.91	884.00	543.38	1,000	(75)	925	371.49	1,200	1,200	Shared Vehicle Insurance with Transportation and Code Enforcement est 15% increase while Karen solicits bids	200	20.00%	275	29.73%	

																
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020						
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2026	FY 2027	FY 2027		Amount	Percent	Amount	Percent	
Actuals	Actuals	Actuals	Actuals	Adopted	Adjustments	Amended	Total	Recommended	Adopted	Comments	change from	change from	change from	change from		
					thru April	thru April	thru April				prior year	prior year	prior year	prior year		
											ADOPTED	ADOPTED	AMENDED	AMENDED		
10-40-4910-047 Nuisance Abatement/Code Enforcement	-	300.00	7,135.75	6,476.64	20,000	-	20,000	9,116.60	20,000	20,000	Code Enforcement cleanup items, including mowing of tall grass, large dumpsters, contracted cleaning services, tree removal, clean-up initiatives, Town beautification, gloves, garbage bags, and waste containers.	-	0.00%	-	0.00%	
10-40-4910-049 Miscellaneous	300.00	265.74	145.15	-	1,000	-	1,000	-	500	500	Misc items	(500)	-50.00%	(500)	-50.00%	
10-40-4910-060 Town Beautification	1,104.99	-	-	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-40-4910-097 CRTPO Grant Expense Match	-	-	74,954.86	44,972.91	-	-	-	-	-	-	N/A - grant expired in FY25	-	0.00%	-	0.00%	
10-40-4910-405 Civil Citation Settlements			189,505.00	25,180.00	25,000	-	25,000	-		-		(25,000)	-100.00%	(25,000)	-100.00%	
40 Economic and Physical Development Total	310,370.69	320,726.35	629,072.74	465,443.16	568,600	-	568,600	401,108.14	568,100.00	568,100.00		(500)	-0.09%	(500)	-0.09%	
60 Debt Service																
10-60-9110-072 Interest Expense - SBITA	-		313.00	79.00	1,000	-	1,000	-	1,000	1,000		-	0.00%	-	0.00%	
10-60-9110-073 Principal Payment - Leases	-		7,455.54	-	10,000	-	10,000	-	10,000	10,000		-	0.00%	-	0.00%	
10-60-9110-074 Debt Service - SBITA 96	-		6,911.00	6,125.00	20,000	-	20,000	6,297.19	20,000	20,000		-	0.00%	-	0.00%	
10-60-9110-075 Note Principal	291,800.00	291,800.00	291,800.00	291,800.00	295,200	-	295,200	291,800.00	292,000	292,000	Per debt repayment schedule, loan to be paid off in FY29	(3,200)	-1.08%	(3,200)	-1.08%	
10-60-9110-076 Interest on Note	77,181.11	67,114.04	57,046.96	46,979.82	38,000	-	38,000	31,879.16	28,000	28,000		(10,000)	-26.32%	(10,000)	-26.32%	
10-60-9110-077 Interest Expense - Lease			1,596.39	-	5,000	-	5,000	-	5,000	5,000		-	0.00%	-	0.00%	
60 Debt Service Total	368,981.11	358,914.04	365,122.89	344,983.82	369,200	-	369,200	329,976.35	356,000.00	356,000.00		(13,200)	-3.58%	(13,200)	-3.58%	
70 Public Works																
10-70-4570-000 Salaries and Wages - Regular	97,842.30	98,757.37	90,209.68	91,880.51	97,000	-	97,000	69,803.35	168,200	168,200	includes 50% for 3 positions and 100% for new Custodian/Handyman	71,200	73.40%	71,200	73.40%	
10-70-4570-007 Supplemental Retirement (401k)	3,682.41	3,264.09	2,289.66	2,366.08	5,000	-	5,000	1,978.00	8,500	8,500	5% Town match (50% for 3 positions and 100% for new Custodian/Handyman)	3,500	70.00%	3,500	70.00%	
10-70-4570-009 Employer Portion PR Taxes	7,266.18	7,338.40	6,854.86	7,016.61	8,000	-	8,000	5,381.57	12,900	12,900	7.65% FICS (50% for 3 positions and 100% for new Custodian/Handyman)	4,900	61.25%	4,900	61.25%	
10-70-4570-010 Retirement Contribution	11,155.07	11,342.96	11,005.60	12,479.18	14,000	-	14,000	10,049.10	25,500	25,500	15.15% (0.75% increase) (50% for 3 positions and 100% for new Custodian/Handyman)	11,500	82.14%	11,500	82.14%	
10-70-4570-011 Health Insurance	17,270.40	13,722.00	11,943.95	13,060.80	16,000	-	16,000	9,828.31	27,100	27,100	est 15% increase per broker 3/2/26 (50% for 3 positions and 100% for new Custodian/Handyman)	11,100	69.38%	11,100	69.38%	
10-70-4570-014 Worker's Compensation	3,479.46	3,395.21	4,776.25	4,004.26	5,000	-	5,000	1,804.93	4,500	4,500		(500)	-10.00%	(500)	-10.00%	
10-70-4570-015 Employee Health and Wellness	-	85.91	584.17	698.41	1,000	-	1,000	590.32	1,000	1,000	Cintas	-	0.00%	-	0.00%	
10-70-4570-016 Uniforms	1,175.45	1,286.86	1,266.04	699.61	1,500	-	1,500	993.18	1,700	1,700	Uniform and work attire; \$200 for new Custodian	200	13.33%	200	13.33%	
