



The Public may view the Live Council Meeting on the Town's YouTube Channel:

<https://www.youtube.com/TownofClaytonNC>

No Weapons Allowed Inside Council Chambers.

## 1. CALL TO ORDER

- a. Call To Order
- b. Pledge of Allegiance
- c. Invocation

## 2. ADJUSTMENT OF THE AGENDA

- a. Adopt or Adjust Agenda  
**POTENTIAL ACTION:** Adoption of Agenda

## 3. CONSENT AGENDA

- a. Minutes
  - May 18, 2026 - Regular Meeting
  - June 1, 2026 - Closed Session

**Presenter:**  
Heidi Holland, Town Clerk
- b. Approval of First Amendment to Zone A Infrastructure Reimbursement Agreement – Copper District  
**Presenter:**  
Joshua Baird, Water Resources Director
- c. Approval of Third Amendment to Water Tower Option and Put Agreement – Copper District  
**Presenter:**  
Joshua Baird, Water Resources Director
- d. Resolution to Accept Public Utilities into One-Year Warranty in The Town of Clayton Public Utility System for Maintenance – Country Lane Phase 1A  
**Presenter:**  
Jonathan Ham, Engineering Director
- e. Designating a Temporary Acting Clerk for the Town of Clayton  
**Presenter:**  
Michelle Snyder, Assistant to the Town Manager
- f. Budget Amendments to Comply with the Local Government Budget and Fiscal Control Act for Yearend Closeout Purposes  
**Presenter:**  
Robert McKie, Finance Director
- g. Capital Improvement Plan FY2027  
**Presenter:**  
Christopher Gallant, Capital Program Manager
- h. Noise Ordinance Variance Permit  
**Presenter:**

Greg Tart, Police Chief

- i. 2026-17-ANX Stotan Crossings Annexation - Resolution to Authorize Clerk to Investigate Sufficiency  
**Presenter:**  
Robert Tate, Senior Planner
- j. 2026-17-ANX Stotan Crossings Annexation - Certificate of Sufficiency  
**Presenter:**  
Heidi Holland, Town Clerk
- k. 2026-17-ANX Stotan Crossings Annexation - Resolution to Schedule Public Hearing  
**Presenter:**  
Robert Tate, Senior Planner  
**POTENTIAL ACTION:** Adoption of Consent Agenda as Presented

#### 4. ADMINISTRATIVE ITEMS

- a. Clayton4U
  - Planning a Special Event**Presenter:**  
Nathanael Shelton, Communication Director

#### 5. INTRODUCTIONS AND SPECIAL PRESENTATIONS

- a. National Parks and Recreation Month Proclamation  
**Presenter:**  
Council Member Underwood to Present to Parks and Recreation
- b. Retirement Recognition (Ann Game)  
**Presenter:**  
Robert McKie, Finance Director

#### 6. PUBLIC HEARINGS

- a. Unified Development Ordinance Text Amendments (UDOTA 1-26)  
**Presenter:**  
Conrad Olmedo, Planning Director  
**POTENTIAL ACTION:** Adoption of Ordinance #2026-06-01 & Consistency Statement
- b. Town of Clayton FY2026-27 Budget  
*(Continued from the May 18 and June 1, 2026 Meetings)*  
**Presenter:**  
Robert McKie, Finance Director  
**POTENTIAL ACTION:** Adoption of Ordinances #2026-06-02 & #2026-06-04

#### 7. QUASI-JUDICIAL HEARINGS

#### 8. OLD BUSINESS

#### 9. NEW BUSINESS

#### 10. PUBLIC COMMENTS

#### 11. STAFF REPORTS

- a. Town Manager
- b. Town Attorney
- c. Town Clerk
- d. Other Staff
  - 1) Lead For North Carolina (LFNC) Year in Review  
**Presenter:**  
Laney Taylor, Budget and Performance Fellow

## 12. OTHER BUSINESS

- a. Mayor and Council Comments

## 13. CLOSED SESSION

- a. To Discuss a Legal Matter in Accordance with NC GS 143-318.11(a)(3), Discuss Economic Development in Accordance with NC GS 143-318.11(a)(4), and Real Property in Accordance with NC GS 143-318.11(a)(5)

**POTENTIAL ACTION:** Motion To Go Into Closed Session

**POTENTIAL ACTION:** Motion To Return To Open Session

## 14. ADJOURNMENT

- a. Adjourn

**POTENTIAL ACTION:** Motion To Adjourn

### Information for the Public

#### 3. Consent Agenda

Items on the consent agenda are considered routine in nature or have been thoroughly discussed at previous meetings. Any member of the Council may request to have an item removed from the consent agenda for further discussion.

#### 7. Quasi-Judicial Hearings

A quasi-judicial hearing resembles a court trial where testimony is presented. Citizens may give testimony in a quasi-judicial hearing after they have taken an oath. Town Council acts like a court of law and receives only sworn testimony and other credible evidence. In addition, the Town Council must make findings of fact based upon the evidence presented. The Town Council refrains from "ex parte communication" about these cases, as the Town Council must make a decision based solely on the evidence presented at the hearing itself. Staff is available to assist with inquiries from citizens.

#### 10. Public Comments

##### ◆ Rules for Persons Addressing Town Council ◆

- During public hearings and public comment periods, each speaker will identify him/herself by giving his or her name and place of residence.
- Each speaker will be limited to speaking one time on any topic. When you are finished speaking, please step away from the podium and be seated.
- Each speaker will be limited to 3 minutes and each group's representative will be limited to a maximum of 5 total minutes. Each group is encouraged to designate a single spokesperson for their group.



Town of Clayton  
Town Council Regular Meeting Minutes  
Monday, May 18, 2026 at 6:00 PM  
Council Chambers, Town Hall  
111 E. Second Street

Pursuant to N.C. General Statute § 143-318.10(e), these minutes provide a general summary of the Town Council meeting and do not represent a verbatim transcript. A complete video recording of this meeting is available for public access on the Town of Clayton’s official YouTube channel: <https://www.youtube.com/user/TownofClaytonNC>.

**Council Present:**

Mayor Jody McLeod  
Mayor Pro Tem Andria Archer  
Council Member Ruth Anderson  
Council Member Porter Casey  
Council Member Amanda Underwood  
Council Member Gretchen Williams

**Staff Present:**

Rich Cappola, Town Manager  
Jim Cauley, Town Attorney  
Heidi Holland, Town Clerk  
David Ranes, Fire Chief  
Robert McKie, Finance Director  
Nathanael Shelton, Communication Director  
Joe Stallings, Economic Development Director  
Joshua Baird, Water Resources Director  
Todd Melton, Budget Manager  
Robert Tate, Senior Planner  
Lauren Box, Asst. Parks and Rec. Director

**Council Absent:**

**1. CALL TO ORDER**

- a. Call to Order

Mayor McLeod called the meeting to order at 6:05 p.m.

- b. Pledge of Allegiance

Mayor McLeod provided the Pledge of Allegiance.

- c. Invocation

Mayor McLeod led the Invocation.

**2. ADJUSTMENT OF THE AGENDA**

- a. Adopt or Adjust the Agenda

Mr. Cappola adjusted the agenda to remove item 3b. Approval of First Amendment to Zone A Infrastructure Reimbursement Agreement - Copper District and item 3c. Approval of Third Amendment Water Tower Option & Put Agreement – Copper District.

**Adoption of Adjusted Agenda**

<b>Result:</b>	<b>Passed 5-0</b>
<b>Mover:</b>	Andria Archer

<b>Seconded:</b>	Porter Casey
<b>Yes:</b>	Andria Archer, Ruth Anderson, Porter Casey, Amanda Underwood, Gretchen Williams
<b>No:</b>	None
<b>Absent:</b>	

### 3. CONSENT AGENDA

a. Minutes

- November 3, 2025 - Work Session
- November 3, 2025 - Regular Meeting
- December 1, 2025 - Work Session
- May 4, 2026 - Closed Session

**Presenter:**

Heidi Holland, Town Clerk

b. Approval of First Amendment to Zone A Infrastructure Reimbursement Agreement – Copper District

**Presenter:**

Joshua Baird, Water Resources Director

\*This item was requested to be removed off tonight's agenda.

c. Approval of Third Amendment to Water Tower Option and Put Agreement – Copper District

**Presenter:**

Joshua Baird, Water Resources Director

\*This item was requested to be removed off tonight's agenda.

d. Personnel Policy (Amended Article V. Benefits, Section 4 Retiree Benefit Stipend) 2024-01D

**Presenter:**

Kenya Walls, Human Resources Director

e. Approval of a Resolution Granting Wastewater Treatment Capacity for Dominion-Clayton Mixed Use (aka Pritchard Woods) (2025-010-CZM)

**Presenter:**

Jonathan Ham, Engineering Director

f. PEG Interlocal Agreement

**Presenter:**

Shaun Mizell, Procurement, Contracts, and MWBE Manager

g. Contract for School Resource Officer

**Presenter:**

Shaun Mizell, Procurement, Contracts, and MWBE Manager

h. Clayton Education Garden Agreement

**Presenter:**

Todd Riddick, Parks and Recreation Director

**Adoption of Consent Agenda**

<b>Result:</b>	<b>Passed 5-0</b>
<b>Mover:</b>	Andria Archer
<b>Seconded:</b>	Gretchen Williams
<b>Yes:</b>	Andria Archer, Ruth Anderson, Porter Casey, Amanda Underwood, Gretchen Williams
<b>No:</b>	None
<b>Absent:</b>	

**4. ADMINISTRATIVE ITEMS**

- a. Clayton4U
  - Report a Concern

**Presenter:**  
Nathanael Shelton, Communication Director

This episode discussed how to report a concern in the Town using the new online portal.

**5. INTRODUCTIONS AND SPECIAL PRESENTATIONS**

- a. National Public Works Week Proclamation
 

**Presenter:**  
Porter Casey, Council Member

Council Member Casey read the proclamation into the record and presented to Public Works Staff.

- b. National Gun Violence Awareness Day Proclamation
 

**Presenter:**  
Amanda Underwood, Council Member

Council Member Underwood read the proclamation into the record and presented to Moms Demand Action.

- c. Elected Officials Day Proclamation
 

**Presenter:**  
Heidi Holland, Town Clerk

Ms. Holland read the proclamation and presented to the Mayor and Council.

- d. North Carolina League of Municipalities Mayor Recognition Video
 

**Presenter:**  
Nathanael Shelton, Communication Director

A video was presented recognizing Mayor McLeod on his appointment as President of the North Carolina League of Municipalities. Mayor Pro Tem Archer explained the League represents all municipalities across the state and advocates for municipal interests at both the state and national levels. The organization was described as highly respected and instrumental in keeping municipal issues at the forefront. It was noted that Mayor McLeod's appointment to this leadership role is a significant honor for both him and the Town of Clayton. Remarks highlighted

his contributions locally and expressed enthusiasm for his impact at the state level. Mr. Shelton stated the video was created to congratulate the Mayor, with participation from community members who shared positive comments and appreciation for his leadership.

## 6. PUBLIC HEARINGS

### a. FY26-27 Budget - Public Hearing

**Presenter:**

Todd Melton, Budget Manager

Mr. Cappola stated tonight the Manager's Recommended Budget for FY27 would be presented. He thanked staff, Mr. Melton and Laney Taylor. Mr. Melton presented the Manager's Recommended Budget. He noted the budget reflects Town priorities, extensive planning, and input from departments, while acknowledging that not all requested needs could be funded.

The proposed budget complies with statutory requirements and has been made available for public review. Provided was a high-level overview, all funds are balanced and include approximately \$4.7 million in CIP funding, with a portion allocated for debt service on recently issued bonds.

Key highlights included:

- **General Fund:** \$62.5 million; no tax increase recommended; projected revenue growth of approximately 2.9–3%; includes 16 new positions and capital investments.
- **Water/Sewer Fund:** \$54.3 million; recommended combined rate increase of 8.3%; includes 1 new position and infrastructure investments.
- **Electric Fund:** \$23.5 million; recommended rate increase of 2.5%; includes 1 new position and continued planning for cost management.
- **Solid Waste:** Proposed \$2 monthly increase (from \$24 to \$26) to address cost escalations.

The budget included a 3% cost-of-living adjustment for employees and addresses economic pressures such as inflation, fuel costs, and state benefit increases.

Mr. Melton presented proposed updates to the schedule of fees, including clarifications, adjustments, eliminations, and a limited number of new fees.

Mr. Melton outlined next steps, including potential adoption of the budget ordinance following the hearing. Residents were encouraged to review full budget materials on the Town's website.

Mayor McLeod opened the public hearing and asked if anyone wished to speak.

Kuanyu Chen, Board Chair for Parks and Recreation Advisory Board, advocated for increased funding for the Parks and Recreation Department. His comments highlighted the department's direct community impact and visibility of investments. He stated summer camp programming operates at capacity, with significant waitlists (e.g., 85 participants enrolled with a comparable number waitlisted in one week, and over 100 waitlisted in others). He requested consideration of additional funding for staffing and expanded facilities to increase program capacity and reduce waitlists.

Cara Chester addressed the Council regarding concerns regarding water rate increases and the possible effect on the proposed water increase. She also addressed the water quality, growth in

the Town, infrastructure, and traffic concerns.

John Scarpa addressed the Council, expressing appreciation for staff's efforts on the budget but raising concerns about water rates and quality. He noted the impacts of growth, encouraged balancing development priorities, and emphasized preserving natural resources. He urged consideration of options to maintain affordable water costs for residents.

Council Member Casey requested to keep the public hearing open and continue it until the next meeting. It was consensus of Council to keep the public hearing open and continue it until the next meeting.

He asked about the equipment increase from the prior year. Mr. Melton stated that refers to the generator project which includes maintenance of the generators for the project and is a frontloaded cost.

Council Member Casey spoke about the enterprise fund. Mayor McLeod stated the water and sewer enterprise fund and the electric enterprise fund both create profit, but those profits must stay within those enterprise funds.

Council Member Casey spoke about the purchase of water. Mr. Cappola stated all of our water is purchased through the county, the county does have an agreement to purchase water through the City of Raleigh, which feeds our system. Council Member Casey stated the challenges with water quality are being seen by those around us also. Mr. Cappola addressed the burnout (disinfection process) which typically lasts for about 45 days. During that period, the water may have a different taste than it does normally. Staff is required to test the water and provide that data to the state to ensure that we are meeting the water quality standards.

Ms. Holland stated two emails expressing concerns were received, one from Jacqueline Jones and one from Candice Russell to be entered into the record. These emails would be part of tonight's minutes.

Lashawn Sharpless, Clayton resident of 20 years, spoke about rising utility costs, particularly sewer charges, and the impact on seniors and residents on fixed incomes. She shared concerns about affordability, significant recent bill increases, and the cumulative effect of growth and rising costs. She urged Council to explore alternative approaches to limit financial burden on residents and preserve affordability.

Consensus of Council to Keep Public Hearing Open and Continue to the June 1, 2026 Meeting.

## **7. QUASI-JUDICIAL HEARINGS**

### **8. OLD BUSINESS**

- a. 2025-41-CZM Arbors at East Village Ph II: Type 3 Conditional Rezoning  
*(Continued from the April 20, 2026 Meeting - Public Hearing Has Been Closed)*

**Presenter:**

Robert Tate, Senior Planner

Mr. Tate presented an update on Conditional Rezoning Project 2025-41 CZM (Arbors at East Village), noting the Planning Board previously recommended approval and the Council closed the public hearing on April 20, requesting revisions from the applicant.

He stated revised plans and conditions were submitted on May 4, 2026. Due to these revisions, a new public hearing must be scheduled and re-advertised.

Council was presented with options to either schedule a new public hearing or proceed based on prior information. Staff and the applicant recommended scheduling a new public hearing for July 20, 2026.

**Schedule a New Public Hearing and Authorize Town Staff to Advertise a New Public Hearing**

<b>Result:</b>	<b>Passed 5-0</b>
<b>Mover:</b>	Ruth Anderson
<b>Seconded:</b>	Andria Archer
<b>Yes:</b>	Andria Archer, Ruth Anderson, Porter Casey, Amanda Underwood, Gretchen Williams
<b>No:</b>	None
<b>Absent:</b>	

**9. NEW BUSINESS**

**10. PUBLIC COMMENTS**

David Stamp, 465 Rolling Meadows Drive, asked about East Clayton Elementary not having an SRO. Mr. Cappola stated that school is not annexed into the Town, that is the county’s jurisdiction but the sheriff’s office should cover that.

**11. STAFF REPORTS**

- a. Town Manager

Mr. Cappola stated he appreciated the public coming out and speaking and providing their feedback. He stated he looked forward to hearing more at the June 1st meeting.

- b. Town Attorney

No report.

- c. Town Clerk

No report.

- d. Other Staff

- 1) Community Surveys

**Presenter:**

Lauren Box, Asst. Parks and Rec. Director

Ms. Box provided an update on Parks and Recreation, noting the recent hiring of the department’s first Inclusion Supervisor Mackenzie Dolecheck to support adaptive recreation,

therapeutic programming, and senior services.

She also reported that community feedback surveys regarding accessibility needs and senior services are available to the public through the end of May and early June, with results to be used to inform future programming.

## 12. OTHER BUSINESS

- a. Mayor and Council Comments

## 13. CLOSED SESSION

- a. To Discuss a Legal Matter in Accordance with NCGS 143-318.11(a)(3), To Discuss Purchase of Real Property in Accordance with NCGS 143-318.11(a)(5), and Discuss a Personnel Matter in Accordance with NCGS 143-318.11(a)(5)

### Motion To Go Into Closed Session

<b>Result:</b>	<b>Passed 5-0</b>
<b>Mover:</b>	Andria Archer
<b>Second:</b>	Gretchen Williams
<b>Yes:</b>	Andria Archer, Ruth Anderson, Porter Casey, Amanda Underwood, Gretchen Williams
<b>No:</b>	None
<b>Absent:</b>	

### Motion To Return To Open Session

<b>Result:</b>	<b>Passed 5-0</b>
<b>Mover:</b>	Andria Archer
<b>Second:</b>	Gretchen Williams
<b>Yes:</b>	Andria Archer, Ruth Anderson, Porter Casey, Amanda Underwood, Gretchen Williams
<b>No:</b>	None
<b>Absent:</b>	

Mayor Pro Tem Archer stated based on the excellent results of the most recent performance evaluation of the Town Manager Rich Cappola, she moved to pay him a one-time bonus of \$10,000.

### Motion To Pay One-time Bonus of \$10,000 to Town Manager Cappola

<b>Result:</b>	<b>Passed 5-0</b>
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<b>Mover:</b>	Andria Archer
<b>Seconder:</b>	Ruth Anderson
<b>Yes:</b>	Andria Archer, Ruth Anderson, Porter Casey, Amanda Underwood, Gretchen Williams
<b>No:</b>	None
<b>Absent:</b>	

#### 14. ADJOURNMENT

a. Adjourn

With nothing further, the meeting was adjourned at 8:50 p.m.

#### Motion To Adjourn

<b>Result:</b>	<b>Passed 5-0</b>
<b>Mover:</b>	Ruth Anderson
<b>Seconder:</b>	Gretchen Williams
<b>Yes:</b>	Andria Archer, Ruth Anderson, Porter Casey, Amanda Underwood, Gretchen Williams
<b>No:</b>	None
<b>Absent:</b>	

Duly Adopted by the Town Council on Monday, June 15, 2026 while in regular session.

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Jody L. McLeod  
Mayor

**Attest:**

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Michelle Snyder  
Acting Town Clerk

## Meeting Tonight

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From Jacqueline Jones <jsuttonj1@gmail.com>  
Date Mon 5/18/2026 1:27 PM  
To Heidi Holland <hholland@townofclaytonnc.org>

You don't often get email from jsuttonj1@gmail.com. [Learn why this is important](#)

**Be Advised: This email originated from outside of the Town of Clayton's network. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

Hello Heidi,

I was planning to attend the meeting tonight and voice my concerns but I am ill and can not attend. Ann Game suggested I email you with my opinion so it could be read at the meeting.

If rates keep jumping each year like they have for the last 3-4 many will have to sell their homes and move, including me. I sold real estate in JOCO for 25 yrs and been a homeowner in the city limits the same. These rate hikes are very hard on young families and older ppl like me on a fixed income. I saw Cary NC do this same thing back in the day and it lost many longtime residents who could not keep up; Clayton is headed that direction. The ppl from up North and West are used to paying these kinds of rate hikes but for those of us who are natives it is a hardship.

Everything has gone up and with re evaluation on homes prop taxes went up too. Hazard insurance on homes also has risen greatly.

I have done everything I can to reduce my usage but now Im painted in a corner with no other way to save money.

I dont know why the TOC can't build its own water treatment, water, etc. There is so much being built but little infrastructure.

I would like to respectfully ask that the rate hike be half of what they are seeking or less.

TOC needs to be on a tight budget just like we are. There is a huge difference between **WANT AND NEED.**

Thank you and be blessed.

Best,

*Jacqueline Jones*  
18 Trailing Oak Trail  
919-649-7037

# Candice Russell

109 Jones Circle  
Clayton, NC 27520

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17 May 2026

**Town of Clayton, NC Mayor McLeod, Mayor Pro Tem Archer, Council Member Anderson, Council Member Casey, Council Member Underwood, and Council Member Williams**  
111 E Second Street  
Clayton, NC 27520

Mayor, Mayor Pro Tem, and Council,

I am submitting this letter for the official record regarding the Fiscal Year 2027 Manager's Recommended Budget as a Town of Clayton resident and taxpayer. With better Public Notice, I could have made arrangements to be able to attend this Meeting to offer these comments in person.

Upon reviewing this Budget, what I encountered was department after department of a clear culture and trend of being over Budget. Here are a few examples:

1. Page 16 of 80 Division 06 Legal  
2025 Budget Amount \$400,000  
**2025 Actual Amount \$595,961.94**  
2026 Budget Amount \$375,000  
**2026 Actual Amount \$624,555.80**  
**2027 Manager Recommended Amount \$500,000.00**
2. Page 26 of 50 Department Economic Development  
Division 02 Administration  
2026 Budget Amount \$25,000  
**2026 Actual Amount \$33,133.89**  
**2027 Manager Recommended Amount \$91,900.00**
3. Page 32 of 80 Department Data & Technology Services  
Division 02 Administration  
Software License & Subscription  
2026 Budget Amount \$795,746.00  
**2026 Actual Amount \$1,428,513.76**  
**2027 Manager Recommended Amount \$1,312,800**
4. Page 45 of 80 Division 95 - Capital Outlay  
Furniture Fixtures and Equipment  
2025 Budget Amount \$112,500.00  
**2025 Actual Amount \$205,567.52**  
2026 Budget Amount \$130,000  
**2026 Actual Amount \$182,022.20**  
**2027 Manager Recommended Amount \$894,000**

That is only four examples of many on almost every single page in every single department. Most shocking of all is to see the recommendation to simply give *more* money to these departments. What is the reason for this? Where is the accountability and auditing when these things

continue to happen?

If you tally those overages above, it comes to about \$1.2 million.

In a Work Session in March, the Mayor mentioned asking Clayton citizens to "conserve," but for what? Because what I see is Town Staff with a spending problem and citizens expected to simply take it without complaint. What I see is a Town Mayor and Town Council photographed enjoying fancy dinners and traveling the country on our dime. What I see is a Town Mayor and a Town Council who do not stand up to Town Staff and instead retaliate against their own constituents when we vocalize our thoughts.

But what I *hear* from my neighbors is worry, fear, and concern for their futures in this Town. They are deciding between paying for medicine or keeping their lights on or feeding their families.

A reminder that you, as Town Mayor and Town Council, do not work for Town Staff. You work for the people in this Town - your constituents, your friends, your neighbors, your community. You work for all of our futures, whether it's the future of someone in a trailer park or a fancy new build in Town, every person and every situation has meaning and every one of us matters.

My genuine hope is that I am wrong in my interpretation of this Budget and what I have found. It is my hope every single year that I encounter this. My genuine hope is that if I am not wrong, that each of you remember that you are meant to be responsible and good stewards of the money taxpayers have entrusted you to watch over and spend appropriately.

I ask that you not approve this Budget and that every department with a history of overages be audited.

I ask that you request information on every large spending item and/or substantial jump in funding requests and that you do not approve this Budget until those requests are met.

**I also ask that you not accept your own raises. The Mayor Council (except for the newest Member) has approved its own raises for several years. You make more than any Council in the area, including Garner. It is inappropriate and also reflects poorly on you for taking raises while raising utility rates on your citizens.**

Thank you for your attention to this letter,

**Candice Mosley Russell**



## Town Council Regular Meeting Agenda Cover Sheet

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**Meeting Date**

June 15, 2026

**Agenda Location**

CONSENT AGENDA

**Item Title**

Approval of First Amendment to Zone A Infrastructure Reimbursement Agreement – Copper District

**Presenter(s)**

Joshua Baird, Water Resources Director

**Suggested Action**

**POTENTIAL ACTION:** Approval of First Amendment

**Strategic Priorities Alignment**

**Public Hearing:** No

**If Approved, Will Document Require Recordation?** No

**Summary**

The proposed First Amendment to the Zone A Infrastructure Reimbursement Agreement between the Town of Clayton and Copper Land LLC modifies the scope and reimbursement structure for public wastewater infrastructure associated with the Copper District development.

The original agreement provides for the design and construction of a pump station and force main infrastructure to support the development, with reimbursement by the Town for eligible construction costs up to an established funding commitment.

As part of ongoing planning for future system capacity, the Town has requested that portions of the infrastructure be upsized to accommodate additional flows anticipated from adjacent

development and future service demands. The amendment incorporates these upsizing requirements into the project scope and establishes a framework for determining and reimbursing the additional costs attributable to the increased capacity.

To maintain project schedule and continuity, the amendment authorizes the developer to proceed with interim design, engineering, and permitting services necessary to implement the upsizing. The Town agrees to reimburse these interim services, subject to documentation and approval requirements, up to a maximum amount of \$304,000.

The amendment also maintains Town oversight of design revisions, requires submission and approval of updated plans prior to construction, and ensures that ultimate project scope, schedule, and cost impacts will be formally incorporated into the agreement following completion of the interim services and final engineering evaluation.

These modifications are intended to proactively address long-term wastewater capacity needs, reduce the need for future infrastructure modifications, and align current construction with the Town's broader utility system planning and growth strategy.

### Funding Source

### Corresponding Documentation

1. Resolution #2026-35
2. First Amendment to Zone A Infrastructure Agreement. April 2026-4899-7735-2866-v2

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**Submitted By:** Heidi Holland, Town Clerk

**Reviewed By:**

Heidi Holland, Legislative

Joshua Baird, Water Resources

First Name Last Name, Administration

Heidi Holland, Legislative

Created -

**TOWN OF CLAYTON  
RESOLUTION APROVING A FIRST AMENDMENT TO ZONE A  
INFRASTRUCTURE REINBURSEMENT AGREEMENT  
(COPPER DISTRICT PROJECT)**

**WHEREAS**, the Town of Clayton (“Town”) and Copper Land LLC (“Developer”) previously entered into that certain Zone A Infrastructure Reimbursement Agreement dated December 31, 2025 (the “Agreement”), pursuant to which the Town agreed to reimburse the Developer for certain costs associated with construction of public infrastructure related to the Copper District development; and

**WHEREAS**, the Agreement provides for the design and construction of critical wastewater infrastructure, including a pump station and force main, to support current and future development within the Town’s utility service area; and

**WHEREAS**, the Town desires that certain infrastructure improvements be upsized to accommodate additional future capacity needs beyond those required solely for the Copper District project; and

**WHEREAS**, the First Amendment to the Agreement incorporates such infrastructure upsizing into the project scope, establishes the framework for determining and reimbursing costs associated with upsizing, and allows for the completion of interim design and engineering services necessary to implement these changes; and

**WHEREAS**, the First Amendment further provides for reimbursement of interim design, engineering, and permitting services up to a defined cap, establishing procedures for reimbursement requests, review, and payment; and

**WHEREAS**, the Town has determined that the infrastructure upsizing and associated interim services are in the best interest of the Town to support long-term utility system capacity, system efficiency, and future growth in the surrounding service area.

**NOW, THEREFORE, BE IT RESOLVED** that the Town Council of the Town of Clayton hereby approves the First Amendment to Zone A Infrastructure Reimbursement Agreement between the Town of Clayton and Copper Land LLC, in substantially the form presented to the Council.

Upon motion of \_\_\_\_\_, seconded by \_\_\_\_\_, the above RESOLUTION was adopted.

Duly adopted this 15th day of June 2026, while in regular session.

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Jody L. McLeod  
Mayor

ATTEST:

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Michelle Snyder  
Acting Town Clerk

Resolution #2026-35

## First Amendment to Zone A Infrastructure Reimbursement Agreement

THIS First Amendment to Zone A Infrastructure Reimbursement Agreement (this “Agreement”) is entered into and made effective as of the [\_\_\_\_] day of June 2026 (the “Effective Date”) by and between the Town of Clayton, a North Carolina municipal corporation (the “Town”) and Copper Land LLC, a North Carolina limited liability company (“Developer”).

WITNESSETH:

WHEREAS, the Town and Developer have previously entered into that certain Zone A Infrastructure Reimbursement Agreement dated December 31, 2025 (the “Agreement”) pursuant to which the Town has committed to reimburse Developer for certain costs and expenses associated with the Infrastructure Work; and

WHEREAS, the Town has now requested that Developer cause the Infrastructure Work and the Public Infrastructure to be upsized in order to be able to handle additional, future capacity generated by one or more unrelated projects to be developed by third parties and/or the Town in the vicinity of the Project as more specifically described in **Exhibit A-1** attached hereto and incorporated herein by reference (the “Infrastructure Upsizing”); and

WHEREAS, the parties have agreed to revise Exhibit A of the Agreement (the “Original Exhibit A”) and amend the definition of Infrastructure Work to incorporate the Infrastructure Upsizing into the Agreement; and

WHEREAS, the Town has agreed to pay for the costs attributable to the Infrastructure Upsizing which said costs shall be calculated as the difference between the total design, engineering, planning, permitting, construction and related costs of the Infrastructure Work under the Agreement without the Infrastructure Upsizing, and the total design, engineering, planning, permitting, construction and related costs of the Infrastructure Work with the Infrastructure Upsizing in all instances without duplication of any reimbursements made by the Town with respect to the Interim Services (the “Upsizing Costs”); and

WHEREAS, certain design, engineering, planning and permitting work is required to implement the Infrastructure Upsizing and incorporate the same into the Infrastructure Work under the Agreement (the “Interim Services”) as specifically described in **Exhibit B-1** attached hereto and incorporated herein by reference;

WHEREAS, in order to maintain the overall schedule of the Infrastructure Work, under the Agreement, the Town has requested that Developer commence the Interim Services specific to the Infrastructure Upsizing; and

WHEREAS, Developer is willing to undertake the Interim Services in consideration of the terms of this Amendment and the Agreement; and

WHEREAS, the Town has determined that the public cost of the Interim Services as set forth herein will not exceed the estimated cost of providing for the Interim Services through a separate public contract.

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth herein, the parties agree as follows:

1. Recitals. The foregoing recitals are hereby incorporated herein by reference as if fully set forth at this point in the text of this Amendment.

2. Reaffirmation; Intention To Be Bound. Except as provided in this Amendment, each and every term and condition contained in the Agreement will remain in full force and effect. All capitalized terms have the same meaning as set forth in the Agreement excepted as stated herein. The Parties reaffirm that the representations and warranties made by each of the parties in the Agreement are true and accurate as of the Effective Date of this Amendment. The Parties executing this Amendment, on behalf of themselves, their assigns and successors, acknowledge and reaffirm their intention to be bound by the terms and conditions of the Agreement.

3. Infrastructure Work; Public Infrastructure. Developer shall cause the plans, designs and specifications attached as the Original Exhibit A to be revised to incorporate the Infrastructure Upsizing (the “Revised Specifications”).

(a) The Developer shall present such Revised Specifications to the Town for review and approval prior to commencing any Infrastructure Work or Public Infrastructure. Upon approval of the Revised Specifications by the Town, (i) the Revised Specifications shall be incorporated into the Agreement to replace, amend and modify the Original Exhibit A, and (ii) the Infrastructure Work and Public Infrastructure shall thereby be amended to incorporate the Infrastructure Upsizing.

(b) The parties agree to use commercially reasonable efforts to maintain the Schedule as closely as possible to the schedule attached as Exhibit B of the Agreement (the “Original Schedule”), however, the Parties acknowledge that the Original Schedule may require amendment and modification to incorporate the Infrastructure Upsizing requirements. Any such amendment shall be in writing by the Parties upon completion and review of the Interim Services and Revised Specifications.

(c) At such time as the Revised Specifications are approved and the Upsizing Costs are so determined, the maximum amount of the Town Commitment shall be amended in writing to include the Upsizing Costs under the same terms and conditions as the Agreement.

4. Interim Services. Upon the terms and conditions set forth herein, Developer agrees to cause to be performed the Interim Services further provided however that in no event shall Developer be required by this Amendment to expend funds in excess of the Cap hereinafter defined toward the performance of the Interim Services.

5. Interim Services Schedule. Developer agrees to use commercially reasonable efforts to undertake and complete the Interim Services pursuant to the schedule set forth on **Exhibit C-1** (the “Interim Services Schedule”), subject in all cases to delays arising out of force majeure and other matters outside of Developer’s actual, reasonable control.

6. Reimbursement. The Town shall reimburse Developer for all costs and expenses incurred by Developer and/or its affiliates for the Interim Services up to a maximum, total amount of Three Hundred Four Thousand and No/100 Dollars (\$304,000.00) (the “Cap”), as follows:

(a) From time to time on written request from Developer (not more frequently than monthly) (a “Reimbursement Request”), the Town shall reimburse Developer for all costs

and expenses incurred by Developer and/or its affiliates for the Interim Services up to a maximum amount of the Cap. Reimbursement Request(s) shall include (i) a schedule of costs incurred for the Interim Services since that last Reimbursement Request, (ii) copies of invoices received by Developer and/or its affiliates from any contractor, (iii) evidence of payment made by Developer for any costs within the Reimbursement Request, and (iv) evidence of the status of and percentage completion of the Interim Services.

(b) The Town shall have ten (10) business days to review and, in the Town's reasonable discretion, to either approve or reject (due to error or non-compliance with the terms of this Agreement) each Reimbursement Request. Upon the Town's approval of a Reimbursement Request, the Town shall reimburse Developer within five (5) Business Days, via payment issued to Developer, an amount equal to the amount stated in the applicable Reimbursement Request; provided that in no event shall the Town's obligations hereunder exceed the Cap. If the Town, in its reasonable discretion, rejects a Reimbursement Request due to error or non-compliance with the terms of this Agreement, the Town shall notify Developer, in writing, of the basis for the rejection and Developer shall correct and resubmit the Reimbursement Request and the Town's time period for review as provided herein shall start again from the date of the resubmitted Reimbursement Request.

(c) Notwithstanding anything herein to the contrary, the Town shall have no obligation to make any payment approved hereunder to Developer until sixty (60) days following the Effective Date of this Agreement.

7. Assignment of Interim Services Work. Upon the Town's payment (or reimbursement of Developer) for the full costs of the Interim Services, the Town shall have the right, on written notice to Developer, to demand that Developer transfer and assign over to the Town, without representation, warranty or cost to Developer, all work product and contractual rights specific to the Interim Services only, and Developer shall so transfer and assign the same in substantially the same format as the Assignment Agreement within ten business days of any such demand.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

DEVELOPER:

Copper Land LLC

By: \_\_\_\_\_  
Name/Title: Craig M. Davis, Manager

THE TOWN:

The Town of Clayton

By: \_\_\_\_\_  
Name/Title: Rich Cappola, Town Manager

This instrument has been pre-audited in the manner required by the local government budget and fiscal control Act.

By: \_\_\_\_\_  
Robert McKie, Finance Director

## **EXHIBIT A-1**

### **Infrastructure Upsizing Requirements**

Based upon meetings with the Town on December 4 and 29, 2025, and the conclusions reached in the technical memo performed by McKim Creed dated March 17, 2026, several design revisions will be required at the CDPS to accommodate the Town's updated tributary flows and population based peaking factor. The following list summarizes the results of this preliminary engineering evaluation. This list is not exhaustive, and the details included are subject to change during design development.

- a) Revision from duplex (2 submersible pumps) to triplex lift station (3 submersible pumps)
  - i) Wet well and valve vault dimensions increase to accommodate third pump and additional flow
- b) Contract 1 FM to remain a 12" PVC, but alignment will change to parallel PNG easement (either inside or outside of NCDOT ROW to be confirmed with NCDOT)
- c) PS will be designed to allow for a future parallel FM from the PS to the 16" PVC FM
- d) Electrical equipment (panels) will be installed inside a building with air conditioning
- e) Generator size increase to accommodate the triplex pumping scenario
- f) Odor control – Town has changed its preferred vendor, but the components of the system are similar to prior design
- g) Per the Town's request the emergency eye wash/shower will not contain a tepid (temperature controlled) water system.

## EXHIBIT B-1

### Interim Services

Copper District - Zone A  
Clayton, North Carolina

McKim & Creed - Addendum No. 6 and 7  
Fee Schedule

Task No.	Task Name	Contract Fees Through Amendment No. 5	Amendment No. 6 Fees (CDPS Regional Upsize Study)	Amendment No. 7 Fee		Total Amendment No. 7 Fee	Fee Type
				CDPS Design Thru Construction	FM 1 Regional Upsize Design Thru Construction		
200	CDPS Engineering Evaluation - For Regional Upsizing	\$0.00	\$47,000.00	\$0.00	\$0.00	\$0.00	Lump Sum
400	CDPS and Force Main RE-Design for Upsizing and Permitting	\$0.00	n/a	\$0.00	\$202,000.00	\$202,000.00	Lump Sum
600	Limited Construction Phase Services CDPS and FM1	\$0.00	n/a	\$256,000.00	\$50,000.00	\$306,000.00	Hourly
700	Record Drawings - CDPS and FM1	\$0.00	n/a	\$19,000.00	\$0.00	\$19,000.00	Lump Sum
900	As-Needed Miscellaneous Services	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	Hourly
901	Permitting Fee Allowance	\$0.00	n/a	\$15,000.00	\$0.00	\$15,000.00	Hourly
902	Town and County Submittal Response Allowance	\$0.00	n/a	\$28,000.00	\$0.00	\$28,000.00	Hourly
	<b>Totals</b>	<b>\$0.00</b>	<b>\$52,000.00</b>	<b>\$318,000.00</b>	<b>\$252,000.00</b>	<b>\$570,000.00</b>	<b>n/a</b>
<b>Reimb. By Amendment</b>		<b>\$0.00</b>	<b>\$52,000.00</b>	<b>\$0.00</b>	<b>\$252,000.00</b>		
<b>Total Reimb. From ToC</b>		<b>\$304,000.00</b>					

## EXHIBIT C-1

### Interim Services Schedule

G. SCHEDULE

McKim & Creed will begin work per the requirements listed in Section I.

**Table 1 - Estimated Project Schedule**

<b>Task Description</b>	<b>Duration (days)</b>	<b>Start Date*</b>	<b>End Date</b>
Task 400			
75% Design	90	1/26/2026	4/26/2026
75% Design Review Meeting with Balfour	14	4/26/2026	5/10/2026
75% Design Review Meeting with Town	14	4/26/2026	5/10/2026
Final Design Issued for Permitting (Town, NCDEQ)	21	5/10/2026	5/31/2026
Receipt of Town and DEQ Approvals*	100	5/31/2026	9/8/2026
Issued for Construction Documents	21	9/8/2026	9/29/2026

See Section I PAYMENT SCHEDULE for how the notice to proceed must be issued. The dates listed above assume a notice to proceed is issued on January 26, 2026. M&C reserves the right to adjust the schedule and duration based on when the actual notice to proceed is issued, client and regulatory responsiveness, and payment for services rendered. If the notice to proceed is delayed, the durations to complete the work may also change.



## Town Council Regular Meeting Agenda Cover Sheet

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**Meeting Date**

June 15, 2026

**Agenda Location**

CONSENT AGENDA

**Item Title**

Approval of Third Amendment to Water Tower Option and Put Agreement – Copper District

**Presenter(s)**

Joshua Baird, Water Resources Director

**Suggested Action**

**POTENTIAL ACTION:** Approval of Third Amendment

**Strategic Priorities Alignment**

**Public Hearing:** No

**If Approved, Will Document Require Recordation?** No

**Summary**

The proposed Third Amendment to the Water Tower Option and Put Agreement between the Town of Clayton and Copper Land LLC modifies project obligations associated with construction of the access road and 16-inch water supply line supporting the planned elevated water tower within the Copper District development.

The amendment establishes a revised completion deadlines, requires a defined schedule of milestone progress, and includes monthly reporting requirements to provide improved visibility and accountability for project delivery.

Due to delays in completing required infrastructure, the amendment also documents costs already incurred by the Town to support project continuation and requires reimbursement by the

developer for those delay-related expenses. In addition, the agreement establishes a framework for recovery of any future costs incurred by the Town if further delays occur.

To further protect the Town’s interests, the amendment includes additional provisions to ensure that critical water infrastructure can still be delivered in a timely manner.

**Funding Source**

**Corresponding Documentation**

- 1. Resolution #2026-34
- 2. Third Amendment to Option and Put Agreement 030426v4-4921-2214-1865-v2 - CP clean

**Submitted By:** Heidi Holland, Town Clerk

**Reviewed By:**

Heidi Holland, Legislative  
 Joshua Baird, Water Resources  
 First Name Last Name, Administration  
 Heidi Holland, Legislative

Created -

**TOWN OF CLAYTON**  
**RESOLUTION APROVING A THIRD AMENDMENT TO WATER TOWER**  
**OPTION AND PUT AGREEMENT (COPPER DISTRICT PROJECT)**

**WHEREAS**, the Town of Clayton ("Town") and Copper Land LLC ("Company") previously entered into that certain Option and Put Agreement dated November 16, 2021, as amended by the First Amendment dated April 10, 2024, and the Second Amendment dated December 31, 2025; and

**WHEREAS**, the Agreement governs the development of a water tower, access road, and related water infrastructure associated with the Copper District project; and

**WHEREAS**, the parties now desire to further amend the Agreement through a Third Amendment to address remaining work obligations, establish revised completion deadlines, and define cost responsibilities associated with delays and project completion; and

**WHEREAS**, the Third Amendment establishes a revised completion deadline for the access road and water supply line, requires milestone reporting, and provides protections to the Town in the event of continued delays; and

**WHEREAS**, the Third Amendment also provides for reimbursement to the Town for delay-related costs and clarifies payment obligations and future cost recovery associated with the project; and

**WHEREAS**, Town staff have reviewed the Third Amendment and recommend approval as being in the best interest of the Town to ensure timely completion of critical water infrastructure.

**NOW, THEREFORE, BE IT RESOLVED** that the Town Council of the Town of Clayton hereby approves the Third Amendment to Water Tower Option and Put Agreement between the Town of Clayton and Copper Land LLC;

Upon motion of \_\_\_\_\_, seconded by \_\_\_\_\_, the above RESOLUTION was adopted.

Duly adopted this 15th day of June 2026, while in regular session.

---

Jody L. McLeod  
Mayor

ATTEST:

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Michelle Snyder  
Acting Town Clerk

Resolution #2026-34

### **THIRD AMENDMENT TO WATER TOWER OPTION AND PUT AGREEMENT**

**THIS THIRD AMENDMENT TO WATER TOWER OPTION AND PUT AGREEMENT** (this “Third Amendment”), is dated and entered into as of June \_\_\_, 2026, by and between Copper Land LLC, a North Carolina limited liability company (the “Company”) and the Town of Clayton, North Carolina, a municipal corporation of the State of North Carolina (the “Town”).

**WHEREAS**, the Company, as successor by assignment to Davis Park Leasing, LLC, and the Town entered into that certain Option and Put Agreement dated November 16, 2021 (the “Original Agreement”), as amended by that certain First Amendment to Water Tower Option and Put Agreement dated April 10, 2024 (the “First Amendment”) as amended by that certain Second Amendment to Water Tower Option and Put Agreement dated December 31, 2025 (the “Second Amendment”), (the First Amendment, Second Amendment with the Original Agreement, collectively, the “Agreement”); and

**WHEREAS**, the First Amendment required Company to complete site grading for the Access Road, complete the build-ready Tower pad (the “Tower Pad”) and complete installation of the Water Supply Line per approved plans, (collectively, the “Work”) on or before November 15, 2024; and

**WHEREAS**, the Work on the Tower Pad was completed on December 1, 2025; and

**WHEREAS**, the Work on the Access Road and Water Supply Line have not been completed to date; and

**WHEREAS**, due to the delays in performance of the Work, the Town has incurred certain costs and expenses to ensure completion of the Work and the construction of the Tower in the amount of Two Hundred Forty-five Thousand Six Hundred Sixteen and 18/100 Dollars (\$245,616.18) (the “Delay Costs”); and

**WHEREAS**, continued delays in the performance of the Work will cause additional costs and expenses to the Town; and

**WHEREAS**, Company has paid to the Town the fees required in Section 8(a) of the Second Amendment; and

**WHEREAS**, the Company and the Town wish to enter into this Third Amendment in order to modify certain terms of the Agreement, as more fully set forth herein.

**NOW, THEREFORE**, in consideration of the premises and of the mutual covenants and agreements herein contained, and such other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Recitals and Defined Terms. The recital paragraphs above are incorporated into this Third Amendment as if written below in their entirety. Any capitalized terms used

herein but not defined in this Third Amendment shall have the meaning ascribed in the Agreement.

2. Work; Completion Date. Paragraph 7 of the First Amendment is hereby modified and amended as follows:
  - a. Company shall use commercially reasonable efforts to undertake and complete site grading for the access road (the “Access Road”) and complete installation of the 16” water supply line (the “Water Supply Line”) per the approved plans (the “Work”) with all geotechnical certifications and reports by March 31, 2027 (the “Completion Date”). The required plans and specifications are attached as Exhibit C of the First Amendment. The Work for the Access Road shall be considered complete upon Company’s written certification to Town that the Access Road is constructed per plan, ready to be used for the intended purposes, and available for use by the Town and its contractors/agents. The Work for the Water Supply Line shall be considered complete upon Company’s written certification to Town that the Water Supply Line has completed full testing, received engineers certification, the record drawings for the Water Supply Line were approved by the Town, a negative bacteriological analysis was received, and the Water Supply Line is available (and Company has taken all applicable steps required) for acceptance by Town Council in accordance with Town UDO requirements.
  - b. Company shall use commercially reasonable efforts to complete the Work substantially in accordance with the schedule of milestones set forth on Exhibit A of this Third Amendment (the “Schedule”), and on the first day of each month Company shall submit a written report to the Town of all progress completed on the milestones described in the Schedule.
  - c. If, on or after October 1, 2026, the Town reasonably determines that the progress of the Work has been delayed to the point that the Work cannot reasonably be completed by the Completion Date in accordance with this Agreement, the Town may, on not less than ten (10) days prior written notice to Company, elect to perform the Work (the “Town Election”). From and after November 1, 2026, the Town shall have the right to enter upon the Property (pursuant to the terms of that certain Permanent Utility Easement of even date herewith and recorded in the Johnston County Registry at Book [REDACTED], Page [REDACTED]) and complete the Work.
  - d. Company acknowledges that costs may be incurred by the Town for preparation of any required plans, designs, permits or documents to allow the Town to complete the Work. Upon failure of Company to cause the Work to be completed by the Completion Date, or upon the Town making the Town Election, the Town shall have the right to complete the Work and to obtain reimbursement, in full, from Company for any costs and expenditures reasonably incurred by the Town to cause the Work to be completed in accordance with the Agreement.