10-70-4570-017 Training	657.88	375.00	-	65.00	2,500	-	2,500	-	1,500	1,500	Training based on dept. needs	(1,000)	-40.00%	(1,000)	-40.00%	
10-70-4570-021 Supplies/Materials	5,481.44	4,789.37	7,266.88	3,500.21	8,000	-	8,000	4,475.51	5,000	5,000	General suplies (pothole patch, paint, signs, sign posts, etc..)	(3,000)	-37.50%	(3,000)	-37.50%	
10-70-4570-022 TOS Meetings/Events & Food/Provisions	-	260.70	1,057.31	189.42	250	-	250	61.38	250	250	Staff events	-	0.00%	-	0.00%	
10-70-4570-024 Buildings and Grounds	20,170.73	13,762.93	15,069.26	15,446.50	20,000	-	20,000	12,528.16	17,000	17,000	General maintenance of Town Buildings and Grounds. \$10K in contingency for major, unforeseen issues.	(3,000)	-15.00%	(3,000)	-15.00%	
10-70-4570-025 Vehicle Maintenance	1,130.66	3,299.74	2,853.79	2,142.50	4,500	-	4,500	1,057.25	3,000	3,000	2 Vehicles, Inspections, oil changes, misc repairs.	(1,500)	-33.33%	(1,500)	-33.33%	
10-70-4570-026 Office Supplies	1,200.70	1,446.30	452.80	77.97	1,500	-	1,500	50.65	1,000	1,000	miscellaneous office supplies.	(500)	-33.33%	(500)	-33.33%	
10-70-4570-029 Non-capital Equipment	5,290.72	11,416.91	3,420.02	605.88	15,000	1,275	16,275	2,284.94	10,500	10,500	HVAC Service Chemicals, tools/replacements, \$500 for new Custodian	(4,500)	-30.00%	(5,775)	-35.48%	
10-70-4570-030 Computer Software & Subscriptions	-	7,913.39	8,567.67	7,650.00	10,000	-	10,000	7,650.00	7,700	7,700	iWorqs - \$7.7K	(2,300)	-23.00%	(2,300)	-23.00%	
10-70-4570-031 Travel/Mileage	200.00	220.00	518.56	450.00	1,000	-	1,000	148.84	1,000	1,000	Training mileage and toll road payments.	-	0.00%	-	0.00%	

																
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020						
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Adjustments thru April	FY 2026 Amended thru April	FY 2026 Total thru April	FY 2027 Recommended	FY 2027 Adopted	Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED	
10-70-4570-032 Telephone	2,405.08	1,889.29	2,042.30	1,554.18	2,500	-	2,500	1,249.81	2,500	2,500	Recurring phone bills. \$500 for new Custodian	-	0.00%	-	0.00%	
10-70-4570-033 Utilities	517.59	785.05	123,046.07	139,415.78	139,000	-	139,000	120,983.86	145,000	145,000	Utilities for TH, PW building, and adjacent properties; Street light payments throughout Town, including anticipated new subdivisions.	6,000	4.32%	6,000	4.32%	
10-70-4570-035 Repairs/Maint (Equipment)	-	-	595.46	770.15	2,500	-	2,500	65.50	1,000	1,000	Minor Equipment repairs	(1,500)	-60.00%	(1,500)	-60.00%	
10-70-4570-036 Fuel	1,974.50	3,152.36	3,717.44	2,379.28	4,000	-	4,000	2,299.62	3,000	3,000	Public Works Trucks/Equipment Fuel	(1,000)	-25.00%	(1,000)	-25.00%	
10-70-4570-039 Outside Services	43,089.79	65,612.42	169,607.54	104,237.33	155,000	23,087	178,087	123,820.22	136,000	136,000	Fire Alarm System (AlarmSouth) \$3K, Pest Control (Carolina Pest) \$3K, Elevator PM (Metro Elevator) \$4K, Generator PM (Nixon Power Services) \$2K, Fire Sprinkler/Backflow PM's (Quality Sprinklers) \$4.5K, Fire Extinguisher PM's (FCS) \$1.5K, Generator Fuel (Griffin Oil) \$1.5K, Remote Support Services (BMI) \$4K, Landscaping-Smith Grounds Management (\$90K, includes Town Hall, 2725 Old Monroe, 325 Stallings, Roadsides, Chestnut RAB, and Bypass) Misc Outside Services (\$10K), Bypass irrigation utility payments (\$10K). P3 interior island landscaping \$2.5K	(19,000)	-12.26%	(42,087)	-23.63%	
10-70-4570-042 Equipment Rental	-	-	-	-	1,000	-	1,000	114.60	1,000	1,000	Various Equipment, as needed	-	0.00%	-	0.00%	
10-70-4570-045 Insurance	2,244.28	2,053.58	3,022.47	3,337.68	5,000	-	5,000	2,753.98	6,200	6,200	est 15% increase while Karen solicits bids and additional funds for new truck	1,200	24.00%	1,200	24.00%	
10-70-4570-049 Miscellaneous	646.74	-	271.82	-	1,000	(275)	725	-	1,000	1,000	Misc. expenses	-	0.00%	275	37.93%	
10-70-4570-050 Licenses, Permits & Fees	-	-	-	-	-	275	275	1,620.66	300	300	vehicle registration,	300	0.00%	25	9.09%	
10-70-4570-099 Capital Outlay	-	-	7,100.00	222,680.94	150,000	22,609	172,609	122,806.72	20,000	20,000	\$20K for Town Hall Landscaping split w/ SW	(130,000)	-86.67%	(152,609)	-88.41%	
10-70-4570-149 Emergency Supplies/Services	454.52	-	-	-	-	-	-	-	-	-	N/A - all prior year exp are for COVID	-	0.00%	-	0.00%	
70 Public Works Total	227,335.90	256,169.84	477,539.60	636,708.28	670,250	46,971	717,221	504,400.46	612,350.00	612,350.00		(57,900)	-8.64%	(104,871)	-14.62%	
80 Cultural and Recreation																
10-80-6130-000 Salaries and Wages - Regular	225,464.82	246,372.02	351,208.89	370,165.96	422,000	-	422,000	330,523.87	466,800	466,800	Includes 2% pay step, 2.7% CPI, 1% holiday bonus and Council check; includes one new PT position	44,800	10.62%	44,800	10.62%	
10-80-6130-007 Supplemental Retirement (401k)	9,844.63	9,698.42	12,072.34	14,792.17	19,000	-	19,000	13,565.41	19,700	19,700	5% Town match	700	3.68%	700	3.68%	
10-80-6130-008 Board Member Salary	550.00	1,000.00	1,850.00	3,000.00	4,800	-	4,800	2,550.00	4,800	4,800	\$50/member for eight members, 12 meetings	-	0.00%	-	0.00%	
10-80-6130-009 Employer Portion of PR Taxes	16,984.94	18,787.67	26,956.35	28,029.72	33,000	-	33,000	24,869.63	36,200	36,200	7.65% FICA; includes one new PT position	3,200	9.70%	3,200	9.70%	
10-80-6130-010 Retirement Contributions	22,828.20	26,071.34	41,702.10	46,389.84	53,000	-	53,000	44,241.99	59,600	59,600	15.15% (0.75% increase)	6,600	12.45%	6,600	12.45%	
10-80-6130-011 Health Insurance	34,540.80	25,935.60	44,252.80	43,536.00	51,000	-	51,000	39,379.70	54,500	54,500	est 15% increase per broker 3/2/26	3,500	6.86%	3,500	6.86%	
10-80-6130-013 Unemployment	1,003.24	1,760.56	6,968.04	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-80-6130-014 Worker's Compensation	6,631.01	8,138.46	9,251.68	2,424.02	8,000	-	8,000	3,370.75	8,100	8,100		100	1.25%	100	1.25%	
10-80-6130-015 Employee Health and Wellness	-	454.94	493.27	1,015.36	1,000	-	1,000	950.16	1,100	1,100	Cintas	100	10.00%	100	10.00%	
10-80-6130-016 Uniforms	888.48	1,671.01	2,485.71	1,050.00	2,300	(250)	2,050	-	1,100	1,100	Logo Apparel for Staff (New Pullovers & Polo's); \$100 for new PT position	(1,200)	-52.17%	(950)	-46.34%	
10-80-6130-017 Training	2,035.00	5,190.63	6,535.22	75.00	8,000	600	8,600	7,167.00	5,000	5,000	Directors Conference, Certified Playground Safety School (Tori & Kyle Renewal) , CPR/FirstAid/AED, NCRPA Conference	(3,000)	-37.50%	(3,600)	-41.86%	
10-80-6130-020 New Hire Costs	-	-	1,038.15	-	1,000	-	1,000	-	-	-		(1,000)	-100.00%	(1,000)	-100.00%	
10-80-6130-021 Supplies and Materials	4,649.63	6,935.93	5,458.95	4,312.22	7,200	(2,250)	4,950	8,093.32	4,000	4,000	Copy Paper, Lamination Sheets, Office Supplies (Glue, Tape, Staples, Sticky Notes), Etc.	(3,200)	-44.44%	(950)	-19.19%	
10-80-6130-022 TOS Meetings/Events & Food/Provisions	891.00	1,319.79	1,205.06	312.35	1,400	-	1,400	777.91	1,000	1,000	Hosting Union County Parks Directors Meeting, County Event Coordinators Meeting	(400)	-28.57%	(400)	-28.57%	
10-80-6130-023 Dues/Subscriptions/Pub	5,515.32	5,136.46	5,845.60	5,199.35	9,000	(645)	8,355	2,699.92	1,300	1,300	NRPA membership - \$700 NCRPA membership - \$280, Spotify - \$150, Amazon Prime - \$180	(7,700)	-85.56%	(7,055)	-84.44%	
10-80-6130-024 Buildings and Grounds	17,320.21	20,808.38	115,724.07	24,952.32	38,000	(3,000)	35,000	-	1,000	1,000		(37,000)	-97.37%	(34,000)	-97.14%	

																
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020						
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Adjustments thru April	FY 2026 Amended thru April	FY 2026 Total thru April	FY 2027 Recommended	FY 2027 Adopted	Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED	
10-80-6130-025 Vehicle Maintenance	-	6,226.94	595.67	287.30	3,500	-	3,500	319.32	4,500	4,500	Maintenance Items for Gator/Kabota/Truck/Trailor(s)	1,000	28.57%	1,000	28.57%	
10-80-6130-026 Office Supplies	1,820.32	1,821.33	1,874.96	108.06	4,000	(2,250)	1,750	-	-	-		(4,000)	-100.00%	(1,750)	-100.00%	
10-80-6130-029 Non-capital Equipment	3,493.83	11,685.90	10,863.52	5,170.46	7,000	14,178	21,178	18,843.91	7,000	7,000	New Office Chairs, Two TV's (Eunice's Office & Park Lobby)	-	0.00%	(14,178)	-66.95%	
10-80-6130-030 Computer Software & Subscriptions	2,359.23	2,863.75	2,216.49	-	2,500	-	2,500	4,683.60	5,300	5,300	RECDESK software - \$3.1K, Canva - \$120, Adobe - \$800, PandaDoc - \$600, Arlo - \$600	2,800	112.00%	2,800	112.00%	
10-80-6130-031 Travel	43.62	1,762.16	2,973.45	3,263.34	4,000	(1,025)	2,975	1,586.24	3,500	3,500	Related to Training	(500)	-12.50%	525	17.65%	