- e. In addition, upon the Town making the Town Election, the Town may issue written notice to Company (the “Assignment Notice”) demanding that Company execute the “Assignment Agreement” in the form attached hereto as **Exhibit A** whereby Company will assign to the Town all rights, title and ownership interest in the Work plans, contracts and materials, and the right to complete the Work without further obligations to Company under this Agreement. Company shall have ten (10) days from the Assignment Notice to execute and deliver the Assignment Agreement to the Town.
3. Payment of Costs. Within sixty (60) days of the date of this Agreement, Company shall pay to the Town the total amount of the Delay Costs. Company acknowledges that additional costs may be incurred by the Town under paragraph 2 (d) (the “Additional Costs”). Company shall reimburse the Town for any Additional Costs the Town incurs within thirty days written notice of the Additional Costs from the Town to Company.
  4. Lighting and Signage. Paragraph 8(b) of the Agreement is hereby modified and amended as follows:
    - a. Prior to the commencement of manufacturing and within thirty (30) days of receiving an invoice from the Town, Company shall pay to the Town the total cost of Company’s desired Tower improvements architectural package, including lighting and painting. Company acknowledges that any changes to the architectural package may incur additional costs and Company shall be responsible for payment of any and all costs incurred for the Tower improvements architectural package, including lighting and painting. Any additional costs shall be due to the Town within thirty (30) days of receiving an invoice from the Town.
    - b. Company acknowledges and agrees that manufacturing of the Tower improvements architectural package is estimated to begin by October 1, 2026 and that payment in full shall be due from Company to the Town on or before October 1, 2026.
    - c. The parties shall enter into a maintenance agreement on or before October 1, 2026, which shall provide:
      - i. That the Town will install, maintain, repair, and replace lighting and signage on the Tower and perform and maintain Tower painting, all according to specifications provided by COMPANY, for a period of 10 years, the costs of which shall be payable by COMPANY within thirty (30) days after each invoice by the Town as evidenced by copies of invoices reflecting all such expenses due to a third party.
      - ii. That the maintenance agreement may be renewed for an additional term of ten (10) years on mutual agreement by the parties.
      - iii. The maintenance agreement shall be effective upon completion of the Tower.

- d. If Company fails to pay the total cost of the Tower's architectural package on or before October 1, 2026, then the Company shall have no further rights to the Tower's architectural package and the Town will have no further obligation under the Agreement to provide any Tower improvement or architectural package to Company. In addition, the parties will have no further obligation to enter into a maintenance agreement for the same.
5. Cross Default. This Third Amendment, that certain Zone A Infrastructure Reimbursement Agreement between Company and the Town (as amended, the "Zone A Agreement"), and that certain Sewer Infrastructure Reimbursement Agreement between Company (as successor by assignment to Davis Park Leasing, LLC) and the Town, (as amended, the "Sewer Reimbursement Agreement") are integrated agreements between the parties with respect to their respective subject matter and any default, beyond any applicable notice and cure period, under either the Zone A Agreement or the Sewer Reimbursement Agreement shall constitute a default under this Agreement.
6. Time is of the Essence. Time is of the essence in each and every date of this Agreement.
7. Full Force; Ratification. Except as modified by this Third Amendment, the Agreement remains unchanged and in full force and effect. The parties hereby adopt, ratify and confirm the terms and conditions of the Agreement, as modified by this Third Amendment.
8. Counterparts. This Third Amendment may be executed in any number of counterparts, each of which, when executed and delivered, shall be an original, and such counterparts together constitute one and the same instrument. This Third Amendment may be executed by electronic signature which the parties agree shall be binding for all purposes. Signature pages may be detached from the counterparts and attached to a single copy of this document to physically form one document.

[Signature Page Follows]

IN WITNESS WHEREOF, this Third Amendment has been duly executed and delivered by the parties hereto as of the day and year first above written.

**COMPANY:**

**Copper Land LLC,**  
a North Carolina limited liability company

By: \_\_\_\_\_  
Name: Craig M. Davis  
Title: Manager

STATE OF NORTH CAROLINA  
COUNTY OF \_\_\_\_\_

I, \_\_\_\_\_, certify that Craig M. Davis, who is either [ ] personally known by me or [ ] provided satisfactory evidence of his/her identity in the form of \_\_\_\_\_, personally came before me this day and acknowledged that he is the Manager of Copper Land LLC, a North Carolina limited liability company, and that he, as Manager, being authorized to do so, executed the foregoing on behalf of the company.

Witness my hand and official seal, this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
\_\_\_\_\_, Notary Public

My Commission Expires: \_\_\_\_\_

(SEAL)

IN WITNESS WHEREOF, this Third Amendment has been duly executed and delivered by the parties hereto as of the day and year first above written.

**TOWN**

**Town of Clayton, North Carolina,**  
a municipal corporation of the State of North Carolina

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
\_\_\_\_\_, Town of Clayton Town Clerk

STATE OF NORTH CAROLINA  
COUNTY OF JOHNSTON

I, \_\_\_\_\_, Notary Public in and for said County and State, do hereby certify that [\_\_\_\_\_] who is either [ ] personally known by me or [ ] provided satisfactory evidence of her identity in the form of \_\_\_\_\_, came personally before me this day and acknowledged that he/she is the Clerk of the Town of Clayton, a North Carolina Municipal Corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by [\_\_\_\_\_], sealed with its corporate seal and attested by herself as its Clerk.

Witness my hand and official seal, this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
\_\_\_\_\_, Notary Public

My Commission Expires: \_\_\_\_\_

(SEAL)

**EXHIBIT A**

**Assignment Agreement**

NORTH CAROLINA  
JOHNSTON COUNTY

**ASSIGNMENT OF PERMITS, PLANS, APPROVALS AND LICENSES**

This Assignment of Permits, Plans, Approvals and Licenses (this “Assignment”), dated as of [\_\_\_\_\_] (the “Effective Date”), is entered into by and between Copper Land LLC, a North Carolina limited liability company, and its successors and assigns, having an address at c/o Craig Davis Properties, Inc., 1213 Culbreth Drive, Wilmington, NC 28405, Attn: Craig M. Davis (“Assignor”), and Town of Clayton, a North Carolina municipal corporation, having an address at 111 East 2<sup>nd</sup> Street, Clayton, NC 27520 (“Assignee”).

**RECITALS**

WHEREAS, Assignor has conveyed to Assignee that certain real estate which is legally described in Deed Book 6724, Page 139 of the Johnston County Registry (the “Deeded Property”) and that certain Corrective Access Easement dated August 28, 2025 and recorded at Book 6952, Page 104 in the Johnston County Registry (the “Easement Area”) (the Deeded Property and the Easement Area, collectively, the “Property”); and

WHEREAS, Assignor, as successor by assignment to Davis Park Leasing, LLC, and Assignee are parties to that certain Water Tower Option and Put Agreement dated November 16, 2021, as amended by that certain First Amendment to Water Tower Option and Put Agreement dated April 10, 2024, and as amended further amended by that certain Second Amendment to Water Tower Option and Put Agreement dated December [\_\_\_], 2025 for the sale, construction and development of a Water Tower and Access Road on the Property (as amended, the “Option and Put Agreement”);

WHEREAS, the work required under the Option and Put Agreement for the construction and development of the Tower (as defined therein) are considered the “Project”;

WHEREAS, Assignor and Assignee are parties to that certain Zone A Infrastructure Reimbursement Agreement dated December [\_\_\_], 2025 (the “Zone A Reimbursement Agreement”);

WHEREAS, pursuant to the express terms of the Third Amendment to Water Tower Option and Put Agreement, Assignee has issued an Assignment Notice, Assignor has not satisfied Assignee that Assignor will complete the Work (as defined therein) on or before the Outside Date (as defined therein), and Assignee is now required to execute and deliver this Assignment to Assignee.

NOW, THEREFORE, in consideration of the mutual covenants, terms and conditions set forth in the Water Tower Option and Put Agreement and in this Assignment, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Recitals. The Recitals to this Assignment are hereby incorporated into the body of this Assignment to the same extent as if it had been repeated in full in the body of this Assignment.
2. Assignment. As of the Effective Date, to the extent assignable, Assignor conveys, assigns and transfers unto Assignee, its successors and assigns, all of Assignor's rights, title and interests in, under, and to all benefits and privileges accruing to Assignor thereunder, each permit, plan, license or other form of authorization or approval issued by a government agency or authority or any third party that is legally required for the design, construction, development, operation and/or use of the Property, the Project and the Infrastructure, if any (the "Assumed Permits and Licenses"), including but not limited to the following:
  - a. Any and all survey work exclusively for the Property and the Project;
  - b. Any and all work permits exclusively for the Property and the Project, including the Land Disturbance Permit;
  - c. Any and all work, documents or permits exclusively for the Property and the Project for the Erosion Control Plan;
  - d. Any and all work, documents or permits exclusively for the Property and the Project for the Tree Clearing Certificate;
  - e. Any and all work, documents, plans or permits exclusively generated for the Project;
  - f. Any and all construction materials, building supplies or products or contracts for purchase of said materials for the Project;
3. Limitation of Assignment. The within transfer and assignment by Assignor is hereby made without representation or warranty as to the contents of the Assumed Permits and Licenses. Furthermore, and notwithstanding anything herein to the contrary, in the event that any of the Assumed Permits and Licenses apply to any aspect or component of Assignor's (or any of Assignor's affiliates') plans to develop, own or operate any other land, improvements or similar project (collectively, the "Remaining Project"), the within transfer and assignment shall be deemed to be a partial, non-exclusive assignment only such that Assignee shall retain, for itself and any project lenders or partners to whom a collateral interest therein has been granted ("Project Partners"), full rights, title, interest and beneficial ownership thereof. From and after the Effective Date, Assignee agrees to cooperate with Assignor, in good faith, to carry out the intent of this Section 3 and to avoid (and otherwise mitigate) and negative effect on Assignee's (or Assignee's affiliates') development, ownership or operation of the Remaining Project.
4. Indemnification. Assignor hereby agrees to indemnify, defend and hold harmless Assignee, its successors and assigns, from and against any and all claims, liabilities,

losses, costs, damages and expenses (including reasonable attorneys' fees, charges and expenses in the enforcement of this indemnity) in connection with (i) the performance or failure to perform any agreement or obligation by Assignor under any of the Assumed Permits and Licenses that may have accrued or arisen before the Effective Date (or alleged to have accrued or arisen before the Effective Date), and (ii) a breach of any representation or warranty set forth in this Assignment. To the extent permitted by law, Assignee hereby agrees to indemnify, defend and hold harmless Assignor, its successors and assigns, from and against any and all claims, liabilities, losses, costs, damages and expenses (including reasonable attorneys' fees, charges and expenses in the enforcement of this indemnity) in connection with the performance or failure to perform any agreement or obligation by Assignee under any of the Assumed Permits and Licenses that may have accrued or arisen on or after the Effective Date (or alleged to have accrued or arisen on or after the Effective Date).

5. Representations and Warranties. Assignor represents and warrants to Assignee that (i) Assignor has the right and authority to enter into this Assignment and, subject to the express terms of the Assumed Permits and Licenses and applicable law and regulation, to assign all of its right, title and interest in and to the Assumed Permits and Licenses; (ii) Assignor has not previously assigned, pledged, transferred or otherwise disposed of or encumbered its interest in the Assumed Permits and Licenses other than to Project Partners, (iii) the Assumed Permits and Licenses are in full force and effect; (iv) to the best of Assignor's knowledge, there is no default under any of the Assumed Permits and Licenses existing and no event has occurred and is continuing which, with the lapse of time or the giving of notice or both, would constitute a default under any of the Assumed Permits and Licenses, (v) all fees, expenses and payments due from Assignor, and all other obligations to be performed by Assignor, under the Assumed Permits and Licenses through the Effective Date, have been paid in full, to the extent due and payable.
6. Miscellaneous.
  - a. Upon request of either party, each of the parties to this Assignment shall execute and deliver such further documents as may be reasonably necessary to further the intent and purpose hereof, including without limitation, Section 3 above, so long as such parties' obligations and liabilities hereunder are not increased.
  - b. This Assignment may be executed in any number of counterparts, each of which when so executed and delivered shall be deemed an original for all purposes, and all such counterparts shall together constitute but one and the same instrument. A signed copy of this Assignment delivered by either facsimile or e-mail shall be deemed to have the same legal effect as delivery of an original signed copy of this Assignment.
  - c. This Assignment shall be governed by and construed in accordance with the laws of the State of North Carolina, without regard to conflict of law rules.

- d. This Assignment may not be modified or amended in any manner other than by a written agreement signed by the parties hereto.
- e. This Assignment and the obligations of the parties hereunder shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, successors and assigns.

*[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK;  
SIGNATURES APPEAR ON FOLLOWING PAGES]*

IN WITNESS WHEREOF, the parties have executed this Assignment as of the Effective Date.

ASSIGNOR:  
COPPER LAND LLC

By: \_\_\_\_\_  
Craig M. Davis, Manager

ASSIGNEE:  
TOWN OF CLAYTON

By: \_\_\_\_\_  
Rich Cappola, Town Manager

*Signature Page of Assignment of Permits, Plans, Approvals and Licenses - Copper District*



## Town Council Regular Meeting Agenda Cover Sheet

### Meeting Date

June 15, 2026

### Agenda Location

CONSENT AGENDA

### Item Title

Resolution to Accept Public Utilities into One-Year Warranty in The Town of Clayton Public Utility System for Maintenance – Country Lane Phase 1A

### Presenter(s)

Jonathan Ham, Engineering Director

### Suggested Action

**POTENTIAL ACTION:** Adoption of Resolution

### Strategic Priorities Alignment



**Public Hearing:** No

**If Approved, Will Document Require Recordation?** No

### Summary

### Funding Source

**Corresponding Documentation**

- 1. 2026-015-ASB\_20260615\_CountryLanePh1A\_UtilityAcceptRes
- 

**Submitted By:** Kinsey Holton, Assistant Engineering Director

**Reviewed By:**

Kinsey Holton, Engineering - CIP  
Kinsey Holton, Engineering - CIP  
Jonathan Ham, Engineering - CIP  
First Name Last Name, Administration  
Heidi Holland, Legislative

Created/Initiated - 6/8/2026  
Approved - 6/8/2026  
Approved - 6/9/2026  
Approved - 6/9/2026  
Final Approval - 6/9/2026

**Resolution to Accept Public Utilities into One-Year Warranty in The Town of Clayton Public Utility System for Maintenance – Country Lane Phase 1A**

**WHEREAS**, public utilities (water and sewer), their easements, and applicable apparatuses are required to be designed and built according to the Town of Clayton Manual of Standards, Specifications, and Design; and

**WHEREAS**, Town of Clayton Engineering Department staff has inspected the public utility segments listed below on June 4, 2026, and recommends acceptance by Town Council for maintenance by the Town; and

**WHEREAS**, the public utility segments listed below have been certified and approved by the appropriate regulatory agencies; and

**WHEREAS**, the public utility segments listed below will be placed under a warranty period for one-year to monitor construction deficiencies, such warranty period expiring on June 4, 2027; and

**WHEREAS**, prior to expiration of the one-year warranty period, Town of Clayton Engineering staff will perform a final inspection and notify the developer to correct all deficient items (if any); and

**WHEREAS**, upon correction of all deficient items (if any), the Town of Clayton Engineering staff will issue a final acceptance notice to the developer;

**NOW, THEREFORE, BE IT RESOLVED** that the Town Council of the Town of Clayton, North Carolina accept this list of public utilities and their apparatuses into the Town of Clayton Public Utility System.

SUBDIVISION	LOCATION DESCRIPTION	UTILITY TYPE AND SIZE	LENGTH
Country Lane Phase 1A	Catbird Place	6" Waterline	272 LF
Country Lane Phase 1A	Catbird Place	8" Waterline	2,839 LF
Country Lane Phase 1A	Lynn Drive	6" Waterline	764 LF
Country Lane Phase 1A	Lynn Drive	8" Waterline	2,386 LF
Country Lane Phase 1A	Hunter Way	8" Waterline	236 LF
Country Lane Phase 1A	Gilded Eagle Avenue	8" Waterline	977 LF
Country Lane Phase 1A	Golden Finch Way	6" Waterline	407 LF
Country Lane Phase 1A	Golden Finch Way	8" Waterline	852 LF
Country Lane Phase 1A	N Field Sparrow Way	6" Waterline	1045 LF
Country Lane Phase 1A	N Field Sparrow Way	8" Waterline	611 LF
Country Lane Phase 1A	Grackle Avenue	6" Waterline	620 LF
Country Lane Phase 1A	Grackle Avenue	8" Waterline	522 LF
Total			11,531 LF

<b>SUBDIVISION</b>	<b>LOCATION DESCRIPTION</b>	<b>UTILITY TYPE AND SIZE</b>	<b>LENGTH</b>
Country Lane Phase 1A	Catbird Place	8" Sanitary Sewer	1,760 LF
Country Lane Phase 1A	Lynn Drive	8" Sanitary Sewer	485 LF
Country Lane Phase 1A	Hunter Way	8" Sanitary Sewer	121 LF
Country Lane Phase 1A	Gilded Eagle Avenue	8" Sanitary Sewer	1,001 LF
Country Lane Phase 1A	Golden Finch Way	8" Sanitary Sewer	82 LF
Country Lane Phase 1A	N Field Sparrow Way	8" Sanitary Sewer	644 LF
		Total	4093 LF

Duly adopted this on the 15<sup>th</sup> day of June 2026.

\_\_\_\_\_  
 Jody L. McLeod  
 Mayor

ATTEST:

\_\_\_\_\_  
 Heidi L. Holland, MMC, NCCMC  
 Town Clerk



## Town Council Regular Meeting Agenda Cover Sheet

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**Meeting Date**

June 15, 2026

**Agenda Location**

CONSENT AGENDA

**Item Title**

Designating a Temporary Acting Clerk for the Town of Clayton

**Presenter(s)**

Michelle Snyder, Assistant to the Town Manager

**Suggested Action**

**POTENTIAL ACTION:** Adoption of Resolution #2026-39

**Strategic Priorities Alignment**

**Public Hearing:** No

**If Approved, Will Document Require Recordation?** No

**Summary**

Town Clerk Heidi Holland is unable to attend the regular meeting of the Clayton Town Council scheduled for Monday, June 15, 2026, and, with the Deputy Town Clerk position currently vacant, it is necessary to designate Michelle Snyder, Assistant to the Town Manager, to serve as Acting Town Clerk during her absence.

**Funding Source****Corresponding Documentation**

1. Resolution #2026-39

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**Submitted By:** Heidi Holland, Town Clerk

**Reviewed By:**

Heidi Holland, Legislative

Heidi Holland, Legislative

First Name Last Name, Administration

Created -

**TOWN OF CLAYTON  
RESOLUTION DESIGNATING A TEMPORARY ACTING CLERK  
FOR THE TOWN OF CLAYTON**

**WHEREAS**, the Town of Clayton Town Clerk is unable to attend the regular meeting of the Clayton Town Council scheduled for Monday, June 15, 2026; and

**WHEREAS**, the Deputy Town Clerk position is currently vacant; and

**WHEREAS**, the duties of the Clerk, as set forth in North Carolina General Statute 160A-171 and applicable local ordinances, include attending all meetings of the Council, keeping a journal of its proceedings, and performing other duties as required by law or direction of the Council; and

**WHEREAS**, it is necessary to appoint a temporary Acting Clerk to carry out these responsibilities during the Clerk's absence.

**NOW, THEREFORE, BE IT RESOLVED BY THE CLAYTON TOWN COUNCIL OF THE TOWN OF CLAYTON, NORTH CAROLINA:**

- That Michelle Snyder, Assistant to the Town Manager, is hereby appointed to serve as Acting Clerk when the Town Clerk is unavailable or otherwise unable to perform the duties of the position.
- That the Acting Clerk shall have full authority to perform the statutory and customary duties of the Town Clerk for the duration of the designated meeting subsequent thereto, including preparation of the minutes and certification of actions taken.

Duly adopted this 15th day of June 2026 while in regular session.

\_\_\_\_\_  
Jody L. McLeod  
Mayor

**ATTEST:**

\_\_\_\_\_  
Michelle Snyder  
Acting Town Clerk



# Town Council Regular Meeting Agenda Cover Sheet

## Meeting Date

June 15, 2026

## Agenda Location

CONSENT AGENDA

## Item Title

Budget Amendments to Comply with the Local Government Budget and Fiscal Control Act for Yearend Closeout Purposes

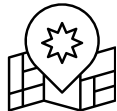
## Presenter(s)

Robert McKie, Finance Director

## Suggested Action

Adoption of Ordinance

## Strategic Priorities Alignment



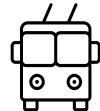
VIBRANT  
DOWNTOWN



DESIRABLE  
AMENITIES  
AND SPACES



SUSTAINABLE  
INFRASTRUCTURE  
INVESTMENT



MOBILITY  
TRANSPORTATION  
AND TRANSIT



DIVERSIFIED  
ECONOMIC  
DEVELOPMENT



COMMUNITY  
OUTREACH AND  
ENGAGEMENT



PUBLIC  
SAFETY

**Public Hearing:** No

**If Approved, Will Document Require Recordation?** No

## Summary

The Finance Director will present budget amendments to comply with the Local Government Budget and Fiscal Control Act for yearend closeout purposes.

## Funding Source

### Corresponding Documentation

1. General Fund Budget Amendment\_Yearend Closeout
2. Water & Sewer Fund Budget Amendment\_Yearend Closeout
3. Fund 620 Budget Amendment\_Yearend Closeout
4. Fund 622 Budget Amendment\_Yearend Closeout
5. Fund 625 Budget Amendment\_Yearend Closeout
6. Fund 641 Budget Amendment\_Yearend Closeout
7. Fund 644 Budget Amendment\_Yearend Closeout

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**Submitted By:** Robert McKie, Finance Director

**Reviewed By:**

Robert McKie, Finance  
Robert McKie, Finance  
First Name Last Name, Administration  
Heidi Holland, Legislative

Created/Initiated - 6/9/2026  
Approved - 6/9/2026  
Approved - 6/9/2026  
Final Approval - 6/9/2026

Town of Clayton  
Amendment to the FY 25-26 Budget

BE IT HEREBY ADOPTED BY THE TOWN COUNCIL FOR THE TOWN OF CLAYTON that the following amendments shall be made to the FY 25-26 Budget:

**Fund: General Fund**

<u>Line Item</u>	<u>Previous Appropriation</u>	<u>Adjustment</u>	<u>Revised Appropriation</u>
Revenue			
100-41-02-48-05	Misc Finance Capital \$21,900,000	+256,352	\$22,156,352
Expenditures			
100-52-95-58-48	Heavy Equip/Vehicles \$1,600,000	+256,352	\$1,856,352

Amendment necessary to realign the budget for the debt issuance related to the acquisition of two fire engines. This amendment is required for compliance with G.S. 159-15.

Duly adopted this \_\_\_\_ day of \_\_\_\_\_, 2026 while in regular session.

\_\_\_\_\_  
Jody L. McLeod  
Mayor

Attest:

APPROVED AS TO FORM

\_\_\_\_\_  
Heidi L. Holland, CMC, NCCMC  
Town Clerk

\_\_\_\_\_  
Jim Cauley  
Town Attorney

**Town of Clayton  
Amendment to the FY 25-26 Budget**

BE IT HEREBY ADOPTED BY THE TOWN COUNCIL FOR THE TOWN OF CLAYTON that the following amendments shall be made to the FY 25-26 Budget:

**Fund: Water and Sewer Fund**

Line Item	Previous Appropriation	Adjustment	Revised Appropriation
<b>Revenue</b>			
300-56-00-43-38	Tower Rental Fees \$38,800	+353,100	\$391,900
300-56-00-44-05	Sale of Water \$15,893,600	+581,400	\$16,475,000
300-56-00-44-07	Sale of Water Treatment \$25,357,200	+612,800	\$25,970,000
<b>Expenditures</b>			
300-56-60-54-50	Purchase for Resale \$5,500,000	+362,000	\$5,862,000
300-56-63-54-43	Programs Liquid Sludge Disposal \$804,709	+195,291	\$1,000,000
300-56-63-56-80	Johnston County Treatment \$3,500,000	+875,000	\$4,375,000
300-56-63-56-81	Raleigh Treatment \$600,000	+316,000	\$916,000
300-56-90-57-042	Debt Service System Improvements \$7,160,000	-200,991	\$6,959,009

Amendment necessary to realign the budget to agree with the revenue and expenditure projections, which are based upon actual data. This amendment is required for compliance with G.S. 159-15.

Duly adopted this \_\_\_\_ day of \_\_\_\_\_, 2026 while in regular session.

\_\_\_\_\_  
Jody L. McLeod  
Mayor

Attest:

APPROVED AS TO FORM

\_\_\_\_\_  
Heidi L. Holland, CMC, NCCMC  
Town Clerk

\_\_\_\_\_  
Jim Cauley  
Town Attorney

## Town of Clayton Amendment to the Capital Project Budget Ordinance

BE IT HEREBY ADOPTED BY THE TOWN COUNCIL FOR THE TOWN OF CLAYTON that the following amendments shall be made to the 2024 GO Bonds Parks Projects Capital Project Budget Ordinance:

**Fund: 620 – 2024 GO Bonds Parks Projects**

Line Item	Previous Appropriation	Adjustment	Revised Appropriation
<b>Revenues</b>			
620-45 20	Donations-Miscellaneous \$20,000	-20,000	-
620-45 32	Donations-Recreation -	+20,000	\$20,000
620-48 00	Investment Earnings \$266,168	+517	\$266,685
<b>Expenditures</b>			
620-56 00	Professional Services \$15,100	+1,350	\$16,450
620-59 20	Transfer to General Fund \$1,267,602	-833	\$1,266,769

Explanation: Amendment to the capital project budget ordinance to close out the fund based upon actual amounts. This amendment is required for compliance with G.S. 159-13.2.

Duly adopted this \_\_\_\_ day of \_\_\_\_\_, 2026 while in regular session.

\_\_\_\_\_  
Jody L. McLeod  
Mayor

Attest:

APPROVED AS TO FORM

\_\_\_\_\_  
Heidi L. Holland, CMC, NCCMC  
Town Clerk

\_\_\_\_\_  
Jim Cauley  
Town Attorney

## Town of Clayton Amendment to the Capital Project Budget Ordinance

BE IT HEREBY ADOPTED BY THE TOWN COUNCIL FOR THE TOWN OF CLAYTON that the following amendments shall be made to the Library Renovation Capital Project Budget Ordinance:

**Fund: 622 – Library Renovations**

Line Item	Previous Appropriation	Adjustment	Revised Appropriation
<b>Expenditures</b>			
622-58 03	Furniture and Equipment		
	-	+300,000	\$300,000
622-58 20	Building Improvements		
	\$2,108,590	-300,000	\$1,808,590

Explanation: Amendment to the capital project budget ordinance to reflect a realignment for furniture. This amendment is required for compliance with G.S. 159-13.2.

Duly adopted this \_\_\_\_ day of \_\_\_\_\_, 2026 while in regular session.

\_\_\_\_\_  
Jody L. McLeod  
Mayor

Attest: APPROVED AS TO FORM

\_\_\_\_\_  
Heidi L. Holland, CMC, NCCMC  
Town Clerk

\_\_\_\_\_  
Jim Cauley  
Town Attorney

## Town of Clayton Amendment to the Capital Project Budget Ordinance

BE IT HEREBY ADOPTED BY THE TOWN COUNCIL FOR THE TOWN OF CLAYTON that the following amendments shall be made to the LOB Series 2025 Building Improvement Capital Project Budget Ordinance:

**Fund: 625 – LOB Series 2025 Bldg Improvement**

Line Item	Previous Appropriation	Adjustment	Revised Appropriation
<b>Expenditures</b>			
625-58 03	Furniture and Equipment		
	-	+200,000	\$200,000
625-58 20	Building Improvements		
	\$6,000,000	-200,000	\$5,800,000

Explanation: Amendment to the capital project budget ordinance to reflect a realignment for furniture and equipment. This amendment is required for compliance with G.S. 159-13.2.

Duly adopted this \_\_\_\_ day of \_\_\_\_\_, 2026 while in regular session.

\_\_\_\_\_  
Jody L. McLeod  
Mayor

Attest: APPROVED AS TO FORM

\_\_\_\_\_  
Heidi L. Holland, CMC, NCCMC  
Town Clerk

\_\_\_\_\_  
Jim Cauley  
Town Attorney

## Town of Clayton Amendment to the Capital Project Budget Ordinance

BE IT HEREBY ADOPTED BY THE TOWN COUNCIL FOR THE TOWN OF CLAYTON that the following amendments shall be made to the Sam’s Branch Water Reclamation Facility Capital Project Budget Ordinance:

**Fund: 641 – Sam’s Branch Water Reclamation Facility**

<u>Line Item</u>	<u>Previous Appropriation</u>	<u>Adjustment</u>	<u>Revised Appropriation</u>
<b><u>Expenditures</u></b>			
641-58 02	Easement Acquisition \$1,250,000	+250,000	\$1,500,000
641-58 99	Contingency \$11,714,818	-250,000	\$11,464,818

Explanation: Amending the capital project budget ordinance to reflect a realignment for higher easement acquisition costs for the ECIA Force Main subproject. This amendment is required for compliance with G.S. 159-13.2.

Duly adopted this \_\_\_\_ day of \_\_\_\_\_, 2026 while in regular session.

\_\_\_\_\_  
Jody L. McLeod  
Mayor

Attest:

APPROVED AS TO FORM

\_\_\_\_\_  
Heidi L. Holland, CMC, NCCMC  
Town Clerk

\_\_\_\_\_  
Jim Cauley  
Town Attorney

## Town of Clayton Amendment to the Capital Project Budget Ordinance

BE IT HEREBY ADOPTED BY THE TOWN COUNCIL FOR THE TOWN OF CLAYTON that the following amendments shall be made to the Copper District Capital Project Budget Ordinance:

**Fund: 644 – Copper District**

<u>Line Item</u>	<u>Previous Appropriation</u>	<u>Adjustment</u>	<u>Revised Appropriation</u>
<b><u>Expenditures</u></b>			
644-56 00	Professional Services \$250,000	+250,000	\$500,000
644-58 30	Water Line Improvements \$10,350,000	-250,000	\$10,100,000

Explanation: Amending the capital project budget ordinance to reflect the outstanding encumbrance for professional services related to the construction of the elevated water storage tank for the Copper District. This amendment is required for compliance with G.S. 159-13.2.

Duly adopted this \_\_\_\_ day of \_\_\_\_\_, 2026 while in regular session.

\_\_\_\_\_  
Jody L. McLeod  
Mayor

Attest:

APPROVED AS TO FORM

\_\_\_\_\_  
Heidi L. Holland, CMC, NCCMC  
Town Clerk

\_\_\_\_\_  
Jim Cauley  
Town Attorney



# Town Council Regular Meeting Agenda Cover Sheet

**Meeting Date**

June 15, 2026

**Agenda Location**

CONSENT AGENDA

**Item Title**

Capital Improvement Plan FY2027

**Presenter(s)**

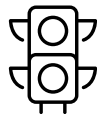
Christopher Gallant, Capital Program Manager

**Suggested Action**

**POTENTIAL ACTION:** Adoption of Resolution

**Strategic Priorities Alignment**

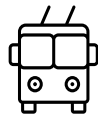
DESIRABLE  
AMENITIES  
AND SPACES



SUSTAINABLE  
INFRASTRUCTURE  
INVESTMENT



VIBRANT  
DOWNTOWN



MOBILITY  
TRANSPORTATION  
AND TRANSIT



DIVERSIFIED  
ECONOMIC  
DEVELOPMENT



COMMUNITY  
OUTREACH AND  
ENGAGEMENT



PUBLIC  
SAFETY

**Public Hearing:** No

**If Approved, Will Document Require Recordation?** No

**Summary**

This document contains an updated Capital Improvement Plan for General Fund, Water/Sewer and Electric funds starting in FY2027. It provides a listing of all priority projects that have been through an affordability analysis.

**Funding Source**

## Corresponding Documentation

1. Official Town of Clayton Capital Improvement Plan - FY 2027
2. Resolution for Capital Improvement Plan - FY2027

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**Submitted By:** Christopher Gallant, Capital Program Manager

**Reviewed By:**

Christopher Gallant, Engineering - CIP  
Jonathan Ham, Engineering - CIP  
First Name Last Name, Administration  
Heidi Holland, Legislative

Created/Initiated - 6/8/2026  
Approved - 6/9/2026  
Approved - 6/10/2026  
Final Approval - 6/10/2026

**MAYOR**

Jody L. McLeod

**TOWN MANAGER**

Richard D. Cappola, Jr.

**TOWN ATTORNEY**

Cauley Pridgen, P.A.



**MAYOR PRO TEM**

Andria Archer

**COUNCIL MEMBERS**

Ruth Anderson

Porter Casey

Amanda Underwood

Gretchen Williams

# Capital Improvement Plan

## Fiscal Year 2027

## OVERVIEW

The Town of Clayton's annual budget process included the preparation of a combined Capital Improvement Plan (CIP) for the General Fund, Water-Sewer Enterprise Fund, and Electric Utility Enterprise Fund. The CIP includes the construction of infrastructure and municipal facilities and the acquisition of large or specialized equipment exceeding \$100,000.00. The plan provides a detailed list of projects anticipated to be completed within 1 to 5 years and a listing of needs that are anticipated within 6 to 10 years. The CIP strives to meet the Comprehensive Plan Level of Service recommendations as well as regulatory compliance.

Adoption of the CIP by Town Council provides direction to the Town Manager and Budget Officer to plan for funding estimated project expenditures related to the next 5 fiscal years which will enable projects to be bid and awarded from a multi-year perspective. A review of the CIP based on the criteria established by the Town Council is performed annually and reaffirmed by Town Council action. The CIP will be reviewed and adjusted accordingly on an annual basis depending on the changing needs and the strengthening financial condition of the Town.

The complete list of projects by fund and category is noted below. Please note that this is a plan, not a budget, as a budget controls the actual spending of allocated funds. While the plan attempts to provide data based on current needs, markets, and trends as accurately as possible, estimate project costs should be considered planning level estimates. Prior to funds being formally committed, they must be budgeted through the annual operating budget or, in most cases, through a separately adopted project ordinance. The first year of the Capital Improvement Plan is adopted with the Town's annual budget. The project prioritization and estimates are subject to annual review and readoption (as necessary).

Additionally, as facilities are being planned, staff identifies operating costs, such as staffing, equipment, and utilities associated with the proposed projects. The cost of these items depends on final project size and operational needs that may not be apparent until the facility is further along in the planning and development process. These costs will be discussed and planned for in future annual budgeting processes.

# GENERAL FUND

# Capital Improvement Plan: FY 2027 – 2031



A	B	C	D	E	F	G	H	I
<b>1 Combined CIP Summary</b>								
<b>2</b>								
<b>3 Fiscal Year</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Total (FY 2027 - 2031)</b>	<b>Future Years</b>	<b>Grand Total</b>
<b>4 Sources of Funds</b>								
5 Debt Financing	30,188,221	-	-	14,850,000	20,767,498	65,805,719	41,415,000	107,220,719
6 Pay-Go Funding	7,422,867	885,500	250,000	1,000,000	675,000	10,233,367	-	10,233,367
7 Grants / Other Restricted Sources	17,538,570	597,500	870,560	1,261,883	51,731,142	71,999,655	-	71,999,655
<b>8 Total</b>	<b>\$ 55,149,658</b>	<b>\$ 1,483,000</b>	<b>\$ 1,120,560</b>	<b>\$ 17,111,883</b>	<b>\$ 73,173,640</b>	<b>\$148,038,741</b>	<b>\$ 41,415,000</b>	<b>\$ 189,453,741</b>
<b>9 Uses of Funds</b>								
10 Clayton North Public Safety Center	-	-	-	14,850,000	-	14,850,000	-	14,850,000
11 SW Public Safety Center	18,000,000	-	-	-	-	18,000,000	-	18,000,000
12 Town Hall Renovation - Phase 1 Exterior Envelope	-	885,500	-	-	-	885,500	-	885,500
13 Clayton Active Center	4,725,000	-	-	-	-	4,725,000	-	4,725,000
14 Police Department Parking Lot Expansion and Security - Phase 1 Gravel Lot	-	-	-	-	675,000	675,000	-	675,000
15 Fire Station No.1 - Renovation and Addition	4,681,904	-	-	-	-	4,681,904	-	4,681,904
16 Public Safety Multi-Discipline Training Complex	-	-	-	-	-	-	16,875,000	16,875,000
17 Operations Center - Facility Expansion	2,564,000	-	-	-	-	2,564,000	-	2,564,000
18 BM Robertson Mule - Restoration & Renovation	2,025,000	-	-	-	-	2,025,000	-	2,025,000
19 Atkinson St Office Bldg Renovations	300,000	-	-	-	-	300,000	-	300,000
20 E Main St Office Bldg Renovations	1,620,000	-	-	-	-	1,620,000	-	1,620,000
21 Guy Rd Office Bldg Renovations	2,025,000	-	-	-	-	2,025,000	-	2,025,000
22 Parks & Recreation Maintenance Building	2,827,582	-	-	-	-	2,827,582	-	2,827,582
23 Sinclair Park - ADA Parking Access and Restroom Renovations	-	597,500	-	-	-	597,500	-	597,500
24 East Main St - New Parking Lot	200,000	-	-	-	-	200,000	-	200,000
25 East Clayton Community Park - Parking Expansion & Second Entrance	1,755,000	-	-	-	-	1,755,000	-	1,755,000
26 Main St - Streetscape & Utility Improvements	-	-	-	-	-	-	23,040,000	23,040,000
27 First St (Church to Horne Square) - Parking Improvements	2,630,000	-	-	-	-	2,630,000	-	2,630,000
28 Blanche, O'Neil & Ellington Improvements	1,000,000	-	-	-	-	1,000,000	-	1,000,000
29 Church St Culvert Replacement	700,000	-	-	-	-	700,000	-	700,000
30 East Clayton Connector Greenway (EB-6016)	-	-	659,763	452,421	11,629,284	12,741,468	-	12,741,468
31 Mountians to Sea Trail Greenway Extension (EB-6017)	-	-	210,797	809,462	4,966,585	5,986,845	-	5,986,845
32 Clayton Connector and S. Robertson/Main Street Improvements (LAPP HL-0129)	8,347,402	-	-	-	-	8,347,402	-	8,347,402
33 Main St. Pedestrian Improvement Project (LAPP BL-0125)	-	-	-	-	4,112,770	4,112,770	-	4,112,770
34 Southern Connector (Entire Length)	-	-	-	-	51,790,000	51,790,000	-	51,790,000
35 E Main Street Sidewalk Connector (LAPP BL-0050)	1,748,770	-	-	-	-	1,748,770	-	1,748,770
36 NC 42 Widening (NCDOT R-3410)	-	-	-	-	-	-	1,500,000	1,500,000
37 Clayton Riverwalk (Sam's Branch Trail to NC 42E) Greenway	-	-	250,000	1,000,000	-	1,250,000	-	1,250,000
<b>38 Subtotal General Fund CIP Projects</b>	<b>55,149,658</b>	<b>1,483,000</b>	<b>1,120,560</b>	<b>17,111,883</b>	<b>73,173,640</b>	<b>148,038,741</b>	<b>41,415,000</b>	<b>189,453,741</b>

\*Other Restricted Sources includes \$300,000 of 25 LOB proceeds for improvements to Atkinson Street, \$500,000 for Guy Road, & \$500,000 for the Clayton Active Center. Additional funds include \$4,681,904 of 25 LOB proceeds for Fire Station 1, \$1,864,100 of 25 LOB proceeds for the Parks & Recreation Maintenance Building, \$1,400,000 Parks & Recreation Fee in Lieu Balance for the Clayton Active Center, \$875,000 of Capital Project Fund allocation for the Operations Center, and \$700,000 of Capital Project Fund allocation for the Church St. Culvert Replacement.

Note: See Appendix A for Detail by Project

# WATER-SEWER ENTERPRISE FUND

## Water & Sewer 2027 CIP

Project #	Description	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
WS-19-02	Water Project (70 Bus W - Olde Town to Rose)			\$ 750,000							\$ 750,000
WS-19-21	Operations Facility (30% W/S Fund)								\$ 15,000,000		\$ 15,000,000
WS-20-12	Lombard: Second St to Little Creek Outfall						\$ 850,000				\$ 850,000
WS-20-26	Interconnect Water Meter Relocation	\$ 1,000,000	\$ 500,000								\$ 1,500,000
WS-20-31	FS #2 Elevated Tank Riser Floor							\$ 1,000,000			\$ 1,000,000
WS-21-04	Main St Repair and Redirection Phase 1						\$ 2,500,000				\$ 2,500,000
WS-21-05	Main St Repair and Redirection Phase 2							\$ 2,500,000			\$ 2,500,000
WS-21-06	Main St Repair and Redirection Phase 3								\$ 2,500,000		\$ 2,500,000
WS-21-07	Main St Repair and Redirection Phase 4									\$ 2,500,000	\$ 2,500,000
WS-22-03	Forest Hills Pump Station		\$ 4,500,000								\$ 4,500,000
WS-23-01	Clayton to Raleigh Improvements	\$ 3,500,000									\$ 3,500,000
WS-23-03	Page/Hamby							\$ 1,500,000			\$ 1,500,000
WS-23-05	Neuse 3 Regional Pump Station (Vinson Rd)			\$ 4,000,000							\$ 4,000,000
WS-23-06	Sams Branch WRF Phase 2							\$ 1,500,000	\$ 65,000,000	\$ 65,000,000	\$ 131,500,000
WS-23-08	Waterline Extension/Loop A				\$ 500,000						\$ 500,000
WS-23-09	Waterline Extension/Loop B					\$ 500,000					\$ 500,000
WS-23-10	Waterline Extension Loop C						\$ 500,000				\$ 500,000
WS-23-11	Little Creek Interceptor - NC42 to Shotwell	\$ 300,000	\$ 3,000,000								\$ 3,300,000
WS-24-2	JMH Pump Station Relocation	\$ 7,000,000									\$ 7,000,000
WS-24-3	Pamlico Dr SS Relocation									\$ 750,000	\$ 750,000
WS-25-3	Lead and Copper Rules Revision	\$ 500,000									\$ 500,000
WS-25-4	Clayton East Economic Dev Project	\$ 1,000,000									\$ 1,000,000
WS-26-1	Moore St Sewer Re-route			\$ 1,000,000							\$ 1,000,000
WS-26-2	Forest Hills Phase 2 Expansion and Forcemain								\$ 5,000,000		\$ 5,000,000
WS-27-1	Regency W/S Improvements				\$ 2,500,000						\$ 2,500,000
WS-27-2	SBWRF Solids Treatment					\$ 10,000,000					\$ 10,000,000
WS-27-3	Purchase of County Assets associated with Service Area	\$ 2,000,000									\$ 2,000,000
WS-27-4	Lee Ct Waterline Improvements				\$ 1,500,000						\$ 1,500,000
WS-27-5	AMI upgrades	\$ 500,000									\$ 500,000
WS-27-6	Adding sewer flow meters to all FM pump stations		\$ 500,000	\$ 500,000	\$ 500,000						\$ 1,500,000
WS-27-7	Collections System SCADA				\$ 1,500,000						\$ 1,500,000
WS-27-8	Animal Hospital Pump Station Decomissioning						\$ 2,500,000				\$ 2,500,000
WS-27-9	Additional Water Storage								\$ 12,000,000		\$ 12,000,000
WS-27-10	Little Creek SS Extension to Guy Rd		\$ 3,000,000								\$ 3,000,000
N/A	LNWSP Immediate Start (Complete in 2033)	\$ 7,012,500	\$ 29,400,000	\$ 47,122,500	\$ 79,022,500	\$ 78,572,500	\$ 49,622,500	\$ 13,387,366	\$ 184,500		\$ 304,324,366
N/A	Poole Road Interconnect (Complete in 2029)	\$ 9,500,000	\$ 25,000,000	\$ 25,000,000							\$ 59,500,000
<b>Total</b>		<b>\$ 32,312,500</b>	<b>\$ 65,900,000</b>	<b>\$ 78,372,500</b>	<b>\$ 85,522,500</b>	<b>\$ 89,072,500</b>	<b>\$ 55,972,500</b>	<b>\$ 19,887,366</b>	<b>\$ 87,684,500</b>	<b>\$ 80,250,000</b>	<b>\$ 594,974,366</b>

# ELECTRIC UTILITY ENTERPRISE FUND

Description						
	2027	2028	2029	2030	2031	Total
<b>Capital Outlay / Capital Improvement Plan</b>						
Projected Capital UG New Res Development	\$4,000,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	<b>\$10,400,000</b>
Heavy Equipment Replacement Plan	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	<b>\$1,750,000</b>
Operations Facility Improvements (30% Electric)	\$0	\$0	\$0	\$1,125,000	\$0	<b>\$1,125,000</b>
Operations Facility (30% Electric Fund)	\$1,000,000	\$1,000,000	\$2,000,000	\$2,000,000	\$2,000,000	<b>\$8,000,000</b>
Main St. 477 Reconductor/Atkinson to Shotwell	\$0	\$0	\$1,500,000	\$0	\$0	<b>\$1,500,000</b>
Main St. Conversion/Robinson to Smith	\$0	\$0	\$2,500,000	\$2,500,000	\$0	<b>\$5,000,000</b>
42 East Feeder Extension (Lawson Glen)	\$0	\$500,000	\$0	\$0	\$0	<b>\$500,000</b>
<b>Total CIP</b>	<b>\$5,350,000</b>	<b>\$3,450,000</b>	<b>\$7,950,000</b>	<b>\$7,575,000</b>	<b>\$3,950,000</b>	<b>\$28,275,000</b>

**TOWN OF CLAYTON  
ADOPTING THE TOWN OF CLAYTON  
CAPITAL IMPROVEMENT PLAN  
FOR FISCAL YEARS 2027-2036\*\***

**WHEREAS**, the Town of Clayton is committed to maintaining a high standard of professional financial management to ensure the provision of adequate public facilities and services for its citizens; and

**WHEREAS**, the Town Council incorporates Capital Improvement Plan (CIP) review and adoption as an annual component of the Town’s budgetary and financial management process to support long-range planning and infrastructure investment; and

**WHEREAS**, the Town Council has adopted financial policies to guide major decisions related to capital financing, debt capacity, and capital reserve appropriation; and

**WHEREAS**, the Capital Improvement Plan is intended to identify, prioritize, and schedule capital projects that support the Town’s strategic objectives and enhance the quality of life for residents; and

**WHEREAS**, the Capital Improvement Plan is a long-range planning document designed to guide future decision-making and does not, in itself, authorize the appropriation or expenditure of funds, which must be approved by the Town Council through the annual budget ordinance or a project ordinance in accordance with Chapter 159 of the North Carolina General Statutes; and

**WHEREAS**, a complete itemized copy of the Capital Improvement Plan, entitled “Town of Clayton Official Capital Improvement Plan – Fiscal Years 2027–2036,” has been filed with the Town Clerk and is hereby incorporated by reference; and

**WHEREAS**, the first year of the Capital Improvement Plan is incorporated into and considered in conjunction with the Town’s annual budget ordinance adopted for Fiscal Year 2027; and

**WHEREAS**, the Capital Improvement Plan may be used to support applications for grant funding and other external financing opportunities; however, all projects included therein remain subject to future appropriation and authorization by the Town Council; and

**WHEREAS**, the Capital Improvement Plan reflects a ten-year planning horizon, with the first five years representing the Town’s primary planning priority, and all future years

subject to annual review, reassessment, and modification by the Town Council based on evolving needs and available resources;

**NOW, THEREFORE, BE IT RESOLVED** that the Town of Clayton Town Council hereby adopts the Capital Improvement Plan for Fiscal Years 2027–2036 as a long-range financial planning document; and

**BE IT FURTHER RESOLVED** that the Town Council directs Town Staff to use the adopted Capital Improvement Plan as a guide for planning, design, and preparatory activities for projects identified for Fiscal Year 2027 and beyond, subject to future funding approval; and

**BE IT FURTHER RESOLVED** that adoption of this resolution shall not be construed as authorizing the expenditure of funds, obligating the Town to undertake any project, or committing the Town to any specific financing plan unless and until such actions are approved through the annual budget ordinance or a project ordinance in accordance with Chapter 159 of the North Carolina General Statutes.