10-80-6130-032 Telephone	1,448.88	2,212.65	2,932.19	3,210.21	3,500	-	3,500	4,892.90	4,000	4,000	MIFI Hot Spot, 2 Iphones, 1 Android	500	14.29%	500	14.29%	
10-80-6130-033 Utilities	22,504.55	17,913.06	22,800.74	17,909.39	30,000	-	30,000	15,734.61	28,000	28,000	Increased Usage & Piricng Shelter Lights, Park Lights, Bathrooms, Cameras, Splash Pad	(2,000)	-6.67%	(2,000)	-6.67%	
10-80-6130-035 Repairs/Maint. - Equipment	17,070.86	19,814.36	3,714.90	26.23	25,000	-	25,000	-	10,000	10,000		(15,000)	-60.00%	(15,000)	-60.00%	
10-80-6130-036 Fuel	578.36	380.52	494.56	1,189.12	1,500	-	1,500	871.14	1,500	1,500		-	0.00%	-	0.00%	
10-80-6130-037 Advertising	655.64	2,211.87	3,245.76	636.98	8,000	-	8,000	713.00	1,000	1,000		(7,000)	-87.50%	(7,000)	-87.50%	
10-80-6130-039 Outside Services	86,340.04	103,495.82	50,509.28	103,270.34	135,000	(4,378)	130,622	102,397.77	185,000	185,000	Christmas Display & Storage (\$40K) , New Christmas Ornaments (Additional SMALL ornament Package w/ last years Gold + New Lighting Décor for Stage - \$25K) , Landscaping Contract (\$85K), Blair Mill Park new site plan (\$30K)	50,000	37.04%	54,378	41.63%	
10-80-6130-042 Equipment Rental	3,228.00	3,450.20	1,851.05	4,057.02	6,000	-	6,000	4,524.00	5,300	5,300	Copier in Government Center	(700)	-11.67%	(700)	-11.67%	
10-80-6130-045 Property Insurance	1,959.35	1,961.06	4,754.33	3,753.57	5,650	-	5,650	4,679.48	5,400	5,400	est 15% increase while Karen solicits new bids	(250)	-4.42%	(250)	-4.42%	
10-80-6130-049 Miscellaneous	214.95	271.98	6.95	95.80	500	-	500	-	-	-	-	(500)	-100.00%	(500)	-100.00%	
10-80-6130-050 Licenses, Fees & Permits	-	-	-	-	-	645	645	1,118.91	2,000	2,000	SESAC - \$700, BMI - \$500, ASCAP - \$500 and ALLTrack - \$300 music licenses	2,000	0.00%	1,355	210.08%	
10-80-6130-081 Recreation Programming	8,827.94	9,794.38	11,137.66	-	11,700	(11,700)	-	-	-	-	N/A - division 6170	(11,700)	-100.00%	-	0.00%	
10-80-6130-090 Park Events	67,774.46	79,925.84	96,641.81	-	95,000	(95,000)	-	-	-	-	N/A - division 6180	(95,000)	-100.00%	-	0.00%	
10-80-6130-091 Stallings Fest 50th Anniversary	-	-	11,487.29	28,779.35	20,000	1,768	21,768	20,899.35	-	-	50th Anniversary year is over	(20,000)	-100.00%	(21,768)	-100.00%	
10-80-6130-097 Management Discretionary	-	-	-	-	-	-	-	-	10,000	10,000	Placeholder for sponsorship revenue, will be transferred as rec'd; net impact is 0	10,000	0.00%	10,000	0.00%	
10-80-6130-099 Capital Outlay	131,735.49	671,268.47	328,576.66	258,308.38	188,000	120,500	308,500	192,473.68	55,000	55,000	Privette Park Cameras (\$10K), Park Directional and Regulation Signage (\$20K), Enclosed Trailor (\$15K), Stallings Municipal Park Shelter A Sound Equipment (\$20K-\$10K)	(133,000)	-70.74%	(253,500)	-82.17%	
10-80-6130-149 Emergency Supplies/Services	423.03	-	7,555.38	-	-	-	-	-	-	-	N/A - prior years expenses were related to Covid and Splash Pad	-	0.00%	-	0.00%	
6130 General Operating	699,625.83	1,316,341.50	1,197,280.88	975,319.86	1,209,550	17,193	1,226,743.00	851,927.57	991,700.00	991,700.00		(217,850)	-18.01%	(235,043)	-19.16%	
10-80-6140-016 Uniforms	-	-	-	610.38	-	250	250	306.46	1,000	1,000	FT Uniform replacement (current shirts/pants will be 3+ years old)	1,000	0.00%	750	300.00%	
10-80-6140-017 Training	-	-	-	2,552.95	-	-	-	-	500	500	Trails Conference or other potential trainings	500	0.00%	500	0.00%	
10-80-6140-021 Supplies/Materials	-	-	-	3,805.13	-	4,500	4,500	5,202.66	6,000	6,000	Standard suplies/materias	6,000	0.00%	1,500	33.33%	
10-80-6140-022 TOS Meetings/Events & Food/Provisions	-	-	-	58.74	-	-	-	-	150	150	Maintenance Team Meeting	150	0.00%	150	0.00%	
10-80-6140-024 Building & Grounds	-	-	-	1,715.29	-	4,500	4,500	4,189.09	4,000	4,000	General replacement/upkeep	4,000	0.00%	(500)	-11.11%	
10-80-6140-029 Non-capital Equipment	-	-	-	659.92	-	1,000	1,000	854.05	1,000	1,000	Additional cord covers and misc other needs	1,000	0.00%	-	0.00%	
10-80-6140-031 Travel	-	-	-	30.00	-	25	25	21.50	-	-		-	0.00%	(25)	-100.00%	
10-80-6140-035 Repairs/Maint - Equipment	-	-	-	1,471.78	-	-	-	76.91	1,000	1,000	Repairs to equipment	1,000	0.00%	1,000	0.00%	
10-80-6140-039 Outside Services	-	-	-	34,461.77	-	5,690	5,690	8,939.00	20,000	20,000	Tree cutting and misc services that might pop up, concrete replacement	20,000	0.00%	14,310	251.49%	
10-80-6140-042 Equipment Rental	-	-	-	-	-	-	-	349.71	-	-		-	0.00%	-	0.00%	

																
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020						
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Adjustments thru April	FY 2026 Amended thru April	FY 2026 Total thru April	FY 2027 Recommended	FY 2027 Adopted	Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED	
6140 Maintenance Division	-	-	-	45,365.96	-	15,965	15,965	19,939.38	33,650.00	33,650.00		33,650	0.00%	17,685	110.77%	
10-80-6150-021 Supplies/Materials	-	-	-	2,818.10	3,000	-	3,000	930.85	3,000	3,000	tabs, additives, test kits	-	0.00%	-	0.00%	
10-80-6150-023 Dues/Subscriptions	-	-	-	307.80			-	-	-	-		-	100.00%	-	100.00%	
10-80-6150-024 Buildings & Grounds	-	-	-	41.87	-	1,000	1,000	946.03	1,000	1,000	Possible Cost Savings, placeholder in case something comes up	1,000	100.00%	-	0.00%	
10-80-6150-029 Non-capital Equipment	-	-	-	1,445.32	-	1,000	1,000	1,729.09	1,500	1,500	Solenoids/chlorinator (if unable to relpace with new system)	1,500	100.00%	500	50.00%	
10-80-6150-035 Repairs/Maintenance - Equipment	-	-	-	13,170.94	-	-	-	22.89	5,000	5,000	Placeholder for Repair Funds	5,000	100.00%	5,000	100.00%	
10-80-6150-039 Outside Services	-	-	-	13,315.00	7,000	2,726	9,726	2,725.80	15,000	15,000	Splash Pad Winterizing/Dewinterizing , Contracted Services for Maitnenance	8,000	114.29%	5,274	54.23%	
10-80-6150-050 Licenses, Permits & Fees									350	350	UC Swimming Pool operating permit	350	100.00%	350	100.00%	
6150 Splash Pad	-	-	-	31,099.03	10,000	4,726	14,726	6,354.66	25,850.00	25,850.00		15,850	158.50%	11,124	75.54%	
10-80-6160-024 Building & Grounds	-	-	-	5,025.98	-	-	-	-	-	-		-	100.00%	-	100.00%	
6160 Greenway			-	5,025.98	-	-	-	-	-	-		-	0.00%	-	100.00%	
10-80-6170-016 Uniforms	-	-	-	-	-	200	200	62.40	200	200	Protective and Identification apparel for Parks and Recreation Personne	200	100.00%	-	0.00%	
10-80-6170-021 Supplies/Materials	-	-	-	6,173.84	-	8,600	8,600	7,046.36	6,500	6,500	Arts and Crafts supplies, Games (Indoor and Lawn), Storage bins/totes /shelving, sports equipment, portable equipment (tents, tables, chairs), program incentives/prizes/giveaways, audio/visual basics (portable speakers, microphones, cords), teaching/instructional supplies, movie equipment/supplies, seasonal/holiday supplies, Office supplies for programs, water coolers/hydration/coolers supplies, cleaning and sanitation supplies, safetv supplies. etc.	6,500	100.00%	(2,100)	-24.42%	
10-80-6170-022 TOS Meetings/Events & Food/Provisions	-	-	-	79.01	-	500	500	153.91	700	700	Meeting and meal expenses related to program coordination, staff food	700	100.00%	200	40.00%	
10-80-6170-023 Dues/Subscriptions	-	-	-	395.00	-	210	210	-	-	-		-	100.00%	(210)	-100.00%	
10-80-6170-029 Non-capital Equipment	-	-	-	1,705.29	-	-	-	-	-	-		-	100.00%	-	100.00%	
10-80-6170-037 Advertising	-	-	-	276.62	-	360	360	512.50	400	400	Social media, brochures, handouts, sponsorship signage	400	100.00%	40	11.11%	
10-80-6170-039 Outside Services	-	-	-	2,262.71	-	3,040	3,040	3,901.25	5,000	5,000	Contracted instructional and professional services for parks and recreation programs. Contract Instructors (arts, crafts, recreation, music), fitness and wellness instructors, educational presenters (science, nature, history), speciality workshop leaders, mobile program providers (Recreational buses, STEM Labs, Eco Labs).	5,000	100.00%	1,960	64.47%	
10-80-6170-050 Licenses, Permits & Fees	-	-	-	-	-	790	790	1,205.00	1,000	1,000	Licensing for movies, UCO permits.	1,000	100.00%	210	26.58%	
6170 Programs			-	10,892.47	-	13,700	13,700	12,881.42	13,800.00	13,800.00		13,800	0.00%	100	0.73%	
10-80-6180-016 Uniforms	-	-	-	494.00	-	750	750	735.20	800	800	Protective and Identification for Parks & Recreation event personnel. Staff shirts with logos, safety vests or reflective gear, jackets/sweatshirts/outerwear with logo, seasonal/themed uniforms (holiday/themed events).	800	100.00%	50	6.67%	
10-80-6180-017 Training	-	-	-	-	-	3,400	3,400	2,574.57	3,500	3,500	Event Management School, NC Events Workshop, NC State Conference.	3,500	100.00%	100	2.94%	