Duly adopted this the 15th day of June, 2026, while in regular session.

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Jody L. McLeod  
Mayor

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Michelle Snyder  
Acting Town Clerk



## Town Council Regular Meeting Agenda Cover Sheet

**Meeting Date**

June 15, 2026

**Agenda Location**

CONSENT AGENDA

**Item Title**

Noise Ordinance Variance Permit

**Presenter(s)**

Greg Tart, Police Chief

**Suggested Action**

**POTENTIAL ACTION:** Informational Only

**Strategic Priorities Alignment**

PUBLIC  
SAFETY

**Public Hearing:** No

**If Approved, Will Document Require Recordation?** No

**Summary****Funding Source****Corresponding Documentation**

1. Permits for noise ordinance variance
2. Special Noise Permit Application

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**Submitted By:** Meredith Mumford, Executive Assistant

**Reviewed By:**

Meredith Mumford, Police

Greg Tart, Police

First Name Last Name, Administration

Heidi Holland, Legislative

Created -

## Permits for noise ordinance variance

**Application** – An application for a variance to the noise ordinance for commercial property under this section shall be submitted at least 30 days prior to the planned use. The application shall designate, and provide contact information for, an individual person who shall be in control of the sound amplification equipment and ensure that its use complies with the terms of the permit. Permits shall be issued only for events occurring between Thursday and Sunday.

**Notice of tentative approval** – Upon tentative approval, the applicant for a permit shall be responsible for giving written notice of the name, nature, date, and time period of the event and the name and contact information for the permit holder to the occupants of each property within 250 feet of the property for which the permit has been granted. The notice shall be delivered to each occupant, or if that occupant is unavailable, affixed to the front door of the building or business or residence a minimum of 96 hours prior to the event. The permit shall not be actually granted and issued until the applicant submits the attestation to the Town of Clayton that such notices have actually been delivered.

**Limits on hours** - Permits issued pursuant to this section may allow additional amplification only between 8:00 am and 11:00 pm Thursday through Saturday and between 8:00 am and 9:00 pm Sunday.

**Enforcement Authority** – The Clayton Police Department is the enforcement authority of this permit and may revoke it at any time prior to or during the event.

**Violation** – It shall be unlawful to violate the restrictions or requirements of this section or the terms of a permit issued pursuant to this section.



# TOWN OF CLAYTON

## Special Noise Ordinance Application

This application is for use by a private business on their property within the Town of Clayton limits to seek pre-approval for a variance to the existing noise ordinance. This application is only for use on properties zoned **commercial, within the downtown business district**. Applications and events are prioritized based on a first-come, first-serve basis and the Town may approve or disapprove an event's request for a variance in the noise ordinance based on history with the proposed business in regards to past noise ordinance violations, as well as other factors. Events that occur successfully on an annual basis will receive priority consideration the following year.

Applications must be submitted 30 days prior to the event and may be submitted up to one year in advance of the event date. Multiple events (that take place within one year) can be submitted on one application. **Please do not advertise or assume approval of the application until you have written approval.**

An approval/denial decision will be provided to the applicant(s) once all criteria has been met. Only once all applicable fees have been paid will a Special Noise Ordinance Permit be issued.

### Event and Applicant Information

**Business & Contact Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Event Name:** \_\_\_\_\_

**Event Date\*:** \_\_\_\_\_

**Start Time:** \_\_\_\_\_ **End Time:** \_\_\_\_\_

**Contact Person, that will be on-site the day of event:** \_\_\_\_\_

**Phone:** \_\_\_\_\_ **Email:** \_\_\_\_\_

\*If submitting multiple events at the same time please attach additional sheets and include all of the above information for each event.

**Description of Event:**

\_\_\_\_\_  
\_\_\_\_\_

**Will a temporary stage be utilized?** YES NO **If yes, how many and what size?** \_\_\_\_\_

**Location of event:** INDOOR OUTDOOR

**Please describe all types of amplified sound that will be used (i.e. live band, DJ, Acoustic, etc.):**

\_\_\_\_\_

Before submitting your application, please make sure to attach:

- 1. Non-Refundable Application Fee \$50 for Clayton Businesses (Fee is waived during the introductory time period)**
- 2. Other forms may be required, upon review.**
- 3. Copy of the flyer you will be distributing to neighbors.**

*I, the undersigned, do hereby submit this application and petition to the Town of Clayton for their consideration. I certify that I have full legal right to request such action and that the statements or information made in any paper or plans submitted herewith are true and correct to the best of my knowledge. I understand this application, related material and all attachments become official records of the Town of Clayton, and will not be returned to me. I understand that it is my responsibility to follow all regulations set forth by the Town of Clayton. I have read and understand the rules and regulations outlined on page 3. I understand that the approval of this permit does not limit the authority of the Clayton Police Department to withdraw the permit at any time, should the event cause a significant disruption to the public.*

Printed Name \_\_\_\_\_ Signature \_\_\_\_\_

Date \_\_\_\_\_

## Special Noise Ordinance Rules and Regulations

Please also see the [Town of Clayton Noise Ordinance Regulations](#)

- After receiving approval the business shall distribute flyers/mailers to all residences and businesses within 250ft of where the event is taking place 4-7 days prior to the event.
- These fliers/mailers should specify the location, date of the event, and the duration and times for live entertainment. This should also include an email or contact number to field any questions about the event. Example- Fare Game will be having live music on 8/1/26 from 6pm until 10:30 pm. For more information email [team@faregamenc.com](mailto:team@faregamenc.com). A copy of this flyer must be attached to your application.
- After you send the flyer you are required to complete the attestation which will be linked in your approval email.
- Businesses should pay careful attention to the times specified for the special noise ordinance and should ensure the stipulations regarding the times are met. In the event of music or amplified sound going past the specified times in the agreement the town would reserve the right to limit or deny applications for future special noise ordinance applications from that business.
- **TRIAL PERIOD:** This variance will be on a trial period from April 1, 2026 to September 30, 2026 within the Downtown Business District.
- The approval of this permit does not limit the authority of the Clayton Police Department to withdraw the permit at any time, should the event cause a significant disruption to the public.



## Town Council Regular Meeting Agenda Cover Sheet

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**Meeting Date**

June 15, 2026

**Agenda Location**

CONSENT AGENDA

**Item Title**

2026-17-ANX Stotan Crossings Annexation - Resolution to Authorize Clerk to Investigate Sufficiency

**Presenter(s)**

Robert Tate, Senior Planner

**Suggested Action**

Approval of the Resolution

**Strategic Priorities Alignment**

**Public Hearing:** No

**If Approved, Will Document Require Recordation?** No

**Summary**

The applicant is requesting to annex approximately 44.23 acres of land currently located in Wake County's jurisdiction. This request is to authorize the Town Clerk to investigate the sufficiency of the request in accordance with NCGS.

**Funding Source****Corresponding Documentation**

1. 1\_Sufficiency Resolution\_Stotan Annexation\_2026-17-ANX\_06152026
  2. 2\_Application\_Stotan Annexation\_2026-17-ANX\_06152026
  3. 3\_Legal Description\_Stotan Annexation\_2026-17-ANX\_06152026
  4. 4\_Annexation Plat\_Stotan Annexation\_2026-17-ANX\_06152026
- 

**Submitted By:** Haley Downey, Assistant Planning Director

**Reviewed By:**

Haley Downey, Planning

Created/Initiated - 6/9/2026

Haley Downey, Planning

Approved - 6/9/2026

Conrad Olmedo, Legislative

Approved - 6/10/2026

First Name Last Name, Administration

Approved - 6/10/2026

Heidi Holland, Legislative

Final Approval - 6/10/2026

**TOWN OF CLAYTON  
RESOLUTION DIRECTING THE CLERK TO INVESTIGATE  
A PETITION RECEIVED UNDER NC G.S. 160A-31  
2026-17-ANX, STOTAN CROSSINGS ANNEXATION**

**WHEREAS** a petition requesting annexation of an area described in said petition was received on June 15, 2026 by the Town Council; and

**WHEREAS** NC G.S. 160A-31 provides that the sufficiency of the petition shall be investigated by the Town Clerk before further annexation proceedings may take place; and

**WHEREAS** the Town Council of the Town of Clayton deems it advisable to proceed in response to this request for annexation;

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF CLAYTON, NORTH CAROLINA, THAT:**

**SECTION 1.** The property or properties requesting annexation are identified and described as follows; and

<b>Property Description</b>	
Property Owner(s)	Donald Larry Newsome and Rebecca S. Newsome
Property Location	Outside of the Town of Clayton Corporate Limits and ETJ, located in Wake County’s planning jurisdiction on the westerly side of Guy Road and south of Golden Nugget Drive.
Wake County Parcel ID #s	1649189289 and 1649179336
Property Size and area within ROW (acres)	44.23 acres in total, more or less, with 0.49 acres being within the Guy Rd. ROW.

**Legal Description**

ANNEXATION LEGAL DESCRIPTION INCLUDES TWO PARCELS CONSISTING OF WAKE COUNTY PARCEL IDENTIFICATION NUMBERS 1649189289 & 1649179336. BEING ALL THAT CERTAIN TRACTS OR PARCELS OF LAND SITUATED, LYING, AND BEING IN THE TOWN OF SAINT MARY’S, COUNTY OF WAKE, STATE OF NORTH CAROLINA, AND BEING DESIGNATED AS RECORDED ON AUGUST 28, 2023, IN DEED BOOK 19419, PAGE 450, BY DEED BOOK 19666, PAGE 1955 WAKE COUNTY REGISTER OF DEEDS, AND FURTHER SHOWN ON BOOK OF MAPS 2024 PAGE 1294, TO WHICH REFERENCE IS HEREBY MADE FOR A MORE PARTICULAR DESCRIPTION OF SAID PROPERTY BEING NOW OR FORMERLY OWNED BY: DONALD L. NEWSOME & REBECCA S.

NEWSOME. BOUNDED AS FOLLOWS: ON THE NORTH BY FOUR PARCELS, THE FIRST BEING LAND OWNED NOW OR FORMERLY BY JAMES C. JR LLOYD AND KITTY A. LLOYD, AS DESCRIBED IN DEED BOOK 8220, PAGE 58 AND DEED BOOK 38640, PAGE 463, AND SHOWN ON MAP BOOK 1994 PAGE 272 AS "LOT 4", BY LAND OWNED NOW OR FORMERLY BY RAPHAEL E. EZE AS DESCRIBED IN DEED BOOK 9310, PAGE 437, AND SHOWN ON MAP BOOK 1994, PAGE 272 AS "LOT 3", BY LAND OWNED NOW OR FORMERLY BY TINA H. MARTIN AS DESCRIBED IN DEED BOOK 8583, PAGE 1447, AND SHOWN ON MAP BOOK 1994, PAGE 272 AS "LOT 2", BY LAND OWNED NOW OR FORMERLY BY LUKE NEWSOME AS DESCRIBED IN DEED BOOK 17455, PAGE 2418, AND SHOWN ON MAP BOOK 2019, PAGE 653. ON THE EAST BY GUY ROAD, A 60-FOOT PUBLIC RIGHT OF WAY, AS SHOWN ON BOOK OF MAPS 2024, PAGE 1294. ON THE SOUTHEAST BY LAND OWNED NOW OR FORMERLY BY ALBERT L. NEWSOME, JR. AND JACQUELINE L. NEWSOME, AS DESCRIBED IN DEED BOOK 9416, PAGE 286, AND SHOWN ON BOOK OF MAPS 1979, PAGE 171; THE REMAINING ADJOINING LANDS ALONG THIS SOUTHEAST LINE LYING IN JOHNSTON COUNTY. ON THE SOUTH BY LAND OWNED NOW OR FORMERLY BY GORRELL INC, AS DESCRIBED IN DEED BOOK 817, PAGE 162. ON THE WEST BY THE FOLLOWING 14 PROPERTIES AND/OR PUBLIC RIGHT-OF-WAYS:

1. BY LAND OWNED NOW OR FORMERLY BY JEFFREY AIMS AND JESSICA HOFFMAN AIMS, AS DESCRIBED IN DEED BOOK 19275, PAGE 2482, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 19".
2. BY LAND OWNED NOW OR FORMERLY BY CARRIE M. FALCONE AND NICHOLAS FALCONE, AS DESCRIBED IN DEED BOOK 17815, PAGE 2428, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 18".
3. BY LAND OWNED NOW OR FORMERLY BY REBECCA MARIE OFFEN AND AMANDA J. OFFEN, AS DESCRIBED IN DEED BOOK 19377, PAGE 1999, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 17".
4. BY LAND OWNED NOW OR FORMERLY BY RONALD DOUGLAS RUDD II, TRUSTEE, AND SANDRA KATHERINE RUDD, TRUSTEE, AS DESCRIBED IN DEED BOOK 19697, PAGE 1342, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 15".
5. BY LAND OWNED NOW OR FORMERLY BY DEBORAH M. HARRIS AND DONALD E. HARRIS, AS DESCRIBED IN DEED BOOK 17023, PAGE 1602, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 14".
6. BY LAND OWNED NOW OR FORMERLY BY JOYCE O'HARA PREVETTE BRAFFORD, AS DESCRIBED IN DEED BOOK 20057,

- PAGE 1610, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 13".
7. BY LAND OWNED NOW OR FORMERLY BY ANDREW K. ARD, JR. AND ELLEN A. ARD, AS DESCRIBED IN DEED BOOK 6790, PAGE 512, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 12".
  8. BY LAND OWNED NOW OR FORMERLY BY CHRISTOPHER TERRY AND FRANCES TERRY, AS DESCRIBED IN DEED BOOK 19280, PAGE 1153, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 11".
  9. BY LAND OWNED NOW OR FORMERLY BY KENNETH E. GODWIN AND JOYCE A. GODWIN, AS DESCRIBED IN DEED BOOK 8359, PAGE 1313, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 10".
  10. BY LAND OWNED NOW OR FORMERLY BY DANIELLE MARTIN AND SHAWN M. MARTIN, AS DESCRIBED IN DEED BOOK 15314, PAGE 263, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 9".
  11. BY LAND OWNED NOW OR FORMERLY BY MARK CHARLES VULTAGGIO, AS DESCRIBED IN DEED BOOK 17204, PAGE 681, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 8".
  12. BY FLUME ROAD, A 50-FOOT PUBLIC RIGHT-OF-WAY, AS SHOWN ON BOOK OF MAPS 1994, PAGE 272.
  13. BY LAND OWNED NOW OR FORMERLY BY HAROLD LEE ODOM, AS DESCRIBED IN DEED BOOK 6664, PAGE 619, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 7".
  14. BY LAND OWNED NOW OR FORMERLY BY ROBERT C. LAFABREGUE AND LEAH A. LAFABREGUE, AS DESCRIBED IN DEED BOOK 12424, PAGE 605, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 6".

COMMENCING AT A NATIONAL GEODETIC SURVEY DISC MONUMENT STAMPED "ELLIS", PID EZ5232, HAVING NORTH CAROLINA STATE PLANE COORDINATES (NAD83/2011) OF N: 701,804.28 FEET AND E: 2,141,671.69 FEET; THENCE S 13°26'35" E, A DISTANCE OF 3,556.13 FEET, TO A 1/2" IRON PIPE FOUND, HAVING NORTH CAROLINA STATE PLANE COORDINATES (NAD83/2011) OF N: 698,345.58 FEET AND E: 2,142,498.42 FEET, TO THE POINT OF BEGINNING. THENCE PROCEEDING IN A SOUTHWEST DIRECTION ALONG THE LINE OF LAND NOW OR FORMERLY OWNED BY LUKE NEWSOME S 02°55'21" W A DISTANCE OF 180.04 FEET TO A 1/2" IRON PIPE FOUND; THENCE CONTINUING ALONG THE LINE OF LUKE NEWSOME S 86°01'14" E A DISTANCE OF 392.46 FEET TO A 1/2" IRON PIPE FOUND; THENCE CROSSING GUY RD PUBLIC RIGHT OF WAY S 86°01'14" E A DISTANCE OF 61.46 FEET TO A CALCULATED POINT ON THE EASTERN EDGE OF GUY ROAD RIGHT OF WAY; THENCE WITH THE EASTERN RIGHT OF

WAY OF GUY RD S 11°53'51" E A DISTANCE OF 352.74 FEET TO A CALCULATED POINT; THENCE LEAVING SAID RIGHT OF WAY AND CROSSING GUY RD S 78°06'09" W A DISTANCE OF 60.27 FEET TO A 5/8" IRON REBAR FOUND; THENCE IN A SOUTHWESTERLY DIRECTION AND RUNNING ALONG THE LINE OF ALBERT LEE NEWSOME JR. ET AL, S 77°07'16" W A DISTANCE OF 229.89 FEET TO A 1/2" IRON PIPE FOUND; THENCE IN A SOUTHEASTERLY DIRECTION, S 12°49'57" E A DISTANCE OF 118.18 FEET TO A 5/8" IRON REBAR SET; THENCE RUNNING ALONG THE COUNTY LINE OF WAKE AND JOHNSTON IN A SOUTHWESTERLY DIRECTION, S 45°33'29" W A DISTANCE OF 2,060.59 FEET TO A 1" IRON PIPE FOUND AND BEING THE SOUTH EASTERN CORNER OF THE SUBJECT PARCELS; THENCE TURNING AND RUNNING IN A WESTERLY DIRECTION ALONG THE LINE OF GORRELL INC N 87°07'43" W A DISTANCE OF 350.53 FEET TO A 1.5" IRON PIPE FOUND AND BEING THE SOUTHWEST CORNER OF THE SUBJECT PARCELS; THENCE TURNING NORTHEASTERLY AND RUNNING WITH THE CENTERLINE OF JOHNSON BRANCH THE FOLLOWING (14) BEARINGS AND DISTANCES:

1. THENCE RUNNING ALONG THE LINE OF JEFFREY AIMS ET AL (LOT 19), N 19°40'16" E A DISTANCE OF 56.37 FEET TO A 1/2" IRON PIPE FOUND;
2. THENCE N 27°14'22" E A DISTANCE OF 202.52 FEET TO AN IRON REBAR FOUND W/CAP;
3. THENCE N 19°19'15" E A DISTANCE OF 140.12 FEET TO A 1/2" IRON PIPE FOUND;
4. THENCE RUNNING ALONG THE LINE OF CARRIE M. FALCONE ET AL (LOT 18), N 17°32'17" E A DISTANCE OF 65.80 FEET TO AN IRON REBAR FOUND W/CAP;
5. THENCE N 20°16'53" E A DISTANCE OF 149.50 FEET TO A 3/4" IRON PIPE FOUND;
6. THENCE RUNNING ALONG THE LINE OF RONALD D. RUDD II TRUSTEE ET AL (LOT 15), N 20°15'03" E A DISTANCE OF 110.78 FEET TO A 1/2" IRON PIPE FOUND;
7. THENCE RUNNING ALONG THE LINE OF DEBORAH M. HARRIS ET AL (LOT 14), N 06°21'53" E A DISTANCE OF 166.98 FEET TO A 3/4" IRON PIPE FOUND;
8. THENCE RUNNING ALONG THE LINE OF JOYCE O'HARA PREVETTE BRAFFORD (LOT 13), N 15°37'48" E A DISTANCE OF 84.57 FEET TO A CALCULATED POINT;
9. THENCE ALONG THE LINE OF ANDREW K. ARD JR. ET AL (LOT 12), N 23°22'43" E A DISTANCE OF 123.95 FEET TO A CALCULATED POINT;
10. THENCE N 35°37'42" E A DISTANCE OF 148.04 FEET TO A CALCULATED POINT;

11. THENCE RUNNING ALONG THE LINE OF CHRISTOPHER TERRY ET AL (LOT 11), N 65°06'11" E A DISTANCE OF 94.69 FEET TO A 1/2" IRON PIPE FOUND;
12. THENCE RUNNING ALONG THE LINE OF KENNETH E. GODWIN ET AL (LOT 10), N 64°29'06" E A DISTANCE OF 18.43 FEET TO A 1/2" IRON PIPE FOUND;
13. THENCE N33°19'38" E A DISTANCE OF 174.27 FEET TO A 1/2" IRON PIPE FOUND;
14. THENCE N22°05'04" E A DISTANCE OF 165.71 FEET TO A 1/2" IRON PIPE FOUND, CROSSING THE CENTERLINE OF JOHNSON BRANCH AT 24 FEET;

THENCE RUNNING ALONG THE LINE OF DANIELLE MARTIN ET AL (LOT 09), N 22°02'07" E A DISTANCE OF 269.23 FEET TO A 1/2" IRON PIPE FOUND; THENCE RUNNING ALONG THE LINE OF MARK C. VULTAGGIO (LOT 08), N 22°05'40" E A DISTANCE OF 198.38 FEET TO A 1/2" IRON PIPE FOUND; THENCE CROSS FLUME ROAD, A 50-FOOT PUBLIC RIGHT-OF-WAY N 22°00'49" E A DISTANCE OF 50.02 FEET TO A CALCULATED POINT; THENCE RUNNING ALONG THE LINE OF HAROLD L. ODOM (LOT 07), N 22°13'36" E A DISTANCE OF 32.54 FEET TO A 3/4" IRON PIPE FOUND AND BEING THE SOUTHWEST CORNER OF PARCEL 0222308 BELONGING TO DONALD AND REBECCA NEWSOME; THENCE, N 22°05'21" E A DISTANCE OF 200.04 FEET TO AN AXLE FOUND AND BEING THE NORTHWEST CORNER OF THE SUBJECT PARCELS AND THE SOUTHEAST CORNER OF ROBERT C. LAFABREGUE ET AL (LOT 06); THENCE TURNING AND RUNNING ALONG THE LINE OF JAMES C. LLOYD ET AL (LOT 04) S 86°28'46" E A DISTANCE OF 200.00 FEET TO A 5/8" IRON REBAR SET; THENCE CONTINUING IN A SOUTHEASTERLY DIRECTION S 86°25'42" E A DISTANCE OF 105.13 FEET TO A 1/2" IRON PIPE FOUND; THENCE RUNNING ALONG THE LINE OF RAPHAEL E. EZE (LOT 03) S 86°29'44" E A DISTANCE OF 270.46 FEET TO A 1/2" IRON PIPE FOUND AND THE POINT OF BEGINNING CONTAINING AN AREA OF 44.23 ACRES, MORE OR LESS. 0.49 ACRES BEING WITHIN GUY RD 60' WIDTH PUBLIC RIGHT OF WAY.

**SECTION 2.** The Town Clerk is hereby directed to investigate the sufficiency of the above-described petition and to certify to the Town of Clayton the result of their investigation.

Duly adopted this on the 15<sup>th</sup> day of June 2026, while in regular session.

ATTEST:

\_\_\_\_\_  
Jody L. McLeod  
Mayor

\_\_\_\_\_  
Heidi Holland, MMC, NCCMC  
Town Clerk



Town of Clayton  
Planning Department  
111 E. Second Street  
Clayton, NC 27520  
919-553-5002

## PETITION FOR VOLUNTARY ANNEXATION

**VOLUNTARY ANNEXATION:** Upon receipt of a valid petition signed by all the owners of real property in the area described therein, the Town may annex an area either contiguous or not contiguous to its primary corporate limits when the area meets the standards set out under North Carolina General Statutes 160A-31 and 160A-58.1.

Applications are accepted on a rolling basis and can be submitted to the Town of Clayton Planning Department via email at [Planning-EngineeringSubmittals@TownofClaytonNc.org](mailto:Planning-EngineeringSubmittals@TownofClaytonNc.org).

[www.ClaytonNC.org/Fees](http://www.ClaytonNC.org/Fees)

**Applicable Fees:** Development Submittal Fees Annexation

### PROCESS:

**Review by Staff:** The Planning, Engineering and Public Works Departments review the annexation submission. Comments will be sent to the applicant. There is an initial 15 business day review cycle with 3 Council hearing meetings. Expect an estimated minimum of 2-3 months for review/approval.

**Annexation Plat and Legal Description (Metes & Bounds) Submission:** The plat and a legal description (metes and bounds) must be submitted with the application and review fee.

**Is the proposed land for annexation located outside the Claytex Fire District?** \_\_\_ Yes \_\_\_ No

*\*If the proposed land for annexation is located outside of the Claytex Fire District, the Fire District in which the land is located must be notified by the Town, and a payment from the applicant to the Town covering the proportional share of Fire District Debt of the land (as determined by the Fire District) will be required to be made. This process will increase the timeline for approval of these annexations.*

**Legal Advertisement:** A legal advertisement will be published no more than 25 days and no less than 10 days prior to the date of the public hearing.

**Town Council Meeting:** The Town Council will pass a resolution directing the Town Clerk to investigate the annexation petition. The Town Clerk will present to the Town Council a Certificate of Sufficiency indicating that the annexation petition is complete. A resolution setting the date of the public hearing is then approved. These first two actions generally occur during the Consent Agenda item on 2 consecutive Town Council meetings.

**Public Hearing/Town Council Meeting:** The Town Council will either adopt or deny an ordinance to extend the corporate limits of the Town of Clayton. The Public Hearing is generally held during the 3<sup>rd</sup> Council meeting, following approval of the Certificated Sufficiency and Resolution setting the Public Hearing date.

**Recordation:** If the annexation is approved by the Town Council, the applicant is required to submit one (1) Mylar annexation plat to the Planning Department for signature. The Annexation Plat shall be recorded at the appropriate county Register of Deeds.

Name of Project: \_\_\_\_\_ Date: \_\_\_\_\_

Applicant Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Petition for Voluntary Annexation Application**

1. Application Type:  Individual  Corporation  LLC  Partnership

2. The proposed annexation will be:  Contiguous Annexation  Non-Contiguous Annexation

**Property Information**

**To the Town Council of the Town of Clayton, North Carolina:**

1. I/We the undersigned owner(s)\* of real property respectfully request that the area described in Paragraph 2 below be annexed to the Town of Clayton, North Carolina.

\*If the owner of real property is a corporation or religious entity, attach a copy of the articles of incorporation describing who is/are authorized to sign the petition.

2. The area to be annexed is  contiguous,  non-contiguous to the Town of Clayton, North Carolina and the boundaries of such territory are as provided in the boundary plat attached hereto.

3. If contiguous, this annexation will include all intervening rights-of-way for streets, railroads, and other areas as stated in G.S. 160A-31(f), unless otherwise stated in the annexation amendment.

4. Attached is a statement of the schedule for full development of the property to be annexed, which includes the type, number, and estimated value of planned improvements, if applicable.

Total Acreage to be annexed: \_\_\_\_\_ Existing Housing Units: \_\_\_\_\_

Population of acreage to be annexed: \_\_\_\_\_ Fire District: \_\_\_\_\_

Existing Zoning District\*: \_\_\_\_\_ Proposed Town Zoning District\*: \_\_\_\_\_

County Recorded Plat Book and Page #: \_\_\_\_\_

Reason for petitioner to annex:  Receive Town Services  Other (please specify): \_\_\_\_\_

5. I/We acknowledge that any zoning vested rights acquired pursuant to G.S. 160A-385.1 or G.S. 153A-344.1 must be declared and identified on this petition. I/We further acknowledge that failure to declare such rights on this petition shall result in the termination of vested rights previously acquired for the property. (If zoning vested rights are claimed, indicate on the following page, and attach proof.)

**FOR OFFICE USE ONLY**

Date Received: \_\_\_\_\_ Amount Paid: \_\_\_\_\_ Petition Number: \_\_\_\_\_

**\*This page must be notarized prior to submitting to the Town for review\***

**Complete ONLY if applying for an individual annexation and if property is owned by individual (s):**

Donald Larry Newsome  
Please Print  
Rebecca Stott Newsome  
Please Print

Donald Larry Newsome  
Signature  
Rebecca Stott Newsome  
Signature

**Complete ONLY if applying for a Corporation Annexation:**

In witness whereof, said corporation has caused this instrument to be executed by its President and attested by its secretary by order of its Board of Directors, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Corporate Name: \_\_\_\_\_

SEAL

By: \_\_\_\_\_  
(Signature)

Attest: \_\_\_\_\_  
Secretary (Signature)

**Complete ONLY if applying for a Limited Liability Company Annexation:**

In witness whereof, \_\_\_\_\_ a limited liability company, caused this instrument to be executed in its name by a member/manager pursuant to authority duly given, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Name of Limited Liability Company: \_\_\_\_\_

By: \_\_\_\_\_  
Signature of Member/Manager

**Complete ONLY if applying for a Partnership Annexation:**

In witness whereof, \_\_\_\_\_ a partnership, caused this instrument to be executed in its name by a member/manager pursuant to authority duly given, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Name of Partnership: \_\_\_\_\_

By: \_\_\_\_\_  
Signature of General Partner

By: \_\_\_\_\_

By: \_\_\_\_\_  
Signature of General Partner

By: \_\_\_\_\_

**STATE OF NORTH CAROLINA  
COUNTY OF JOHNSTON**

Sworn and subscribed before me, Dawn Callahan, a Notary Public for the above State and County, this 16th day of January, 2020.

Dawn Callahan  
Notary Public

SEAL **DAWN CALLAHAN  
NOTARY PUBLIC  
Johnston County  
North Carolina**  
My Commission Expires December 8, 2026

My Commission Expires: 12-8-2026

## Voluntary Annexation Plat Checklist

#	Required Plat Items
1.	Fully dimensioned by metes and bounds, and the location of intersecting boundary lines of the existing town limits, labeled and distinctly marked. Include full right-of-way if the area on both sides is or will be in the corporate limits.
2.	Any utility easements with metes and bounds.
3.	Accurate locations and descriptions of all monuments, markers and control points.
4.	Ultimate right-of-way widths on all streets.
5.	Entitle "ANNEXATION MAP FOR THE TOWN OF CLAYTON" OR "SATELLITE ANNEXATION MAP FOR THE TOWN OF CLAYTON," as appropriate.
6.	Name of property owner(s).
7.	Name, seal, and registration of Professionally Licensed Surveyor (PLS).
8.	Date of the survey and map preparation; a north arrow indicating whether the index is true magnetic North Carolina grid (NAD 83 of NAD 27) or deed; graphic scale; and declination.
9.	Names of the township, county, and state.
10.	A detailed vicinity map.
11.	Include address of property if assigned.
12.	Show all contiguous or non-contiguous town limits.
13.	Leave a 2-inch by 2-inch space for the county Register of Deeds stamp on the plat. All final plats must be stamped and signed before they can be accepted by the Town.

ANNEXATION LEGAL DESCRIPTION – 44.23 ACRES

(ANNEXATION LEGAL DESCRIPTION INCLUDES TWO PARCELS CONSISTING OF WAKE COUNTY PARCEL IDENTIFICATION NUMBERS 1649189289 & 1649179336)

BEING ALL THAT CERTAIN TRACTS OR PARCELS OF LAND SITUATED, LYING, AND BEING IN THE TOWN OF SAINT MARY’S, COUNTY OF WAKE, STATE OF NORTH CAROLINA, AND BEING DESIGNATED AS RECORDED ON AUGUST 28, 2023, IN DEED BOOK 19419, PAGE 450, BY DEED BOOK 19666, PAGE 1955 WAKE COUNTY REGISTER OF DEEDS, AND FURTHER SHOWN ON BOOK OF MAPS 2024 PAGE 1294, TO WHICH REFERENCE IS HEREBY MADE FOR A MORE PARTICULAR DESCRIPTION OF SAID PROPERTY BEING NOW OR FORMERLY OWNED BY:

DONALD L. NEWSOME & REBECCA S. NEWSOME

BOUNDED AS FOLLOWS:

ON THE NORTH BY FOUR PARCELS, THE FIRST BEING LAND OWNED NOW OR FORMERLY BY JAMES C. JR LLOYD AND KITTY A. LLOYD, AS DESCRIBED IN DEED BOOK 8220, PAGE 58 AND DEED BOOK 38640, PAGE 463, AND SHOWN ON MAP BOOK 1994 PAGE 272 AS “LOT 4”, BY LAND OWNED NOW OR FORMERLY BY RAPHAEL E. EZE AS DESCRIBED IN DEED BOOK 9310, PAGE 437, AND SHOWN ON MAP BOOK 1994, PAGE 272 AS “LOT 3”, BY LAND OWNED NOW OR FORMERLY BY TINA H. MARTIN AS DESCRIBED IN DEED BOOK 8583, PAGE 1447, AND SHOWN ON MAP BOOK 1994, PAGE 272 AS “LOT 2”, BY LAND OWNED NOW OR FORMERLY BY LUKE NEWSOME AS DESCRIBED IN DEED BOOK 17455, PAGE 2418, AND SHOWN ON MAP BOOK 2019, PAGE 653. ON THE EAST BY GUY ROAD, A 60-FOOT PUBLIC RIGHT OF WAY, AS SHOWN ON BOOK OF MAPS 2024, PAGE 1294. ON THE SOUTHEAST BY LAND OWNED NOW OR FORMERLY BY ALBERT L. NEWSOME, JR. AND JACQUELINE L. NEWSOME, AS DESCRIBED IN DEED BOOK 9416, PAGE 286, AND SHOWN ON BOOK OF MAPS 1979, PAGE 171; THE REMAINING ADJOINING LANDS ALONG THIS SOUTHEAST LINE LYING IN JOHNSTON COUNTY. ON THE SOUTH BY LAND OWNED NOW OR FORMERLY BY GORRELL INC, AS DESCRIBED IN DEED BOOK 817, PAGE 162. ON THE WEST BY THE FOLLOWING 14 PROPERTIES AND/OR PUBLIC RIGHT-OF-WAYS:

1. BY LAND OWNED NOW OR FORMERLY BY JEFFREY AIMS AND JESSICA HOFFMAN AIMS, AS DESCRIBED IN DEED BOOK 19275, PAGE 2482, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS “LOT 19”.
2. BY LAND OWNED NOW OR FORMERLY BY CARRIE M. FALCONE AND NICHOLAS FALCONE, AS DESCRIBED IN DEED BOOK 17815, PAGE 2428, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS “LOT 18”.
3. BY LAND OWNED NOW OR FORMERLY BY REBECCA MARIE OFFEN AND AMANDA J. OFFEN, AS DESCRIBED IN DEED BOOK 19377, PAGE 1999, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS “LOT 17”.
4. BY LAND OWNED NOW OR FORMERLY BY RONALD DOUGLAS RUDD II, TRUSTEE, AND SANDRA KATHERINE RUDD, TRUSTEE, AS DESCRIBED IN DEED

BOOK 19697, PAGE 1342, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 15".

5. BY LAND OWNED NOW OR FORMERLY BY DEBORAH M. HARRIS AND DONALD E. HARRIS, AS DESCRIBED IN DEED BOOK 17023, PAGE 1602, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 14".
6. BY LAND OWNED NOW OR FORMERLY BY JOYCE O'HARA PREVETTE BRAFFORD, AS DESCRIBED IN DEED BOOK 20057, PAGE 1610, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 13".
7. BY LAND OWNED NOW OR FORMERLY BY ANDREW K. ARD, JR. AND ELLEN A. ARD, AS DESCRIBED IN DEED BOOK 6790, PAGE 512, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 12".
8. BY LAND OWNED NOW OR FORMERLY BY CHRISTOPHER TERRY AND FRANCES TERRY, AS DESCRIBED IN DEED BOOK 19280, PAGE 1153, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 11".
9. BY LAND OWNED NOW OR FORMERLY BY KENNETH E. GODWIN AND JOYCE A. GODWIN, AS DESCRIBED IN DEED BOOK 8359, PAGE 1313, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 10".
10. BY LAND OWNED NOW OR FORMERLY BY DANIELLE MARTIN AND SHAWN M. MARTIN, AS DESCRIBED IN DEED BOOK 15314, PAGE 263, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 9".
11. BY LAND OWNED NOW OR FORMERLY BY MARK CHARLES VULTAGGIO, AS DESCRIBED IN DEED BOOK 17204, PAGE 681, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 8".
12. BY FLUME ROAD, A 50-FOOT PUBLIC RIGHT-OF-WAY, AS SHOWN ON BOOK OF MAPS 1994, PAGE 272.
13. BY LAND OWNED NOW OR FORMERLY BY HAROLD LEE ODOM, AS DESCRIBED IN DEED BOOK 6664, PAGE 619, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 7".
14. BY LAND OWNED NOW OR FORMERLY BY ROBERT C. LAFABREGUE AND LEAH A. LAFABREGUE, AS DESCRIBED IN DEED BOOK 12424, PAGE 605, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 6".

COMMENCING AT A NATIONAL GEODETIC SURVEY DISC MONUMENT STAMPED "ELLIS", PID EZ5232, HAVING NORTH CAROLINA STATE PLANE COORDINATES (NAD83/2011) OF N: 701,804.28 FEET AND E: 2,141,671.69 FEET; THENCE S 13°26'35" E, A DISTANCE OF 3,556.13 FEET, TO A 1/2" IRON PIPE FOUND, HAVING NORTH CAROLINA STATE PLANE COORDINATES (NAD83/2011) OF N: 698,345.58 FEET AND E: 2,142,498.42 FEET, TO THE POINT OF BEGINNING.

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- 3) THENCE N 19°19'15" E A DISTANCE OF 140.12 FEET TO A 1/2" IRON PIPE FOUND;
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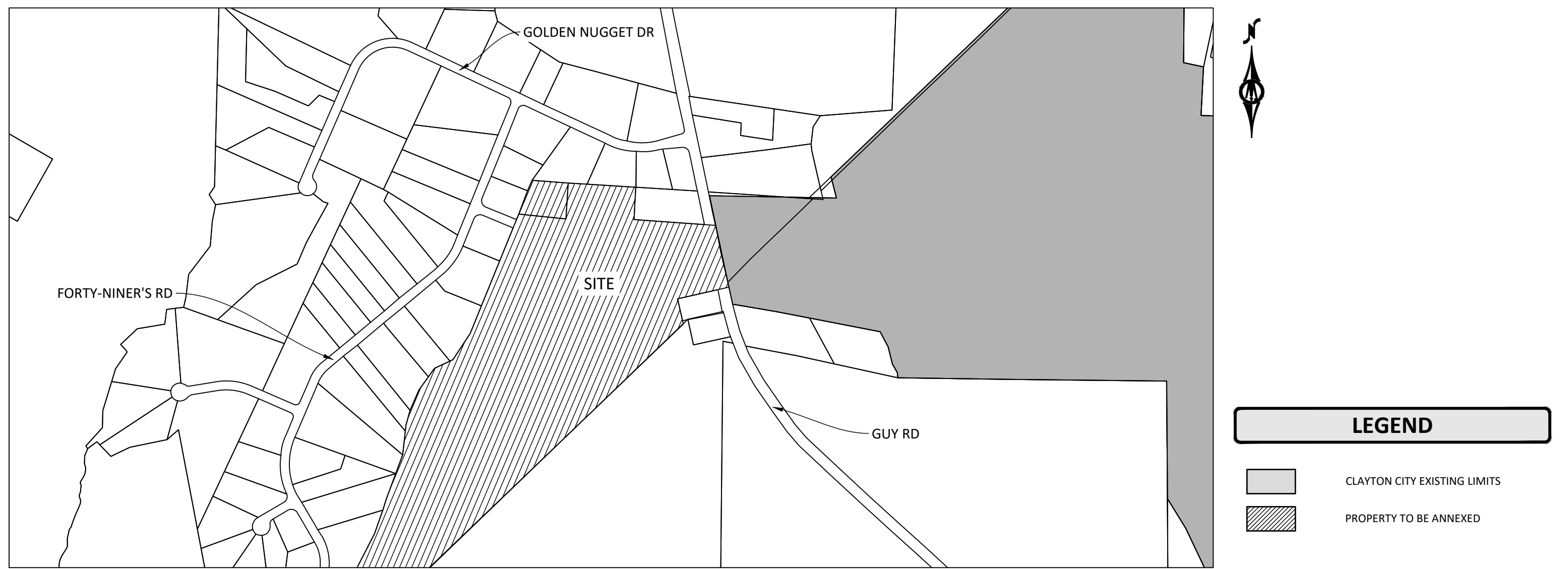
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CONTAINING AN AREA OF 44.23 ACRES, MORE OR LESS.

0.49 ACRES BEING WITHIN GUY RD 60' WIDTH PUBLIC RIGHT OF WAY.

VICINITY MAP - NTS



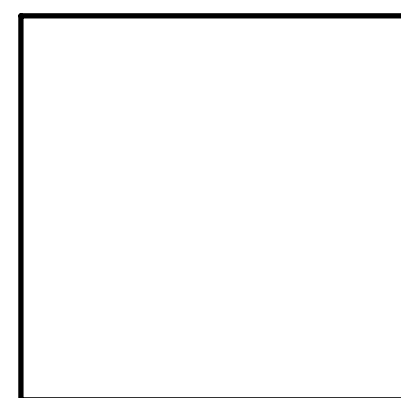
LEGEND

- CLAYTON CITY EXISTING LIMITS
- PROPERTY TO BE ANNEXED

LEGEND

- CALCULATED POINT
- MONUMENT FOUND (AS NOTED)
- CONTROL POINT
- LIGHT POLE
- UTILITY POLE
- GAS MARKER
- GUY WIRE ANCHOR
- PEDESTAL-ELECTRIC
- POINT OF BEGINNING
- POB
- IRF
- IRF
- IPF
- OVERHEAD ELECTRIC
- FENCE
- EDGE OF BRANCH
- THE LINE
- EASEMENT
- RIGHT OF WAY
- AREA TO BE ANNEXED
- ADJOINER PROPERTY LINE
- GRAVEL
- ASPHALT
- LEASED AREA

WAKE COUNTY REGISTER OF DEEDS STAMP



SURVEYOR'S CERTIFICATE

THIS PLAT WAS PREPARED FOR RECORDING IN ACCORDANCE WITH GS 47-30, AS AMENDED  
 I, JOEL F. ALVARADO, DO HEREBY CERTIFY THAT THIS PROJECT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION; THAT THE BOUNDARIES NOT SURVEYED ARE SHOWN AS BROKEN LINES PLOTTED FROM INFORMATION SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED BY LATITUDES AND DEPARTURES IS 1:10,000 OR GREATER; THAT THIS SURVEY WAS PERFORMED USING GNSS AND CONVENTIONAL SURVEY, THAT THE FOLLOWING INFORMATION WAS USED TO PERFORM THE GNSS SURVEY:

CLASS OF SURVEY: A  
 POSITIONAL ACCURACY: 0.10FT + 50PPM  
 TYPE OF GPS FIELD PROCEDURE: VRS & CONVENTIONAL  
 DATES OF SURVEY: DEC 15 2025 - JAN 05, 2026  
 DATUM/EPOCH: NAD 83 (2011)  
 PUBLISHED/FIXED-CONTROL USE: NCRD CORS ARP  
 GEOID MODEL: 18  
 UNITS: US SURVEY FEET  
 COMBINED SCALE FACTOR: 1.0001124928

**PRELIMINARY  
 NOT FOR RECORDATION,  
 CONVEYANCE OR SALES**

JOEL F. ALVARADO 03/11/2026  
 NORTH CAROLINA PROFESSIONAL LAND SURVEYOR  
 LICENSE NUMBER L-5433

REVIEW OFFICER'S CERTIFICATE (EXEMPT SUBDIVISIONS AND ANNEXATIONS)

STATE OF NORTH CAROLINA  
 TOWN OF CLAYTON, WAKE COUNTY

I, \_\_\_\_\_, REVIEW OFFICER FOR THE TOWN OF CLAYTON, NORTH CAROLINA, CERTIFY THAT THE MAP OR PLAT TO WHICH THIS CERTIFICATE IS AFFIXED MEETS ALL STATUTORY REQUIREMENTS FOR RECORDING.

REVIEW OFFICER \_\_\_\_\_ DATE \_\_\_\_\_

TOWN CLERK CERTIFICATE (WAKE COUNTY)

STATE OF NORTH CAROLINA  
 TOWN OF CLAYTON, WAKE COUNTY

ANNEXATION ORDINANCE: \_\_\_\_\_

I, HEIDI HOLLAND, MMC, NCCMC, TOWN OF CLAYTON, NORTH CAROLINA, TOWN CLERK, CERTIFY THIS IS A TRUE AND EXACT MAP OF ANNEXATION ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, BY THE TOWN COUNCIL AND TO HAVE AN EFFECTIVE DATE OF \_\_\_\_\_.

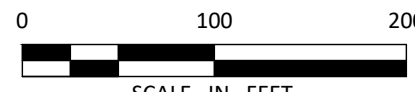
I SET MY HAND AND SEAL OF THE TOWN OF CLAYTON \_\_\_\_\_ DAY/MONTH/YEAR \_\_\_\_\_

HEIDI HOLLAND, MMC, NCCMC, TOWN CLERK

-SEAL-

LINE #	BEARING	DISTANCE
L1	N19°40'16"E	56.37'
L2	N17°32'17"E	65.80'
L3	N20°15'03"E	110.78'
L4	N6°21'53"E	166.98'
L5	N15°37'48"E	84.57'
L6	N23°22'43"E	123.95'
L7	N64°29'06"E	18.43'
L8	N22°00'49"E	50.02'
L9	N22°13'36"E	32.54'
L10	S86°25'42"E	105.13'

North Carolina State Plane Coordinates  
 NAD83 (2011)



DATE: 03/11/2026	CONTIGUOUS ANNEXATION MAP FOR THE TOWN OF CLAYTON	TOC PROJECT NUMBER: 2026-17-ANX
SCALE: 1" = 100'	SAINT MARY'S TOWNSHIP, WAKE COUNTY, NORTH CAROLINA	
DRAWN: LEN	418 SOUTH DAWSON STREET RALEIGH, NC 27601 Phone: (919) 719-1800	STOTAN INDUSTRIAL LLC FOR: 1515 MOCKINGBIRD LANE, SUITE 7116, CHARLOTTE, NC 28209
CHECKED: JFA	<b>BOLTON &amp; MENK</b> Email: Raleigh@bolton-menk.com www.bolton-menk.com	
JOB NUMBER:	FIELD BOOK:	

**TOWN OF CLAYTON  
CERTIFICATE OF SUFFICIENCY  
Annexation Petition 2026-17-ANX**

To the Town Council of the Town of Clayton, North Carolina:

I, Heidi L. Holland, Town Clerk, do hereby certify that I have investigated the petition attached hereto and have found as a fact that said petition is signed by all owners of real property lying in the area described therein, in accordance with N.C. G.S. 160A-31.

In witness whereof, I have hereunto set my hand and affixed the seal of the Town of Clayton, this 9th day of June 2026.

*Heidi L. Holland*

Heidi L. Holland, MMC, NCCMC  
Town Clerk

**DESCRIPTION/ADDRESS:**

**Pin #:** 1649179336 & 1649189289

**Location:** Outside of the Town of Clayton Corporate Limits and ETJ, located in Wake County's planning jurisdiction on the westerly side of Guy Road and south of Golden Nugget Drive

**Contiguous:** 44.23 acres, with 43.25 parcel acreage and .49 of ROW

**Owner:** Donald Larry & Rebecca S. Newsome





## Town Council Regular Meeting Agenda Cover Sheet

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**Meeting Date**

June 15, 2026

**Agenda Location**

CONSENT AGENDA

**Item Title**

2026-17-ANX Stotan Crossings Annexation - Resolution to Schedule Public Hearing

**Presenter(s)**

Robert Tate, Senior Planner

**Suggested Action**

Approval of the Resolution

**Strategic Priorities Alignment**

**Public Hearing:** No

**If Approved, Will Document Require Recordation?** No

**Summary**

The applicant is requesting to annex approximately 44.23 acres of land currently located in Wake County's jurisdiction. This request is to schedule a Public Hearing for this annexation on July 20, 2026.