10-80-6180-021 Supplies/Materials	-	-	-	17,571.35	-	10,300	10,300	13,479.83	13,000	13,000	Supplies/Materials \$13,000 Portable equipment (tent,table,chairs), Signage and wayfinding materials, décor and theming materials, seasonal supplies, branded/logo material, storage bins/shelving/totes, display materials, safety and security supplies, volunteer supplies (shirts, meals), event incentives/prizes/giveaways, games and activities supplies, craft supplies, water/hydration stations/coolers, ice and food service support items, power generators and cords, etc.	13,000	100.00%	2,700	26.21%	

	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020						
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2026	FY 2027	FY 2027	Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED	
	Actuals	Actuals	Actuals	Actuals	Adopted	Adjustments thru April	Amended thru April	Total thru April	Recommended	Adopted						
10-80-6180-022 TOS Meetings/Events & Food/Provisions	-	-	-	822.92	-	1,200	1,200	1,075.69	1,000	1,000	Meeting and meal expenses related to event coordination. Vendor coordination meeting, pre-event planning meetings, working lunches for event setup/planning, light refreshments for event meetings.	1,000	100.00%	(200)	-16.67%	
10-80-6180-023 Dues/Subscriptions	-	-	-	1,786.00	-	500	500	12.99	-	-		-	100.00%	(500)	-100.00%	
10-80-6180-024 Building & Grounds	-	-	-	32.24	-	-	-	-	-	-		-	100.00%	-	100.00%	
10-80-6180-029 Non-capital Equipment	-	-	-	4,026.46	-	500	500	-	500	500	As needed	500	100.00%	-	0.00%	
10-80-6180-030 Computer Software & Subscriptions	-	-	-	-	-	250	250	147.00	-	-		-	100.00%	(250)	-100.00%	
10-80-6180-031 Travel	-	-	-	28.00	-	1,500	1,500	842.97	500	500	Event Management School, NC Events Workshop, NC State Conference	500	100.00%	(1,000)	-66.67%	
10-80-6180-037 Advertising	-	-	-	2,662.87	-	1,500	1,500	1,595.10	3,000	3,000	Social Media Ads, Banners, Event Signage (Parking, Restrooms, Etc.), Sponsorship Banners/Signs	3,000	100.00%	1,500	100.00%	
10-80-6180-039 Outside Services	-	-	-	72,197.80	-	76,000	76,000	77,386.03	85,000	85,000	Contracted professional and entertainment services for park and recreation events. Live bads/musical performers, actors/theatrical performers/reenactors, children’s entertainment/performers, seasonal/specialty entertainers, face painting services, balloon twisting and décor, djs/emcees, mobile attractions, sound technicians/event production support, photographers/videographers, safety support (EMTS, PD, Parking), portable restrooms, large tents. (\$20KAddition of 2 Concerts Nights - Shamrockin' and Stallings Fest Kick Off)	85,000	100.00%	9,000	11.84%	
10-80-6180-042 Equipment Rental	-	-	-	1,585.00	-	2,000	2,000	1,748.96	2,000	2,000	RTV at events	2,000	100.00%	-	0.00%	
10-80-6180-050 Licenses, Permits & Fees	-	-	-	-	-	1,000	1,000	205.20	1,500	1,500	Movie Licenses, County Permits (Food/Event).	1,500	100.00%	500	50.00%	
6180 Events			-	101,206.64	-	98,900	98,900	99,803.54	110,800.00	110,800.00		110,800	0.00%	11,900	12.03%	
10-80-6190-016 Uniforms	-	-	-	551.00	-	-	-	-	-	-	N/A - recognize grants if/when rec'd	-	0.00%	-	0.00%	
10-80-6190-021 Supplies/Materials	-	-	-	3,268.92	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-80-6190-029 Non-capital Equipment	-	-	-	229.00	-	-	-	-	-	-		-	0.00%	-	0.00%	
10-80-6190-037 Advertising	-	-	-	412.00	-	-	-	-	-	-		-	0.00%	-	0.00%	
6190 Grants	-	-	-	4,460.92	-	-	-	-	-	-		-	0.00%	-	0.00%	
80 Cultural and Recreation Total	699,625.83	1,316,341.50	1,197,280.88	1,173,370.86	1,219,550	150,484	1,370,034	990,906.57	1,175,800.00	1,175,800.00		(43,750)	-3.59%	(194,234)	-14.18%	
10-99-9840-096 Transfer to GF Capital Project Fund	-	-		-		100,000	100,000	-	1,450,000	1,337,000		1,337,000	100.00%	1,237,000	1237.00%	
10-99-9840-097 Transfer to Cap Proj Fund - Potter Rd Pleasant Plains	-		261,826.85	-		-	-	-	-	-	N/A - project complete	-	0.00%	-	0.00%	
10-99-9840-098 Transfer to Cap Proj Fund - NTH & PW Bldg.	-	-		-		-	-	-	-	-		-	0.00%	-	0.00%	
10-99-9840-099 Transfer to Storm Water	-			78,182.50		-	-	-	-	-	N/A - FY25 transfer was to clean up True Homes ck rec'd in June 2023	-	0.00%	-	0.00%	
10-99-9910-097 Contingency	-	-		-		-	-	-	-	-		-	0.00%	-	0.00%	
		-														
TOTAL EXPENDITURES - General Fund	9,850,185.15	10,006,697.83	10,334,528.35	10,743,051.98	12,082,366	1,053,552	13,135,918	10,389,929.28	14,136,631.00	14,024,731.00		1,942,365	16.08%	888,813	6.77%	