**Funding Source****Corresponding Documentation**

1. 1\_Resolution to Schedule PH\_Stotan Annexation\_2026-17-ANX\_06152026

2. 2\_Application\_Sotan Annexation\_2026-17-ANX\_06152026
3. 3\_Legal Description\_Stotan Annexation\_2026-17-ANX\_06152026
4. 4\_Annexation Plat\_Stotan Annexation\_2026-17-ANX\_06152026

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**Submitted By:** Haley Downey, Assistant Planning Director

**Reviewed By:**

Haley Downey, Planning

Created/Initiated - 6/9/2026

Haley Downey, Planning

Approved - 6/9/2026

Conrad Olmedo, Planning

Approved - 6/9/2026

First Name Last Name, Administration

Approved - 6/10/2026

Heidi Holland, Legislative

Final Approval - 6/10/2026

**TOWN OF CLAYTON  
RESOLUTION SETTING DATE OF PUBLIC HEARING ON THE QUESTION OF  
ANNEXATION PURSUANT TO NC G.S. 160A-31  
2026-17-ANX, STOTAN CROSSINGS ANNEXATION**

**WHEREAS** a petition requesting annexation of an area described herein has been received; and

**WHEREAS** the Town Council of Clayton, North Carolina has by resolution directed the Town Clerk to investigate the sufficiency thereof; and

**WHEREAS** Certification by the Town Clerk as to the sufficiency of said petition has been made;

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF CLAYTON, NORTH CAROLINA, THAT:**

**SECTION 1.** A Public Hearing on the question of annexation of the area described herein will be held at 111 E Second Street Clayton, North Carolina 27520, Clayton Town Hall, Town Council Chambers, at 6:00 p.m. on July 20, 2026.

**SECTION 2.** The property or properties requesting annexation are identified and described as follows:

<b>Property Description</b>	
Property Owner(s)	Donald Larry Newsome and Rebecca S. Newsome
Property Location	Outside of the Town of Clayton Corporate Limits and ETJ, located in Wake County’s planning jurisdiction on the westerly side of Guy Road and south of Golden Nugget Drive.
Wake County Parcel ID #s	1649189289 and 1649179336
Property Size and area within ROW (acres)	44.23 acres in total, more or less, with 0.49 acres being within the Guy Rd. ROW.

**Legal Description**

ANNEXATION LEGAL DESCRIPTION INCLUDES TWO PARCELS CONSISTING OF WAKE COUNTY PARCEL IDENTIFICATION NUMBERS 1649189289 & 1649179336. BEING ALL THAT CERTAIN TRACTS OR PARCELS OF LAND SITUATED, LYING, AND BEING IN THE TOWN OF SAINT MARY’S, COUNTY OF WAKE, STATE OF NORTH CAROLINA, AND BEING DESIGNATED AS RECORDED ON AUGUST 28, 2023, IN DEED BOOK 19419, PAGE 450, BY DEED BOOK 19666, PAGE 1955 WAKE COUNTY REGISTER OF DEEDS, AND FURTHER SHOWN ON BOOK OF MAPS 2024 PAGE 1294,

TO WHICH REFERENCE IS HEREBY MADE FOR A MORE PARTICULAR DESCRIPTION OF SAID PROPERTY BEING NOW OR FORMERLY OWNED BY: DONALD L. NEWSOME & REBECCA S. NEWSOME. BOUNDED AS FOLLOWS: ON THE NORTH BY FOUR PARCELS, THE FIRST BEING LAND OWNED NOW OR FORMERLY BY JAMES C. JR LLOYD AND KITTY A. LLOYD, AS DESCRIBED IN DEED BOOK 8220, PAGE 58 AND DEED BOOK 38640, PAGE 463, AND SHOWN ON MAP BOOK 1994 PAGE 272 AS "LOT 4", BY LAND OWNED NOW OR FORMERLY BY RAPHAEL E. EZE AS DESCRIBED IN DEED BOOK 9310, PAGE 437, AND SHOWN ON MAP BOOK 1994, PAGE 272 AS "LOT 3", BY LAND OWNED NOW OR FORMERLY BY TINA H. MARTIN AS DESCRIBED IN DEED BOOK 8583, PAGE 1447, AND SHOWN ON MAP BOOK 1994, PAGE 272 AS "LOT 2", BY LAND OWNED NOW OR FORMERLY BY LUKE NEWSOME AS DESCRIBED IN DEED BOOK 17455, PAGE 2418, AND SHOWN ON MAP BOOK 2019, PAGE 653. ON THE EAST BY GUY ROAD, A 60-FOOT PUBLIC RIGHT OF WAY, AS SHOWN ON BOOK OF MAPS 2024, PAGE 1294. ON THE SOUTHEAST BY LAND OWNED NOW OR FORMERLY BY ALBERT L. NEWSOME, JR. AND JACQUELINE L. NEWSOME, AS DESCRIBED IN DEED BOOK 9416, PAGE 286, AND SHOWN ON BOOK OF MAPS 1979, PAGE 171; THE REMAINING ADJOINING LANDS ALONG THIS SOUTHEAST LINE LYING IN JOHNSTON COUNTY. ON THE SOUTH BY LAND OWNED NOW OR FORMERLY BY GORRELL INC, AS DESCRIBED IN DEED BOOK 817, PAGE 162. ON THE WEST BY THE FOLLOWING 14 PROPERTIES AND/OR PUBLIC RIGHT-OF-WAYS:

1. BY LAND OWNED NOW OR FORMERLY BY JEFFREY AIMS AND JESSICA HOFFMAN AIMS, AS DESCRIBED IN DEED BOOK 19275, PAGE 2482, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 19".
2. BY LAND OWNED NOW OR FORMERLY BY CARRIE M. FALCONE AND NICHOLAS FALCONE, AS DESCRIBED IN DEED BOOK 17815, PAGE 2428, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 18".
3. BY LAND OWNED NOW OR FORMERLY BY REBECCA MARIE OFFEN AND AMANDA J. OFFEN, AS DESCRIBED IN DEED BOOK 19377, PAGE 1999, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 17".
4. BY LAND OWNED NOW OR FORMERLY BY RONALD DOUGLAS RUDD II, TRUSTEE, AND SANDRA KATHERINE RUDD, TRUSTEE, AS DESCRIBED IN DEED BOOK 19697, PAGE 1342, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 15".
5. BY LAND OWNED NOW OR FORMERLY BY DEBORAH M. HARRIS AND DONALD E. HARRIS, AS DESCRIBED IN DEED BOOK 17023, PAGE 1602, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 14".

6. BY LAND OWNED NOW OR FORMERLY BY JOYCE O'HARA PREVETTE BRAFFORD, AS DESCRIBED IN DEED BOOK 20057, PAGE 1610, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 13".
7. BY LAND OWNED NOW OR FORMERLY BY ANDREW K. ARD, JR. AND ELLEN A. ARD, AS DESCRIBED IN DEED BOOK 6790, PAGE 512, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 12".
8. BY LAND OWNED NOW OR FORMERLY BY CHRISTOPHER TERRY AND FRANCES TERRY, AS DESCRIBED IN DEED BOOK 19280, PAGE 1153, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 11".
9. BY LAND OWNED NOW OR FORMERLY BY KENNETH E. GODWIN AND JOYCE A. GODWIN, AS DESCRIBED IN DEED BOOK 8359, PAGE 1313, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 10".
10. BY LAND OWNED NOW OR FORMERLY BY DANIELLE MARTIN AND SHAWN M. MARTIN, AS DESCRIBED IN DEED BOOK 15314, PAGE 263, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 9".
11. BY LAND OWNED NOW OR FORMERLY BY MARK CHARLES VULTAGGIO, AS DESCRIBED IN DEED BOOK 17204, PAGE 681, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 8".
12. BY FLUME ROAD, A 50-FOOT PUBLIC RIGHT-OF-WAY, AS SHOWN ON BOOK OF MAPS 1994, PAGE 272.
13. BY LAND OWNED NOW OR FORMERLY BY HAROLD LEE ODOM, AS DESCRIBED IN DEED BOOK 6664, PAGE 619, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 7".
14. BY LAND OWNED NOW OR FORMERLY BY ROBERT C. LAFABREGUE AND LEAH A. LAFABREGUE, AS DESCRIBED IN DEED BOOK 12424, PAGE 605, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 6".

COMMENCING AT A NATIONAL GEODETIC SURVEY DISC MONUMENT STAMPED "ELLIS", PID EZ5232, HAVING NORTH CAROLINA STATE PLANE COORDINATES (NAD83/2011) OF N: 701,804.28 FEET AND E: 2,141,671.69 FEET; THENCE S 13°26'35" E, A DISTANCE OF 3,556.13 FEET, TO A 1/2" IRON PIPE FOUND, HAVING NORTH CAROLINA STATE PLANE COORDINATES (NAD83/2011) OF N: 698,345.58 FEET AND E: 2,142,498.42 FEET, TO THE POINT OF BEGINNING. THENCE PROCEEDING IN A SOUTHWEST DIRECTION ALONG THE LINE OF LAND NOW OR FORMERLY OWNED BY LUKE NEWSOME S 02°55'21" W A DISTANCE OF 180.04 FEET TO A 1/2" IRON PIPE FOUND; THENCE CONTINUING ALONG THE LINE OF LUKE NEWSOME S 86°01'14" E A DISTANCE OF 392.46 FEET TO A 1/2" IRON PIPE FOUND; THENCE CROSSING GUY RD PUBLIC RIGHT OF WAY S 86°01'14" E A DISTANCE OF 61.46 FEET TO A CALCULATED POINT ON THE EASTERN EDGE OF GUY ROAD RIGHT OF WAY; THENCE WITH THE EASTERN RIGHT OF WAY OF GUY RD S 11°53'51" E A DISTANCE OF 352.74 FEET TO A CALCULATED POINT; THENCE LEAVING SAID RIGHT OF WAY AND CROSSING GUY RD S 78°06'09" W A DISTANCE OF 60.27 FEET TO A 5/8" IRON REBAR FOUND; THENCE IN A SOUTHWESTERLY DIRECTION

AND RUNNING ALONG THE LINE OF ALBERT LEE NEWSOME JR. ET AL, S 77°07'16" W A DISTANCE OF 229.89 FEET TO A 1/2" IRON PIPE FOUND; THENCE IN A SOUTHEASTERLY DIRECTION, S 12°49'57" E A DISTANCE OF 118.18 FEET TO A 5/8" IRON REBAR SET; THENCE RUNNING ALONG THE COUNTY LINE OF WAKE AND JOHNSTON IN A SOUTHWESTERLY DIRECTION, S 45°33'29" W A DISTANCE OF 2,060.59 FEET TO A 1" IRON PIPE FOUND AND BEING THE SOUTH EASTERN CORNER OF THE SUBJECT PARCELS; THENCE TURNING AND RUNNING IN A WESTERLY DIRECTION ALONG THE LINE OF GORRELL INC N 87°07'43" W A DISTANCE OF 350.53 FEET TO A 1.5" IRON PIPE FOUND AND BEING THE SOUTHWEST CORNER OF THE SUBJECT PARCELS; THENCE TURNING NORTHEASTERLY AND RUNNING WITH THE CENTERLINE OF JOHNSON BRANCH THE FOLLOWING (14) BEARINGS AND DISTANCES:

1. THENCE RUNNING ALONG THE LINE OF JEFFREY AIMS ET AL (LOT 19), N 19°40'16" E A DISTANCE OF 56.37 FEET TO A 1/2" IRON PIPE FOUND;
2. THENCE N 27°14'22" E A DISTANCE OF 202.52 FEET TO AN IRON REBAR FOUND W/CAP;
3. THENCE N 19°19'15" E A DISTANCE OF 140.12 FEET TO A 1/2" IRON PIPE FOUND;
4. THENCE RUNNING ALONG THE LINE OF CARRIE M. FALCONE ET AL (LOT 18), N 17°32'17" E A DISTANCE OF 65.80 FEET TO AN IRON REBAR FOUND W/CAP;
5. THENCE N 20°16'53" E A DISTANCE OF 149.50 FEET TO A 3/4" IRON PIPE FOUND;
6. THENCE RUNNING ALONG THE LINE OF RONALD D. RUDD II TRUSTEE ET AL (LOT 15), N 20°15'03" E A DISTANCE OF 110.78 FEET TO A 1/2" IRON PIPE FOUND;
7. THENCE RUNNING ALONG THE LINE OF DEBORAH M. HARRIS ET AL (LOT 14), N 06°21'53" E A DISTANCE OF 166.98 FEET TO A 3/4" IRON PIPE FOUND;
8. THENCE RUNNING ALONG THE LINE OF JOYCE O'HARA PREVETTE BRAFFORD (LOT 13), N 15°37'48" E A DISTANCE OF 84.57 FEET TO A CALCULATED POINT;
9. THENCE ALONG THE LINE OF ANDREW K. ARD JR. ET AL (LOT 12), N 23°22'43" E A DISTANCE OF 123.95 FEET TO A CALCULATED POINT;
10. THENCE N 35°37'42" E A DISTANCE OF 148.04 FEET TO A CALCULATED POINT;
11. THENCE RUNNING ALONG THE LINE OF CHRISTOPHER TERRY ET AL (LOT 11), N 65°06'11" E A DISTANCE OF 94.69 FEET TO A 1/2" IRON PIPE FOUND;
12. THENCE RUNNING ALONG THE LINE OF KENNETH E. GODWIN ET AL (LOT 10), N 64°29'06" E A DISTANCE OF 18.43 FEET TO A 1/2" IRON PIPE FOUND;

- 13. THENCE N33°19'38" E A DISTANCE OF 174.27 FEET TO A 1/2" IRON PIPE FOUND;
- 14. THENCE N22°05'04" E A DISTANCE OF 165.71 FEET TO A 1/2" IRON PIPE FOUND, CROSSING THE CENTERLINE OF JOHNSON BRANCH AT 24 FEET;

THENCE RUNNING ALONG THE LINE OF DANIELLE MARTIN ET AL (LOT 09), N 22°02'07" E A DISTANCE OF 269.23 FEET TO A 1/2" IRON PIPE FOUND; THENCE RUNNING ALONG THE LINE OF MARK C. VULTAGGIO (LOT 08), N 22°05'40" E A DISTANCE OF 198.38 FEET TO A 1/2" IRON PIPE FOUND; THENCE CROSS FLUME ROAD, A 50-FOOT PUBLIC RIGHT-OF-WAY N 22°00'49" E A DISTANCE OF 50.02 FEET TO A CALCULATED POINT; THENCE RUNNING ALONG THE LINE OF HAROLD L. ODOM (LOT 07), N 22°13'36" E A DISTANCE OF 32.54 FEET TO A 3/4" IRON PIPE FOUND AND BEING THE SOUTHWEST CORNER OF PARCEL 0222308 BELONGING TO DONALD AND REBECCA NEWSOME; THENCE, N 22°05'21" E A DISTANCE OF 200.04 FEET TO AN AXLE FOUND AND BEING THE NORTHWEST CORNER OF THE SUBJECT PARCELS AND THE SOUTHEAST CORNER OF ROBERT C. LAFABREGUE ET AL (LOT 06); THENCE TURNING AND RUNNING ALONG THE LINE OF JAMES C. LLOYD ET AL (LOT 04) S 86°28'46" E A DISTANCE OF 200.00 FEET TO A 5/8" IRON REBAR SET; THENCE CONTINUING IN A SOUTHEASTERLY DIRECTION S 86°25'42" E A DISTANCE OF 105.13 FEET TO A 1/2" IRON PIPE FOUND; THENCE RUNNING ALONG THE LINE OF RAPHAEL E. EZE (LOT 03) S 86°29'44" E A DISTANCE OF 270.46 FEET TO A 1/2" IRON PIPE FOUND AND THE POINT OF BEGINNING CONTAINING AN AREA OF 44.23 ACRES, MORE OR LESS. 0.49 ACRES BEING WITHIN GUY RD 60' WIDTH PUBLIC RIGHT OF WAY.

**SECTION 3.** Notice of said Public Hearing shall be published in a newspaper having general circulation in the Town of Clayton, at least ten days prior to the date of the Public Hearing.

Duly adopted this on the 15<sup>th</sup> day of June 2026, while in regular session.

ATTEST:

\_\_\_\_\_  
 Jody L. McLeod  
 Mayor

\_\_\_\_\_  
 Heidi Holland, MMC, NCCMC  
 Town Clerk



Town of Clayton  
Planning Department  
111 E. Second Street  
Clayton, NC 27520  
919-553-5002

## PETITION FOR VOLUNTARY ANNEXATION

**VOLUNTARY ANNEXATION:** Upon receipt of a valid petition signed by all the owners of real property in the area described therein, the Town may annex an area either contiguous or not contiguous to its primary corporate limits when the area meets the standards set out under North Carolina General Statutes 160A-31 and 160A-58.1.

Applications are accepted on a rolling basis and can be submitted to the Town of Clayton Planning Department via email at [Planning-EngineeringSubmittals@TownofClaytonNc.org](mailto:Planning-EngineeringSubmittals@TownofClaytonNc.org).

[www.ClaytonNC.org/Fees](http://www.ClaytonNC.org/Fees)

**Applicable Fees:** Development Submittal Fees Annexation

### PROCESS:

**Review by Staff:** The Planning, Engineering and Public Works Departments review the annexation submission. Comments will be sent to the applicant. There is an initial 15 business day review cycle with 3 Council hearing meetings. Expect an estimated minimum of 2-3 months for review/approval.

**Annexation Plat and Legal Description (Metes & Bounds) Submission:** The plat and a legal description (metes and bounds) must be submitted with the application and review fee.

**Is the proposed land for annexation located outside the Claytex Fire District?** \_\_\_ Yes \_\_\_ No

*\*If the proposed land for annexation is located outside of the Claytex Fire District, the Fire District in which the land is located must be notified by the Town, and a payment from the applicant to the Town covering the proportional share of Fire District Debt of the land (as determined by the Fire District) will be required to be made. This process will increase the timeline for approval of these annexations.*

**Legal Advertisement:** A legal advertisement will be published no more than 25 days and no less than 10 days prior to the date of the public hearing.

**Town Council Meeting:** The Town Council will pass a resolution directing the Town Clerk to investigate the annexation petition. The Town Clerk will present to the Town Council a Certificate of Sufficiency indicating that the annexation petition is complete. A resolution setting the date of the public hearing is then approved. These first two actions generally occur during the Consent Agenda item on 2 consecutive Town Council meetings.

**Public Hearing/Town Council Meeting:** The Town Council will either adopt or deny an ordinance to extend the corporate limits of the Town of Clayton. The Public Hearing is generally held during the 3<sup>rd</sup> Council meeting, following approval of the Certificated Sufficiency and Resolution setting the Public Hearing date.

**Recordation:** If the annexation is approved by the Town Council, the applicant is required to submit one (1) Mylar annexation plat to the Planning Department for signature. The Annexation Plat shall be recorded at the appropriate county Register of Deeds.

Name of Project: \_\_\_\_\_ Date: \_\_\_\_\_

Applicant Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Petition for Voluntary Annexation Application**

1. Application Type:  Individual  Corporation  LLC  Partnership

2. The proposed annexation will be:  Contiguous Annexation  Non-Contiguous Annexation

**Property Information**

**To the Town Council of the Town of Clayton, North Carolina:**

1. I/We the undersigned owner(s)\* of real property respectfully request that the area described in Paragraph 2 below be annexed to the Town of Clayton, North Carolina.

\*If the owner of real property is a corporation or religious entity, attach a copy of the articles of incorporation describing who is/are authorized to sign the petition.

2. The area to be annexed is  contiguous,  non-contiguous to the Town of Clayton, North Carolina and the boundaries of such territory are as provided in the boundary plat attached hereto.

3. If contiguous, this annexation will include all intervening rights-of-way for streets, railroads, and other areas as stated in G.S. 160A-31(f), unless otherwise stated in the annexation amendment.

4. Attached is a statement of the schedule for full development of the property to be annexed, which includes the type, number, and estimated value of planned improvements, if applicable.

Total Acreage to be annexed: \_\_\_\_\_ Existing Housing Units: \_\_\_\_\_

Population of acreage to be annexed: \_\_\_\_\_ Fire District: \_\_\_\_\_

Existing Zoning District\*: \_\_\_\_\_ Proposed Town Zoning District\*: \_\_\_\_\_

County Recorded Plat Book and Page #: \_\_\_\_\_

Reason for petitioner to annex:  Receive Town Services  Other (please specify): \_\_\_\_\_

5. I/We acknowledge that any zoning vested rights acquired pursuant to G.S. 160A-385.1 or G.S. 153A-344.1 must be declared and identified on this petition. I/We further acknowledge that failure to declare such rights on this petition shall result in the termination of vested rights previously acquired for the property. (If zoning vested rights are claimed, indicate on the following page, and attach proof.)

**FOR OFFICE USE ONLY**

Date Received: \_\_\_\_\_ Amount Paid: \_\_\_\_\_ Petition Number: \_\_\_\_\_

**\*This page must be notarized prior to submitting to the Town for review\***

**Complete ONLY if applying for an individual annexation and if property is owned by individual (s):**

Donald Larry Newsome  
Please Print  
Rebecca Stott Newsome  
Please Print

Donald Larry Newsome  
Signature  
Rebecca Stott Newsome  
Signature

**Complete ONLY if applying for a Corporation Annexation:**

In witness whereof, said corporation has caused this instrument to be executed by its President and attested by its secretary by order of its Board of Directors, this \_\_\_ day of \_\_\_\_\_, 20\_\_.

Corporate Name: \_\_\_\_\_

SEAL

By: \_\_\_\_\_  
(Signature)

Attest: \_\_\_\_\_  
Secretary (Signature)

**Complete ONLY if applying for a Limited Liability Company Annexation:**

In witness whereof, \_\_\_\_\_ a limited liability company, caused this instrument to be executed in its name by a member/manager pursuant to authority duly given, this \_\_\_ day of \_\_\_\_\_, 20\_\_.

Name of Limited Liability Company: \_\_\_\_\_

By: \_\_\_\_\_  
Signature of Member/Manager

**Complete ONLY if applying for a Partnership Annexation:**

In witness whereof, \_\_\_\_\_ a partnership, caused this instrument to be executed in its name by a member/manager pursuant to authority duly given, this \_\_\_ day of \_\_\_\_\_, 20\_\_.

Name of Partnership: \_\_\_\_\_

By: \_\_\_\_\_  
Signature of General Partner

By: \_\_\_\_\_

By: \_\_\_\_\_  
Signature of General Partner

By: \_\_\_\_\_

**STATE OF NORTH CAROLINA  
COUNTY OF JOHNSTON**

Sworn and subscribed before me, Dawn Callahan, a Notary Public for the above State and County, this 16th day of January, 2020.

Dawn Callahan  
Notary Public

SEAL **DAWN CALLAHAN  
NOTARY PUBLIC  
Johnston County  
North Carolina**  
My Commission Expires December 8, 2026

My Commission Expires: 12-8-2026

## Voluntary Annexation Plat Checklist

#	Required Plat Items
1.	Fully dimensioned by metes and bounds, and the location of intersecting boundary lines of the existing town limits, labeled and distinctly marked. Include full right-of-way if the area on both sides is or will be in the corporate limits.
2.	Any utility easements with metes and bounds.
3.	Accurate locations and descriptions of all monuments, markers and control points.
4.	Ultimate right-of-way widths on all streets.
5.	Entitle "ANNEXATION MAP FOR THE TOWN OF CLAYTON" OR "SATELLITE ANNEXATION MAP FOR THE TOWN OF CLAYTON," as appropriate.
6.	Name of property owner(s).
7.	Name, seal, and registration of Professionally Licensed Surveyor (PLS).
8.	Date of the survey and map preparation; a north arrow indicating whether the index is true magnetic North Carolina grid (NAD 83 of NAD 27) or deed; graphic scale; and declination.
9.	Names of the township, county, and state.
10.	A detailed vicinity map.
11.	Include address of property if assigned.
12.	Show all contiguous or non-contiguous town limits.
13.	Leave a 2-inch by 2-inch space for the county Register of Deeds stamp on the plat. All final plats must be stamped and signed before they can be accepted by the Town.

ANNEXATION LEGAL DESCRIPTION – 44.23 ACRES

(ANNEXATION LEGAL DESCRIPTION INCLUDES TWO PARCELS CONSISTING OF WAKE COUNTY PARCEL IDENTIFICATION NUMBERS 1649189289 & 1649179336)

BEING ALL THAT CERTAIN TRACTS OR PARCELS OF LAND SITUATED, LYING, AND BEING IN THE TOWN OF SAINT MARY’S, COUNTY OF WAKE, STATE OF NORTH CAROLINA, AND BEING DESIGNATED AS RECORDED ON AUGUST 28, 2023, IN DEED BOOK 19419, PAGE 450, BY DEED BOOK 19666, PAGE 1955 WAKE COUNTY REGISTER OF DEEDS, AND FURTHER SHOWN ON BOOK OF MAPS 2024 PAGE 1294, TO WHICH REFERENCE IS HEREBY MADE FOR A MORE PARTICULAR DESCRIPTION OF SAID PROPERTY BEING NOW OR FORMERLY OWNED BY:

DONALD L. NEWSOME & REBECCA S. NEWSOME

BOUNDED AS FOLLOWS:

ON THE NORTH BY FOUR PARCELS, THE FIRST BEING LAND OWNED NOW OR FORMERLY BY JAMES C. JR LLOYD AND KITTY A. LLOYD, AS DESCRIBED IN DEED BOOK 8220, PAGE 58 AND DEED BOOK 38640, PAGE 463, AND SHOWN ON MAP BOOK 1994 PAGE 272 AS “LOT 4”, BY LAND OWNED NOW OR FORMERLY BY RAPHAEL E. EZE AS DESCRIBED IN DEED BOOK 9310, PAGE 437, AND SHOWN ON MAP BOOK 1994, PAGE 272 AS “LOT 3”, BY LAND OWNED NOW OR FORMERLY BY TINA H. MARTIN AS DESCRIBED IN DEED BOOK 8583, PAGE 1447, AND SHOWN ON MAP BOOK 1994, PAGE 272 AS “LOT 2”, BY LAND OWNED NOW OR FORMERLY BY LUKE NEWSOME AS DESCRIBED IN DEED BOOK 17455, PAGE 2418, AND SHOWN ON MAP BOOK 2019, PAGE 653. ON THE EAST BY GUY ROAD, A 60-FOOT PUBLIC RIGHT OF WAY, AS SHOWN ON BOOK OF MAPS 2024, PAGE 1294. ON THE SOUTHEAST BY LAND OWNED NOW OR FORMERLY BY ALBERT L. NEWSOME, JR. AND JACQUELINE L. NEWSOME, AS DESCRIBED IN DEED BOOK 9416, PAGE 286, AND SHOWN ON BOOK OF MAPS 1979, PAGE 171; THE REMAINING ADJOINING LANDS ALONG THIS SOUTHEAST LINE LYING IN JOHNSTON COUNTY. ON THE SOUTH BY LAND OWNED NOW OR FORMERLY BY GORRELL INC, AS DESCRIBED IN DEED BOOK 817, PAGE 162. ON THE WEST BY THE FOLLOWING 14 PROPERTIES AND/OR PUBLIC RIGHT-OF-WAYS:

1. BY LAND OWNED NOW OR FORMERLY BY JEFFREY AIMS AND JESSICA HOFFMAN AIMS, AS DESCRIBED IN DEED BOOK 19275, PAGE 2482, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS “LOT 19”.
2. BY LAND OWNED NOW OR FORMERLY BY CARRIE M. FALCONE AND NICHOLAS FALCONE, AS DESCRIBED IN DEED BOOK 17815, PAGE 2428, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS “LOT 18”.
3. BY LAND OWNED NOW OR FORMERLY BY REBECCA MARIE OFFEN AND AMANDA J. OFFEN, AS DESCRIBED IN DEED BOOK 19377, PAGE 1999, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS “LOT 17”.
4. BY LAND OWNED NOW OR FORMERLY BY RONALD DOUGLAS RUDD II, TRUSTEE, AND SANDRA KATHERINE RUDD, TRUSTEE, AS DESCRIBED IN DEED

BOOK 19697, PAGE 1342, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 15".

5. BY LAND OWNED NOW OR FORMERLY BY DEBORAH M. HARRIS AND DONALD E. HARRIS, AS DESCRIBED IN DEED BOOK 17023, PAGE 1602, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 14".
6. BY LAND OWNED NOW OR FORMERLY BY JOYCE O'HARA PREVETTE BRAFFORD, AS DESCRIBED IN DEED BOOK 20057, PAGE 1610, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 13".
7. BY LAND OWNED NOW OR FORMERLY BY ANDREW K. ARD, JR. AND ELLEN A. ARD, AS DESCRIBED IN DEED BOOK 6790, PAGE 512, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 12".
8. BY LAND OWNED NOW OR FORMERLY BY CHRISTOPHER TERRY AND FRANCES TERRY, AS DESCRIBED IN DEED BOOK 19280, PAGE 1153, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 11".
9. BY LAND OWNED NOW OR FORMERLY BY KENNETH E. GODWIN AND JOYCE A. GODWIN, AS DESCRIBED IN DEED BOOK 8359, PAGE 1313, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 10".
10. BY LAND OWNED NOW OR FORMERLY BY DANIELLE MARTIN AND SHAWN M. MARTIN, AS DESCRIBED IN DEED BOOK 15314, PAGE 263, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 9".
11. BY LAND OWNED NOW OR FORMERLY BY MARK CHARLES VULTAGGIO, AS DESCRIBED IN DEED BOOK 17204, PAGE 681, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 8".
12. BY FLUME ROAD, A 50-FOOT PUBLIC RIGHT-OF-WAY, AS SHOWN ON BOOK OF MAPS 1994, PAGE 272.
13. BY LAND OWNED NOW OR FORMERLY BY HAROLD LEE ODOM, AS DESCRIBED IN DEED BOOK 6664, PAGE 619, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 7".
14. BY LAND OWNED NOW OR FORMERLY BY ROBERT C. LAFABREGUE AND LEAH A. LAFABREGUE, AS DESCRIBED IN DEED BOOK 12424, PAGE 605, AND SHOWN ON BOOK OF MAPS 1994, PAGE 272 AS "LOT 6".

COMMENCING AT A NATIONAL GEODETIC SURVEY DISC MONUMENT STAMPED "ELLIS", PID EZ5232, HAVING NORTH CAROLINA STATE PLANE COORDINATES (NAD83/2011) OF N: 701,804.28 FEET AND E: 2,141,671.69 FEET; THENCE S 13°26'35" E, A DISTANCE OF 3,556.13 FEET, TO A 1/2" IRON PIPE FOUND, HAVING NORTH CAROLINA STATE PLANE COORDINATES (NAD83/2011) OF N: 698,345.58 FEET AND E: 2,142,498.42 FEET, TO THE POINT OF BEGINNING.

THENCE PROCEEDING IN A SOUTHWEST DIRECTION ALONG THE LINE OF LAND NOW OR FORMERLY OWNED BY LUKE NEWSOME S 02°55'21" W A DISTANCE OF 180.04 FEET TO A 1/2" IRON PIPE FOUND; THENCE CONTINUING ALONG THE LINE OF LUKE NEWSOME S 86°01'14" E A DISTANCE OF 392.46 FEET TO A 1/2" IRON PIPE FOUND; THENCE CROSSING GUY RD PUBLIC RIGHT OF WAY S 86°01'14" E A DISTANCE OF 61.46 FEET TO A CALCULATED POINT ON THE EASTERN EDGE OF GUY ROAD RIGHT OF WAY; THENCE WITH THE EASTERN RIGHT OF WAY OF GUY RD S

11°53'51" E A DISTANCE OF 352.74 FEET TO A CALCULATED POINT; THENCE LEAVING SAID RIGHT OF WAY AND CROSSING GUY RD S 78°06'09" W A DISTANCE OF 60.27 FEET TO A 5/8" IRON REBAR FOUND; THENCE IN A SOUTHWESTERLY DIRECTION AND RUNNING ALONG THE LINE OF ALBERT LEE NEWSOME JR. ET AL, S 77°07'16" W A DISTANCE OF 229.89 FEET TO A 1/2" IRON PIPE FOUND; THENCE IN A SOUTHEASTERLY DIRECTION, S 12°49'57" E A DISTANCE OF 118.18 FEET TO A 5/8" IRON REBAR SET; THENCE RUNNING ALONG THE COUNTY LINE OF WAKE AND JOHNSTON IN A SOUTHWESTERLY DIRECTION, S 45°33'29" W A DISTANCE OF 2,060.59 FEET TO A 1" IRON PIPE FOUND AND BEING THE SOUTH EASTERN CORNER OF THE SUBJECT PARCELS; THENCE TURNING AND RUNNING IN A WESTERLY DIRECTION ALONG THE LINE OF GORRELL INC N 87°07'43" W A DISTANCE OF 350.53 FEET TO A 1.5" IRON PIPE FOUND AND BEING THE SOUTHWEST CORNER OF THE SUBJECT PARCELS; THENCE TURNING NORTHEASTERLY AND RUNNING WITH THE CENTERLINE OF JOHNSON BRANCH THE FOLLOWING (14) BEARINGS AND DISTANCES:

- 1) THENCE RUNNING ALONG THE LINE OF JEFFREY AIMS ET AL (LOT 19), N 19°40'16" E A DISTANCE OF 56.37 FEET TO A 1/2" IRON PIPE FOUND;
- 2) THENCE N 27°14'22" E A DISTANCE OF 202.52 FEET TO AN IRON REBAR FOUND W/CAP;
- 3) THENCE N 19°19'15" E A DISTANCE OF 140.12 FEET TO A 1/2" IRON PIPE FOUND;
- 4) THENCE RUNNING ALONG THE LINE OF CARRIE M. FALCONE ET AL (LOT 18), N 17°32'17" E A DISTANCE OF 65.80 FEET TO AN IRON REBAR FOUND W/CAP;
- 5) THENCE N 20°16'53" E A DISTANCE OF 149.50 FEET TO A 3/4" IRON PIPE FOUND;
- 6) THENCE RUNNING ALONG THE LINE OF RONALD D. RUDD II TRUSTEE ET AL (LOT 15), N 20°15'03" E A DISTANCE OF 110.78 FEET TO A 1/2" IRON PIPE FOUND;
- 7) THENCE RUNNING ALONG THE LINE OF DEBORAH M. HARRIS ET AL (LOT 14), N 06°21'53" E A DISTANCE OF 166.98 FEET TO A 3/4" IRON PIPE FOUND;
- 8) THENCE RUNNING ALONG THE LINE OF JOYCE O'HARA PREVETTE BRAFFORD (LOT 13), N 15°37'48" E A DISTANCE OF 84.57 FEET TO A CALCULATED POINT;
- 9) THENCE ALONG THE LINE OF ANDREW K. ARD JR. ET AL (LOT 12), N 23°22'43" E A DISTANCE OF 123.95 FEET TO A CALCULATED POINT;
- 10) THENCE N 35°37'42" E A DISTANCE OF 148.04 FEET TO A CALCULATED POINT;
- 11) THENCE RUNNING ALONG THE LINE OF CHRISTOPHER TERRY ET AL (LOT 11), N 65°06'11" E A DISTANCE OF 94.69 FEET TO A 1/2" IRON PIPE FOUND;
- 12) THENCE RUNNING ALONG THE LINE OF KENNETH E. GODWIN ET AL (LOT 10), N 64°29'06" E A DISTANCE OF 18.43 FEET TO A 1/2" IRON PIPE FOUND;
- 13) THENCE N33°19'38" E A DISTANCE OF 174.27 FEET TO A 1/2" IRON PIPE FOUND;
- 14) THENCE N22°05'04" E A DISTANCE OF 165.71 FEET TO A 1/2" IRON PIPE FOUND, CROSSING THE CENTERLINE OF JOHNSON BRANCH AT 24 FEET;

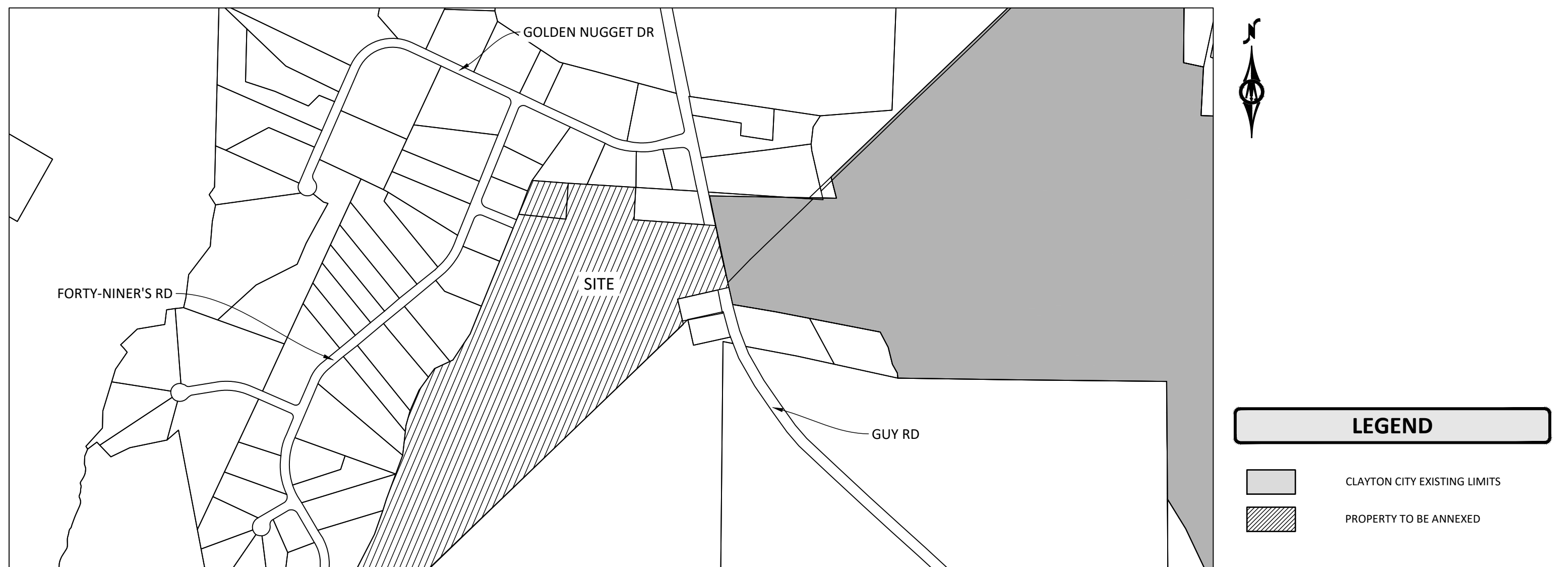
THENCE RUNNING ALONG THE LINE OF DANIELLE MARTIN ET AL (LOT 09), N 22°02'07" E A DISTANCE OF 269.23 FEET TO A 1/2" IRON PIPE FOUND; THENCE RUNNING ALONG THE LINE OF MARK C. VULTAGGIO (LOT 08), N 22°05'40" E A DISTANCE OF 198.38 FEET TO A 1/2" IRON PIPE FOUND; THENCE CROSS FLUME ROAD, A 50-FOOT PUBLIC RIGHT-OF-WAY N 22°00'49" E A DISTANCE OF 50.02 FEET

TO A CALCULATED POINT; THENCE RUNNING ALONG THE LINE OF HAROLD L. ODOM (LOT 07), N 22°13'36" E A DISTANCE OF 32.54 FEET TO A 3/4" IRON PIPE FOUND AND BEING THE SOUTHWEST CORNER OF PARCEL 0222308 BELONGING TO DONALD AND REBECCA NEWSOME; THENCE, N 22°05'21" E A DISTANCE OF 200.04 FEET TO AN AXLE FOUND AND BEING THE NORTHWEST CORNER OF THE SUBJECT PARCELS AND THE SOUTHEAST CORNER OF ROBERT C. LAFABREGUE ET AL (LOT 06); THENCE TURNING AND RUNNING ALONG THE LINE OF JAMES C. LLOYD ET AL (LOT 04) S 86°28'46" E A DISTANCE OF 200.00 FEET TO A 5/8" IRON REBAR SET; THENCE CONTINUING IN A SOUTHEASTERLY DIRECTION S 86°25'42" E A DISTANCE OF 105.13 FEET TO A 1/2" IRON PIPE FOUND; THENCE RUNNING ALONG THE LINE OF RAPHAEL E. EZE (LOT 03) S 86°29'44" E A DISTANCE OF 270.46 FEET TO A 1/2" IRON PIPE FOUND AND THE POINT OF BEGINNING

CONTAINING AN AREA OF 44.23 ACRES, MORE OR LESS.

0.49 ACRES BEING WITHIN GUY RD 60' WIDTH PUBLIC RIGHT OF WAY.

VICINITY MAP - NTS



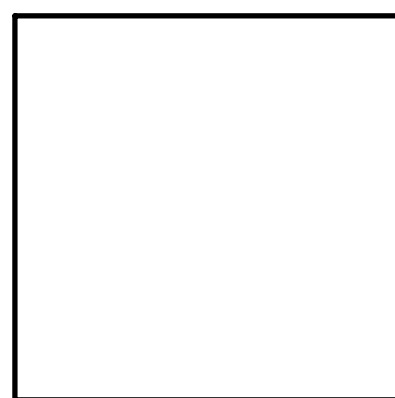
LEGEND

- CLAYTON CITY EXISTING LIMITS
- PROPERTY TO BE ANNEXED

LEGEND

- ▲ CALCULATED POINT
- MONUMENT FOUND (AS NOTED)
- CONTROL POINT
- ☼ LIGHT POLE
- ⊕ UTILITY POLE
- ⊗ GAS MARKER
- ⊖ GUY WIRE ANCHOR
- ⊞ PEDESTAL-ELECTRIC
- POC
- POB
- ⊖ IRS
- ⊖ IRF
- ⊖ IPF
- OE
- FENCE
- EDGE OF BRANCH
- TIE LINE
- EASEMENT
- RIGHT OF WAY
- AREA TO BE ANNEXED
- ADJOINER PROPERTY LINE
- ▨ GRAVEL
- ▨ ASPHALT
- ▨ LEASED AREA

WAKE COUNTY REGISTER OF DEEDS STAMP



SURVEYOR'S CERTIFICATE

THIS PLAT WAS PREPARED FOR RECORDING IN ACCORDANCE WITH GS 47-30, AS AMENDED  
 I, JOEL F. ALVARADO, DO HEREBY CERTIFY THAT THIS PROJECT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION; THAT THE BOUNDARIES NOT SURVEYED ARE SHOWN AS BROKEN LINES PLOTTED FROM INFORMATION SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED BY LATITUDES AND DEPARTURES IS 1:10,000 OR GREATER; THAT THIS SURVEY WAS PERFORMED USING GNSS AND CONVENTIONAL SURVEY, THAT THE FOLLOWING INFORMATION WAS USED TO PERFORM THE GNSS SURVEY:

CLASS OF SURVEY: A  
 POSITIONAL ACCURACY: 0.10FT + 50PPM  
 TYPE OF GPS FIELD PROCEDURE: VRS & CONVENTIONAL  
 DATES OF SURVEY: DEC 15 2025 - JAN 05, 2026  
 DATUM/EPOCH: NAD 83 (2011)  
 PUBLISHED/FIXED-CONTROL USE: NCRD CORS ARP  
 GEOID MODEL: 18  
 UNITS: US SURVEY FEET  
 COMBINED SCALE FACTOR: 1.0001124928

**PRELIMINARY  
 NOT FOR RECORDATION,  
 CONVEYANCE OR SALES**

JOEL F. ALVARADO 03/11/2026  
 NORTH CAROLINA PROFESSIONAL LAND SURVEYOR  
 LICENSE NUMBER L-5433

REVIEW OFFICER'S CERTIFICATE (EXEMPT SUBDIVISIONS AND ANNEXATIONS)

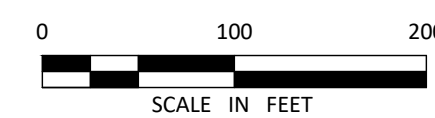
STATE OF NORTH CAROLINA  
 TOWN OF CLAYTON, WAKE COUNTY  
 I, \_\_\_\_\_, REVIEW OFFICER FOR THE TOWN OF CLAYTON, NORTH CAROLINA, CERTIFY THAT THE MAP OR PLAT TO WHICH THIS CERTIFICATE IS AFFIXED MEETS ALL STATUTORY REQUIREMENTS FOR RECORDING.  
 REVIEW OFFICER \_\_\_\_\_ DATE \_\_\_\_\_

TOWN CLERK CERTIFICATE (WAKE COUNTY)

STATE OF NORTH CAROLINA  
 TOWN OF CLAYTON, WAKE COUNTY  
 ANNEXATION ORDINANCE: \_\_\_\_\_  
 I, HEIDI HOLLAND, MMC, NCCMC, TOWN OF CLAYTON, NORTH CAROLINA, TOWN CLERK, CERTIFY THIS IS A TRUE AND EXACT MAP OF ANNEXATION ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, BY THE TOWN COUNCIL AND TO HAVE AN EFFECTIVE DATE OF \_\_\_\_\_.  
 I SET MY HAND AND SEAL OF THE TOWN OF CLAYTON \_\_\_\_\_ DAY/MONTH/YEAR  
 HEIDI HOLLAND, MMC, NCCMC, TOWN CLERK

LINE #	BEARING	DISTANCE
L1	N19°40'16"E	56.37'
L2	N17°32'17"E	65.80'
L3	N20°15'03"E	110.78'
L4	N6°21'53"E	166.98'
L5	N15°37'48"E	84.57'
L6	N23°22'43"E	123.95'
L7	N64°29'06"E	18.43'
L8	N22°00'49"E	50.02'
L9	N22°13'36"E	32.54'
L10	S86°25'42"E	105.13'

North Carolina State Plane Coordinates  
 NAD83 (2011)



DATE: 03/11/2026	CONTIGUOUS ANNEXATION MAP FOR THE TOWN OF CLAYTON SAINT MARY'S TOWNSHIP, WAKE COUNTY, NORTH CAROLINA	TOC PROJECT NUMBER: 2026-17-ANX
SCALE: 1" = 100'	418 SOUTH DAWSON STREET RALEIGH, NC 27601 Phone: (919) 719-1800 Email: Raleigh@bolton-menk.com www.bolton-menk.com	STOTAN INDUSTRIAL LLC FOR: 1515 MOCKINGBIRD LANE, SUITE 7116, CHARLOTTE, NC 28209
DRAWN: LEN	<b>BOLTON &amp; MENK</b>	
CHECKED: JFA		
JOB NUMBER:	FIELD BOOK:	

***Town of Clayton***  
***National Parks and Recreation Month***  
***Proclamation***

**WHEREAS**, parks and recreation is an integral part of communities throughout this country, including the Town of Clayton; and

**WHEREAS**, parks and recreation promotes health and wellness, improving the physical and mental health of people; and

**WHEREAS**, parks and recreation promotes time spent in nature, which positively impacts mental health by increasing cognitive performance and well-being, and alleviating illnesses such as depression, attention deficit disorders, and Alzheimers; and

**WHEREAS**, parks and recreation encourages physical activities by providing space for popular sports, hiking trails, swimming pools and many other activities designed to promote active lifestyles; and

**WHEREAS**, park and recreation programming and education activities, such as out-of-school time programming, youth sports and environmental education, are critical to childhood development; and

**WHEREAS**, parks and recreation increases a community's economic prosperity through increased property values, expansion of the local tax base, increased tourism, the attraction and retention of businesses, and crime reduction; and

**WHEREAS**, our parks and natural recreation areas ensure the ecological beauty of our community and provide a place for children and adults to connect with nature and recreate outdoors; and

**WHEREAS**, the U.S. House of Representatives has designated July as Parks and Recreation Month.

**NOW, THEREFORE**, on behalf of the Clayton Town Council, we hereby recognize the benefits derived from parks and recreation resources and proclaim July as Parks and Recreation Month.

Proclaimed by the Clayton Town Council this the 15<sup>th</sup> day of June 2026.