NET GENERAL FUND	226,318.60	2,609,603.61	2,673,790.83	1,208,330.25	-	-	-	1,536,059.59	-	-						
44 General Fund - Capital Projects																
REVENUE:																
44-00-3984-096 Transfer from General Fund	-	-	-	-	-	100,000	100,000	-	1,450,000	1,337,000		1,337,000	0.00%	1,237,000	0.00%	

																
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020						
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2026	FY 2027	FY 2027	Comments	Amount	Percent	Amount	Percent	
	Actuals	Actuals	Actuals	Actuals	Adopted	Adjustments	Amended	Total	Recommended	Adopted		change from	change from	change from	change from	
						thru April	thru April	thru April				prior year	prior year	prior year	prior year	
												ADOPTED	ADOPTED	AMENDED	AMENDED	
TOTAL REVENUE	-	-	-	-	-	100,000	100,000.00	-	1,450,000	1,337,000		1,337,000	100.00%	1,237,000	1237.00%	
EXPENDITURE:																
44-00-4120-099 Admin Capital Outlay	-	-	-	-	-	100,000	100,000	-	165,000	165,000	Town Hall sign - \$65K Government Center A/V replacement/upgrade - \$100K	165,000	0.00%	65,000	0.00%	
44-20-4510-099 Transportation Capital Outlay	-	-	-	-	-	-	-	-	650,000	537,000	Sidewalk/greenway (CRTPO) projects - \$500K \$387K Town Hall streetscape engineering and design - \$150K	537,000	0.00%	537,000	0.00%	
44-80-6130-099 Parks & Rec Capital Outlay	-	-	-	-	-	-	-	-	635,000	635,000	Stallings Municipal Park Dry Creek Bed Phase #1 (\$25K), Lot conversion/Outdoor entertainment area and equipment (\$60K), Splash Pad chemical building (\$500K); Greenway/in lieu projects (\$50K)	635,000	100.00%	635,000	100.00%	
TOTAL EXPENDITURES	-	-	-	-	-	100,000	100,000	-	1,450,000	1,337,000		1,337,000	100.00%	1,237,000	1237.00%	
NET GF CAPITAL PROJECTS FUND	-	-	-	-	-	-	-	-	-	-		-		-		
67 Storm Water Fund																
REVENUE:																
67-11-3197-100 Storm Water Tax - Current	480,247.76	484,846.58	839,010.28	943,459.56	930,000	-	930,000	945,800.99	950,000	950,000		20,000	2.15%	20,000	2.15%	
67-11-3198-118 Storm Water Tax 17-18				46.00	-	-	-	-	-	-		-	0.00%	-	0.00%	
67-11-3198-119 Storm Water Tax 18-19				46.00	-	-	-	-	-	-		-	0.00%	-	0.00%	
67-11-3198-120 Storm Water Tax 19-20	261.33			46.00	-	-	-	-	-	-		-	0.00%	-	0.00%	
67-11-3198-121 Storm Water Tax 20-21	652.47		16.00	46.00	-	-	-	-	-	-		-	0.00%	-	0.00%	
67-11-3198-122 Storm Water Tax 21-22			3.85	46.00	-	-	-	-	-	-		-	0.00%	-	0.00%	
67-11-3198-123 Storm Water Tax 22-23			1,710.37	226.29	-	-	-	-	-	-		-	0.00%	-	0.00%	
67-11-3198-200 Stormwater Fee - Prior Year	-	-	-	-	-	-	-	80.51	-	-		-	0.00%	-	0.00%	
67-11-3831-800 Investment Earnings	-	25,645.13	-	-	-	-	-	-	-	-		-	0.00%	-	0.00%	
67-11-3831-804 Interest	683.91	624.97	770.15	1,715.25	100	-	100	1,297.58	-	-		(100)	-100.00%	(100)	-100.00%	
67-11-3831-805 Investment Earnings - NCCMT STW			41,484.25	37,529.76	15,000	-	15,000	45,364.59				(15,000)	-100.00%	(15,000)	-100.00%	
67-11-3839-800 Fees			-	25,251.73	-	-	-	17,449.00	10,000	10,000		10,000	0.00%	10,000	0.00%	
67-99-3984-096 Transfer from General Fund	-	-	-	78,182.50	-	-	-	-	-	-	N/A - FY25 transfer was to clean up True Homes ck rec'd in June 2023	-	0.00%	-	0.00%	
67-99-3991-667 Fund Balance Appropriation	-	-	-	-	-	38,461	38,461	-	-	-		-	0.00%	(38,461)	-100.00%	
TOTAL REVENUE - Storm Water Fund	481,845.47	511,116.68	882,994.90	1,086,595.09	945,100	38,461	983,561	1,009,992.67	960,000	960,000		14,900	1.58%	(23,561)	-2.40%	
EXPENDITURE:																
67-97-7510-000 Salaries and Wages - Regular	33,913.79	48,993.06	130,664.89	145,714.55	298,000	-	298,000	223,341.40	315,400	362,600	includes 2% pay step, 2.7% CPI, 1% holiday bonus and Council check	64,600	21.68%	64,600	21.68%	
67-97-7510-007 Supplemental Retirement (401K)	-	889.00	5,634.64	6,127.82	15,000	-	15,000	9,342.54	15,800	18,200	5% Town match	3,200	21.33%	3,200	21.33%	
67-97-7510-008 Board Member Salary	150.00	100.00	50.00	300.00	3,000	-	3,000	150.00	3,000	3,000	\$50/meeting for five members at 12 meetings	-	0.00%	-	0.00%	
67-97-7510-009 Employer Portion PR tax	2,606.02	2,693.97	9,967.58	11,158.30	23,100	-	23,100	16,904.26	24,400	27,900	7.65% FICA	4,800	20.78%	4,800	20.78%	