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Jody L. McLeod  
Mayor



# Town Council Regular Meeting Agenda Cover Sheet

## Meeting Date

June 15, 2026

## Agenda Location

PUBLIC HEARINGS

## Item Title

Unified Development Ordinance Text Amendments (UDOTA 1-26)

## Presenter(s)

Conrad Olmedo, Planning Director

## Suggested Action

**POTENTIAL ACTION:** Adoption of Ordinance #2026-06-01 & Consistency Statement

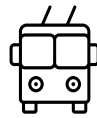
## Strategic Priorities Alignment



VIBRANT  
DOWNTOWN



DESIRABLE  
AMENITIES  
AND SPACES



MOBILITY  
TRANSPORTATION  
AND TRANSIT



DIVERSIFIED  
ECONOMIC  
DEVELOPMENT

**Public Hearing:** Yes

**If Approved, Will Document Require Recordation?** Yes

## Summary

This is the sixth round of Unified Development Ordinance Text Amendments (UDOTA 1-26) following the original approval of the Unified Development Ordinance on November 20, 2023 by Town Council. UDOTA 1-26 consists of nine line items that further align the UDO with recent changes in North Carolina General Statutes, input received from the community, and lessons learned from implementation.

## Funding Source

### Corresponding Documentation

1. 00\_UDOTA 1-26 Staff Report for Town Council\_6.15.26
2. 01\_UDOTA 1-26 Summary Table (1)
3. 02\_UDOTA 1-26 Redline Changes (1)
4. 03\_Conistency Statements Sheet\_UDOTA 1-26 for Town Council\_6.15.26
5. 04\_UDOTA 1-26 Presentation\_Town Council\_6.15.26
6. 05\_Public Notice Town Certification\_UDOTA 1-26\_TC 6.15.26
7. 06\_May 26, 2026 Planning Board Recommendation UDOTA 1-26
8. 07\_Ordinance - UDOTA 1-26\_TC\_6.15.26

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**Submitted By:** Conrad Olmedo, Planning Director

**Reviewed By:**

Conrad Olmedo, Planning  
Haley Downey, Planning  
Conrad Olmedo, Planning  
First Name Last Name, Administration  
Heidi Holland, Legislative

Created/Initiated - 6/8/2026  
Approved - 6/9/2026  
Approved - 6/9/2026  
Approved - 6/10/2026  
Final Approval - 6/10/2026



**Town of Clayton**  
 Planning Department  
 111 E. Second Street, Clayton, NC 27520  
 Phone: 919-553-5002  
 Fax: 919-553-1720  
[planning@townofclaytonnc.org](mailto:planning@townofclaytonnc.org)

*Planning Board Public Meeting: May 26, 2026*  
*Town Council Work Session: June 1, 2026*  
*Town Council Public Hearing: June 15, 2026*

STAFF REPORT	
<b>Project Number:</b>	UDOTA 1-26
<b>Project Name:</b>	Unified Development Ordinance Text Amendments (UDOTA 1-26)
<b>Property Pin #:</b>	N/A
<b>Location:</b>	The entirety of the Town of Clayton Planning Area, which includes the Town’s Corporate Limit and Extraterritorial Jurisdiction (ETJ)
<b>Applicant:</b>	Conrad Olmedo, Planning Director   Planning Department
<b>Property Owner:</b>	N/A
<b>Public Noticing Dates:</b>	Published on website: May 28, 2026 Legal ad published: June 3, 2026 and June 10, 2026
<b>Request:</b>	For the Town Council to consider the proposed Unified Development Ordinance Text Amendments (UDOTA 1-26) and to make a motion of approval or denial based on the Consistency Statements Sheet.
PROJECT OVERVIEW	
<p>On November 20, 2023, the Town Council adopted the Town of Clayton Unified Development Ordinance (UDO). The UDO became effective on January 2, 2024 and has been the Town’s land use regulatory document since that date.</p> <p>As part of the adoption of the UDO, it was understood that text amendments would be an integral part of keeping the UDO relevant and that recurring updates would allow the UDO to reflect feedback from its daily implementation, community input, and state law compliance.</p> <p>UDOTA 1-26 represents the sixth round of UDOTA and consists of 9-line items. These changes include alignment with North Carolina General Statutes updates, editorial and technical clarifications, feedback from the public, and staff observations from implementation. This is the first round of revisions for the year 2026, following UDOTA 2-25, which was approved by Town Council on November 17, 2025.</p> <p style="text-align: center;"><b>UDOTA 1-26 Summary Table</b></p> <p>UDOTA 1-26 changes are noted in the provided Summary Table (Attachment 1). Each line item has a number that corresponds to the number within the proposed redline text. For instance, the summary table’s [#05] on temporary uses corresponds with the noted [#05] within the provided UDOTA redline document (Attachment 2). This allows for easy reference as to the origin and rationale of the proposed redline UDOTA.</p>	

## PLANNING BOARD MEETING DISCUSSION POINTS

At their May 26, 2026 meeting, the Planning Board provided the following discussion points for numbered UDOTA. Following each discussion point is staff commentary, noted as “SC”.

### Split Jurisdiction [#01]:

- Can the property owner opt into the jurisdiction of their choosing?
  - SC: An inquiry was posed to the Town Attorney and provides that if there is an existing mutual agreement, the landowner’s consent is required. In the absence of an existing mutual agreement, the landowner can only choose the jurisdiction that includes the most acreage within the split parcel.
- Does the Town of Clayton have mutual agreements with other municipalities?
  - SC: There are no current mutual agreements, with respect to split jurisdiction, with other jurisdictions at this time.
- What is the effect of the absence of this type of language in surrounding jurisdictions’ UDOs?
  - SC: The absence of this language in other municipalities is not an issue, as NCGS prevails regardless.
- Should NCDOT right-of-way be considered?
  - SC: This change affects private property and not NCDOT ROW.
- How does this apply to taxes, schools, etc.?
  - SC: An inquiry was posed to the Johnston County Tax office. They indicated that with respect to taxes, a percentage of the tax would correspond to the percentage of the land area in each jurisdiction. This would occur for any City and County taxes and Fire Protection Services. School district boundaries are drawn independent of the Town.
- What are the properties that would be impacted?
  - SC: A Town GIS analysis was conducted, showing that 44 parcels located in Clayton’s ETJ are identified as having a split jurisdiction. Identified are 41 parcels split with Wake County, 1 parcel split with the Town of Garner’s ETJ (majority is in Clayton), and 2 parcels split with Johnston County (Austin’s Pond and the recent Troxler Property Annexation).

### Home Occupations [#04]:

- Concern regarding the duration of time from official Determinations to UDOTA proposed updates.
  - SC: Staff recognizes the duration of time from a formal Determination to actual codification in the UDO. In this particular instance, staff’s Determination was issued on November 4, 2025. The language is now included in UDOTA 1-26. This is a time period of approximately 6 to 7 months to incorporate formal determination language into the UDO. Issuance of a formal Determination allows for continual uninterrupted administration of the UDO on matters of inconsistency, as was done for this matter.

### Street Lights [#07]:

*Following Planning Board, the Town Electric Department provided assistance in responding to the following questions posed by Board Members.*

- Does this language meet industry standards?
  - SC: There are no firm guidelines for street light spacing industry wide. The 250 feet is a general guideline that is common among several peer municipalities in North Carolina Eastern Municipal Power Agency (NCEMPA). 2 comparable Towns have a spacing of

275 to 325 feet (Wendell, NC) and 200 to 300 feet (St. James, NC). The proposed 250 foot maximum is in alignment with these comparable standards.

- Does the on center (OC) spacing apply to street lights across the street from another?
  - SC: Yes, typically, the OC methodology is done measuring perpendicular from the light to the center of the road and then along the centerline of the road to the next street light location.
- Does the side of the street matter?
  - SC: Typical placement of street lights alternates from one side of the street to the other.

**REVIEW CRITERIA**

Per UDO Section 2.3.28.G., “the advisability of amending the text of this Ordinance is a matter committed to the legislative discretion of the Town Council and is not controlled by any one factor. In determining whether to adopt or deny the proposed text amendments, the Town Council may, but is not required to, consider whether and the extent to which the proposed text amendments:

1. Enhances the public’s health, safety, and welfare;
2. Is consistent with the Town’s Adopted Policy Guidance;
3. Is required by changed conditions;
4. Addresses a demonstrated community need;
5. Addresses an unforeseen matter not present when the Ordinance was adopted;
6. Addresses other factors determined to be relevant by the Town Council; and
7. Would not result in significantly adverse impacts on the natural environment, including water, air, noise, stormwater management, wildlife, vegetation, and the natural functioning of the environment.”

**CONSISTENCY WITH COMPREHENSIVE PLAN AND FUTURE LAND USE MAP**

The proposed Unified Development Ordinance Text Amendments (UDOTA 1-26) represent a continual update to the Town’s adopted UDO and align with the Town’s adopted 2045 Comprehensive Growth Plan, in that:

- **GOAL LU-1:** Seeks to preserve Clayton’s character while allowing for growth and development in appropriate areas.
- **Policy LU 1.1:** Manages future growth and encourages quality development through the implementation of the Comprehensive Plan, the Unified Development Ordinance (UDO), and other plans and regulations adopted by the Town Council.
- **Strategy LU 1.1.3:** Reviews and updates the Unified Development Ordinance within 1-2 years to ensure consistency with the Goals, Policies and Strategies of the Comprehensive Growth Plan.

**PLANNING BOARD CONSIDERATIONS**

At the meeting on May 26, 2026, the Planning Board voted to recommend approval to the Town Council.

**TOWN COUNCIL CONSIDERATIONS**

Staff provided a presentation on the UDOTA 1-26 at the Town Council Work Session on June 1, 2026 and have scheduled a Public Hearing for the Town Council meeting on June 15, 2026.

**STAFF RECOMMENDATION**

UDOTA 1-26 is consistent with relevant goals and policies found in the Town of Clayton’s 2045 Comprehensive Growth Plan, and a recommendation of approval of the text amendment request is reasonable and in the public interest; see Motion 1 in the Consistency Statements Sheet (Attachment 3).

**ATTACHMENTS:**

1. UDOTA 1-26 Summary Table
2. UDOTA 1-26 Redline Changes
3. Consistency Statements Sheet
4. UDOTA 1-26 Presentation
5. Public Notice Certification
6. Planning Board Recommendation
7. Ordinance # 2026-06-01




**Unified Development Ordinance Text Amendment (UDOTA) 1-26**

This Summary Table includes the cross-reference, indicated by number and highlight, that is found in the redline UDOTA 1-26, the date added, the source of the recommended change, a short title, existing UDO Section and page references, and a description of the UDOTA.

UDOTA ID	Date Added	Source/ Staff	Short Title	Existing and New UDO Section #	Existing UDO Page #	Description
<b>#01</b>	1/26/26	Staff	Split Jurisdiction	1.1.3	19	Add language regarding a property having split jurisdiction to be able to submit for development review by the jurisdiction in which the majority of the property is, as per SL 2026-94 (HB 926), <a href="#">NCGS §160D-203</a> .
<b>#02</b>	1/26/26	Staff	SUP Expiration	2.3.23.M	126	Add language regarding the expiration of an SUP that is not vested that the current zoning or regulation applies, per SL 2026-94 (HB 926), <a href="#">NCGS §160D-705(c)</a> .
<b>#03</b>	1/26/26	Staff	Application Waiting Periods	2.4.14.B, 2.4.15.A, 2.4.15.B	174, 175	Remove waiting period of a denied or withdrawn application to be resubmitted per SL 2026-94 (HB 926), <a href="#">NCGS §160D-601(e)</a> and alignment with 2.4.14.B. on fees for a denied application shall not be refunded.
<b>#04</b>	1/26/26	Staff	HOC – Sale of Firearms	4.4.3.A, 4.5.5.Q.5.e	354, 366	Remove prohibition of sale, repair, and manufacture of firearms and clarify as an allowable use with Home Occupation, Level 1 (per <a href="#">NCGS §14-409.40</a> ). Keep prohibition on sale, repair, or manufacture of explosives and the discharge of firearms or explosives. Explosives are treated differently than firearms in NCGS as per <a href="#">G.S. 14-284</a> and <a href="#">G.S. 14-284.1</a> .
<b>#05</b>	1/26/26	Staff	TUP – Offsite Parking	4.6.5.H.2.d.i.	386	Add language that allows for a parking/staging area that is more than 1,000 linear feet with shuttling service.
<b>#06</b>	1/29/26	Staff	Change of Use in Downtown Zoning Districts	5.4.3.A, B	397	Clarification of the specific Downtown zoning districts to be specifically identified for change of use requirements.
<b>#07</b>	5/13/26	Staff	Street Lights	6.4.8.J	474	Increase of on-center measurement for street lights to be 250 linear feet and to clarify compliance and funding for lights outside of the Town’s corporate limit.
<b>#08</b>	2/6/26	Staff	Alternative Plans	6.6.5, 6.9.9, 6.13.8	505, 556, 597	Editing to make Alternative Plans for Landscaping, Parking, and Signs, their own Section Heading for ease of UDO navigation.
<b>#09</b>	1/27/26	Staff	Short-Term Signs	6.13.11.D.5	619	Correction of the size of sign area on graphic to be 32 SF to align with text.

# UNIFIED DEVELOPMENT ORDINANCE



 C O D I F Y  
CLAYTON

The word "CLAYTON" is rendered in a large, orange, textured font with a grid and circular pattern overlay. Above it, the letters "C O D I F Y" are spaced out in a dark red, serif font. To the left of "C O D I F Y" is a small decorative icon of overlapping squares in maroon, orange, and grey.

Adopted: 11.20.23  
Effective: 1.2.24  
Amended: ~~11.17.25~~[6.15.26](#)

## Town Council

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Jody McLeod, Mayor  
~~Michael Sims~~, [Andria Archer](#), Mayor Pro Tem  
Ruth Anderson, Council ~~m~~Member  
~~Andria Archer~~, Councilmember  
Porter Casey, Council ~~m~~Member  
[Amanda Underwood](#), Council Member  
Gretchen Williams, Council ~~m~~Member

## Planning Board

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Jodie Dupree, Chair  
Derrick Applewhite, Vice-Chair  
Anita Bland, [Board Member](#)  
~~Ronald Williams~~  
Jason Carter, [Board Member](#)  
Daniel Gleason, [Board Member](#)  
Mark Hall, [Board Member](#)  
Deborah Hooker, [Board Member](#)  
Tom McKearney, [Board Member](#)  
Mike Surasky, [Board Member](#)  
[Randell Durham](#), [Board Alternate](#)  
[Vacant](#), [Board Alternate](#)

## Town Administration

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Rich Cappola, Town Manager  
[Dolores Gill](#), [Chief of Staff](#)  
Lee Barbee, Deputy Town Manager  
~~Dolores Gill~~, ~~Deputy Town Manager~~  
~~Courtney Tanner~~, [Vacant](#), Deputy Town Manager  
David Ranes, Fire Chief  
Greg Tart, Chief of Police

## Town Staff

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~~Vacant~~ [Matt Proctor](#), Electric Director  
Jonathan Ham, Engineering Director  
Kinsey Holton, Assistant Engineering Director  
Michael Tatum, Fire Marshal  
Barry Alston, Inspections Director  
Conrad Olmedo, Planning Director  
Haley Downey, Assistant Planning Director  
Joshua Baird, Water Resources Director

## Consultant

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Chad Meadows, CodeWright Planners, LLC



*CodeWright*  
P L A N N E R S



## 1.1 APPLICABILITY

### 1.1.1 GENERALLY

The provisions of this Ordinance shall apply to the development of all land within the corporate limits and the Extraterritorial Jurisdiction (ETJ) of the Town of Clayton, as shown on the adopted Official Zoning Map, unless the development is located outside the corporate limits or ETJ and subject to a development agreement where these standards are applied.

### 1.1.2 APPLICATION TO GOVERNMENTAL UNITS

Except when stated elsewhere in applicable law, this Ordinance applies to the following units of government:

#### A. THE TOWN OF CLAYTON

Development by the Town or its agencies or departments.

#### B. COUNTY AND STATE GOVERNMENT

Development of buildings by State or County agencies or departments, public colleges or universities, or other political subdivisions of the State, in accordance with the standards in NCGS§160D-913.

#### C. THE FEDERAL GOVERNMENT

Development owned or held in tenancy by the government of the United States, its agencies, departments, or corporate services, to the full extent permitted by federal law. For those activities of the federal government exempted from these regulations, compliance is strongly encouraged.

### 1.1.3 JURISDICTION

#### A. GENERALLY

The standards in this Ordinance shall apply to all development where these standards are applicable unless the development is expressly exempted by a specific section of this Ordinance, other Town requirement, or by State law.

#### B. SPLIT JURISDICTION

[Except in cases where a mutual agreement established in accordance with NCGS§160D-203\(a\) exists, when a lot or site is split by the Town's planning jurisdiction and another local government's planning jurisdiction, the development regulations from the local government with the largest share of the lot or site's land area shall apply to the entire lot. \[#01\]](#)

#### B.C. EXEMPTIONS FROM ZONING REQUIREMENTS

1. The following forms of development and activities are exempted from the zoning-related requirements of this Ordinance: **AMENDED 12.16.24 (UDOTA 3-24)**
  - a. Agricultural activities, agritourism, or forestry taking place on a property being used for bona fide farm purposes and located outside the City's corporate limits, in accordance with NCGS§160D-903; and
  - b. Forestry activities taking place on land being taxed at its present-use value as forestland or forestry activities taking place subject to a forestry management plan approved in accordance with NCGS§160D-921.
2. The phrase "bona fide farm purposes" shall refer to land subject to at least one of the following: **AMENDED 12.16.24 (UDOTA 3-24)**
  - a. A farm sales tax exemption certificate issued by the NC Department of Revenue;

- vii. Alterations affecting the form, ornamentation, or appearance of a principal or secondary structure as shown in the Concept Plan;
  - viii. Changes in density or intensity;
  - ix. Decreases in open space;
  - x. Substantial changes in the location of streets (particularly if streets are to be deleted or access points to the development moved so traffic flows both inside and outside the development are affected) or pedestrian access or circulation;
  - xi. A change in the amount or location of proposed landscaping or required screening; or
  - xii. Changes to site features that require the application of professional judgment or discretion by a licensed landscape architect, architect, or professional engineer.
- c. Major modifications must be reviewed and considered only in accordance with the procedures and standards established for the original application approval.

## K. EXPIRATION

### 1. REPLACEMENT

If a special use is replaced by a use type permitted by right in the zoning district, the Special Use Permit and the corresponding Concept Plan approval is deemed abandoned and the Special Use Permit approval is null and void. **AMENDED 7.21.25 (UDOTA 1-25)**

### 2. FAILURE TO START OR COMPLETE CONSTRUCTION

Unless otherwise stated in the Special Use Permit approval, a Special Use Permit and the corresponding Concept Plan shall expire and become null and void two years after the date of issuance if: **AMENDED 7.21.25 (UDOTA 1-25)**

- a. An application for a Site Plan or Major Subdivision has not been filed;
- b. Substantial commencement of construction has not taken place; or
- c. Construction activities have started, but the owner has voluntarily stopped construction and substantial progress has not been maintained.

### 3. MULTIPLE BUILDING PERMITS

Where more than one principal building is included with an approved Special Use Permit, the applicant may submit a series of Building Permit applications. The first application shall be submitted within one year of the date the Special Use Permit is approved. Each subsequent Building Permit application shall be submitted within 180 days from the date of issuance of a Certificate of Occupancy or other final approval for the previous building.

### 4. REVERSION FOLLOWING EXPIRATION

[If a Special Use Permit expires and does not become subject to vested rights, the base zoning district classification and all other applicable regulations continue to apply. \[#02\]](#)

## L. REVOCATION

1. In the event of failure to comply with the plans or any other conditions imposed upon the Special Use Permit approval, the Planning Director shall give the permit holder 10 days written notice of intent to revoke the permit and request the permit holder to contact staff to set a reasonable time for the violation to be corrected.
2. A Special Use Permit may only be revoked in accordance with the procedure used to grant its approval.
3. If the permit is revoked and the special use has not ceased, the use is considered a violation of this Ordinance and subject to enforcement and penalties in Chapter 7, Violations.

## M. VESTING

1. See Section 1.11.4D, Site-Specific Vesting Plan.



- E. Provision of a performance guarantee (see Section 2.3.20, Performance Guarantee) shall not be sufficient in cases where a review authority determines that required public infrastructure or required site features outside an active phase must be provided to ensure development functionality.
- F. Each new phase shall be developed contiguous or adjacent to an earlier phase, to the maximum extent practicable.

## 2.4.14 CONTINUANCE, WITHDRAWAL, AND ABANDONMENT

An applicant may request that a review authority's consideration of a development application be continued or withdrawn by submitting a written request to the appropriate review authority.

### A. PROCEDURE FOR CONTINUANCE OF APPLICATIONS SUBJECT TO A PUBLIC HEARING

1. In cases where an applicant seeks a continuance of an application subject to a public hearing, but public notification of the hearing has not yet been provided, the Planning Director shall consider and decide the request.
2. If public notification of the pending public hearing has been provided in accordance with this Ordinance, the request for continuance shall be placed on the public hearing agenda and be considered by the review authority. Additional public notification may be required for a continued application.
3. A request for continuance may be approved in cases where the applicant needs additional time to prepare evidence, secure approval from outside agencies, bring the application into closer alignment with the Town's adopted policy guidance or the requirements of this Ordinance, or for good cause, as determined by the review authority.

### B. WITHDRAWAL

1. An applicant may withdraw an application at any time following submittal of a signed request to withdraw the application.
2. There shall be no waiting period for refileing a withdrawn application. ~~If an applicant withdraws an application for the same land after public notification two times within a single calendar year, the same application may not be resubmitted for a period of one year from the date of the second withdrawal.~~ [#03]
3. Application fees for withdrawn applications shall not be refunded.

### C. ABANDONMENT

AMENDED 12.16.24 (UDOTA 3-24)

1. In cases where Town staff has notified the applicant in writing of a deficiency or a need for additional information in order to review or process an application and six consecutive months have lapsed with no response from the applicant, the application shall be considered abandoned, and the review process shall be halted.
2. Abandoned applications are considered withdrawn and shall be subject to the standards in Section 2.4.15, Reconsideration of Denied Applications.
3. In accordance with NCGS§143-755, permit choice rights are extinguished following a determination of application abandonment, and any subsequent re-applications shall be reviewed for compliance with the standards in effect at the time of application filing.
4. Abandoned applications are returned to the applicant and application fees shall not be refunded.



#### 2.4.15 RECONSIDERATION OF DENIED APPLICATIONS

##### A. LEGISLATIVE DECISIONS

1. There shall be no waiting period preventing an applicant from refiling the same or a different development application following denial. [#03]
2. Application fees for denied applications shall not be refunded. [#03]

~~If a development application requiring a legislative public hearing is denied, no application proposing the same or similar development on all or part of the same site shall be submitted within one year after the date of denial unless the review authority approves a reduction in this time limit. For the purposes of this section, "the same or similar development" shall mean:~~

- ~~1. The same use type(s) in the same approximate location(s) as the denied application; or~~
- ~~2. The same use type(s) in the same approximate building configuration (e.g., building height, floor area, massing) as the denied application.~~

##### B. QUASI-JUDICIAL DECISIONS

1. There shall be no waiting period preventing an applicant from refiling the same or a different development application following denial. [#03]
2. Application fees for denied applications shall not be refunded. [#03]

~~There is no time limit on resubmitting an application that is denied during an evidentiary public hearing provided that any subsequent application may not be similar or substantially similar to the application that was denied, in the sole discretion of the review authority responsible for the decision.~~

##### C. REDUCTION IN TIME LIMIT

The owner of land subject to this subsection, or the owner's authorized agent, may submit a written request for reduction of the time limit, along with a fee to defray the cost of processing the request, to the Planning Director, who shall transmit the request to the review authority. The review authority may grant the request only on a finding by two-thirds of its membership that the owner or agent has demonstrated that:

1. There is a substantial change in circumstances relevant to the issues or facts considered during review of the prior application that might reasonably affect the review authority's application of the relevant review standards to the development proposed in the new application; or
2. New or additional information is available that was not available at the time of review of the prior application and that might reasonably affect the review authority's application of the relevant review standards to the development proposed in the new application; or
3. The new application proposed to be submitted is materially different from the prior application; or
4. The final decision on the prior application was based on a material mistake of fact.

#### 2.4.16 AMENDMENT OF APPROVED APPLICATION

Except for Conditional Rezoning and Special Use Permits, applications identified as available for amendment in Section 2.3, Application Types, shall only be amended in accordance with the standards in this section. Amendments to a development application approval shall be considered as minor modifications or major modifications, and must be considered in accordance with the following:

##### A. MINOR MODIFICATIONS

1. Subsequent plans and permits for development may include minor modifications provided the development continues to meet the minimum requirements of this section. Minor



### 5. RESIDENTIAL USES

- a. Use of a boat, houseboat, or other floating structure as a temporary or permanent residence (this shall not prevent the overnight occupancy of a vessel temporarily moored while in transit on navigable waters);
- b. Use of a structure that does not comply with the applicable State Building Code requirements as a permanent, single-family dwelling; and
- c. Use of a tent, recreational vehicle, or travel trailer as a permanent residence.

### 4.4.2 PROHIBITED BY OVERLAY DISTRICT STANDARDS

Regardless of how a use type is permitted or prohibited in Table 4.2.5, Listing of Common Principal Uses, if a lot or tract is located within one or more overlay zoning districts, any use type limitations in the overlay district standards (see Section 3.7, Overlay Zoning Districts) shall control.

#### A. WATERSHED PROTECTION OVERLAY DISTRICT

The following uses are prohibited in the WPOD:

1. New demolition or sanitary landfills;
2. New sites for land application of residuals;
3. New sites for land application of petroleum-contaminated soils;
4. Collection, storage, or application of untreated sewage; and
5. Collection, storage, or application of industrial or other wastes.

#### B. FLOOD PROTECTION OVERLAY DISTRICT

1. The following uses are prohibited in designated floodways:
  - a. Buildings, including manufactured homes;
  - b. Any use that would cause any increase in base flood levels; and
  - c. Accessory dwelling units within the regulatory floodplain.
2. The following development is prohibited in designated floodplains due to the North Carolina Flood Act of 2000:
  - a. New solid waste disposal facilities;
  - b. New hazardous waste management facilities;
  - c. New salvage or junkyards; and
  - d. New chemical storage facilities.

### 4.4.3 PROHIBITED AS SECONDARY USES

The following uses shall not be permitted as secondary uses within the Town's planning jurisdiction:

#### A. HOME OCCUPATIONS

In no instance shall a Level 1 or Level 2 home occupation include any of the following activities or use types:

1. Vehicle repair of any kind, whether to drive trains, body work, or other aspects;
2. Outdoor repair of any kind;
3. Outdoor storage of any kind;
4. Commercial nurseries or horticulture;
5. Food handling, processing, or packing with industrial-scale equipment;
6. Medical or dental labs;
7. Restaurants of any kind;
- 7.8. ~~Sale, repair, or manufacture of explosives; [#04]~~
- 8.9. ~~Sale, repair, manufacture, or d~~Discharge of firearms or explosives [#04];



4. The home occupation shall be conducted entirely within a dwelling unit or secondary structure. It must be a use that is clearly incidental and secondary to the use of the dwelling unit for residential purposes and does not change the character of the residence.
5. Permitted home occupations include, but are not limited to:
  - a. Offices;
  - b. Personal services;
  - c. Day care of up to five children;
  - d. Catering, provided food is prepared solely with residential-grade equipment;
  - e. [Sale, repair, or manufacture of firearms or firearms ammunition, per NCGS §14-409.40](#) [#04];
  - e.f. Tailoring; and
  - f.g. Handcrafting, and similar vocations.
6. No on-site retail sales, except for goods made on the premises, are allowed. Nothing shall prohibit the digital sale of material for delivery off-site.
7. Sale of vehicles, including trailers, as a commercial activity is prohibited. For the purposes of this section, more than two vehicle sales per calendar year from the same lot shall be considered commercial activity. **AMENDED 7.21.25 (UDOTA 1-25)**
8. Activities shall not generate traffic, noise, vibration, glare, fumes, odors, or electrical interference beyond what normally occurs in the zoning district in which it is located.
9. No home occupation shall involve the use of electrical or mechanical equipment that would change the fire rating of the structure in which the home occupation is located.
10. No one may be employed who is not an occupant of the residence.
11. Instruction in music, dancing, art, or similar subjects shall be limited to no more than five students at one time.
12. Signs for home occupations shall be limited to incidental signs permitted in residential zoning districts (see Section 6.13, Signage).

### R. HOME OCCUPATION, LEVEL 2

1. The level 2 home occupation shall be located on a lot or tract of one acre or more in area.
2. The total floor area of all buildings engaged in the home occupation shall not exceed the lesser of: 20% of the principal dwelling's floor area or 1,000 square feet.
3. All operations associated with the home occupation use shall maintain a minimum 50-foot setback from all lot lines.
4. A type C perimeter buffer configured in accordance with Section 6.6.14, Perimeter Buffers, shall be installed along all lot lines abutting a residential district.
5. All operations associated with the home occupation shall be located behind the rear building line of the principal dwelling.
6. The person operating the home occupation shall reside on the property.
7. No more than two persons shall be employed other than those residing on the property.
8. Establishment of a level 2 home occupation shall require review of a site plan in accordance with Section 2.3.22, Site Plan, and the site plan shall indicate the location of outside storage, if any, the proposed number of vehicles to be parked on the lot, and methods of screening.
9. The home occupation shall not be operated between the hours of 9 PM to 6 AM.
10. Permitted uses shall be limited to those products assembled or manufactured on-site for resale elsewhere, professional and business services, or stock-in-trade clearly incidental to such services.

- a. A construction office shall be located on the same lot or site where the construction is taking place.
- b. A construction office shall not be located within required setbacks or easements.
- c. The construction office shall be removed from the site in accordance with [Table 4.6.4, Table of Common Temporary Uses and Duration](#).
- d. Construction office uses may accommodate up to 100 percent of the required off-street parking on a different lot or site provided:
  - i. The most distant parking space is located within 1,000 linear feet [or when a shuttling service is provided to the parking area #05](#); and
  - ii. Provided there is an improved pedestrian access between the parking area and the use being served.

## I. TEMPORARY USES ON TOWN-OWNED LAND IN THE PUB DISTRICT

### 1. PURPOSE AND INTENT

This section provides standards for temporary uses and structures on Town-owned lots located in the PUB zoning district. This section outlines the permitting requirements and standards for temporary uses and structures often required as a part of new projects and routine maintenance on Town facilities.

### 2. APPLICABILITY

The provisions of this section shall only apply to lands in the Public Facilities (PUB) zoning district. These provisions shall apply to all types of applications regardless of the review procedures by which they are approved, unless otherwise specified in this Ordinance. These standards may be modified by other applicable standards or requirements in this Ordinance.

### 3. STANDARDS

At the Planning Director's discretion, a Temporary Use Permit may be granted for placement of mobile or modular structures in the PUB district for up to one year, subject to the following standards:

#### a. GENERALLY

All temporary uses and structures shall:

- i. Not be placed within a public right-of-way;
- ii. Meet all current zoning standards for building height, impervious surface, and setbacks;
- iii. Have active Building and Zoning Compliance Permits;
- iv. Be shown on an approved Site Plan and Construction Drawings;
- v. Conform to structural strength and uplift requirements;
- vi. Show the occupancy, means of egress, and occupant load for all temporary structures;
- vii. Be provided with a portable fire extinguisher in accordance with the State Building Code;
- viii. Not include permanent alterations to the site; and
- ix. Not interfere with the normal operations or any permanent use on the site.

#### b. TEMPORARY PARKING

- i. Temporary parking areas associated with uses subject to these standards may be unpaved and may be used regardless of whether a structure exists at the site.
- ii. Temporary parking areas are exempt from the standards in [Section 6.6.13, Off-Street Parking Lot Landscaping](#).

#### c. TEMPORARY USE PERMIT RENEWAL

- i. Upon expiration, a Temporary Use Permit may be renewed for up to one year by the Town Council.
- ii. A Temporary Use Permit approved under this section may be renewed up to two times.



## 5.4 NONCONFORMING SITE FEATURES

### 5.4.1 APPLICABILITY

- A. Applications that include any of the following actions shall address nonconforming site features in accordance with the standards in this section:
1. Changes of principal use within an existing single-tenant structure;
  2. Demolition of all or substantially all of an existing principal structure;
  3. Expansion to the floor area of an existing principal structure totaling 75 percent or more of the structure's assessed value; or
  4. Expansion of the outdoor use area of 50 percent or more.
- B. For purposes of this section, the term "nonconforming site features" includes only the following:
1. Nonconforming off-street parking and associated driveways or vehicular access; **AMENDED 7.21.25 (UDOTA 1-25)**
  2. Nonconforming landscaping;
  3. Nonconforming screening;
  4. Nonconforming open space set-aside;
  5. Nonconforming walls or fences; and
  6. Nonconforming exterior lighting.
- C. Town staff may develop administrative guidelines to assist in the implementation of this section, including guidelines for the resolution of conflicts when it may not be possible for one or more types of nonconforming site features to be brought into compliance with the requirements of this Ordinance because of particular site constraints or impacts on adjacent sites.
- D. Applications for development on sites with existing structures that do not comply with applicable design standards shall be subject to the applicability standards in Section 6.2.3, Mixed-Use Design Standards, Section 6.2.4, Multi-Family Design Standards, or Section 6.2.5, Non-Residential Design Standards, as appropriate.

### 5.4.2 DETERMINATION OF COST AND ASSESSED VALUE

- A. For the purposes of determining if upgrading of nonconforming site features is required by this section, the cost of the expansion shall be as shown on the approved building permit application. In cases where no building permit is required, the applicant shall provide a written cost estimate detailing the cost of the expansion. The Planning Director may require a written cost estimate to be reviewed by a licensed professional engineer to ensure accuracy.
- B. Assessed value shall be based on the most recently available tax records from the county where the development is located.

### 5.4.3 CHANGE OF USE

- A. Except on lots in the [DTNC, DTNN, DTNT, or CZD zoning](#) ~~Downtown~~ districts, in cases where an existing principal use in a single-tenant building is replaced by a different use type or a vacant principal structure is proposed for occupancy by a new principal use, all nonconforming site features shall be brought into full compliance with all applicable requirements in this Ordinance. [\[#06\]](#)
- B. In cases where the principal use within a principal structure on a lot within the [DTNC, DTNN, DTNT, or CZD zoning](#) ~~Downtown~~ districts is subject to a change in use, nonconforming site features associated with screening, fences, walls, and exterior lighting shall be brought into full compliance with all applicable requirements of this Ordinance. Full compliance with off-street parking, landscaping, or open space set-aside shall not be required, but are encouraged. [\[#06\]](#)

- B. In cases where a subdivision includes streets and intersections subject to these standards, the subdivider shall coordinate with the Town or Duke Energy Progress, as appropriate, or other designated electrical service provider to prepare a street lighting plan that identifies the location and configuration of required street lights.
- C. The infrastructure plan associated with the subdivision shall include the street light plan.
- D. Street lights, where provided, shall be located within the street right-of-way.
- E. Street lights shall maintain a maximum on-center spacing of  $\pm 250$  linear feet unless topographic or safety concerns mandate a different configuration. [#07]
- F. Street lights shall generally be located on the opposite side of the street from the closest adjacent street light.
- G. All street lights shall be located inside full cut-off fixtures mounted on non-corrosive poles served by underground wiring.
- H. The light structure and light color of street lights shall be consistent throughout the subdivision.
- I. Nothing shall limit a subdivider from providing street lights in areas beyond street intersections provided the street lighting is configured in accordance with NCDOT or Town policy guidance and provided the owners' association is responsible for street light maintenance.
- J. Lights proposed on streets located outside the Town's corporate limits shall comply with the requirements of this section; however, the Town shall not provide funding for the acquisition or operation of lights located outside the corporate limits. [#07]

### 6.4.9 MEASUREMENT

#### A. MEASURED AT THE LOT LINE

Light level measurements shall be made at the lot line of the land upon which light to be measured is being generated. If measurement on private property is not possible or practical, light level measurements may be made at the boundary of the public street right-of-way that adjoins the land.

#### B. MEASURED AT FINISHED GRADE

Measurements shall be made within one foot of the finished grade (ground level), with the light-registering portion of the meter held parallel to the ground pointing up. The meter shall have cosine and color correction and have an accuracy tolerance of no greater than plus or minus five percent.

#### C. MEASUREMENT DEVICE

Measurements shall be taken with a light meter that has been calibrated within two years and by a person certified to operate the device.

### C. PHASED DEVELOPMENT

Development subject to these standards that is planned in phases may submit a landscape plan for the entire development, or separate landscape plans for each phase, which shall be approved as part of development of that phase.

### **6.6.5 ALTERNATIVE LANDSCAPE PLANS [#08]**

#### 1. GENERALLY

AMENDED 7.21.25 (UDOTA 1-25)

- a. An alternative landscape plan may be proposed as part of a Site Plan or Major Subdivision application in accordance with Section 2.3.2, Alternative Plan. Revisions to the landscaping portions of an already-approved Site Plan or Subdivision shall be considered in accordance with Section 2.4.16, Amendment of Approved Application.
- b. When proposed, an alternative landscape plan shall be reviewed and decided by the Planning Director prior to a decision on the associated Site Plan or Major Subdivision, and based on the standards in this subsection.

#### 2. CONDITIONS JUSTIFYING ALTERNATIVE LANDSCAPE PLAN

Any of the following natural physical conditions may be used as a justification for an alternative landscape plan:

- a. Wetland areas;
- b. Topography;
- c. Non-arable soils;
- d. Difficult or unusual lot configuration;
- e. Utility or drainage easements;
- f. A desire to retain existing on-site vegetation;
- g. Natural rock formations;
- h. Required landscaping areas that are shaded; and
- i. Impractical situations that would result from the application of this section.

#### 3. INTENT

To be approved, any alternative landscape plan shall meet the intent of the applicable planting area(s) and the purpose and intent of the landscaping standards of this section.

#### 4. ALLOWABLE MODIFICATIONS

- a. The following landscape standards may be modified by an alternate landscape plan:
  - i. The location of required plant materials;
  - ii. The width of required planting areas;
  - iii. The configuration of required plant materials;
  - iv. The species of required plants, provided however that invasive species shall not be used; and AMENDED 7.21.25 (UDOTA 1-25)
  - v. The number of required plant materials.
- b. The alternative landscape plan shall include justification for the modifications requested, based upon but not limited to, the following:
  - i. The presence or planned location of public utilities, infrastructure, or easements;
  - ii. The location of existing healthy vegetation or other beneficial site features to be retained after development;
  - iii. The size, shape, or topographic elevation of the site relative to the street(s) it abuts;
  - iv. The inability to secure designated plant species due to a lack of commercial availability within a reasonable proximity; and



6. In no instance shall the Town require pavement design standards that exceed the NCDOT's pavement design standards. Pavement design standards may be less restrictive than the NCDOT's pavement design standards only in cases where they are approved, signed, and sealed by a professional engineer. **AMENDED 7.21.25 (UDOTA 1-25)**

**FIGURE 6.9.7.M: PARKING LOT SURFACE MATERIALS**



7.

8.

## N. VEHICLE BACKING

Vehicular use areas shall be designed so that a vehicle is not required to back onto a street to enter or exit the parking lot, a parking space, or a stacking space.

## 6.9.8 PARKING FLEXIBILITY

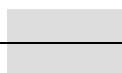
Development may deviate from the off-street parking requirements in this section through the requirements and procedures in Section 2.3.1, Administrative Adjustment, Section 2.3.31, Variance, or Section 6.9.9, [Alternative Parking Plan \[#08\]](#). **AMENDED 7.21.25 (UDOTA 1-25)**

## 6.9.9 ALTERNATIVE PARKING PLAN [#08]

**AMENDED 7.21.25 (UDOTA 1-25)**

### 1. GENERALLY

- a. An alternative parking plan may be proposed as part of a Site Plan or Major Subdivision application in accordance with Section 2.3.2, Alternative Plan. Revisions to the off-street parking portions of an already-approved Site Plan or Major Subdivision shall be considered in accordance with Section 2.4.16, Amendment of Approved Application.
- b. When proposed, the alternative parking plan shall be reviewed and decided by the Planning Director prior to a decision on the associated Site Plan or Major Subdivision, and based on the standards in this subsection.



viii. Is overgrown by vegetation.

## 2. OBSOLETE SIGNS

- a. Signs identifying business establishments that are no longer in operation shall be removed from the premises within 180 days from the date of termination.
- b. For the purposes of this sub-section, removal of a sign shall mean:
  - i. The removal of the entire sign including all supports and mounting hardware; or
  - ii. The removal of the just the sign's face.
- c. The decision as to whether the entire sign is removed or just the sign face is removed shall be at the discretion of the landowner. Failure to provide a decision to the Town may result in Town action in accordance with Section 6.13.7H.3, Failure to Remove Signage.
- d. In cases where the entire sign is removed, all sign supports, sign framework, mounting hardware, or similar features shall also be removed.
- e. In cases where only the sign face is removed, all internal elements, internal frameworks, wiring, or mounting hardware associated with the sign face shall be obscured from view by fully covering them with painted plywood, rigid plastic, or other permanent material that includes no copy or other embellishment. Coverings shall be of a neutral, non-reflective color. The plywood, rigid plastic, or other covering shall be mechanically attached to the sign support structure. In no instance shall fabric, vinyl, or other non-permanent material be used to obscure sign cabinets, framework, or mounting hardware.

## 3. FAILURE TO REMOVE SIGNAGE

Failure of an owner to remove an obsolete or dilapidated sign face or sign structure may result in removal of the sign face or sign structure at the owner's expense following provision of written notice to the owner by the Planning Director.

## 4. INSPECTION

If, through inspection, the Planning Director determines that a sign or sign supporting structure does not comply with the provisions of these regulations, the Town shall take action in accordance with the standards in Chapter 7, Violations.

## I. PUBLIC ART AS SIGNAGE

1. Painted or printed murals or other forms of public art shall not be considered as signage subject to these standards in cases where the art or mural does not incorporate a direct or indirect reference to a tradename, trademark, or the name of the establishment associated with the mural or artwork. Public art shall be subject to the standards in Section 4.5.5D, Art Installation.
2. Public art or murals that incorporate a direct or indirect reference to a tradename, trademark, or the name of the establishment associated with the mural or public art shall be considered as wall signage subject to the applicable standards in this section.

### J.6.13.8 ALTERNATIVE SIGN PLAN [#08]

AMENDED 7.21.25 (UDOTA 1-25)

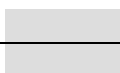
## 1. GENERALLY

- a. An alternative sign plan may be proposed as part of a Sign Permit application in accordance with Section 2.3.2, Alternative Plan. Revisions to an already-approved Sign Permit shall be considered in accordance with Section 2.4.16, Amendment of Approved Application.

#### D. SHORT-TERM SIGN

AMENDED 7.21.25 (UDOTA 1-25)

<b>1. DEFINITION</b>	A temporary sign comprised of rigid material (such as plywood, corrugated plastic (polypropylene), acrylic, PVC board)), or similar material that is mechanically-attached to a building wall or suspended above the ground via a pole or rigid structural framework, but is not permanently affixed and is intended to be removed when no longer in use. Temporary signage that is not rigid is a "banner" sign or a "flag." Incidental signs are permanent signs. Signs visible through a window are "window" signs.					
	<b>2. DISTRICTS WHERE PERMITTED</b>	<b>CON, PUB</b>	<b>RESIDENTIAL, CZR</b>	<b>OFI, NCM</b>	<b>DTNC, DTNT, CZD, MXD, CZM</b>	<b>CRM, CZC</b>
	Yes	Yes	Yes	Yes	Yes	Yes
<b>3. DIMENSIONAL STANDARDS</b>	<b>MAXIMUM NUMBER OF SHORT-TERM SIGNS PER LOT</b>	1 per lot + 1 per non-residential tenant in a multi-tenant development				
	<b>MAXIMUM SIGN HEIGHT [1]</b>	Residential Districts		6 feet		
		All Other Districts		12 feet		
	<b>MAXIMUM SIGN FACE AREA</b>	Residential Districts		6 square feet		
		All Other Districts		32 square feet [2]		
	<b>MINIMUM SETBACK</b>	10 feet from the edge of pavement or minimum necessary to avoid placement within a street right-of-way [3]				
	<b>MAXIMUM DURATION</b>	Up to a total of 30 days per site per calendar year [4]				
<b>MAXIMUM FREQUENCY</b>	Not more than twice per site per calendar year [4]					
<b>NOTES:</b>	<p>[1] Sign support structures shall be included in maximum sign height and face area.</p> <p>[2] In the case of a multi-tenant building, the short-term sign provided to each individual tenant shall not exceed 6 square feet in area.</p> <p>[3] Signs in a unified development shall be at least 10 feet from the outside perimeter boundary of the development.</p> <p>[4] In instances where the property upon which a short-term sign is located is actively marketed for sale or lease, the maximum duration may be extended until the property is no longer actively marketed.</p>					
<b>4. ADDITIONAL REQUIREMENTS</b>	a. Short-term signs shall not be located within a street right-of-way.					
	b. Short-term signs may not be illuminated.					
	c. Short-term signs shall not block windows or doors.					
<b>5. SAMPLE CALCULATION #09</b>	<b>In Residential Districts</b> A Maximum Height = 6' B Maximum Sign Face Area = 6 sf C Min. Setback from Lot Line = 10'			<b>In Nonresidential Districts</b> A Maximum Height = 12' B Maximum Sign Face Area = 32 sf C Min. Setback from Lot Line = 10'		



### Consistency Statements Sheet

The Town Council may choose from one of the four suggested motions below.

**Staff Recommends the Option in Red Bold Text**

#### **Motion 1: Approve – Consistent with the 2045 Comprehensive Growth Plan**

**I make a motion to approve the Unified Development Ordinance Text Amendments, UDOTA 1-26, Ordinance # 2026-06-01, based on consistency with the adopted 2045 Comprehensive Growth Plan, in that:**

- GOAL LU-1: Seeks to preserve Clayton’s character while allowing for growth and development in appropriate areas.**
- Policy LU 1.1: Manages future growth and encourages quality development through the implementation of the Comprehensive Plan, the Unified Development Ordinance (UDO), and other plans and regulations adopted by the Town Council.**
- Strategy LU 1.1.3: Reviews and updates the Unified Development Ordinance within 1-2 years to ensure consistency with the Goals, Policies and Strategies of the Comprehensive Growth Plan.**

**This action is reasonable and in the public interest, in that:**

- The 2045 Comprehensive Growth Plan encourages an up-to-date Unified Development Ordinance.**
- The request is compatible with providing a relevant and community-reflective land use regulatory framework.**

#### **Motion 2: Approve – Inconsistent with the 2045 Comprehensive Growth Plan**

**I make a motion to approve the Unified Development Ordinance Text Amendments, UDOTA 1-26, Ordinance # 2026-06-01. While the request is inconsistent with the adopted 2045 Comprehensive Growth Plan, in that:**

- GOAL LU-1: Seeks to preserve Clayton’s character while allowing for growth and development in appropriate areas.**
- Policy LU 1.1: Manages future growth and encourages quality development through the implementation of the Comprehensive Plan, the Unified Development Ordinance (UDO), and other plans and regulations adopted by the Town Council.**
- Strategy LU 1.1.3: Reviews and updates the Unified Development Ordinance within 1-2 years to ensure consistency with the Goals, Policies and Strategies of the Comprehensive Growth Plan.**

**This action is reasonable and in the public interest, in that:**

- The 2045 Comprehensive Growth Plan encourages an up-to-date Unified Development Ordinance.**

- The request is compatible with providing a relevant and community-reflective land use regulatory framework.

**Motion 3: Deny - Consistent with the 2045 Comprehensive Growth Plan**

I make a motion to deny the Unified Development Ordinance Text Amendments, UDOTA 1-26, Ordinance # 2026-06-01, while the request is consistent with the adopted 2045 Comprehensive Growth Plan, in that:

- **GOAL LU-1:** Seeks to preserve Clayton’s character while allowing for growth and development in appropriate areas.
- **Policy LU 1.1:** Manages future growth and encourages quality development through the implementation of the Comprehensive Plan, the Unified Development Ordinance (UDO), and other plans and regulations adopted by the Town Council.
- **Strategy LU 1.1.3:** Reviews and updates the Unified Development Ordinance within 1-2 years to ensure consistency with the Goals, Policies and Strategies of the Comprehensive Growth Plan.

This action is reasonable and in the public interest, in that:

- The 2045 Comprehensive Growth Plan does not support a request of this manner as necessary in maintaining an up-to-date Unified Development Ordinance.
- The request is incompatible with providing a relevant and community-reflective land use regulatory framework.

**Motion 4: Deny - Inconsistent with the 2045 Comprehensive Growth Plan**

I make a motion to deny the Unified Development Ordinance Text Amendments, UDOTA 1-26, Ordinance # 2026-06-01, based on inconsistency with the adopted 2045 Comprehensive Growth Plan, in that:

- **GOAL LU-1:** Seeks to preserve Clayton’s character while allowing for growth and development in appropriate areas.
- **Policy LU 1.1:** Manages future growth and encourages quality development through the implementation of the Comprehensive Plan, the Unified Development Ordinance (UDO), and other plans and regulations adopted by the Town Council.
- **Strategy LU 1.1.3:** Reviews and updates the Unified Development Ordinance within 1-2 years to ensure consistency with the Goals, Policies and Strategies of the Comprehensive Growth Plan.

This action is reasonable and in the public interest, in that:

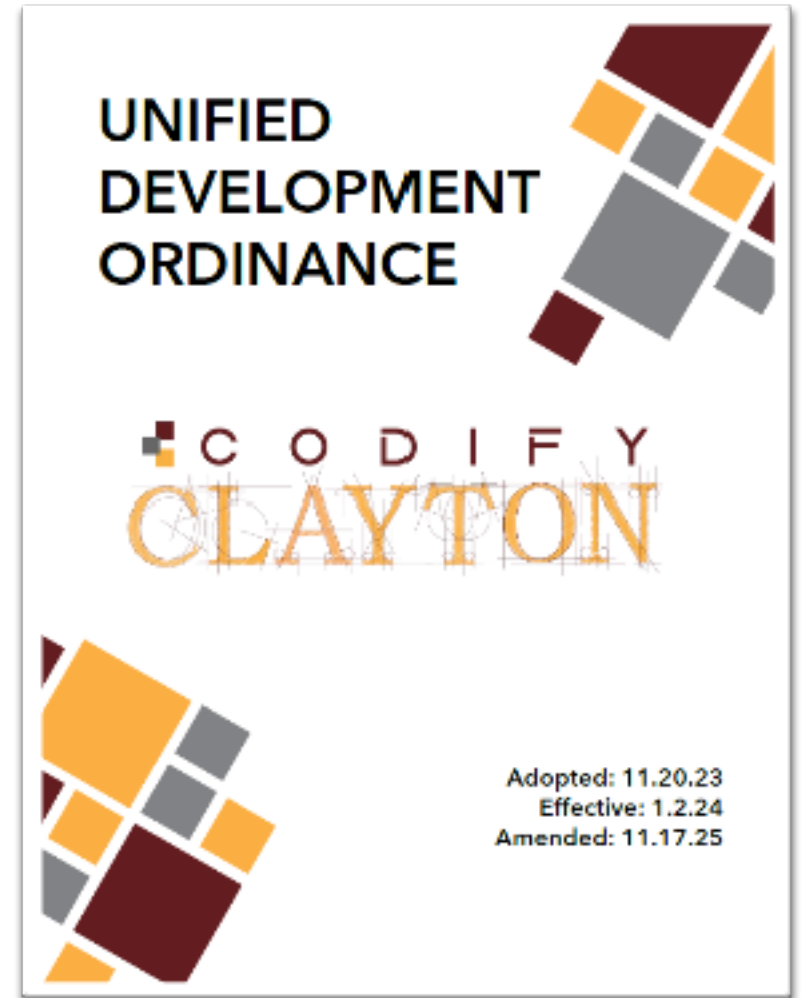
- The 2045 Comprehensive Growth Plan does not support a request of this manner as necessary in maintaining an up-to-date Unified Development Ordinance.
- The request is incompatible with providing a relevant and community-reflective land use regulatory framework.

# Unified Development Ordinance (UDO)



## Text Amendment (UDOTA 1-26)

- ◆ 6th round of UDO Text Amendments
- ◆ 9 changes made overall
- ◆ Summary Table with UDO redline references, e.g. (#02)
- ☑ Planning Board Public Meeting on 5.26.26
- ☑ Town Council Work Session on 6.1.26
- ◆ Public Hearing at Town Council Meeting on 6.15.26



# Overview



## UDOTA 1-26 in brief:

1. **Chapter 1: Split Jurisdiction**
2. **Chapter 2: Expirations and Reapplications**
3. **Chapter 4: Home Occupations, Temporary Use**
4. **Chapter 5: Change of Use**
5. **Chapter 6: Street Lights, Alternative Plans, Sign Figure**



# Summary Table



- ◆ UDOTA Redline numbers align with the Summary Table, e.g. [#03].

UDOTA ID	Date Added	Source/ Staff	Short Title	UDO Section #	UDO Page #
[#01]	1/26/26	Staff	Split Jurisdiction	1.1.3	19
[#02]	1/26/26	Staff	SUP Exclusion	2.3.23.M	126
[#03]	1/26/26	Staff	Application Waiting Periods	2.4.14.B, 2.4.15.A, 2.4.15.B	174, 175
[#04]	1/26/26	Staff	HOC - Sale of Firearms	4.4.3.A, 4.4.3.B	354, 366
[#05]	1/26/26	Staff	IUP - Off to Parking	4.6.2.12.C	386
[#06]	1/29/26	Staff	Change of Use in Downtown Zoning Districts	5.4.3.A, B	397
[#07]	5/13/26	Staff	Street Lights	6.4.8.J	474
[#08]	2/6/26	Staff	Alternative Plans	6.6.5, 6.9.9, 6.13.9	505, 55A, 597

**2.4.15 RECONSIDERATION OF DENIED APPLICATIONS**

**A. LEGISLATIVE DECISIONS**

1. There shall be no waiting period preventing an applicant from refileing the same or a different development application following denial. [#03]
2. Application fees for denied applications shall not be refunded. [#03]

If a development application requiring a legislative public hearing is denied, no application proposing the same or similar development on all or part of the same site shall be submitted within one year after the date of denial unless the review authority approves a reduction in this time limit. For the purposes of this section, "the same or similar development" shall mean:

1. The same use type(s) in the same approximate location(s) as the denied application, or
2. The same use type(s) in the same approximate building configuration (e.g., building height, floor area, massing) as the denied application.

**B. QUASI-JUDICIAL DECISIONS**

1. There shall be no waiting period preventing an applicant from refileing the same or a different development application following denial. [#03]
2. Application fees for denied applications shall not be refunded. [#03]

There is no time limit on resubmitting an application that is denied during an evidentiary public hearing provided that any subsequent application may not be similar or substantially similar to the application that was denied, in the sole discretion of the review authority responsible for the decision.

# Summary Table



- ◆ Align properties with split jurisdiction per SL 2026-94 (HB 926), NCGS §160D-203 [#01].
- ◆ Align Special Use Permit expirations per SL 2026-94 (HB 926), NCGS §160D-705(c) [#02].
- ◆ Align application resubmittals per SL 2026-94 (HB 926), NCGS §160D-601(e) [#03].
- ◆ Align Home Occupations per NCGS § § 14-409.40, 14-284, 14-284.1 [#04].

# Summary Table, Continued



- ◆ Addition of offsite parking for Construction Office Temporary Uses [#05].
- ◆ Clarification for Change of Use to Downtown zoning districts [#06].
- ◆ Update for Street Light placement on center and clarification on when located in ETJ [#07].
- ◆ Reformatting of Alternative Plans to be their own Heading [#08].
- ◆ Correction of figure for Short-Term signs [#09]

# Planning Board Meeting Discussion

## May 26, 2026



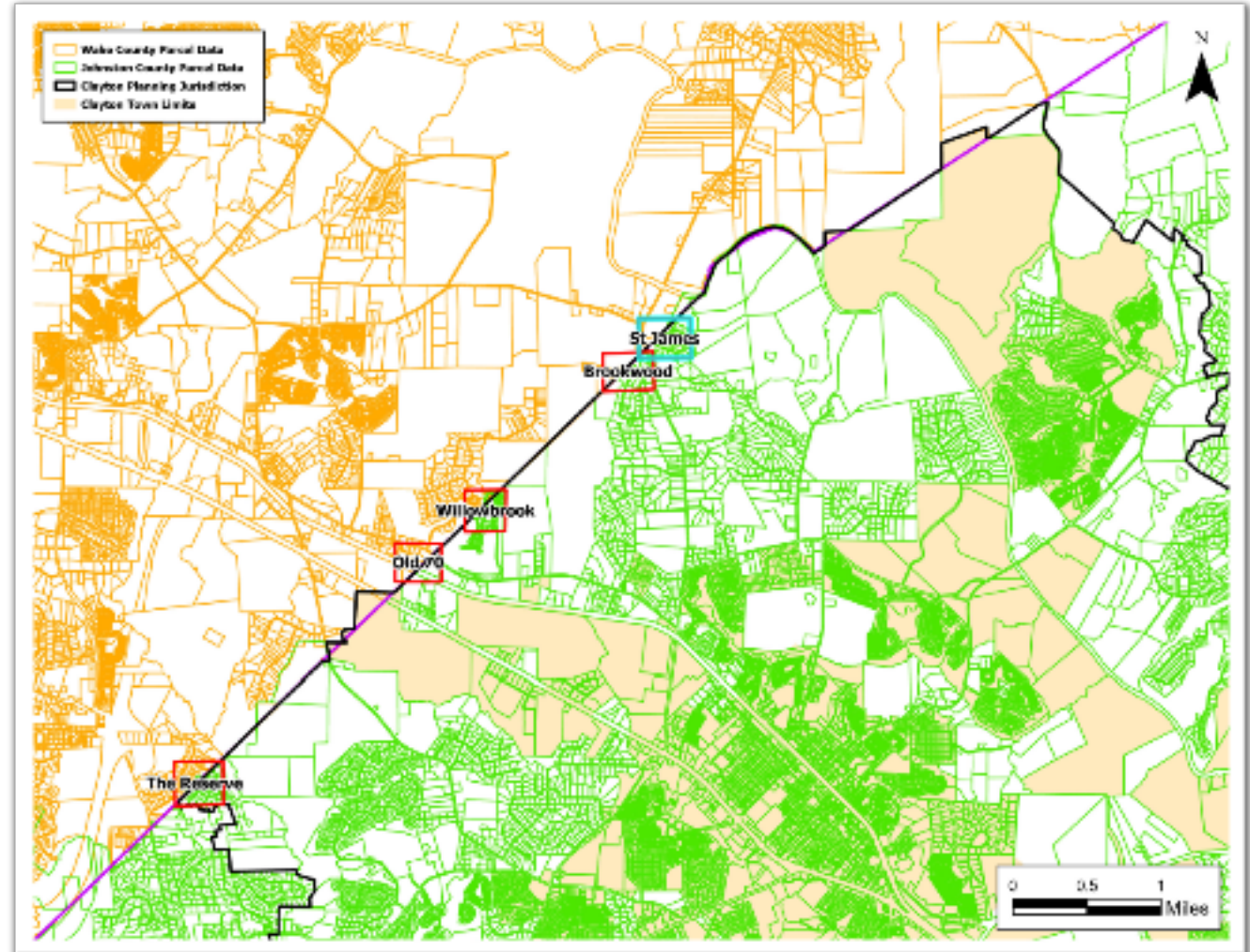
### ◆ Split Jurisdiction [#01]:

- Can the property owner opt into the jurisdiction of their choosing?
- Does the Town of Clayton have mutual agreements with other municipalities?
- What is the effect of the absence of this type of language in surrounding jurisdictions' UDOs?
- Should NCDOT right of way be considered?
- How does this apply to taxes, schools, etc.?
- What are the properties that would be impacted?

# GIS Analysis



- ◆ ~44 properties
- ◆ 2 with Johnston County
- ◆ 1 with Garner ETJ
- ◆ 41 with Wake County



# Planning Board Meeting Discussion

## May 26, 2026



- ◆ Home Occupations [#04]:
  - Concern regarding the duration of time from official Determinations to UDOTA proposed updates.
- ◆ Street Lights [#07]:
  - Does this language meet industry standards?
  - Does the on center (OC) spacing apply to street lights across the street from another?
  - Does the side of the street matter?

# Next Steps



- Planning Board Recommendation on May 26, 2026
  - Town Council Work Session on June 1, 2026
- Town Council Public Hearing on June 15, 2026
- Revise UDO with changes per UDOTA 1-26
  - Post Updated UDO onto Town Website

# Questions for Staff?



UNIFIED  
DEVELOPMENT  
ORDINANCE

C O D I F Y  
CLAYTON

Adopted: 11.20.23  
Effective: 1.2.24  
Amended: ~~11.17.25~~ 6.15.26

The central graphic is a white rectangular box containing the title "UNIFIED DEVELOPMENT ORDINANCE" in bold black text. Below the title is the word "CODIFY" in a spaced-out font, with a small square icon to the left of the 'C'. Underneath "CODIFY" is the word "CLAYTON" in a large, orange, serif font with a grid pattern overlaid. At the bottom right of the box, the adoption and amendment dates are listed: "Adopted: 11.20.23", "Effective: 1.2.24", and "Amended: ~~11.17.25~~ 6.15.26". The box is decorated with abstract geometric shapes in maroon, orange, and grey.



**TOWN OF CLAYTON**  
 PLANNING DEPARTMENT  
 111 E Second Street  
 Clayton, NC 27520  
 919-553-5002

**PUBLIC NOTICE CERTIFICATION**

This certifies that the project and the associated application have been publicly noticed according to NCGS, Town UDO, and Planning Department policy:

Project: Unified Development Ordinance Text Amendments (UDOTA 1-26)  
 Town Board: Town Council  
 Date of Meeting: June 15, 2026  
 Public Notice Deadline: June 5, 2026

Public Notice Checklist			
Type	Action	Staff	Date Complete
1. Letters Mailed	Request sent to Administration to mail property owner letters within 300' of subject property	N/A	
2. Property Posted	Request sent to Code Enforcement to post property	N/A	
3. Website Updated	Request sent to Administration to upload project to Planning website	Lori Bryant <sup>LB</sup>	5/28/26
4. Newspaper Publish	Request sent to Town Clerk to publish the Legal Ad	Conrad Olmedo <sup>CO</sup>	5/28/26

Certified by:

  
 Haley Downey, AICP, CZO  
 Assistant Planning Director

6/3/26  
 Date

  
 Conrad Olmedo, AICP, CZO  
 Planning Director

6.3.26  
 Date



**TOWN OF CLAYTON  
PLANNING BOARD WRITTEN RECOMMENDATION**

**Unified Development Ordinance Text Amendments  
UDOTA 1-26**

On May 26, 2026 the Planning Board heard the above-referenced request and passed the following motion with a simple majority vote of the Board:

Recommendation to the Town Council:

- Motion 1: Recommend Approval - Consistent with the 2045 Comprehensive Growth Plan.
- Motion 2: Recommend Approval - Inconsistent with the 2045 Comprehensive Growth Plan.
- Motion 3: Recommend Denial - Consistent with the 2045 Comprehensive Growth Plan.
- Motion 4: Recommend Denial - Inconsistent with the 2045 Comprehensive Growth Plan.

Additional or other Action by the Planning Board:

- The Motion was made with the following considerations for the Town Council:

Questions by the Board regarding  
street lights, split jurisdiction,  
and allowing citizens to propose  
text amendments.

- Send the application back to the Town Technical Review Committee (TRC) for review and to bring back the request to the Planning Board.

Recommendation(s) made this during the Planning Board meeting held on May 26, 2026.

Derrick Applewhite, Planning Board Vice Chair

**TOWN OF CLAYTON  
AN ORDINANCE TO AMEND THE UNIFIED DEVELOPMENT ORDINANCE  
OF THE TOWN OF CLAYTON, NORTH CAROLINA  
UDOTA 1-26**

**WHEREAS**, the Town of Clayton 2045 Comprehensive Growth Plan (“Growth Plan”), adopted by Town Council on November 15, 2021, calls for updates to the Town’s Unified Development Code (“UDC”), now termed as the Unified Development Ordinance (“UDO”); and

**WHEREAS**, on May 26, 2026, the Planning Board of the Town of Clayton reviewed the proposed change(s) and made a recommendation to approve the Unified Development Ordinance Text Amendments; and

**WHEREAS**, the requested Text Amendment was advertised in accordance with all requirements of the law; and

**WHEREAS**, the said public hearing was conducted at 6:00 p.m. on June 15, 2026, wherein a reasonable opportunity was given to all those in attendance to speak either in favor or against the said change or to make relevant comments.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF CLAYTON, NORTH CAROLINA, THAT:**

**SECTION 1.** The Town of Clayton Unified Development Ordinance is amended in accordance with the attached amendments (UDOTA 1-26) with the underlined text added and the stricken text removed except as noted in Section 4.

**SECTION 2.** The Planning Director is authorized to update, correct, or replace all hyperlinks and cross-references provided that such changes are non-substantive and do not alter the meaning, intent, or effect of the referenced provision.

**SECTION 3.** The Planning Director is authorized to modify any grammatical or typographical error provided that the change does not affect the meaning or intent of the regulation.

**SECTION 4.** All bracketed and highlighted text used as a reference to the Summary Table within the UDOTA 1-26 redline document shall be replaced with "AMENDED 6.15.26 (UDOTA 1-26)".

**SECTION 5.** If any section, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

**SECTION 6.** The Town Council hereby adopts the following Statement of Consistency and Reasonableness for the proposed text amendment:

The request is consistent with the adopted 2045 Comprehensive Growth Plan, in that:

- GOAL LU-1 Seeks to preserve Clayton’s character while allowing for growth and development in appropriate areas.
- Policy LU 1.1 Manages future growth and encourages quality development through the implementation of the Comprehensive Plan, the Unified Development Ordinance (UDO), and other plans and regulations adopted by the Town Council.
- Strategy LU 1.1.3 Reviews and updates the Unified Development Ordinance within 1-2 years to ensure consistency with the Goals, Policies and Strategies of the Comprehensive Growth Plan.

This action is reasonable and in the public interest, in that:

- The 2045 Comprehensive Growth Plan encourages an up-to-date Unified Development Ordinance.
- The request is compatible with providing a relevant and community-reflective land use regulatory framework.

**SECTION 7.** This ordinance shall become effective immediately upon its adoption.

Duly adopted this 15<sup>th</sup> day of June, 2026, while in regular Session.

---

Jody L. McLeod  
Mayor

ATTEST:

APPROVED AS TO FORM:

---

Heidi Holland, CMC, NCCMC  
Town Clerk

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Jim Cauley  
Town Attorney



## Town Council Regular Meeting Agenda Cover Sheet

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**Meeting Date**

June 15, 2026

**Agenda Location**

PUBLIC HEARINGS

**Item Title**

Town of Clayton FY2026-27 Budget

*(Continued from the May 18 and June 1, 2026 Meetings)*

**Presenter(s)**

Robert McKie, Finance Director

**Suggested Action**

**POTENTIAL ACTION:** Adoption of Ordinances #2026-06-02 & #2026-06-04

**Strategic Priorities Alignment**

**Public Hearing:** No

**If Approved, Will Document Require Recordation?** No

**Summary**

Continuation of the public hearing opened on May 18, 2026. Available for adoption tonight are the FY27 Operating Budget ordinance and the FY27 Comprehensive List of Fees ordinance.

**Funding Source****Corresponding Documentation**

1. FY27 Budget Message

2. FY27 Comprehensive List of Fees Updates
3. FY27 Comprehensive List of Fees Updates\_Full List
4. FY27 Managers Recommended Budget with Amended FY25 and FY26 Line Item Report
5. FY27 Managers Recommended Budget
6. FY27 Ordinance-Comprehensive List of Fees (1)
7. FY27 Ordinance-Town of Clayton Operating Budget (1)
8. FY27 Part-Time and Town Council Wage Updates
9. FY27 Salary Scales

---

**Submitted By:** Todd Melton, Budget Manager

**Reviewed By:**

Todd Melton, Administration  
First Name Last Name, Administration  
Heidi Holland, Legislative

Created/Initiated - 6/9/2026  
Approved - 6/10/2026  
Final Approval - 6/10/2026

# Town of Clayton Budget Message



## FY 2027

# Elected Officials



**Mayor  
Jody McLeod**



**Mayor Pro Tem  
Andria Archer**



**Councilmember  
Ruth Anderson**



**Councilmember  
Porter Casey**



**Councilmember  
Amanda Underwood**



**Councilmember  
Gretchen Williams**



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Town of Clayton  
North Carolina**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2024

*Christopher P. Morill*

Executive Director/CEO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Clayton  
North Carolina**

For the Fiscal Year Beginning  
**July 01, 2025**

*Christopher P. Morill*

Executive Director

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    - Values..... 2
  - Strategic Plan ..... 2
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# INTRODUCTION

The Honorable Jody McLeod, Mayor

Members of the Clayton Town Council

Dear Mayor McLeod,

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, including [G.S. 159-11](#), I respectfully submit the recommended budget for the fiscal year beginning July 1, 2026 and ending June 30, 2027. This budget is balanced in compliance with [G.S. 159-8](#) and [G.S. 159-13](#), with estimated revenues and other financing sources equaling appropriations within each fund. The recommended budget aligns financial resources with Council priorities and community needs, reflects current economic conditions and growth pressures, and maintains the current property tax rate of \$0.49 per \$100 of assessed value while supporting the efficient delivery of core municipal services.

The recommended budget is a roadmap and dynamic financial plan. It provides clear direction to Town employees on how to prioritize resources to achieve strategic goals. It also evolves alongside community priorities, economic forces, and the demands of growth.

From paving the roads to creating engaging library story times, the Town of Clayton is committed to providing services efficiently and with pride.

## Tax Rate

Notably, this recommended budget contains no property tax increases.

This recommended budget responds to critical needs within a complex economic environment. Like residents, the Town feels the direct impact of the rising costs of goods and services. Increases at the pump directly impact our Town's vehicle fleet. Inflation makes it harder to deliver the same high-quality programming and civic events the community has grown to love.

Despite these conditions, we are proud to be able to deliver a recommended budget that is creative in matching funds to critical needs without increasing tax rates.

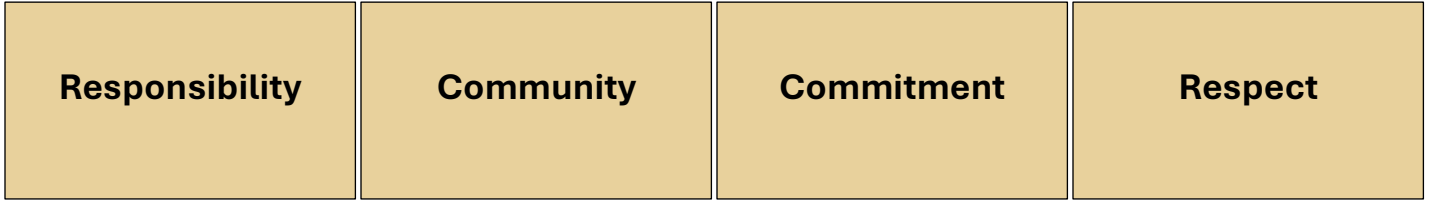
## Vision, Mission, Values

The Town of Clayton is dedicated to enhancing the delivery of services, addressing our fiduciary responsibilities, and improving the quality of life for all Clayton residents. Our vision, mission, and values guide us in transforming goals into actions.

**Vision:** A welcoming and engaged community that cherishes its charming local character and promotes economic vitality, environmental stewardship, safety, and opportunities for all.

**Mission:** Dedicated and responsive public servants who provide essential services that bring people together and promote quality of life in the Clayton community.

**Values:**

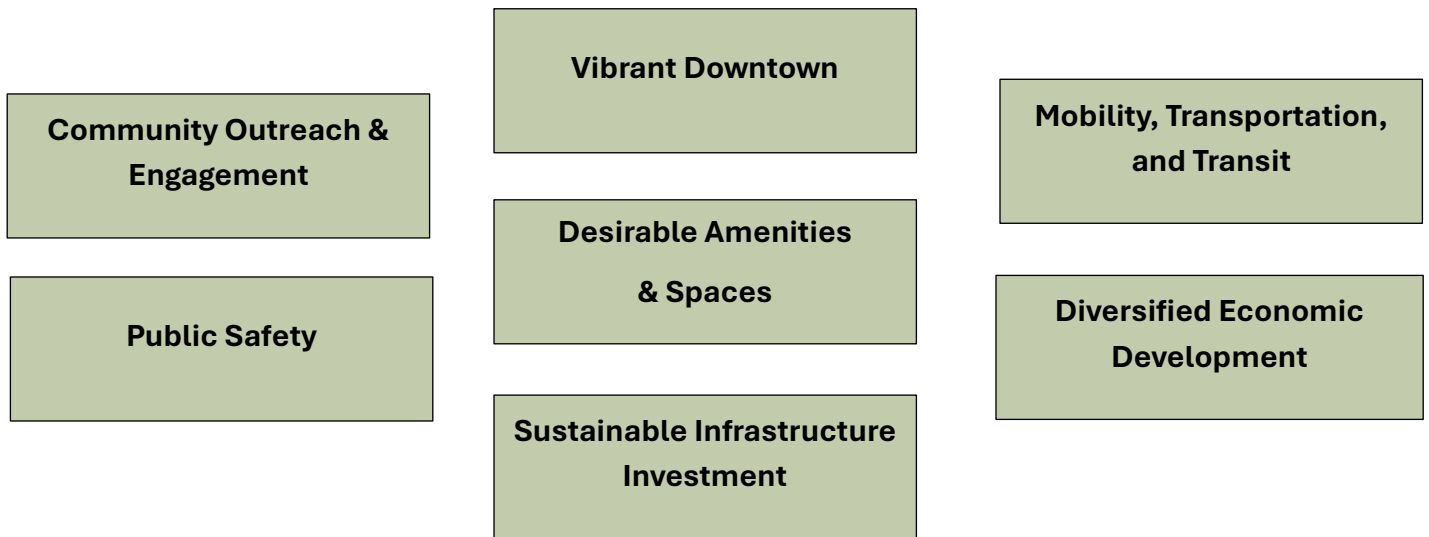


**Strategic Plan**

The mission, vision, and values of Clayton shape our strategic plan. In turn, the strategic plan guides the creation of the recommended FY27 budget to ensure it fulfills strategic priorities. The FY27 budget operationalizes fulfilling the priorities of the strategic plan. Adopted by the Clayton Town Council in September 2024, the strategic plan reflects our dedication to preserving Clayton’s unique character while fostering growth and improving quality of life for everyone.

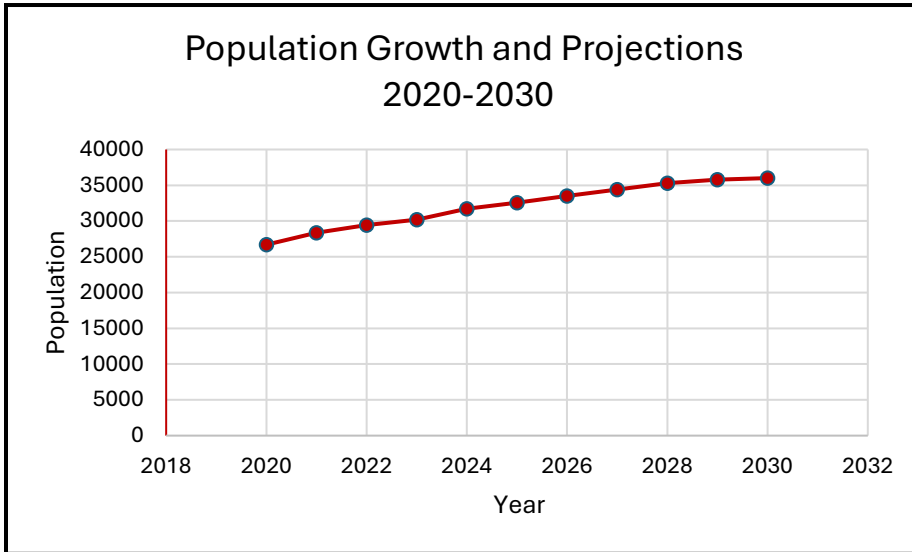
The plan focuses on seven council identified focus areas. These include maintaining a vibrant downtown, creating desirable community spaces, promoting economic diversity, and investing in sustainable infrastructure. It also emphasizes enhancing public safety, improving transportation options, and expanding community engagement. Through this roadmap, strategic planning equips each department to channel resources toward measurable outcomes that directly benefit residents.

**Strategic Plan Focus Areas**



## Demographics

Clayton is one of the fastest expanding communities in Johnston County, the Triangle region, and North Carolina at-large. This growth brings opportunities and challenges to service delivery, infrastructure planning, and long-term financial management.



The North Carolina Office of State Budget and Management projects Johnston County’s population to grow by 31.6% by 2030. This projection has a considerable impact on Clayton’s strategic plans and day-to-day management. Using U.S. Census Bureau estimates, Clayton’s population is projected to grow from 26,693 to 36,000 in the same time period, a 22% increase.

**Image 1:** Population Growth and Projections, 2020-2030, Source: U.S. Census Bureau & NC State Office of Budget and Management

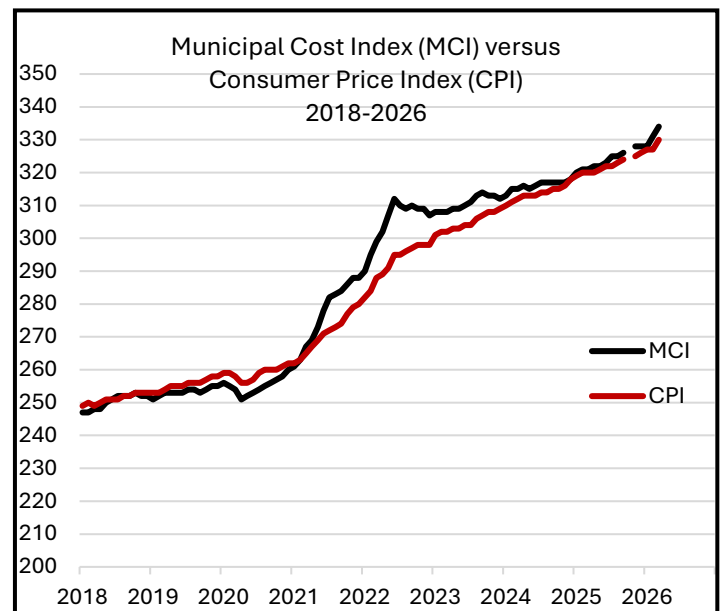
## Economic Outlook and Trends

The health of the economy at a federal and state level directly impacts Clayton’s work at the local level. Several benchmarks, including inflation, unemployment, and sales tax projections, shape the Town’s decision-making approach.

### Inflation

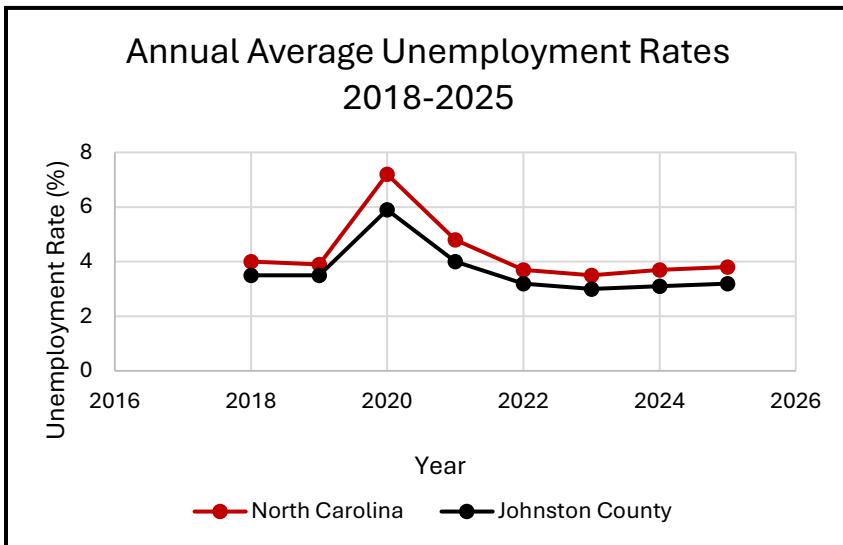
Two indicators can provide insights into the impact of inflation on the day-to-day activities of the Town of Clayton.

The Consumer Price Index (CPI) measures the price changes for common household purchases. It focuses on expenditures for food, shelter, clothing and footwear, household operations, and furnishings.



**Image 2:** MCI versus CPI, 2018-2026, Source: Smart Cities Dive

The Municipal Cost Index (MCI), developed by the American City and County magazine in 1978, estimates the rate of inflation for purchases by American municipalities. As seen in Image Two, the MCI has tracked higher than the CPI in recent years.



**Image 3:** Annual Average Unemployment Rates, 2018-2025, Source: NC Department of Commerce

### **Unemployment**

A strong workforce is critical to Clayton’s success. As evidenced below, Johnston County has historically experienced lower annual average unemployment compared to North Carolina at large. From 2024 to 2025, annual average unemployment slightly increased from 3.1% to 3.2% in Johnston County.

### **Sales Tax Projections**

The Town of Clayton’s sales tax revenue is closely tied to consumer spending and overall economic confidence. The North Carolina League of Municipalities (NCLM) reports that statewide sales tax collections increased by 4.6% in the first half of the current fiscal year compared to the same period in the prior year and projects approximately 3.1% growth for the upcoming fiscal year.

Locally, Clayton has experienced stronger recent performance, with sales tax revenues increasing by more than 14% year-over-year through March of FY26. Current projections indicate that year-end receipts may exceed the adopted budget by approximately 12%.

Despite these positive trends, the Town recognizes ongoing economic uncertainty, including inflationary pressures and rising fuel and food costs, which may affect consumer behavior. Accordingly, the FY27 budget reflects a conservative revenue assumption of 3% growth in sales tax. This approach is consistent with prudent budgeting practices recommended by the Local Government Commission (LGC) and ensures that recurring expenditures are supported by stable and sustainable revenue sources.

### **Recession Risk**

The Town of Clayton recognizes the importance of preparing for potential economic slowing in the years ahead. Several national economic indicators continue to point toward elevated recession risk, including ongoing concerns related to inflation, interest rates, consumer debt levels, and broader market uncertainty. Historically, changes in consumer confidence and spending patterns can have a direct impact on local government revenues, particularly economically sensitive revenues such as sales tax. As a result, the Town has intentionally taken a measured and conservative approach to revenue forecasting throughout the recommended budget. Additionally, the Town’s continued focus on long-term financial planning and responsible budgeting practices has helped build and maintain a strong fund balance position, which better prepares the organization to weather a more significant economic downturn should one occur. This balanced approach helps ensure that recurring expenditures are supported by sustainable revenues while preserving the Town’s financial flexibility and stability.

## **Impactful Events**

In addition to economic trends, two impactful events at the state and county level have shaped the recommended budget. Additionally, proposed North Carolina legislation could potentially become another impactful event that will need to be addressed in the upcoming fiscal year.

### ***State Health Plan Surcharge***

Beginning in Fiscal Year 2027, local governments that participate in the State Health Plan will be responsible for paying an additional 2.4% for each eligible full-time employee as a part of the monthly premium payment to the State Health Plan (Plan). Other local governments will pay the 2.4% surcharge in employer retirement contribution rates for local governments that don't participate in the SHP. We currently estimate a \$623,000 impact in FY27 across all funds.

### ***Johnston County Fire District Funding Changes***

Starting in July, the funding Johnston County provides to the Town of Clayton for fire protection services will decrease. This fiscal year, the Town of Clayton is expected to receive \$4.6 million from Johnston County, excluding a contract for specialized services.

In April 2024, Johnston County adopted a resolution to consolidate twenty-six fire protection service districts into one. This has direct impacts on our fire protection service funding.

This consolidation has resulted in a new funding formula over a five-year time horizon. We anticipate a 20% reduction each year between what Johnston County currently funds and what they will fund in year five. The annual and total impact of the new funding formula depends on many factors that could change each year, making it difficult to project a total impact over the course of its implementation.

For FY27, we anticipate an estimated \$233,000 reduction in funding. This structural reduction in intergovernmental revenue requires ongoing adjustments to maintain service levels without compromising financial stability.

### ***Property Tax Legislation***

Proposed legislation is currently being considered by the North Carolina General Assembly to limit property tax levies as well as implement a one-year property revaluation moratorium. It is anticipated that more will be known about these impacts after final passage.

### ***Water Supply Planning***

With continued population growth and economic development in Johnston County and the Town of Clayton, demand for reliable water supply is projected to increase significantly over the coming decade. Current available capacity is limited, and existing sources are expected to face constraints in the future without additional investment. Regional planning efforts emphasize the need for a new, near and long-term water source and associated infrastructure to ensure sustainable service and avoid future system limitations. The recommended budget supports continued planning, coordination with regional partners, and early-stage development of near- and long-term water supply projects, positioning the Town to meet growing demand while maintaining a reliable and resilient water system for the community.

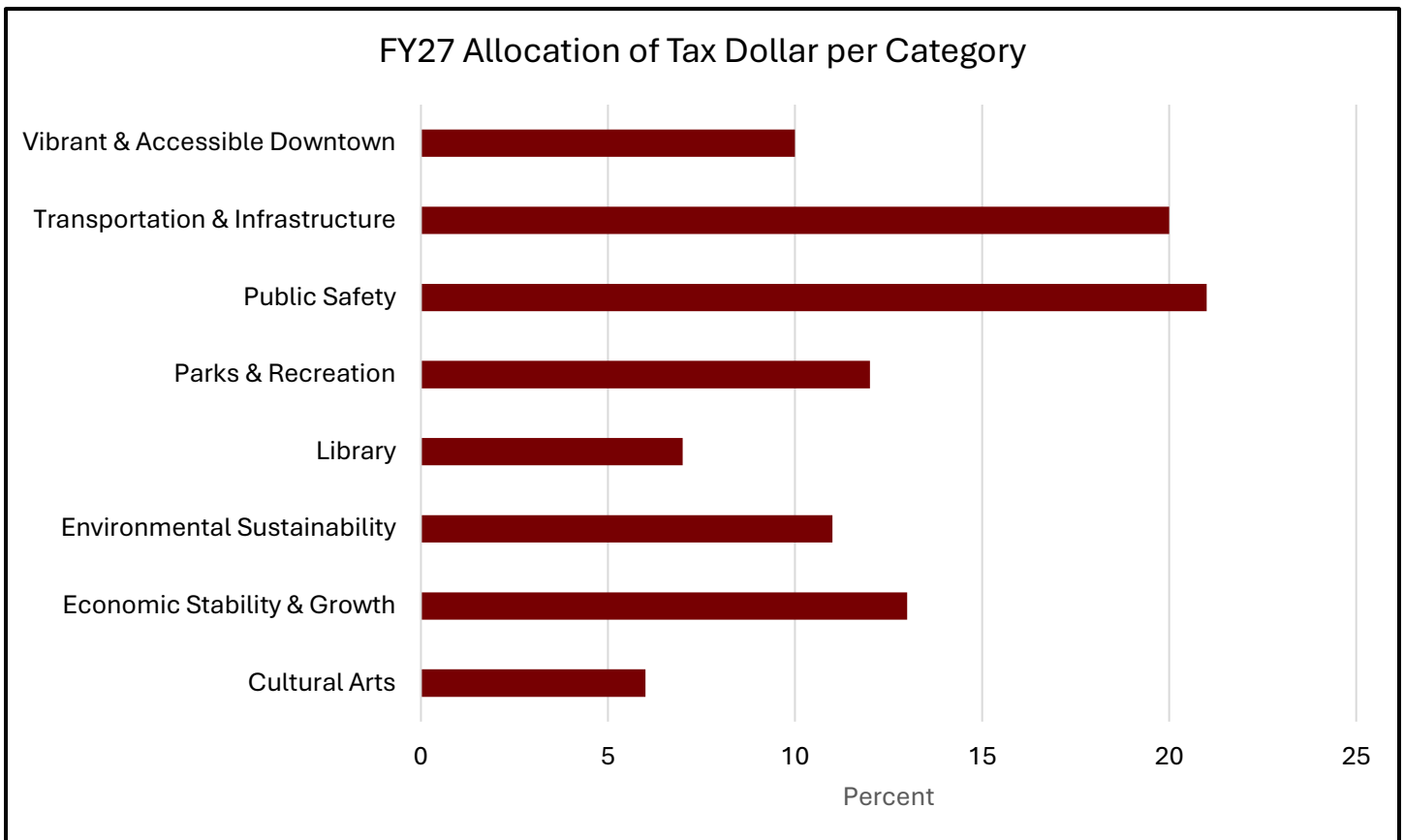
## Budget Survey

The budget survey provides the Town insights into the priorities of residents. In early 2026, respondents were asked to rank the following areas in order of importance:

- Cultural Arts
- Economic Stability & Growth
- Environmental Sustainability
- Library
- Parks & Recreation
- Public Safety
- Transportation & Infrastructure
- Vibrant & Accessible Downtown

Among these, Economic Stability & Growth and Public Safety were most frequently ranked as the number one priority of residents.

In a similar exercise, as seen in Image Four, residents were asked to allocate a dollar to the priorities above. Residents allocated the most to Public Safety, Transportation and Infrastructure, and Economic Stability & Growth.



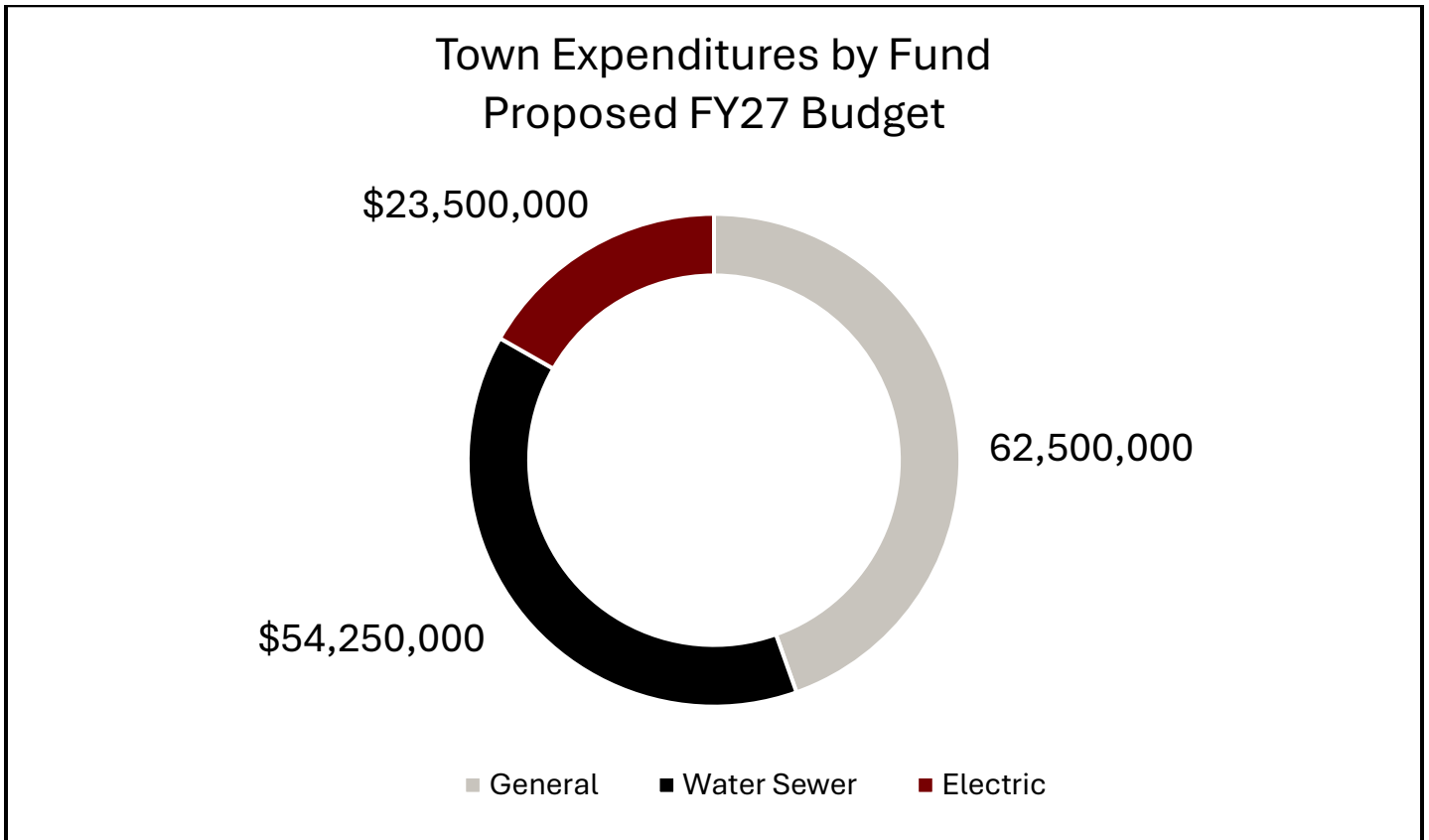
**Image 4:** FY27 Allocation of Tax Dollar per Category

## Funds and Recommended Budget

A fund is like a separate checking account used to manage specific programs or services. Funds ensure that money earmarked for distinct purposes, like day-to-day town services or utilities, is kept separate, tracked accurately, and spent appropriately. North Carolina law ([N.C. General Statute §159-13](#)) requires municipalities to adopt a balanced budget ordinance each year, formally establishing these funds' spending limits.

The Town of Clayton's annual operating budget is made up of three primary funds: the General Fund, the Water Sewer Fund, and the Electric Enterprise Fund. Each fund serves a different purpose, has unique revenue sources, and is governed by distinct budgetary rules and oversight processes. In addition, the Town maintains multiple capital project fund budgets. These are adopted individually through project ordinances, as required by [N.C. General Statute § 159-13.2](#), and are therefore not part of the annual operating budget development and adoption process.

The FY27 Recommended Budget totals \$140,250,000 across the General, Water Sewer, and Electric Funds. The General Fund is supported by a property tax rate of \$0.49 per \$100 of assessed valuation, while the Water Sewer and Electric Funds are supported by user fees and utility rates. The recommended budget is balanced at the fund level in accordance with [G.S. 159-8](#) and [G.S. 159-13](#), with appropriations in each fund fully supported by estimated revenues and available fund balance.



**Image 5:** FY27 Allocation of Dollars Across the General, Water Sewer, and Electric Funds

## FY27 Budget Development Highlights

As with any budget year, requests outweighed available resources. Specifically, the Town received 160 requests, netting an increase of \$11.6 million. Department heads dually requested additional funds and decreased budgets where possible. This includes requests for 36 positions across all three funds.

Every submission included insights on how this request was tied to the Town’s strategic plan. Most requests were related to sustainable infrastructure investment.

### Recommended Budget Highlights

<b>Property Tax Rate (No Change)</b>	<b>Water &amp; Sewer Combined Rate Increase</b>	<b>Electric Residential Rate Increase</b>	<b>Solid Waste Fee (\$2/Month Increase)</b>
\$0.49/\$100	8.3%	2.5%	\$26.00
<b>New FTEs</b>	<b>Staff COLA</b>	<b>Bond Rating</b>	<b>Value of a Penny</b>
18	3%	AA+ (S&P); Aa1 (Moody’s)	\$567,347

## General Fund

The General Fund is the Town of Clayton’s primary operating fund and supports most core municipal services that residents use and depend on every day. Its funding includes property taxes, state-shared revenues, service fees, sales and services, intergovernmental revenues, and grants. This fund finances the daily operations for services provided by departments such as Communications & Outreach, Cultural Arts, Development Services, Economic Development, Engineering, Finance, Fire & Emergency Services, General Government Administration, Human Resources, Inspections, Library, Operations Management, Parks & Recreation, Planning, Police, & Public Works.