67-97-7510-010 Retirement Contribution	3,661.92	9,210.58	17,666.40	19,810.62	43,100	-	43,100	32,170.25	47,800	55,000	15.15% (0.75% increase)	11,900	27.61%	11,900	27.61%	
67-97-7510-011 Health Insurance	4,317.60	6,517.95	12,646.05	13,060.80	33,600	-	33,600	23,273.70	38,300	43,700	est 15% increase per broker 3/2/26	10,100	30.06%	10,100	30.06%	
67-97-7510-014 Workers Compensation	1,468.52	618.20	627.45	3,298.72	8,000	(200)	7,800	2,074.80	5,600	6,200		(1,800)	-22.50%	(1,600)	-20.51%	
67-97-7510-016 Uniforms	-	-	-	-	-	250	250	181.41	250	250		250	0.00%	-	0.00%	
67-97-7510-017 Training	-	-	-	350.00	3,000	(160)	2,840	250.00	3,000	3,000		-	0.00%	160	5.63%	
67-97-7510-019 Legal Fees	-	-	220.00	1,250.75	2,000	1,000	3,000	2,642.50	5,000	5,000	Cover any STW related legal matters handled by Town attorney	3,000	150.00%	2,000	66.67%	
67-97-7510-022 Meetings/Events	-	-	-	-	-	160	160	143.00	-	-		-		(160)		
67-97-7510-023 Dues & Subscriptions	2,500.00	-	-	-	3,000	-	3,000	-	3,000	3,000	Phase II Permit - SWANC	-	0.00%	-	0.00%	
67-97-7510-024 Repairs/Maintenance - Minor	4,718.51	59,790.35	-	-	-	-	-	-	-	-	Removed from Budget in FY2024	-	0.00%	-	0.00%	
67-97-7510-026 Office Supplies	-	-	542.60	-	-	250	250	128.18	250	250		250	0.00%	-	0.00%	
67-97-7510-028 Bank Charges	-	-	-	-	-	200	200	73.17	200	200	Prior to FY26, GF was paying STW bank fees	200	0.00%	-	0.00%	
67-97-7510-029 Non-capital Equipment	-	-	-	-	10,000	(1,500)	8,500	-	10,000	10,000	Additional storm water repair equipment.	-	0.00%	1,500	17.65%	
67-97-7510-030 Computer Software & Subscriptions	-	-	-	-	-	1,000	1,000	875.92	1,500	1,500	June ADOBE, Additional ArcGIS for Justin/KP to Share	1,500	0.00%	500	50.00%	
67-97-7510-031 Travel	-	-	-	329.81	-	-	-	-	500	500		500	0.00%	500	0.00%	
67-97-7510-032 Telephone	-	-	-	-	-	460	460	370.02	460	460		460	0.00%	-	0.00%	
67-97-7510-035 Repairs/Maintenance - Major	93,493.53	360,656.20	324,137.67	99,409.59	317,160	(19,055)	298,105	142,437.88	333,440	267,140	STW repairs/maintenance (balancing amt)	(50,020)	-15.77%	(30,965)	-10.39%	
67-97-7510-039 Outside Services	106,971.25	48,419.50	23,830.80	155,754.20	119,140	52,066	171,206	156,423.92	110,000	110,000	Street Sweeping (\$20K), SW Annual Maintenance- catch basin cleaning, etc.. (\$70K), MS4 Permit Assistance (\$20K)	(9,140)	-7.67%	(61,206)	-35.75%	
67-97-7510-030 Tax Collection Services	7,231.52	6,070.34	10,526.56	11,832.23	12,000	-	12,000	11,839.74	12,000	12,000	Tax Collection Fees from the County (1.25%)	-	0.00%	-	0.00%	

															
	Change in tax rate			\$0.030	(\$0.027)				\$0.020	\$0.020					
	Tax Rate		\$0.186	\$0.216	\$0.189				\$0.209	\$0.209					
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Adjustments thru April	FY 2026 Amended thru April	FY 2026 Total thru April	FY 2027 Recommended	FY 2027 Adopted	Comments	Amount change from prior year ADOPTED	Percent change from prior year ADOPTED	Amount change from prior year AMENDED	Percent change from prior year AMENDED
67-97-7510-049 Miscellaneous	-	-	-	17,513.64	-	3,930	3,930	3,929.54	4,000	4,000		4,000	0.00%	70	1.78%
67-97-7510-050 Licenese, Permits & Fees	-	-	-	1,000.00	-	1,060	1,060	2,403.77	1,100	1,100	Annual NCDEQ STW permit fee	1,100	0.00%	40	3.77%
67-97-7510-061 Engineering/Inspections	-	-	-	1,056.00	5,000	(1,000)	4,000	-	5,000	5,000	Most inspections internally performed, funds needed for specialty inspections and geo testing	-	0.00%	1,000	25.00%
67-97-7510-099 Capital Outlay - Storm Water	149,635.65	70,655.26	75,000.00	-	50,000	-	50,000	46,053.70	20,000	20,000	Town Hall Landscaping split w/ PW	(30,000)	-60.00%	(30,000)	-60.00%
TOTAL EXPENDITURE - Storm Water Fund	410,668.31	614,614.41	611,514.64	487,967.03	945,100	38,461	983,561	675,009.70	960,000	960,000		14,900	1.58%	(23,561)	-2.40%
NET STORM WATER FUND	71,177.16	(103,497.73)	271,480.26	598,628.06	-	-	-	334,982.97	-	-					
												14,900		(23,561)	
Total Operating REVENUES	10,558,349.22	13,127,418.12	13,891,314.08	13,037,977.32	13,027,466	1,092,013	14,119,479	12,935,981.54	15,096,631	14,984,731					
Total Operating EXPENDITURES	10,260,853.46	10,621,312.24	10,946,042.99	11,231,019.01	13,027,466	1,092,013	14,119,479	11,064,938.98	15,096,631	14,984,731					
NET TOTAL	297,495.76	2,506,105.88	2,945,271.09	1,806,958.31	-	-	-	1,871,042.56	-	-					