## Revenues

Ad Valorem taxes, primarily property taxes, make up the largest share of FY27 General Fund revenues. These are followed by Sales Taxes, at 21% of total revenues. Property taxes and sales taxes make up approximately 66% of the budgeted revenues in FY27. The remainder of the Town’s revenue sources include Intergovernmental (fire funding from Johnston County), Permits & Fees, Sales and Services, and Miscellaneous Revenues.

## Expenditures

Spending is largely concentrated in departments that maintain the largest workforce. Public Works, Law Enforcement, and Fire Protection collectively account for over 50% of total expenditures and 55% of the budgeted positions in the FY2027 General Fund budget. Additionally, expenditures consist of the materials needed to complete core operational activities, such as fuel, software, and equipment.

### *Staffing & Cost of Living Adjustment*

To support continued service demands and organizational capacity, the FY27 recommended budget includes the addition of 16 new positions within the General Fund across key service areas including Police, Information Technology, Parks and Recreation, and other core functions. With these additions, the Town's total authorized workforce is proposed to increase to 310 Full-Time Equivalent (FTE) positions within the General Fund.

Our recommended Staff Cost of Living Adjustment (COLA) of 3% is aligned with survey results from the North Carolina League of Municipalities. Among 234 responses from 199 municipalities and 35 counties, 76.1% (175 entities) reported plans to provide a cost-of-living adjustment, with an average increase of 2.9%.

### **Capital Highlights**

Clayton's continued growth requires strategic investment in infrastructure, facilities, and major equipment to maintain high-quality public services. The Town's Capital Improvement Plan (CIP) serves as a long-range planning tool that identifies, prioritizes, and schedules capital investments in alignment with the Comprehensive Growth Plan, operational needs, regulatory requirements, and community priorities.

Developed through collaboration among Town staff, Town Council, financial advisors, and engineering partners, the CIP guides responsible decision-making and financial planning for both current and future infrastructure needs. Several active and planned projects included in this budget will strengthen the Town's capacity to serve residents while supporting sustainable growth.

The Hocutt-Ellington Memorial Library is planned to reopen in Summer 2026 following renovations that modernize and reconfigure the facility while preserving its historic character. Improvements include enhanced accessibility, upgraded technology and infrastructure, flexible community spaces, and interactive learning environments, creating a more welcoming and functional experience for patrons of all ages.

The Southwest Public Safety Center will support both Clayton Police and Fire Department operations in the southwestern area of town, enhancing emergency response capabilities and public safety service delivery as Clayton continues to grow. The project is anticipated to advance to the bidding phase in late 2026.



**Image 6:** Rendering of the Southwest Public Safety Center

The Clayton Multigenerational Center is undergoing concept design. The facility's current goals include providing additional indoor recreation space, expanding multigenerational and senior programming, enhancing opportunities for community connection and social interaction, and increasing access to health, wellness, and fitness activities. The project reflects the Town's commitment to creating a vibrant, inclusive space that brings residents together and supports lifelong recreation.

Relatedly, the Town unveiled a refreshed Donald "Clyde" Sinclair Park in early 2026. The completed upgrades include brand new playground equipment, updated swings, and a modern safety surface that replaces the former mulch base. Accessibility features are incorporated throughout the playground to help make it possible for more children to safely participate and play together. The playground replacement was approved by Town Council in August 2025 as part of a broader review of park facilities to identify areas most in need of improvement. Funding for the project came from the Town's Parks General Obligation Bond.

## **Debt and Financing**

As required for sound financial planning and in alignment with LGC guidance, the Town maintains a multi-year debt management strategy. Outstanding debt is primarily associated with utility infrastructure, public safety facilities, and capital improvements.

The recommended budget includes debt service appropriations sufficient to meet all scheduled obligations and reflects compliance with all bond covenants. No new general obligation bond debt is assumed unless authorized by voter referendum. Any new financing contemplated in the Capital Improvement Plan will be structured to maintain the Town's strong credit profile and debt affordability metrics in conjunction with the [Town's financial policy](#).

## **Fund Balance**

Fund balance is a measure of equity in the General Fund. The Town is well positioned to enter FY27 with \$15.5 million in unassigned fund balance, of which 2.5 million is available for discretionary spending, which will provide flexibility to adjust as market conditions change and/or opportunities arise.

## **Enterprise Funds**

### **Water-Sewer Fund**

The Water Sewer Fund is an enterprise fund in accordance with [G.S. 160A-314](#). This means it functions as a self-sustaining utility rather than a tax-funded service. This fund supports all aspects of providing clean, reliable drinking water and safe collection of wastewater and treatment to approximately 12,500 accounts across residents and businesses. It is funded entirely through user fees, connection charges, and permit revenues; no tax dollars are appropriated or received. The fund covers the operational and capital costs of water and sewer services including system maintenance, infrastructure expansion, and regulatory compliance.

### **Revenues**

Sales and Services account for the largest portion of the Town of Clayton's Water Sewer Fund revenue. This category includes charges for water and water reclamation services provided to residents and businesses. Permits and Fees include user surcharges and System Development Fees associated with new development and infrastructure expansion. Miscellaneous Revenue consists primarily of interest income earned on town investments. Other Financing Sources vary by year and are used when necessary to finance large capital projects through borrowing.

## Expenditures

The largest expenditure is allocated to debt service. This reflects ongoing repayments tied to major capital investments, including the Sam's Branch Water Reclamation Facility and related infrastructure upgrades.

Non-departmental spending typically includes transfers to the System Development Fees Fund and costs for purchasing extra water capacity. The Wastewater Treatment Reclamation Plant and Operations divisions represent core utility functions such as wastewater processing, water distribution, and daily system maintenance. These two divisions also include the bulk of the personnel costs attributed to the Water Sewer Fund.

Inter-Departmental charges represent internal services provided by other Town departments. Capital outlay supports targeted system upgrades and new equipment. Administration covers general oversight and program management. Preventive Maintenance funds proactive repairs and upkeep that help extend asset life and reduce long-term costs.

### *Staffing & Cost of Living Adjustment*

To support continued operational demands and maintain system reliability, the FY27 recommended Water-Sewer Fund budget includes the addition of one new full-time equivalent (FTE) position within the Wastewater Treatment Division to support the operation of the new Sam's Branch Water Reclamation Facility. This addition will increase the total authorized workforce for the Water-Sewer Fund to 44 FTE positions and is intended to strengthen the Town's capacity to manage essential functions such as treatment, distribution, and system maintenance.

Consistent with the General Fund, the recommended budget includes a Staff Cost of Living Adjustment (COLA) of 3%, supporting the Town's commitment to maintaining a competitive and sustainable workforce.

## Capital Highlights

The Water Resources Department continues to advance major infrastructure investments that support system reliability, regulatory compliance, fire protection, and Clayton's long-term growth.

The Sam's Branch Water Reclamation Facility (SBWRF) is a major infrastructure investment that will support Clayton's continued residential, commercial, and industrial growth. The new facility will have the capacity to treat up to six million gallons of wastewater per day and is currently undergoing system testing and operational startup activities. SBWRF is expected to become operational by the end of 2026.



**Image 7:** 2026 Aerial Photo of Sam's Branch Water Reclamation Facility

An elevated water storage tank in West Clayton is currently under construction. The one-million-gallon tank will increase potable water storage capacity and improve system reliability during peak demand periods, fire protection events, and emergencies. The tank is anticipated to be completed in Summer 2027.



**Image 8:** 2026 Aerial Photo of the W. Clayton Elevated Water Storage Tank Construction

## **Electric Fund**

Like the Water Sewer Fund, the Electric Fund is an Enterprise Fund and operates independently of property tax revenue. It finances the operation and maintenance of the Town’s electricity, which provides power to over 9,400 customers. All revenue comes from electric sales and service fees, which are reinvested into infrastructure upgrades, energy purchases, and reliability improvements.

### **Revenues**

Sales & Services account for the largest portion of Electric Enterprise Fund revenues. This category includes charges for electric services and serves as the primary funding source for the Town’s electric utility operations. Miscellaneous revenue includes bond proceeds, interest income, and other non-operating sources, mostly used for capital investment. Permits and fees also contribute to the total revenue base. This revenue composition highlights the self-sustaining nature of the Electric Enterprise Fund, with utility operations primarily supported by direct user charges and supplemented by one-time and fee-based revenues.

### **Expenditures**

The Electric Fund’s largest expenditure is the purchase of wholesale power for resale. This is followed by personnel costs. Capital outlay supports infrastructure projects and system reinvestment to ensure long-term reliability. Inter-Departmental charges reflect the cost of internal services provided to the Electric fund by other Town departments. Debt service covers repayment obligations on utility-related borrowing, including a recent revenue bond issued to help fund large capital improvements. Non-departmental expenditures are typically used for financial reserves, contingency, or other non-operational items. Finally, administration covers general management and support functions.

### *Staffing & Cost of Living Adjustment*

To support the business functions of the utility, the FY27 recommended Electric Fund budget includes the addition of one new full-time equivalent (FTE) position. This addition will increase the total authorized workforce for the Electric Fund to 16 FTE positions and is intended to strengthen the Town's capacity to manage core financial, administrative, and operational support activities.

Consistent with other operating funds, the recommended budget includes a 3% Staff Cost of Living Adjustment (COLA), supporting workforce recruitment and retention.

### **Capital Highlights**

The Town will advance two key electric system growth and expansion initiatives to support planned development in FY27. The first project consists of installing a combination of overhead and underground electric distribution infrastructure to serve the Carolina Overlook North subdivision, initially supporting approximately 200 new homes with capacity for future buildout of up to 700 homes. The second project involves constructing a combination overhead and underground electric feeder to serve the Copper District, a strategic growth area that will include a Town-owned elevated storage tank along with anticipated retail and residential development.

### **Disclosures (All Funds)**

Budgetary control is maintained at the department level within each fund unless otherwise specified by the budget ordinance, consistent with [G.S. 159-13\(a\)](#).

Rates and fees are structured to ensure that each enterprise fund remains self-supporting, with revenues sufficient to cover operating costs, capital needs, days cash on hand requirements, and debt service obligations, including the applicable debt coverage ratios, in compliance with applicable provisions of [G.S. 160A-312](#), [G.S. 160A-314](#) and the [Town's financial policy](#).

Interfund transfers included in this budget are limited to lawful purposes and are fully disclosed within the budget ordinance, consistent with [G.S. 159-13](#). No impermissible transfers are included.

Capital project funds are authorized and managed through project ordinances in accordance with [G.S. 159-13.2](#) and are accounted for separately from the annual operating budget.

All grant-funded expenditures are included in accordance with grant agreements and recognized in compliance with applicable federal and state requirements, including Uniform Guidance where applicable.

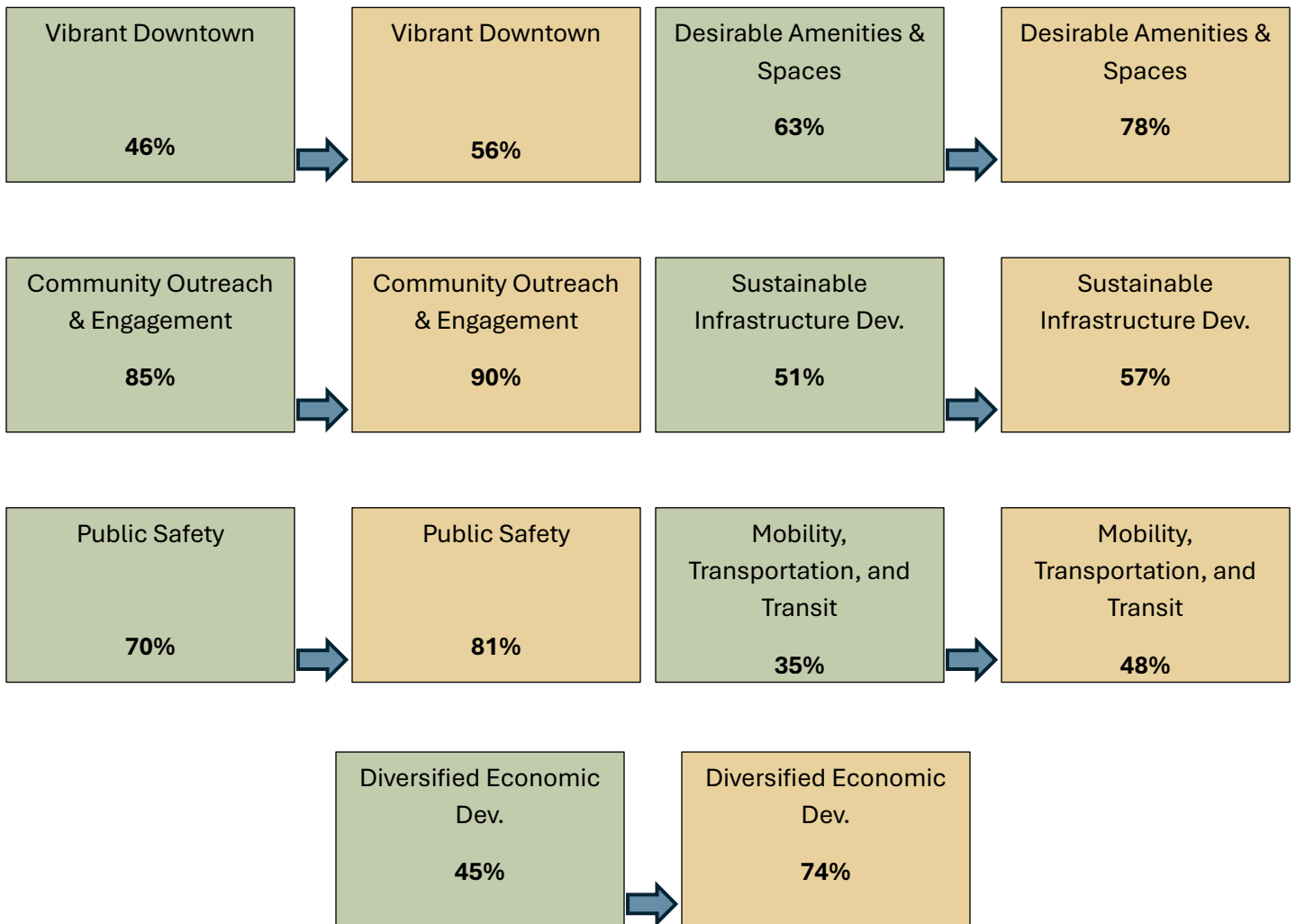
The Town Manager recommends establishing authorized staffing for Fiscal Year 2026–2027 at a total of 370 full-time equivalent (FTE) positions across all funds, inclusive of General Fund and enterprise operations. In addition to regular full-time staffing, the Town will maintain positions consisting of elected officials, permanent part-time employees, apprentice classifications, interns, auxiliary public safety personnel, and seasonal or roster-based workers as needed to support operational demands, all subject to available funding.

To ensure flexibility in responding to evolving service needs and organizational priorities, the Town Manager further requests authorization to add up to three (3) additional full-time equivalent positions during the fiscal year, provided sufficient funding exists within the adopted budget and such additions are necessary to support the effective delivery of Town services.

## Strategic Highlights

Clayton has made considerable strides in advancing our strategic plan over the last year. Image Eleven showcases the progress made in each of the strategic plan focus areas from October 2025 to February 2026. The outstanding work of our departments, our focus on community education, and the advancement of several master plans increase our capacity to move our strategic plan forward.

### Strategic Plan Focus Area Progress October 2025 versus February 2026



## Departmental Awards

Our Public Safety departments, Finance and Budget teams, Inspections Department, and Communications Department have been recognized externally for excellence in their work over the last year.

### *Public Safety*

The Clayton Fire Department has recently earned Gold Helmet Status, a recognition that highlights its commitment to firefighter safety and well-being. This status is awarded to fire departments where a large portion of firefighters participate in the National Firefighters Cancer Registry, a program supported by the National Institute for Occupational Safety and Health. Fewer than 120 departments nationwide have reached this level, and Clayton is one of only three in North Carolina, placing it among the top departments in the country for proactive firefighter health.

Chief Michael Tatum received the designation of Fire Marshal from the Commission on Professional Credentialing through the Center for Public Safety Excellence. Of the more than 12,000 fire marshals in the United States, only 306 hold this credential. In North Carolina, Chief Tatum is one of only 29 fire marshals to achieve this distinction.

Police Chief Greg Tart was recently recognized as the Hometown Hero of the Week by 94.7 QDR. A life-long resident of Clayton, Chief Tart serves the Town after nearly 30 years of law enforcement service in North Carolina.

### *Finance and Budget*



**Image 9:** Procurement staff receiving the 2025 Sustained Professional Purchasing Award (SPAA).

The Town's Procurement Division within the Finance Department earned the prestigious 2025 Sustained Professional Purchasing Award (SPPA) from the North Carolina Association of Governmental Purchasing (NCAGP) for consistent excellence in public purchasing. Clayton was one of only 19 member agencies throughout North Carolina to receive the 2025 SPPA, reflecting its leadership procurement and professional purchasing standards among peer organizations.

The Town was awarded the Distinguished Budget Presentation Award for Fiscal Year 2026 from the Government Finance Officers Association (GFOA), the highest national honor in governmental budgeting. This recognition reflects Clayton's strong commitment to responsible stewardship of public resources. Fewer than 2,000 local governments across North America earn this distinction each year.

Finally, Clayton also earned the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year 2024 Annual Comprehensive Financial Report, marking the 24th consecutive year the Town has received this honor.

### ***Inspections***

Jose Perez, Building Codes Inspector III for the Town of Clayton, earned top honors as the Eastern District Inspector of the Year from the North Carolina Mechanical Inspectors Association. (NCMIA). With more than a decade of service to the Town, Perez holds certifications in all five major trades: building, electrical, mechanical, plumbing, and fire. He is one of nine inspectors in the department who work together to complete more than 11,000 inspections each year. When receiving this award, Perez shared “Every single inspection I do means something to me. If I sign off on it, that means I would feel safe sending my wife or my children inside that space. I want to be sure everyone gets to go home at the end of the day.”

### ***Communications***

Clayton’s Communication Department has received eleven awards, both from the North Carolina City and County Communicators Excellence in Communications Awards. These include:

- First Place, Best Use of Humor (Small Population)
- First Place, Promotional Video (Small Population)
- Third Place, Campaign (Small Population)
- Second Place, Brochure (Small Population)
- First Place, Most Creative with Least Dollars Spent
- First Place, Digital Employee Newsletter
- Second Place, Regular Programming

The team has also been recognized by the North Carolina Public Relations Society of America for excellence in media relations, creative tactics, integrated communications, and public affairs/public service.

### ***Winter Storm Response***

Across both winter storms, dedicated Town of Clayton staff ensured the safety of residents. Essential employees served on twelve-hour rotating shifts, including weekends. Staff served 550 miles of road, using 22,000 gallons of brine and 140 tons of salt. There were no major safety incidents and essential services were maintained.

### ***Community Education Initiatives***

The Town is dedicated to sharing knowledge with the community on various topics, including budget development and maintenance.

### ***Capital Projects Portal***

The Town of Clayton’s Capital Projects Portal enhances transparency by providing residents with an easy way to explore current and planned capital improvement projects across Town. Visitors can view projects on an interactive map, learn about project timelines and progress, and access updates, images, and related information in one centralized location.

### ***Performance Data and Budget Dashboards***

The Budget Office has created public dashboards to more easily share data with the community.

The Performance Data Dashboard showcases performance metrics from five pilot departments: Fire, Cultural Arts, Library, Parks and Recreation, and Communications. From monthly library visitors to monthly incident volume, residents can learn more about the day-to-day work of these departments.

The Budget Dashboard provides data on the status of each fund, departmental expenses, departmental revenues, personnel expenses, and vacancies. Financial data is automatically refreshed each day, while vacancies are updated weekly.

### ***Community Education Partners***

The Community Education Partners (CEP) group was launched in February 2026. It was designed to deepen public understanding of how the Town operates, particularly how the annual budget is developed, how funding decisions are made, and how Town services support community priorities. Beyond the budget process, the group has also served as a sounding board for major initiatives, messaging, and emerging issues where additional clarity or education may benefit the community.

Since launching, the group has covered budget mechanics, prioritization of departmental requests, and the Capital Improvement Plan.

### **Strategic and Master Plans**

The Town of Clayton works diligently to simultaneously advance current priorities and future needs. The Comprehensive Transportation Plan and Economic Development Strategic Plan were adopted in 2025.

#### ***The Comprehensive Transportation Plan***

The Clayton Town Council adopted the Comprehensive Transportation Plan (CTP), "Clayton on the Move", on June 16, 2025. This plan outlines the Town's long-term vision for improving and expanding our transportation network over the next 20 years. The CTP incorporates the 2022 Clayton Pedestrian Plan and identifies key investments in roadways, public transit, pedestrian paths, and bicycle facilities to support Clayton's growth and enhance connectivity for residents, businesses, and visitors. It serves as a guiding document for future transportation projects and funding considerations by regional and state agencies.

#### ***The Economic Development Strategic Plan***

The Economic Development Strategic Plan, adopted by the Clayton Town Council on October 20, 2025, establishes a clear and intentional roadmap for fostering sustainable, smart economic growth in Clayton. This plan focuses on preparing key sites and infrastructure for future development, supporting existing businesses and entrepreneurs, attracting targeted industries, and strengthening the communication of Clayton's unique business value. It also emphasizes collaboration with regional and intergovernmental partners to maximize opportunity and long-term impact. Centered on people, place, and prosperity, the Economic Development Strategic Plan reflects Clayton's commitment to thoughtful growth that benefits the entire community.

## Final Thoughts

The FY27 recommended budget reflects the Town's commitment to managing growth in alignment with its strategic priorities while maintaining high standards of service delivery. It represents a disciplined and forward-looking financial plan grounded in sound financial management, adherence to statutory requirements, and recognized best practices in municipal budgeting. More than a financial document, this budget reflects the collective work and dedication of Town staff who serve the community each day, ensuring the continued delivery of essential services and the long-term sustainability of the Clayton community.

We welcome your feedback as we look towards adoption before the statutory deadline of July 1st.

With Gratitude,

A handwritten signature in black ink, appearing to read 'Rich Cappola', written in a cursive style.

Rich Cappola

Town Manager

Department	Category	Fee Type	Description	FY27 Description Update	FY26 Adopted Rate	FY27 PROPOSED RATE	Notes	Justification
Community Development	New Fee	Payment Processing Fee		Authorized or Unauthorized Return Fee		\$15.00		
Community Development	New Fee	Payment Processing Fee		Credit Card Convenience Fee		3.5% of Application Fee		
Community Development	New Fee	Payment Processing Fee		Chargeback Fee		\$15.00		
Community Development	New Fee	Payment Processing Fee		eCheck Convenience Fee		\$1 (Clariti) and \$3.95 (CORE)		
Community Development	New Fee	Technology Fee		Application Technology Fee		\$10/application	Fee applied to every new application (plan or permit)	
Building Inspections	Clarifying Language	90 Day Temporary Power	Commercial	Commercial Conditional Power/Gas	\$150 Each			
Building Inspections	Clarifying Language	90 Day Temporary Power	New Construction Residential	Residential Conditional Power/Gas	\$75 Each			
Building Inspections	Clarifying Language	Mobile Homes	Double - Wide (Building Only)		\$275.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Mobile Homes	Electrical Permit Fee		\$100.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Mobile Homes	Mechanical Permit Fee		\$100.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Mobile Homes	Plumbing Permit Fee		\$100.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Mobile Homes	Poured Footing Inspection		\$100.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Mobile Homes	Quad - Wide (Building Only)		\$325.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Mobile Homes	Single-Wide (Building Only)		\$250.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Mobile Homes	Travel Trailers / Campers		\$100.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Mobile Homes	Triple - Wide (Building Only)		\$300.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Commercial Building Permit Fees (Based on Cost Per Trade)	\$0 - \$2,500		Trade fee (Minimum \$75)		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Commercial Building Permit Fees (Based on Cost Per Trade)	\$2,501 - \$25,000		\$375.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Commercial Building Permit Fees (Based on Cost Per Trade)	\$25,001 - \$50,000		\$675.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Commercial Building Permit Fees (Based on Cost Per Trade)	\$50,001 - \$100,000		\$1,275.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Commercial Building Permit Fees (Based on Cost Per Trade)	\$100,001 - \$200,000		\$2,175.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Commercial Building Permit Fees (Based on Cost Per Trade)	\$200,001 - \$350,000		\$3,750.00		Fee includes first inspections for planning and trades included in application	
Building Inspections	Clarifying Language	Commercial Building Permit Fees (Based on Cost Per Trade)	\$350,001 - \$500,000		\$4,750.00		Fee includes first inspections for planning and trades included in application	

Building Inspections	Clarifying Language	Commercial Building Permit Fees (Based on Cost Per Trade)	\$500,001 - \$750,000		\$6,750.00		Fee includes first inspections for planning and trades included in application
Building Inspections	Clarifying Language	Commercial Building Permit Fees (Based on Cost Per Trade)	\$750,001 - \$1,000,000		\$8,750.00		Fee includes first inspections for planning and trades included in application
Building Inspections	Clarifying Language	Commercial Building Permit Fees (Based on Cost Per Trade)	>\$1,000,000		\$8,750 + 0.2% for every dollar over \$1,000,000		Fee includes first inspections for planning and trades included in application
Building Inspections	New Fee	Dwelling Moved On		Dwellings Moved on Lot Application Fee		\$25.00	Fee includes first inspections for planning and trades included in application
Building Inspections	New Fee	Homeowner Recovery		Homeowner Recovery Fund		\$10.00	
Building Inspections	New Fee	Plan Review Fee (includes multifamily)		Early Plan Review - First Review, Commercial Projects 0 - 25,000 sq. ft.		\$350.00	
Building Inspections	New Fee	Plan Review Fee (includes multifamily)		Early Plan Review - First Review, Commercial Projects over 25,000 sq. ft.		\$600.00	
Building Inspections	New Fee	Plan Review Fee (includes multifamily)		Early Plan Review - Subsequent Reviews (ea)		\$250.00	
Building Inspections	New Fee	Re-Inspection Fees		Daycare Re-Certification		\$75.00	
Building Inspections	New Fee	Re-Inspection Fees		Family Care Home Certification		\$75.00	
Building Inspections	New Fee	Re-Inspection Fees		Foster Home Certification		\$75.00	
Building Inspections	New Fee	Re-Inspection Fees		Group Home Certification		\$75.00	
Building Inspections	New Fee	Residential - Additions/Remodel		Additions/Remodel Application Fee		\$25.00	Fee includes first inspections for planning and trades included in application
Building Inspections	New Fee	Residential Accessory Building (over 12'x12')		Accessory Structure (over 12' x 12') Application Fee		\$25.00	Fee includes first inspections for planning and trades included in application
Building Inspections	New Fee	Residential Plan Review		New Dwelling, Single Family, Townhome, Duplex, Triplex & Quadplex (includes all trades)		\$100.00	
Building Inspections	Remove Fee	ATM	ATM		Commercial Rate		
Building Inspections	Remove Fee	Pedestals	Building		\$1-00		
Building Inspections	Remove Fee	Pedestals	Electrical		\$100-00		
Building Inspections	Remove Fee	Trade Inspections	Per Trade - Building, Electrical, Plumbing, and Mechanical		\$100-00		
Building Inspections	Technical Adjustment	Demolition	Commercial		\$150.00	\$150 + Asbestos Report	
Engineering	Clarifying Language	Review Fees	Construction Plan (Infrastructure Only)	Construction Drawing (Infrastructure Only)	\$750 + \$40/disturbed acre		
Engineering	Clarifying Language	Review Fees	Construction Plan (Sites)	Construction Drawing (Sites)	\$750 + \$40/disturbed acre		
Engineering	Clarifying Language	Review Fees	Construction Plan (Sites) Resubmittal	Construction Drawing (Sites) Resubmittal	1/2 the cost of the original submittal fee		4th and each subsequent submittal
Engineering	Clarifying Language	Review Fees	Construction Plan (Subdivision)	Construction Drawing (Subdivision)	\$750 + \$35 per lot		
Engineering	Clarifying Language	Review Fees	Construction Plan (Subdivision) Resubmittal	Construction Drawing (Subdivision) Resubmittal	1/2 the cost of the original submittal fee		4th and each subsequent submittal
Engineering	Clarifying Language	Review Fees	Construction Plan Revisions	Construction Drawing Revisions	\$500 + \$10 per sheet		
Engineering	Clarifying Language	Review Fees	Construction Plan Revisions Resubmittal	Construction Drawing Revisions Resubmittal	1/2 the cost of the original submittal fee		
Engineering	Clarifying Language	Review Fees	Planning & Engineering Combo Review Fee (Sites) - 4 Reviews	Combo: Site Plan/CD Review Fee	\$1,800 + \$40/disturbed acre		
Engineering	Clarifying Language	Review Fees	Planning & Engineering Combo Review Fee (Subdivision) - 4 Reviews	Combo: Subdivision/CD Review Fee	\$1,800 + \$60 per lot		
Engineering	FY27 Fee Update	Re-Inspection Fees	New Town Public Streets Re-inspection		\$100.00	\$2.75 per linear foot	
Engineering	FY27 Fee Update	Re-Inspection Fees	Town Public Street Encroachment Re-inspection		\$100.00	\$.75 per linear foot of right of way impacted	

Engineering	New Fee	Development Submittal Fees		Driveway Permit (Town) Resubmittal		1/2 the cost of the original submittal fee	4th and each subsequent submittal	
Engineering	New Fee	Re-Inspection Fees		Curb and Gutter (new and replacement)		\$0.75 per linear foot		
Engineering	New Fee	Re-Inspection Fees		Fire Lanes		\$2.75 per linear foot		
Engineering	New Fee	Re-Inspection Fees		Fire Line Connection		\$250 per connection		
Engineering	New Fee	Re-Inspection Fees		Greenways & Sidewalks		\$0.75 per linear foot		
Engineering	New Fee	Re-Inspection Fees		Sanitary Sewer System Extensions		\$1.25 per linear foot		
Engineering	New Fee	Re-Inspection Fees		Storm Drainage (Public and Private)		\$.75 per linear foot		
Engineering	New Fee	Re-Inspection Fees		Water System Extensions		\$1.25 per linear foot		
Engineering	New Fee	Review Fees		As-Builts Resubmittal		1/2 the cost of the original submittal fee	4th and Each subsequent submittal	
Engineering	New Fee	Review Fees		Encroachment Agreement (Permanent) Resubmittal		1/2 the cost of the original submittal fee	4th and each subsequent submittal	
Engineering	New Fee	Review Fees		Encroachment Permit (Temporary) Resubmittal		1/2 the cost of the original submittal fee	4th and each subsequent submittal	
Engineering	New Fee	Review Fees		Combo Revision (Site Plan or Subdivision)		\$1,000.00	Revision to an approved combo	
Engineering	New Fee	Review Fees		Combo Revision (Site Plan or Subdivision) Resubmittal		1/2 the cost of the original submittal fee	4th and each subsequent submittal	
Engineering	New Fee	Review Fees		Wastewater Allocation Request (< 10,000 GPD) Resubmittal		1/2 the cost of the original submittal fee	4th and each subsequent submittal	
Engineering	New Fee	Review Fees		Wastewater Allocation Request (> 10,000 GPD) Resubmittal		1/2 the cost of the original submittal fee	4th and each subsequent submittal	
Engineering	Remove Fee	Inspection Fees	Landscaping, Residential: All, Except Multifamily		\$100 per lot			
Engineering	Remove Fee	Inspection Fees	Landscaping, Residential: All, Except Multifamily Re-Inspection		\$50 per lot			
Engineering	Remove Fee	Inspection Fees	Landscaping, Residential: Multifamily, Mixed-Use, and Non-Residential		\$500 per building			
Engineering	Remove Fee	Inspection Fees	Landscaping, Residential: Multifamily, Mixed-Use, and Non-Residential Re-Inspection		\$100 per building			
Engineering	Remove Fee	Inspection Fees	Streetscape and Perimeter Buffers		\$100 per streetscape and buffer			
Engineering	Technical Adjustment	Land Disturbance	Erosion Control Permit - Single lot	Land Disturbance Permit - Single Lot	\$200.00		Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process; also updated description
Engineering	Technical Adjustment	Land Disturbance	Erosion Control Plan Review	Land Disturbance Plan Review	\$300/disturbed acre		Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process; also updated description
Engineering	Technical Adjustment	Land Disturbance	Erosion Control Plan Review Resubmittal	Land Disturbance Plan Review Resubmittal	\$200/disturbed acre		Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process; also updated description
Engineering	Technical Adjustment	Land Disturbance	Erosion Control Plan Review Revision	Land Disturbance Plan Review Revision	\$150/disturbed acre		Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process; also updated description
Engineering	Technical Adjustment	Land Disturbance	Erosion Control Plan Review Revision Resubmittal	Land Disturbance Plan Review Revision Resubmittal	\$100/disturbed acre		4th and each subsequent submittal; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process; also updated description

Engineering	Technical Adjustment	Land Disturbance	Land Disturbance Permit – Initial (valid for 2 years)		\$200/disturbed acre		Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process
Engineering	Technical Adjustment	Land Disturbance	Land Disturbance Permit Renewal (valid for 1 year)		\$150/disturbed acre		Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process
Engineering	Technical Adjustment	Review Fees	Construction Plan Resubmittal (Infrastructure Only)	Construction Drawing Resubmittal (Infrastructure Only)	\$375.00		4th and each subsequent submittal	
Engineering	Technical Adjustment	Review Fees	Planning & Engineering Combo Resubmittal Fee (5th and each subsequent submittal)	Combo Resubmittal Fee	1/2 the cost of the original submittal fee		4th and each subsequent submittal	
Engineering	Technical Adjustment	Stormwater	Stormwater Permit		\$500/disturbed acre		Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process
Engineering	Technical Adjustment	Stormwater	Stormwater Permit Resubmittal		1/2 the cost of the original submittal fee		4th and each subsequent submittal; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process
Engineering	Technical Adjustment	Stormwater	Stormwater Permit Revision		\$500 + \$10 per sheet		Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process
Engineering	Technical Adjustment	Stormwater	Stormwater Permit Revision		1/2 the cost of the original submittal fee		4th and each subsequent submittal; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process
Engineering	Technical Adjustment	Stormwater	Stormwater Plan Review - greater than 7 acres		\$4,200 + \$150/disturbed acre		Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process
Engineering	Technical Adjustment	Stormwater	Stormwater Plan Review - up to 7 acres		\$600/disturbed acre		Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process
Engineering	Technical Adjustment	Stormwater	Stormwater Plan Review Plan Review Resubmittal		\$500 + \$100/disturbed acre		Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process
Engineering	Technical Adjustment	Stormwater	Stormwater Plan Review Revision		\$500 + \$10 per sheet		Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process
Engineering	Technical Adjustment	Stormwater	Stormwater Plan Review Revision Resubmittal		1/2 the cost of the original submittal fee		4th and each subsequent submittal; acreage used for calculations are rounded up to the nearest acre	Changed # of reviews to match Planning process
Planning	Clarifying Language	Development Submittal Fees	Zoning Compliance - Driveway Permit (Private Street Only)		\$125.00		Includes permit and first inspection	
Planning	Clarifying Language	Development Submittal Fees	Administrative Adjustment 1st-3rd Submittal	Administrative Adjustment (UDO or MSSD)	\$500/request			

Planning	Clarifying Language	Development Submittal Fees	Administrative Adjustment 4th and each subsequent submittal	Administrative Adjustment (UDO or MSSD) Resubmittal	1/2 the cost of the original submittal fee		4th and each subsequent submittal	
Planning	Clarifying Language/Fee Adjustment	Code Enforcement	Civil Penalty for Violations of Unified Development Ordinance-2nd Notice Within 12 Mo.	Civil Penalty for Violations of Unified Development Ordinance-2nd Notice Within 12 Month Period	\$0	\$50		
Planning	Fee Reduction	Development Submittal Fees	Sign - Temporary		\$50.00	\$10.00		
Planning	New Fee	Development Submittal Fees		Appeal Resubmittal		1/2 the cost of the original submittal fee	4th and each subsequent submittal	
Planning	New Fee	Development Submittal Fees		Determination Resubmittal		\$250.00	4th and each subsequent submittal	
Planning	New Fee	Development Submittal Fees		Driveway Permit (Town) Resubmittal		1/2 the cost of the original submittal fee	4th and each subsequent submittal	
Planning	New Fee	Development Submittal Fees		Limite Subdivision Resubmittal		1/2 the cost of the original submittal fee	4th and each subsequent submittal	
Planning	New Fee	Development Submittal Fees		Major Subdivision/Conservation Subdivision Resubmittal		1/2 the cost of the original submittal fee	4th and each subsequent submittal	
Planning	New Fee	Development Submittal Fees		Special Use Permit Resubmittal		1/2 the cost of the original submittal fee	4th and each subsequent submittal	
Planning	New Fee	Development Submittal Fees		Variance Resubmittal		1/2 the cost of the original submittal fee	4th and each subsequent submittal	
Planning	New Fee	Development Submittal Fees		Vested Rights Resubmittal		1/2 the cost of the original submittal fee	4th and each subsequent submittal	
Planning	New Fee	Inspection Fees		Tree Clearing Certificate Inspection		\$100.00		
Planning	New Fee	Re-Inspection Fees		Commercial Building Permit Re-Inspection (Planning Dept.-Landscaping, Site Plan Compliance, Zoning Conditions, etc.)		\$250 per building		
Planning	New Fee	Re-Inspection Fees		Tree Clearing Certificate Re-Inspections		\$75.00		
Planning	New Fee	Re-Inspection Fees		Residential Building Permit Re-Inspection (Planning Dept.-Landscaping, Site Plan Compliance, Zoning Conditions, etc.)		\$100 per lot		
Planning	New Fee	Re-Inspection Fees		Zoning Compliance Permit Re-Inspection		\$75.00		
Planning	New Fee	Re-Inspection Fees		Sign-Permanent		\$75.00	Includes permit and first inspection	
Planning	Remove Fee	Development Submittal Fees	Credit Card Convenience Fee		4% of Application Fee			
Planning	Remove Fee	Development Submittal Fees	Development Name Change Resubmittal		1/2 the cost of the original submittal fee		4th and each subsequent submittal	
Planning	Remove Fee	Development Submittal Fees	Site Plan - Minor Modification		\$500.00			Includes permit and first inspection
Planning	Remove Fee	Development Submittal Fees	Site Plan - Minor Modification Resubmittal		1/2 the cost of the original submittal fee			
Planning	Remove Fee	Recreation & Open Space Fees	Credit Card Convenience Fee		4% of Application Fee		Fees cannot be prepaid	

				Multi-Tenant Commercial/ <del>Multi-Residential w/ Interior Corridors</del> Common Areas (Riser/Pump/FACP/Corridors/etc.)				
Fire Department	Clarifying Language	Fire Inspection Fees	Multi-Tenant Commercial Common Areas (Riser/Pump/FACP/Corridors/etc.)	Multi-Tenant Commercial/ <del>Multi-Residential w/ Interior Corridors</del> Common Areas (Riser/Pump/FACP/Corridors/etc.)	\$100.00			Adding "Multi-residential w/interior corridors" to fee
Generat	Remove Fee	Document/Copy/Admin Fees	Copying up to 11"x17" (black & white)		\$0.10 / sheet			No longer offering service-all digital
Library	Clarifying Language	Internet Usage	Without Valid Library Card - Resident		\$0.00		Temporary guest passes available at the circulation desk.	
Library	Clarifying Language	Other Library Fees	Device(s) Returned Late	Technology Device Kit Returned Late	\$5 per day / max \$25			Changing description for consistency.
Library	Clarifying Language	Other Library Fees	Lost Book	Lost or Damaged Material	Replacement Cost			Changing description for consistency.
Library	Clarifying Language	Other Library Fees	Lost or Damaged Technology or Accessories	Lost or Damaged Technology Device Kit or Accessories	Cost as indicated on checklist	Replacement Cost as indicated on checklist		These costs/fees will be included on fully executed lending agreement
Library	Clarifying Language	Other Library Fees	Return of Device Kit In "After Hours" Book Drop	Return of Technology Device Kit In "After Hours" Book Drop	\$10 plus cost of any damage			These costs/fees will be included on fully executed lending agreement
Library	Fee Reduction	Internet Usage	Without Valid Library Card - Non-Resident		\$5/Hour	\$0.00	Temporary guest passes available at the circulation desk.	Internet access is a necessity and charging a fee creates an economic barrier that disproportionately affects those who need the service most.
Library	Remove Fee	Library Cards	Family, Annual - Non-Resident		\$50.00			We don't have family library accounts. Since we stopped charging out-of-town fees, we've seen a drop in non-resident sign-ups, and these are almost always for just one person.
Library	Remove Fee	Library Cards	Family, Annual - Resident		\$0.00			We don't have family library accounts. Since we stopped charging out-of-town fees, we've seen a drop in non-resident sign-ups, and these are almost always for just one person.
Library	Remove Fee	Other Library Fees	Device(s) not Returned within 7 Days of Due Date		Full replacement cost			These costs/fees will be included on fully executed lending agreement
Parks & Recreation	Clarifying Language	Facility Rentals, Tournament Field Rentals	Concessions/Vendors	Concessions/Vendors - Weekend Tournaments	\$50/Vendor/Weekend	\$50/Weekend		Technology 7 days late is considered lost. This is redundant with fee listed below: <i>Lost or Damaged Technology or Accessories</i>
Parks & Recreation	New Fee	Programs		Camp Fees - Non-Resident		\$30 - \$300 plus 50%		Making this fee more specific so we can call out other types of vendors more equitably
Parks & Recreation	New Fee	Programs		Camp Fees - Resident		\$30 - \$300		New Fee; will give us flexibility to broaden our camp offerings outside of a traditional day camp, and so this fee doesn't need to change again anytime soon
Parks & Recreation	Technical Adjustment	Facility Rentals, Tournament Field Rentals	Concessions/Vendors	Concessions/Vendors - Events		\$50/event		New Fee; will give us flexibility to broaden our camp offerings outside of a traditional day camp, and so this fee doesn't need to change again anytime soon
Parks & Recreation	Technical Adjustment	Facility Rentals, Tournament Field Rentals	Concessions/Vendors	Concessions/Vendors - Daily Park Use		\$25/park/day		Technical adjustment to expand different types of vendors
Solid Waste	FY27 Solid Waste Rate Adjustment	Solid Waste Fees	Extra Garbage Cart - In Town		\$4.18 / month	\$5.00 / month		
Solid Waste	FY27 Solid Waste Rate Adjustment	Solid Waste Fees	Extra Garbage Cart - Out of Town		\$6.25 / month	\$7.50 / month	Must already receive Town services (water/sewer, electricity)	
Solid Waste	FY27 Solid Waste Rate Adjustment	Solid Waste Fees	Extra Recycling Cart - In Town		\$3.17 / month	\$4.00 / month		
Solid Waste	FY27 Solid Waste Rate Adjustment	Solid Waste Fees	Extra Recycling Cart - Out of Town		\$4.75 / month	\$6.00 / month	Must already receive Town services (water/sewer, electricity)	
Solid Waste	FY27 Solid Waste Rate Adjustment	Solid Waste Fees	Solid Waste Collection - In Town		\$24.00 / month	\$26.00 / month		
Solid Waste	FY27 Solid Waste Rate Adjustment	Solid Waste Fees	Solid Waste Collection - Out of Town		\$36.00 / month	\$39.00 / month	Must already receive Town services (water/sewer, electricity)	
The Clayton Center	New Fee	Additional Charges/Services	Audio FOH Position Upgrade	Audio FOH Position Upgrade		\$175.00	Audio FOH Position Upgrade, Main Floor instead of Balcony	Audio FOH Position Upgrade, Main Floor instead of Balcony; requires staff to relocate board, wires and all audio connections

The Clayton Center	New Fee	Additional Charges/Services	Rescheduling Fee / Access Adjustment	Rescheduling Fee / Access Adjustment		\$150.00	Alteration Charge within 30 days; withheld from Damage Deposit	Alteration Charge within 30 days; withheld from Damage Deposit; attempt to deter last minute significant changes.
The Clayton Center	New Fee	Additional Charges/Services	Event Overage	Event Overage		Contracted Hrly Rate for every 15 mins beyond contracted time	Location and staffing hourly charge for every 15 minutes over contracted time; withheld from Damage Deposit	Location and staffing hourly charge for every 15 minutes over contracted time; withheld from Damage Deposit; Required for each revised administrative paperwork; withheld from Damage Deposit; attempt to deter last minute significant changes and if the event runs over, recoop staffing costs.
The Clayton Center	New Fee	Additional Charges/Services	Administrative Fee	Administrative Fee		\$75.00	Required for each revised administrative paperwork; withheld from Damage Deposit	Required for each revised administrative paperwork; withheld from Damage Deposit; attempt to deter last minute significant changes.
The Clayton Center	New Fee	Additional Charges/Services	Ticket Service Fee (patron)	Ticket Service Fee (patron)		\$2.00/Ticket	Patron paid fee per ticket through Box Office	Patron paid fee per ticket through Box Office; puts us in line with other area PACs.
The Clayton Center	New Fee	Additional Charges/Services	Contracted Video Production Fee, as available	Contracted Video Production Fee, as available		\$500.00 (minimum)	2-hr event with setup/breakdown; additional time will require additional charge	2-hr event with setup/breakdown; additional time will require additional charge.
The Clayton Center	New Fee	Additional Charges/Services	ADA Patron Services for Client Events	ADA Patron Services for Client Events		ADA Accessibility Services \$400-\$800, or Contractor Rate	If a request for a special accommodation is made by a person with a disability for a rental event/performance, the renter agrees to absorb 100% of the expense of the accommodation.	If a request for a special accommodation is made by a person with a disability for a rental event/performance, the renter agrees to absorb 100% of the expense of the accommodation.
The Clayton Center	Technical Adjustment	Rental Fees - Location, Staffing, Miscellaneous	Small Classrooms - Community Based Group		\$40/Hour	\$35/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.	
The Clayton Center	Technical Adjustment	Rental Fees - Location, Staffing, Miscellaneous	Small Classrooms - Non-Profit	Small Classrooms - Individual/Corporate/Promoter	\$35/Hour	\$40/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.	

Electric Infrastructure	Clarifying Language	Meter Charges	Small Commercial Meter	Electric Commercial Meter	Cost of Meter + 10%		
Electric Infrastructure	Fee Adjustment	Meter Charges	Residential Meter	Electric Residential Meter	Cost of Meter + 10%	\$220.00	
Electric Infrastructure	Fee Reduction	Underground Electric Fee	Underground Electric Fee		\$1,000 + \$5.00 per Foot > 120 Feet	\$1,000.00	Simplifying the rate calculation
Electric Infrastructure	Remove Rate	Electric Meter Fees	Large Commercial Electric Meter		Cost of Meter + 10%		
Electric Infrastructure	Remove Rate	Electric Meter Fees	Residential Electric Meter		Cost of Meter + 10%		
Electric Infrastructure	Remove Rate	Electric Meter Fees	Small Commercial Electric Meter		Cost of Meter + 10%		
Electric Infrastructure	Remove Rate	Meter Charges	Large Commercial Meter		Cost of Meter + 10%		
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Area Lighting	Decorative Pole		\$7.78	\$7.97	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Area Lighting	Energy Charge		\$ .0987 / kWh	\$ .0992 / kWh	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Area Lighting	Residential Per Lighting Unit		\$14.11	\$14.47	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Area Lighting	Small Commercial Per Lighting Unit		\$18.71	\$19.18	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Area Lighting	Underground Charge Per Lighting Unit		\$5.67	\$5.81	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Area Lighting	Wooden Pole		\$3.54	\$3.63	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Coincident Peak (CP)	Base Charge	Facilities Charge	\$250.00	\$275.00	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Coincident Peak (CP)	Demand Charge - CP Demand		\$22.75 / CP KW	\$23.75/CP KW	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Coincident Peak (CP)	Demand Charge - Excess		\$5.50 / kW	\$6.00	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Coincident Peak (CP)	Energy Charge		\$ .06000 / kWh	\$0.0606	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Institutional Charges	Base Charge		\$45.00	\$50.00	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Institutional Charges	Energy Charge - All Additional kWh	Energy Charge	\$0.12060	\$0.1309	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Medium General Service Charges	Base Charge		\$45.00	\$50.00	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Medium General Service Charges	Demand Charge		\$13.00 / kWh	\$13.50	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Medium General Service Charges	Energy Charge		\$ .08320 / kWh	\$0.08460	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Residential Charges	Monthly Energy Charge		\$0.13760 / kWh	\$0.14050	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Residential Charges	Single Phase Service - Base Charge		\$21.00	\$22.00	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Residential Charges	Three Phase Service - Base Charge		\$24.00	\$25.00	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Small General Service Charges	Base Charge		\$33.00	\$40.00	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Small General Service Charges	Demand Charge - All Additional kWh		\$ .10190 / kWh	\$0.14180	Recommended 2.5% avg rate increase
Electric Utility Rates	FY27 Electric Rate Adjustment	Electric Monthly Town Facilities	Energy Charge		\$ .09850 / kWh	\$0.1010	Recommended 2.5% avg rate increase
Electric Utility Rates	Remove Rate	Electric Monthly Institutional Charges	Energy Charge - Between 601 kWh and 1,900 kWh		\$0.13740		Simplifying rate structure
Electric Utility Rates	Remove Rate	Electric Monthly Institutional Charges	Energy Charge - Up to 600 kWh		\$0.15720		Simplifying rate structure
Electric Utility Rates	Remove Rate	Electric Monthly Large General Service Charges	Base Charge		\$250.00		No existing customers Simplifying rate structure
Electric Utility Rates	Remove Rate	Electric Monthly Large General Service Charges	Demand Charge - CP Demand		\$21.62 / CP KW		No existing customers Simplifying rate structure
Electric Utility Rates	Remove Rate	Electric Monthly Large General Service Charges	Demand Charge - Excess		\$1.77 / kW		No existing customers Simplifying rate structure
Electric Utility Rates	Remove Rate	Electric Monthly Large General Service Charges	Energy Charge		\$ .06222 / kWh		No existing customers Simplifying rate structure
Electric Utility Rates	Remove Rate	Electric Monthly Small General Service Charges	Demand Charge - Between 751 kWh and 2,000 kWh		\$ .15360 / kWh		Simplifying rate structure

Electric Utility Rates	Remove Rate	Electric Monthly Smart-Generat Service Charges	Demand-Charge - Up to 750 kWh		\$-15866 / kWh		When kW of billing demand exceeds 5kW, add into the first block 150 kWh for each additional kW of excess.	Simplifying rate structure
Electric Utility Rates	Remove Rate	Electric Monthly Time of Use	Base Charge		250			Simplifying rate structure
Electric Utility Rates	Remove Rate	Electric Monthly Time of Use	Demand-Charge		\$21.75 / kW			Simplifying rate structure
Electric Utility Rates	Remove Rate	Electric Monthly Time of Use	Energy Charge		\$-96210 / kWh			Simplifying rate structure
Water & Sewer Infrastructure	FY27 Fee Adjustment	Water/Sewer Taps & Water/Sewer Meter Fees	1 Inch Water Meter Only		459.25	\$570.00		Josh checking on cost of meters
Water & Sewer Infrastructure	FY27 Fee Adjustment	Water/Sewer Taps & Water/Sewer Meter Fees	1 Inch Water Tap - Base Cost		\$3,500.00	\$4,000.00		
Water & Sewer Infrastructure	FY27 Fee Adjustment	Water/Sewer Taps & Water/Sewer Meter Fees	1/2 & 2 inch Water Tap - Base Cost		\$4,100.00	\$4,500.00		
Water & Sewer Infrastructure	FY27 Fee Adjustment	Water/Sewer Taps & Water/Sewer Meter Fees	4 Inch Sewer Tap - Base Cost		\$5,300.00	\$5,800.00		
Water & Sewer Infrastructure	FY27 Fee Adjustment	Water/Sewer Taps & Water/Sewer Meter Fees	5/8 Inch Water Meter Only		310.75	\$410.00		Josh checking on cost of meters
Water & Sewer Infrastructure	FY27 Fee Adjustment	Water/Sewer Taps & Water/Sewer Meter Fees	5/8 Inch Water Tap - Base Cost		\$3,000.00	\$3,500.00		
Water & Sewer Infrastructure	FY27 Fee Adjustment	Water/Sewer Taps & Water/Sewer Meter Fees	All Taps Requiring Asphalt Cut		\$1,500.00	\$2,000.00		
Water & Sewer Infrastructure	FY27 Fee Adjustment	Water/Sewer Taps & Water/Sewer Meter Fees	All Taps Requiring Concrete Cut		\$1,500.00	\$2,000.00		
Water & Sewer Infrastructure	FY27 Fee Adjustment	Water/Sewer Taps & Water/Sewer Meter Fees	Irrigation Split Base Cost		\$750.00	\$1,000.00		
Water & Sewer Infrastructure	FY27 Fee Adjustment	Water/Sewer Taps & Water/Sewer Meter Fees	Relocate Meter Box		\$750.00	\$1,000.00	For service adjustments within 30" of tap location. Greater than 30" will require a new tap	
Water & Sewer Infrastructure	FY27 fee Update	Other Water Resources Fees	FOG Inpsection		\$25.00	\$30.00		
Water & Sewer Infrastructure	FY27 SDF Rate Adjustment	System Development Fees - Service/Meter	Sewer Capacity		\$21.74/Gallon/Day	\$23.91/Gallon/Day	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement	
Water & Sewer Infrastructure	FY27 SDF Rate Adjustment	System Development Fees - Service/Meter	Sewer Capacity - 1 1/2" Meter		\$32,255.00	\$35,480.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement	
Water & Sewer Infrastructure	FY27 SDF Rate Adjustment	System Development Fees - Service/Meter	Sewer Capacity - 1" Meter		\$16,128.00	\$17,740.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement	
Water & Sewer Infrastructure	FY27 SDF Rate Adjustment	System Development Fees - Service/Meter	Sewer Capacity - 2" Meter		\$51,608.00	\$56,768.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement	
Water & Sewer Infrastructure	FY27 SDF Rate Adjustment	System Development Fees - Service/Meter	Sewer Capacity - 5/8" Meter		\$6,451.00	\$7,096.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement	
Water & Sewer Infrastructure	FY27 SDF Rate Adjustment	System Development Fees - Service/Meter	Water Capacity		\$8.70/Gallon/Day	\$9.57/Gallon/Day	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement	
Water & Sewer Infrastructure	FY27 SDF Rate Adjustment	System Development Fees - Service/Meter	Water Capacity - 1 1/2" Meter		\$17,745.00	\$19,520.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement	

Water & Sewer Infrastructure	FY27 SDF Rate Adjustment	System Development Fees - Service/Meter	Water Capacity - 1" Meter		\$8,873.00	\$9,760.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement	
Water & Sewer Infrastructure	FY27 SDF Rate Adjustment	System Development Fees - Service/Meter	Water Capacity - 2" Meter		\$28,392.00	\$31,232.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement	
Water & Sewer Infrastructure	FY27 SDF Rate Adjustment	System Development Fees - Service/Meter	Water Capacity - 5/8" Meter		\$3,549.00	\$3,904.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement	
Water & Sewer Infrastructure	Remove Fee	System Development Fees - Service/Meter	Sewer Capacity - 3/4" Meter		<del>\$9,644.00</del>		Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement	Remove Fee-don't offer this size
Water & Sewer Infrastructure	Remove Fee	System Development Fees - Service/Meter	Water Capacity - 3/4" Meter		<del>\$5,324.00</del>		Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement	Remove Fee-don't offer this size
Water & Sewer Utility Rates	Clarifying Language	Water & Sewer Bulk	Sampling Fees (SIUs)	Sampling Fees (as required by ordinance or IUP)	Actual lab costs + 10%			
Water & Sewer Utility Rates	FY27 fee Update	Water & Sewer Bulk Hydrant Meter Assemble Rental	Consumption Rate		\$15 + \$8.48/1,000 Gallons	\$17 + \$9.88/1,000 Gallons		
Water & Sewer Utility Rates	FY27 fee Update	Water & Sewer Bulk Hydrant Meter Assemble Rental	Hydrant Meter Set-Up Fee (initial or relocation)		\$75.00	\$100.00		
Water & Sewer Utility Rates	FY27 fee Update	Water & Sewer Bulk Hydrant Meter Assemble Rental	Rental Fee		\$350 / month	\$375/month		
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates In Town	1" Meter		\$108.86	\$112.12		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates In Town	1.5" Meter		\$217.74	\$224.28		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates In Town	10" Meter		\$5,008.22	\$5,158.47		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates In Town	12" Meter		\$11,538.71	\$11,894.87		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates In Town	2" Meter		\$348.40	\$358.85		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates In Town	3" Meter		\$653.25	\$672.85		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates In Town	3/4" Meter		\$65.33	\$67.29		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates In Town	4" Meter		\$1,088.72	\$1,121.38		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates In Town	5/8" Meter		\$43.54	\$44.84		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates In Town	6" Meter		\$2,177.49	\$2,242.82		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates In Town	8" Meter		\$3,483.98	\$3,588.50		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates Out of Town	1" Meter		\$136.09	\$140.17		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates Out of Town	1.5" Meter		\$272.17	\$280.34		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates Out of Town	10" Meter		\$6,260.25	\$6,448.06		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates Out of Town	12" Meter		\$14,424.41	\$14,857.14		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates Out of Town	2" Meter		\$435.52	\$448.59		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates Out of Town	3" Meter		\$816.55	\$841.04		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates Out of Town	3/4" Meter		\$81.65	\$84.10		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates Out of Town	4" Meter		\$1,360.92	\$1,401.75		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates Out of Town	5/8" Meter		\$54.44	\$56.07		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates Out of Town	6" Meter		\$2,721.87	\$2,803.53		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Base Rates Out of Town	8" Meter		\$4,354.99	\$4,485.64		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Commodity Rates In Town	All usage (per 1,000 gallons)		\$14.01	\$14.43		3% sewer rate increase

Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Commodity Rates Out of Town	All usage (per 1,000 gallons)		\$17.54	\$18.06		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Flat Rate - In Town	No Meter		\$85.70	\$88.27		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Sewer Rate Adjustment	Sewer Flat Rate - Out of Town	No Meter		\$107.15	\$110.36		3% sewer rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water & Sewer Bulk	Monthly Commodity Rates (Water)		\$6.36/1,000 Gallons	\$7.41/1,000 Gallons		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water & Sewer Bulk Water Filling Station Usage	Above 1,000 Gallons	Consumption Rate	\$6.36/1,000 Gallons	\$7.41/1,000 Gallons		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water & Sewer Bulk Water Filling Station Usage	Base Rate		\$10	\$11.65		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates In Town	1" Meter		\$58.29	\$67.91		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates In Town	1.5" Meter		\$114.20	\$133.05		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates In Town	10" Meter		\$2,574.84	\$2,999.68		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates In Town	2" Meter		\$181.31	\$211.23		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates In Town	3" Meter		\$337.91	\$393.66		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates In Town	3/4" Meter		\$35.91	\$41.84		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates In Town	4" Meter		\$561.59	\$654.25		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates In Town	5/8" Meter		\$24.72	\$28.80		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates In Town	6" Meter		\$1,120.83	\$1,305.77		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates In Town	8" Meter		\$1,791.90	\$2,087.56		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates Out of Town	1" Meter		\$72.27	\$84.20		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates Out of Town	1.5" Meter		\$142.17	\$165.62		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates Out of Town	10" Meter		\$3,217.96	\$3,748.92		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates Out of Town	2" Meter		\$226.05	\$263.34		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates Out of Town	3" Meter		\$421.78	\$491.38		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates Out of Town	3/4" Meter		\$44.29	\$51.59		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates Out of Town	4" Meter		\$701.39	\$817.12		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates Out of Town	5/8" Meter		\$30.31	\$35.31		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates Out of Town	6" Meter		\$1,400.45	\$1,631.53		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Base Rates Out of Town	8" Meter		\$2,239.29	\$2,608.78		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Irrigation Non-Residential In Town	Block 1: 0 - 50,000 Gallons		\$7.36	\$8.57		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Irrigation Non-Residential In Town	Block 2: 50,001 to 100,000 Gallons		\$10.14	\$11.82		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Irrigation Non-Residential In Town	Block 3: All Gallons > 100,000		\$11.94	\$13.90		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Irrigation Non-Residential Out of Town	Block 1: 0 - 50,000 Gallons		\$7.36	\$8.57		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Irrigation Non-Residential Out of Town	Block 2: 50,001 to 100,000 Gallons		\$10.14	\$11.82		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Irrigation Non-Residential Out of Town	Block 3: All Gallons > 100,000		\$11.94	\$13.90		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Irrigation Residential In Town	Block 1: 0 - 8,000 Gallons		\$9.06	\$10.56		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Irrigation Residential In Town	Block 2: 8,001 - 16,000 Gallons		\$11.30	\$13.16		16.5% water rate increase

Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Irrigation Residential In Town	Block 3: All Gallons > 16,000		\$13.90	\$16.19		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Irrigation Residential Out of Town	Block 1: 0 - 8,000 Gallons		\$9.06	\$10.56		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Irrigation Residential Out of Town	Block 2: 8,001 - 16,000 Gallons		\$11.30	\$13.16		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Irrigation Residential Out of Town	Block 3: All Gallons > 16,000		\$13.90	\$16.19		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Commercial In Town	Block 1: 0 - 100,000 Gallons		\$6.52	\$7.59		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Commercial In Town	Block 2: All Gallons > 100,000		\$7.49	\$8.73		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Commercial Out of Town	Block 1: 0 - 100,000 Gallons		\$8.15	\$9.50		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Commercial Out of Town	Block 2: All Gallons > 100,000		\$9.37	\$10.92		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Industrial In Town	Block 1: 0 - 100,000 Gallons		\$6.63	\$7.72		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Industrial In Town	Block 2: All Gallons > 100,000		\$7.61	\$8.87		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Industrial Out of Town	Block 1: 0 - 100,000 Gallons		\$8.26	\$9.62		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Industrial Out of Town	Block 2: All Gallons > 100,000		\$9.51	\$11.08		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Residential In Town	Block 1: 0 - 2,000 Gallons		\$5.82	\$6.78		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Residential In Town	Block 2: 2,001 - 4,000 Gallons		\$6.13	\$7.14		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Residential In Town	Block 3: 4,001 - 6,000 Gallons		\$6.42	\$7.48		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Residential In Town	Block 4: All Gallons > 6,000		\$7.02	\$8.18		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Residential Out of Town	Block 1: 0 - 2,000 Gallons		\$7.29	\$8.50		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Residential Out of Town	Block 2: 2,001 - 4,000 Gallons		\$7.66	\$8.93		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Residential Out of Town	Block 3: 4,001 - 6,000 Gallons		\$8.02	\$9.35		16.5% water rate increase
Water & Sewer Utility Rates	FY27 Water Rate Adjustment	Water Commodity Rates Non-Irrigation Residential Out of Town	Block 4: All Gallons > 6,000		\$8.76	\$10.20		16.5% water rate increase
Water & Sewer Utility Rates	Remove Fee	Water & Sewer Bulk Water Filling Station Usage	Minimum Charge (Less Than 1,000 Gallons)		\$5.57			Remove Fee-Redundant

Department	Fee Type	Description	FY27 RATE	Notes
Building Inspections	90 Day Temporary Power	Commercial Conditional Power/Gas	\$150.00	
Building Inspections	90 Day Temporary Power	Reconnect Power - Electrical	\$75.00	
Building Inspections	90 Day Temporary Power	Residential Conditional Power/Gas	\$75 Each	
Building Inspections	Change out	Residential and commercial	\$100.00	
Building Inspections	Commercial Building Permit Fees (Based on Cost Per Trade)	\$0 - \$2,500	Trade fee (Minimum \$75)	
Building Inspections	Commercial Building Permit Fees (Based on Cost Per Trade)	\$2,501 - \$25,000	\$375.00	
Building Inspections	Commercial Building Permit Fees (Based on Cost Per Trade)	\$25,001 - \$50,000	\$675.00	
Building Inspections	Commercial Building Permit Fees (Based on Cost Per Trade)	\$50,001 - \$100,000	\$1,275.00	
Building Inspections	Commercial Building Permit Fees (Based on Cost Per Trade)	\$100,001 - \$200,000	\$2,175.00	
Building Inspections	Commercial Building Permit Fees (Based on Cost Per Trade)	\$200,001 - \$350,000	\$3,750.00	
Building Inspections	Commercial Building Permit Fees (Based on Cost Per Trade)	\$350,001 - \$500,000	\$4,750.00	
Building Inspections	Commercial Building Permit Fees (Based on Cost Per Trade)	\$500,001 - \$750,000	\$6,750.00	
Building Inspections	Commercial Building Permit Fees (Based on Cost Per Trade)	\$750,001 - \$1,000,000	\$8,750.00	
Building Inspections	Commercial Building Permit Fees (Based on Cost Per Trade)	>\$1,000,000	\$8,750 + 0.2% for every dollar over \$1,000,000	
Building Inspections	Conditional Power/Gas	Multi-Family	\$75 for First Meter, \$50 Each Additional	
Building Inspections	Conditional Power/Gas	Single Family, Townhome, Duplex, Triplex & Quadplex	\$75 Each	
Building Inspections	Demolition	Residential	\$50 + Asbestos Report	
Building Inspections	Dwelling Moved On	Cost per Trade	\$100.00	
Building Inspections	Dwelling Moved On	Fee	\$250.00	
Building Inspections	Expired Permit Reissue	Re-Stamp Plan	\$150.00	
Building Inspections	Farm Buildings	Electrical Assessment	\$1.00	
Building Inspections	Farm Buildings	Electrical Permit Fee	\$100.00	
Building Inspections	Farm Buildings	Qualified Farm Building	\$0.00	
Building Inspections	Farm Buildings	Reconnect Power - Building	\$1.00	
Building Inspections	Inspection Fees	Family Care Home Certification	\$100.00	
Building Inspections	Inspection Fees	Family Care Home Certification Reinspection	\$75.00	
Building Inspections	Inspection Fees	Foster Home Certification	\$100.00	
Building Inspections	Inspection Fees	Foster Home Certification Reinspection	\$75.00	
Building Inspections	Inspection Fees	Group Home Certification	\$100.00	
Building Inspections	Inspection Fees	Group Home Certification Reinspection	\$75.00	
Building Inspections	Irrigation of New Landscape	Initial Fee	\$75.00	
Building Inspections	LP Gas Tanks	Building	\$50.00	
Building Inspections	LP Gas Tanks	Electrical	\$100.00	
Building Inspections	Mobile Homes	Double - Wide (Building Only)	\$275.00	Fee includes first inspections for planning and trades included in application
Building Inspections	Mobile Homes	Electrical Permit Fee	\$100.00	
Building Inspections	Mobile Homes	Mechanical Permit Fee	\$100.00	
Building Inspections	Mobile Homes	Plumbing Permit Fee	\$100.00	
Building Inspections	Mobile Homes	Poured Footing Inspection	\$100.00	
Building Inspections	Mobile Homes	Quad - Wide (Building Only)	\$325.00	
Building Inspections	Mobile Homes	Single-Wide (Building Only)	\$250.00	
Building Inspections	Mobile Homes	Travel Trailers / Campers	\$100.00	
Building Inspections	Mobile Homes	Triple - Wide (Building Only)	\$300.00	
Building Inspections	Multifamily Dwellings (includes all trades)	Note: Commercial Plan Review Fee is Applicable	\$500 per unit	
Building Inspections	New Dwelling, Single Family, Townhome, Duplex, Triplex & Quadplex (includes all trades)	More than 1,200 Square Feet	\$600/Dwelling + \$0.30/Square Foot	
Building Inspections	New Dwelling, Single Family, Townhome, Duplex, Triplex & Quadplex (includes all trades)	Up to 1,200 Square Feet	\$600/Dwelling	
Building Inspections	Penalties GS 160A-414	For Work Started Before Proper Permitting Is Obtained	1/2 the cost of the permit that should have been obtained	
Building Inspections	Plan Review Fee (includes multifamily)	Initial Review, Commercial Projects 0 - 25,000'	\$250.00	

Department	Fee Type	Description	FY27 RATE	Notes
Building Inspections	Plan Review Fee (includes multifamily)	Initial Review, Commercial Projects over 25,000'	\$500.00	
Building Inspections	Plan Review Fee (includes multifamily)	Subsequent Reviews (ea)	\$150.00	
Building Inspections	Re-Inspection Fees	ABC Permit Form	\$150.00	
Building Inspections	Re-Inspection Fees	Additional Re-Inspection of Same Item	\$200 2nd trip, \$300 3rd trip, \$400 4th trip (+\$100 each additional trip thereafter)	
Building Inspections	Re-Inspection Fees	Commercial After Hours (Requires Special Approval)	\$200/hour (3 hour minimum)	
Building Inspections	Re-Inspection Fees	Day Care Re-Certification	\$100.00	
Building Inspections	Re-Inspection Fees	First Re-Inspection	\$100 (per trade)	
Building Inspections	Re-Inspection Fees	Not Ready at Time of Inspection (No Inspection)	\$200.00	
Building Inspections	Re-Inspection Fees	Residential After Hours (Requires Special Approval)	\$100/hour (2 hour minimum)	
Building Inspections	Re-Inspection Fees	Same Day Inspection Cancellation (Non Weather Related)	\$200.00	
Building Inspections	Residential - Additions/Remodel	0 - 400 Square Feet	\$300.00	
Building Inspections	Residential - Additions/Remodel	Additional Per Trade	\$100.00	
Building Inspections	Residential - Additions/Remodel	More than 400 Square Feet	\$300 + \$0.30/Square Foot	
Building Inspections	Residential Accessory Building (over 12'x12')	Additional Cost Per Trade	\$100.00	Note: The Town Manager has authority to waive Community Development application fees for good cause.
Building Inspections	Residential Accessory Building (over 12'x12')	Deck/Porch/Gazebo	\$75 + \$0.30/Square Feet for more than 144 Square Feet	
Building Inspections	Residential Accessory Building (over 12'x12')	Garage/Carport	\$100.00	
Building Inspections	Residential Accessory Building (over 12'x12')	Storage Building	\$75.00	
Building Inspections	Service Change Inspections	Building	\$1.00	
Building Inspections	Service Change Inspections	Conditional Service (Ord. 2017-09-01)	\$100.00	
Building Inspections	Service Change Inspections	Electrical	\$100.00	
Building Inspections	Service Pole Inspections	Electrical (\$1 Building if no permit exists)	\$75.00	
Building Inspections	Sign	Building	\$100.00	
Building Inspections	Sign	Electrical	\$100.00	
Building Inspections	Sprinkler System	Sprinkler System	Commercial Rate	
Building Inspections	Swimming Pools	Building	\$100.00	
Building Inspections	Swimming Pools	Electrical	\$100.00	
Building Inspections	Swimming Pools	Gas Pool Heater	\$100.00	
Building Inspections	Tents	Per Building over 240 Square Feet	\$100.00	
Building Inspections	Update for Permits	Contractor Change (Ord. 2017-09-01)	\$50.00	
Building Inspections	Demolition	Commercial	\$150 + Asbestos Report	
Building Inspections	Dwelling Moved On	Dwellings Moved on Lot Application Fee	\$25.00	Fee includes first inspections for planning and trades included in application
Building Inspections	Homeowner Recovery	Homeowner Recovery Fund	\$10.00	
Building Inspections	Plan Review Fee (includes multifamily)	Early Plan Review - First Review, Commercial Projects 0 - 25,000 sq. ft.	\$350.00	
Building Inspections	Plan Review Fee (includes multifamily)	Early Plan Review - First Review, Commercial Projects over 25,000 sq. ft.	\$600.00	
Building Inspections	Plan Review Fee (includes multifamily)	Early Plan Review - Subsequent Reviews (ea)	\$250.00	
Building Inspections	Re-Inspection Fees	Daycare Re-Certification	\$75.00	
Building Inspections	Re-Inspection Fees	Family Care Home Certification	\$75.00	
Building Inspections	Re-Inspection Fees	Foster Home Certification	\$75.00	
Building Inspections	Re-Inspection Fees	Group Home Certification	\$75.00	
Building Inspections	Residential - Additions/Remodel	Additions/Remodel Application Fee	\$25.00	Fee includes first inspections for planning and trades included in application
Building Inspections	Residential Accessory Building (over 12'x12')	Accessory Structure (over 12' x 12') Application Fee	\$25.00	Fee includes first inspections for planning and trades included in application
Building Inspections	Residential Plan Review	New Dwelling, Single Family, Townhome, Duplex, Triplex & Quadplex (includes all trades)	\$100.00	
Community Development	Payment Processing Fee	Authorized or Unauthorized Return Fee	\$15.00	
Community Development	Payment Processing Fee	Chargeback Fee	\$15.00	
Community Development	Payment Processing Fee	Credit Card Convenience Fee	3.5% of Application Fee	
Community Development	Payment Processing Fee	eCheck Convenience Fee	\$1 (Clariti) and \$3.95 (CORE)	
Community Development	Technology Fee	Application Technology Fee	\$10/application	Fee applied to every new application (plan or permit)
Electric Infrastructure	Meter Charges	Electric Commercial Meter	Cost of Meter + 10%	
Electric Infrastructure	Solar Panel Permit Application	Solar Panel Permit Application	\$250.00	
Electric Infrastructure	Temporary Electrical Service	Temporary Electrical Service Install	\$175.00	
Electric Infrastructure	Meter Charges	Electric Residential Meter	\$220.00	
Electric Infrastructure	Underground Electric Fee	Underground Electric Fee	\$1,000.00	

Department	Fee Type	Description	FY27 RATE	Notes
Electric Utility Rates	Electric Monthly Area Lighting	Large Commercial Per Lighting Unit	\$42.70	
Electric Utility Rates	Electric Monthly Coincident Peak (CP)	Facilities Charge	\$275.00	
Electric Utility Rates	Electric Monthly Institutional Charges	Energy Charge	\$0.1309	
Electric Utility Rates	Electric Monthly Town Facilities	Base Charge	\$15.50	
Electric Utility Rates	Electric Monthly Area Lighting	Decorative Pole	\$7.97	
Electric Utility Rates	Electric Monthly Area Lighting	Energy Charge	\$.0992 / kWh	
Electric Utility Rates	Electric Monthly Area Lighting	Residential Per Lighting Unit	\$14.47	
Electric Utility Rates	Electric Monthly Area Lighting	Small Commercial Per Lighting Unit	\$19.18	
Electric Utility Rates	Electric Monthly Area Lighting	Underground Charge Per Lighting Unit	\$5.81	
Electric Utility Rates	Electric Monthly Area Lighting	Wooden Pole	\$3.63	
Electric Utility Rates	Electric Monthly Coincident Peak (CP)	Demand Charge - CP Demand	23.75/CP kW	
Electric Utility Rates	Electric Monthly Coincident Peak (CP)	Demand Charge - Excess	\$6.00	
Electric Utility Rates	Electric Monthly Coincident Peak (CP)	Energy Charge	\$0.0606	
Electric Utility Rates	Electric Monthly Institutional Charges	Base Charge	\$50.00	
Electric Utility Rates	Electric Monthly Medium General Service Charges	Base Charge	\$50.00	
Electric Utility Rates	Electric Monthly Medium General Service Charges	Demand Charge	\$13.50	
Electric Utility Rates	Electric Monthly Medium General Service Charges	Energy Charge	\$0.08460	
Electric Utility Rates	Electric Monthly Residential Charges	Monthly Energy Charge	\$0.14050	
Electric Utility Rates	Electric Monthly Residential Charges	Single Phase Service - Base Charge	\$22.00	
Electric Utility Rates	Electric Monthly Residential Charges	Three Phase Service - Base Charge	\$25.00	
Electric Utility Rates	Electric Monthly Small General Service Charges	Base Charge	\$40.00	
Electric Utility Rates	Electric Monthly Small General Service Charges	Demand Charge - All Additional kWh	\$0.14180	
Electric Utility Rates	Electric Monthly Town Facilities	Energy Charge	\$0.1010	
Engineering	Development Submittal Fees	Driveway Permit (Town)	\$100.00	
Engineering	Inspection Fees	Acceptance of Public Infrastructure - Reinspection	\$100.00	
Engineering	Inspection Fees	Acceptance of Public Infrastructure - Right-of-Way, Utilities, Greenways and Easements	\$500.00	
Engineering	Inspection Fees	Application for Acceptance of Public Infrastructure - Utilities	\$500.00	
Engineering	Inspection Fees	Curb and Gutter (new and replacement)	\$1.00 per linear foot	
Engineering	Inspection Fees	Driveway Curb Cut	\$100 per driveway opening on Town road	
Engineering	Inspection Fees	Driveway Curb Cut Reinspection	\$75 per driveway opening on Town road	
Engineering	Inspection Fees	Fee-in-lieu Admin Fee	\$150.00	
Engineering	Inspection Fees	Fire Lanes	\$2.00 per linear foot	
Engineering	Inspection Fees	Greenways & Sidewalks	\$1.00 per linear foot	
Engineering	Inspection Fees	New Town Public Streets	\$3.00 per linear foot	
Engineering	Inspection Fees	Pump Station	\$1,500.00	
Engineering	Inspection Fees	Pump Station Reinspection	\$250.00	
Engineering	Inspection Fees	Reinspection Fee-Linear Footage Inspections	\$100.00	
Engineering	Inspection Fees	Sanitary Sewer System Extensions	\$1.50 per linear foot	
Engineering	Inspection Fees	Sanitary Sewer Taps (not performed by town)	\$150.00	
Engineering	Inspection Fees	Sanitary Sewer Taps Reinspection (not performed by town)	\$75.00	
Engineering	Inspection Fees	Storm Drainage (Public and Private)	\$1.00 per linear foot	
Engineering	Inspection Fees	Stormwater Facility Reinspection	100 per Facility	
Engineering	Inspection Fees	Stormwater SCM Inspection	\$500 per SCM	
Engineering	Inspection Fees	Town Public Street Encroachment Inspection	\$1.00 per linear feet of right of way impacted	Includes 2 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre
Engineering	Inspection Fees	Water System Extensions	\$1.50 per linear foot	
Engineering	Inspection Fees	Water Taps (not performed by town)	\$150.00	
Engineering	Inspection Fees	Water Taps Reinspection (not performed by town)	\$75.00	

Department	Fee Type	Description	FY27 RATE	Notes
Engineering	Land Disturbance	Land Disturbance Permit – Initial (valid for 2 years)	\$200/disturbed acre	Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre
Engineering	Land Disturbance	Land Disturbance Permit - Single Lot	\$200.00	Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre
Engineering	Land Disturbance	Land Disturbance Permit Renewal (valid for 1 year)	\$150/disturbed acre	Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre
Engineering	Land Disturbance	Land Disturbance Plan Review	\$300/disturbed acre	Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre
Engineering	Land Disturbance	Land Disturbance Plan Review Resubmittal	\$200/disturbed acre	Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre
Engineering	Land Disturbance	Land Disturbance Plan Review Revision	\$150/disturbed acre	Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre
Engineering	Land Disturbance	Land Disturbance Plan Review Revision Resubmittal	\$100/disturbed acre	4th and each subsequent submittal; acreage used for calculations are rounded up to the nearest acre
Engineering	Review Fees	4th and each subsequent submittal	1/2 the cost of the original submittal fee	
Engineering	Review Fees	Alternative Plan: Landscaping and Screening	\$500.00	
Engineering	Review Fees	Alternative Plan: Landscaping and Screening-4th and each subsequent submittal	1/2 the cost of the original submittal fee	
Engineering	Review Fees	Alternative Plan: Parking	\$500.00	
Engineering	Review Fees	Alternative Plan: Parking-4th and each subsequent submittal	1/2 the cost of the original submittal fee	
Engineering	Review Fees	Alternative Standard Request	\$500.00	
Engineering	Review Fees	Alternative Standard Request-4th and each subsequent submittal	1/2 the cost of the original submittal fee	
Engineering	Review Fees	As-Builts	\$625.00	
Engineering	Review Fees	Combo Resubmittal Fee	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Engineering	Review Fees	Combo: Site Plan/CD Review Fee	\$1,800 + \$40/disturbed acre	
Engineering	Review Fees	Combo: Subdivision/CD Review Fee	\$1,800 + \$60 per lot	
Engineering	Review Fees	Construction Drawing (Infrastructure Only)	\$750 + \$40/disturbed acre	
Engineering	Review Fees	Construction Drawing (Sites)	\$750 + \$40/disturbed acre	
Engineering	Review Fees	Construction Drawing (Sites) Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Engineering	Review Fees	Construction Drawing (Subdivision)	\$750 + \$35 per lot	
Engineering	Review Fees	Construction Drawing (Subdivision) Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Engineering	Review Fees	Construction Drawing Resubmittal (Infrastructure Only)	\$375.00	4th and each subsequent submittal
Engineering	Review Fees	Construction Drawing Revisions	\$500 + \$10 per sheet	
Engineering	Review Fees	Construction Drawing Revisions Resubmittal	1/2 the cost of the original submittal fee	
Engineering	Review Fees	Encroachment Agreement Application	\$500.00	
Engineering	Review Fees	Encroachment Permit	\$100.00	
Engineering	Review Fees	Floodplain Permit	\$300.00	
Engineering	Review Fees	Floodplain Permit Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Engineering	Review Fees	Performance Guarantee: Amendment/Reduction	\$125.00	
Engineering	Review Fees	Performance Guarantee: New	\$250.00	
Engineering	Review Fees	Pump Station CD Review	\$350 plus cost of third party consultant review fee	
Engineering	Review Fees	Pump Station Review – Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Engineering	Review Fees	Sewer Extension Permit Application (all forms)	\$325.00	
Engineering	Review Fees	Special Study (Flood, Traffic Calming, etc.)	\$500 + Cost of Consultant	
Engineering	Review Fees	Special Study (Flood, Traffic Calming, etc.) Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Engineering	Review Fees	Wastewater Allocation Request (> 10,000 GPD)	\$500.00	
Engineering	Review Fees	Wastewater Allocation Request (≤ 10,000 GPD)	\$100.00	
Engineering	Review Fees	Water and/or Sewer Extension Permit Amendment	\$175.00	
Engineering	Review Fees	Water Extension Permit Application (all forms)	\$325.00	

Department	Fee Type	Description	FY27 RATE	Notes
Engineering	Stormwater	Stormwater Permit	\$500/disturbed acre	Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre
Engineering	Stormwater	Stormwater Permit Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal; acreage used for calculations are rounded up to the nearest acre
Engineering	Stormwater	Stormwater Permit Revision	\$500 + \$10 per sheet	Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre
Engineering	Stormwater	Stormwater Permit Revision	1/2 the cost of the original submittal fee	4th and each subsequent submittal; acreage used for calculations are rounded up to the nearest acre
Engineering	Stormwater	Stormwater Plan Review - greater than 7 acres	\$4,200 + \$150/disturbed acre	Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre
Engineering	Stormwater	Stormwater Plan Review - up to 7 acres	\$600/disturbed acre	Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre
Engineering	Stormwater	Stormwater Plan Review Plan Review Resubmittal	\$500 + \$100/disturbed acre	Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre
Engineering	Stormwater	Stormwater Plan Review Revision	\$500 + \$10 per sheet	Includes 3 Reviews, unless otherwise noted; acreage used for calculations are rounded up to the nearest acre
Engineering	Stormwater	Stormwater Plan Review Revision Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal; acreage used for calculations are rounded up to the nearest acre
Engineering	Development Submittal Fees	Driveway Permit (Town) Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Engineering	Re-Inspection Fees	Curb and Gutter (new and replacement)	\$0.75 per linear foot	
Engineering	Re-Inspection Fees	Fire Lanes	\$2.75 per linear foot	
Engineering	Re-Inspection Fees	Fire Line Connection	\$250 per connection	
Engineering	Re-Inspection Fees	Greenways & Sidewalks	\$0.75 per linear foot	
Engineering	Re-Inspection Fees	New Town Public Streets Re-inspection	\$2.75 per linear foot	
Engineering	Re-Inspection Fees	Sanitary Sewer System Extensions	\$1.25 per linear foot	
Engineering	Re-Inspection Fees	Storm Drainage (Public and Private)	\$.75 per linear foot	
Engineering	Re-Inspection Fees	Town Public Street Encroachment Re-inspection	\$.75 per linear foot of right of way impacted	
Engineering	Re-Inspection Fees	Water System Extensions	\$1.25 per linear foot	
Engineering	Review Fees	As-Builts Resubmittal	1/2 the cost of the original submittal fee	4th and Each subsequent submittal
Engineering	Review Fees	Combo Revision (Site Plan or Subdivision)	\$1,000.00	Revision to an approved combo
Engineering	Review Fees	Combo Revision (Site Plan or Subdivision) Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Engineering	Review Fees	Encroachment Agreement (Permanent) Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Engineering	Review Fees	Encroachment Permit (Temporary) Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Engineering	Review Fees	Wastewater Allocation Request (> 10,000 GPD) Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Engineering	Review Fees	Wastewater Allocation Request (≤ 10,000 GPD) Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Fire Department	False Alarm Fees	1st Alarm In The Month	\$0.00	
Fire Department	False Alarm Fees	Subsequent Alarms In The Month	\$100 Each	
Fire Department	Fire Inspection Fees	10,001 - 25,000 Square Feet	\$375.00	
Fire Department	Fire Inspection Fees	100,001 - 500,000 Square Feet	\$750.00	
Fire Department	Fire Inspection Fees	25,001 - 50,000 Square Feet	\$500.00	
Fire Department	Fire Inspection Fees	3,001 - 5,000 Square Feet	\$75.00	
Fire Department	Fire Inspection Fees	5,001 - 10,000 Square Feet	\$150.00	
Fire Department	Fire Inspection Fees	50,001 - 100,000 Square Feet	\$625.00	
Fire Department	Fire Inspection Fees	500,001 Square Feet or greater	\$1,000.00	
Fire Department	Fire Inspection Fees	After Hours Inspection (MINIMUM OF 3 HOURS )	\$200 per hour	By request of contractor/resp. party
Fire Department	Fire Inspection Fees	Change of Tenant/Owner	\$100.00	
Fire Department	Fire Inspection Fees	Fire Main Connection	\$75.00	Sprinkler system/Standpipe/FDC
Fire Department	Fire Inspection Fees	Multi-Residential (apartments without interior corridors)	\$50.00	

Department	Fee Type	Description	FY27 RATE	Notes
Fire Department	Fire Inspection Fees	Multi-Tenant Commercial/Multi-Residential w/ Interior Cooridors Common Areas (Riser/Pump/FACP/Corridors/etc.)	\$100.00	
Fire Department	Fire Inspection Fees	Overcrowding	\$100.00 per person over posted occupant load	
Fire Department	Fire Inspection Fees	Private Fire Hydrant System	\$250.00	System Required Maint. Inspection
Fire Department	Fire Inspection Fees	Private Fire Hydrant System (new installation)	\$50.00 PER HYDRANT \$50.00 PER 1000FT OF PIPE	
Fire Department	Fire Inspection Fees	Up to 3,000 sq. ft	no fee	
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Amusement Buildings (To operate a special amusement building)	\$75.00	
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Burning Permits (Ceremony or Bon Fire, Land Clearing - 30 days, NCFCS permits also required)	\$75.00 Ceremony/Bon Fire \$100.00 Land Clearing - 30 Days	Adopted in fire prevention ordinance
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Carnivals and Fairs (Conduct a carnival or fair)	\$75.00	
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Combustible Dust Producing Operations (To operate a grain elevator, flour starch mill, feed mill, or a plant pulverizing aluminum, coal, cocoa, magnesium, spices or sugar, or other operations producing combustible dusts as defined in Chapter 2)	\$75.00	
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Covered Mall Buildings (The placement of retail fixtures and displays, concession equipment, displays of highly combustible goods and similar items in the mall. The display of liquid- or gas-fired equipment in the mall. The use of open-flame or flame-producing equipment in the mall.)	\$75.00	
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Exhibits and Trade Shows (to operate exhibits and trade shows	\$75.00	
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Explosives (for the manufacture, storage, handling, sale or use of any quantity of explosives, explosive materials, fireworks or pyrotechnic special effects within the scope of Chapter 56)	\$200.00	Also see explosives blasting permit
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Fireworks/Pyrotechnic Special Effects Material (use and handling of pyrotechnic special effects material)	\$250.00	See fireworks permit application for details
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Flammable/Combustible Liquids Storage (See 105.6.17 NC Fire Code 6-11)	\$75.00	Items 6-11 of 105.617
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Fumigation and Thermal Insecticidal Fogging (operate a business of fumigation or insecticidal fogging, and to maintain a room, vault or chamber in which a toxic flammable fumigant is used)	\$75.00	
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Liquid- or Gas- Fueled Vehicles or Equipment in Assembly Buildings (to display, operate, or demonstrate in assembly buildings)	\$75.00	
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Private Fire Hydrants (removal from service, use or operation of private fire hydrants)	\$75.00	Non municipal water supply
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Spraying or Dipping (to conduct a spraying or dipping operation utilizing flammable or combustible liquids, or the application of combustible powders regulated by Chapter 24)	\$75.00	
Fire Department	Fire Operational Permits (Mandatory/Adopted Per NCFPC 105.6)	Temporary Membrane Structures, Tents, and Canopies	\$100.00	
Fire Department	Fire Plan Review (includes multifamily apartments)	Express Fire Trade Permit/Plan Review (Request and approval needed)	\$600.00 for first 2hrs, \$200.00 per additional 30 minutes	
Fire Department	Fire Plan Review (includes multifamily apartments)	Initial Review 0-1000 square feet	\$100.00	
Fire Department	Fire Plan Review (includes multifamily apartments)	Initial Review 1,001 to 10,000 square feet	\$200.00	
Fire Department	Fire Plan Review (includes multifamily apartments)	Initial Review 10,001 to 25,000 square feet	\$300.00	
Fire Department	Fire Plan Review (includes multifamily apartments)	Initial Review 100,001 to 250,000 square feet	\$750.00	
Fire Department	Fire Plan Review (includes multifamily apartments)	Initial Review 25,001 to 50,000 square feet	\$400.00	
Fire Department	Fire Plan Review (includes multifamily apartments)	Initial Review 50,001 to 100,000 square feet	\$500.00	

Department	Fee Type	Description	FY27 RATE	Notes
Fire Department	Fire Plan Review (includes multifamily apartments)	Initial Review Greater than 250,000 square feet	\$1,000.00	
Fire Department	Fire Plan Review (includes multifamily apartments)	Site Plan Review (Master Plan/Construction Drawing)	\$150.00	
Fire Department	Fire Plan Review (includes multifamily apartments)	Subsequent Reviews	\$150.00	
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Automatic Fire Suppression System (Installation or Modification) Commercial Kitchen Hood Suppression, Clean Agent, etc. (Sprinkler systems not included, see below)	\$75.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Battery/Energy Storage Systems (Installation or Modification)	\$75.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Compressed Gases (Installation or Modification)	\$75.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Construction/Installation/Modification without plan submittal and approval (Fire Construction Permits Only)	\$500.00 plus permit and review fees	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Cryogenic Fluids (Installation or Modification)	\$75.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Emergency Responder Radio Coverage System (Installation or Modification)	\$75.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Fire Alarm and Detection Related Equipment (Installation or Modification)	\$250.00 OR \$0.01 PER SQ FT (WHICHEVER IS GREATER)	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Fire Pump (Installation or Modification)	\$75.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Flammable and/or Combustible Liquids (Installation or Modification)	\$75.00 for Modification \$200.00 for instal/removal of tank	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Gates/Barricades for FD Access Roads (Installation or Modification)	\$75.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Hazardous Materials (Installation or Modification)	\$250.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Industrial Ovens (Installation or Modification)	\$75.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Private Fire Hydrant System (Installation or Modification)	\$75.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Smoke Control/Smoke Exhaust Systems (Installation or Modification)	\$75.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Solar Photovoltaic Power Systems (Installation or Modification)	\$75.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Spraying or Dipping (Installation or Modification)	\$75.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Sprinkler System (Installation or Modification)	\$250.00 OR 0.01 per sq ft (whichever is greater)	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Standpipe System (Installation or Modification)	\$75.00	Applicable plan review also required, new based on comparison
Fire Department	Fire Trade Construction Permits (Mandatory Per NCFPC 105.7)	Temporary Membrane Structures and Tents (Installation or Modification)	\$100.00	Applicable plan review also required, new based on comparison
Fire Department	Hazmat Emergency Response Charges	Engine (per hour)	\$173.47	FEMA rate
Fire Department	Hazmat Emergency Response Charges	Ladder (per hour)	\$220.55	FEMA rate
Fire Department	Hazmat Emergency Response Charges	Materials Damaged	Replacement cost + 10%	
Fire Department	Hazmat Emergency Response Charges	Materials Used	Replacement cost + 10%	
Fire Department	Hazmat Emergency Response Charges	Personnel (per hour)	1.5 x hourly rate of pay	
Fire Department	Hazmat Emergency Response Charges	Rescue (per hour)	\$119.39	FEMA rate
Fire Department	Hazmat Emergency Response Charges	Support Vehicles (per hour)	\$49.80	FEMA rate
Fire Department	Miscellaneous Fees	Blasting Permit Application	\$200.00	
Fire Department	Re-Inspection Fees	Fifth Reinspection and beyond	\$400.00	
Fire Department	Re-Inspection Fees	First Re-Inspection	\$75.00	
Fire Department	Re-Inspection Fees	Fourth Reinspection	\$300.00	
Fire Department	Re-Inspection Fees	Second Reinspection	\$150.00	

Department	Fee Type	Description	FY27 RATE	Notes
Fire Department	Re-Inspection Fees	Third Reinspection	\$225.00	
Fire Department	Special Standby Operations	Brush Truck (per hour)	\$49.80	FEMA rate
Fire Department	Special Standby Operations	Engine (per hour)	\$173.47	FEMA rate
Fire Department	Special Standby Operations	Ladder (per hour)	\$220.55	FEMA rate
Fire Department	Special Standby Operations	Personnel (per hour)	1.5 x hourly rate	
Fire Department	Special Standby Operations	Rescue (per hour)	\$119.39	FEMA rate
General	Document/Copy/Admin Fees	Certified copy of town records	In accordance with NCGS 161-10(9)	
General	Document/Copy/Admin Fees	Filing Fee for Office of Council Member	\$5	
General	Document/Copy/Admin Fees	Filing Fee for Office of Mayor	\$10	
General	Document/Copy/Admin Fees	Paper Copy of Agenda	\$10 (annually) Email free	
General	Document/Copy/Admin Fees	town meeting(s) audio or documents	\$1.50 / storage device provided	
General	Taxes & Fees	Town of Clayton Tax Rate	\$.49/\$100 Valuation of Property	
General	Taxes & Fees	Vehicle Fee (pursuant to NCGS 20-97 (b1)	\$30 / vehicle	
Cemeteries	Cemetery Fees	Cremains Interment - Monday through Saturday	\$600	
Cemeteries	Cemetery Fees	Cremains Interment - Sundays and Holidays*	\$900	
				*Excludes New Year's Day, Good Friday, Easter Sunday, Thanksgiving Day, Christmas Eve, and Christmas Day
Cemeteries	Cemetery Fees	Footstone Marker and Installation	\$200	
Cemeteries	Cemetery Fees	Interment - Monday through Saturday	\$900	
Cemeteries	Cemetery Fees	Interment - Sundays and Holidays*	\$1,200	
Cemeteries	Cemetery Fees	Lot Purchase - including footstone	\$1,200	
Solid Waste	Solid Waste Fees	Extra Garbage Cart - In Town	\$5.00 / month	
				Must already receive Town services (water/sewer, electricity)
Solid Waste	Solid Waste Fees	Extra Garbage Cart - Out of Town	\$7.50 / month	
Solid Waste	Solid Waste Fees	Extra Recycling Cart - In Town	\$4.00 / month	
				Must already receive Town services (water/sewer, electricity)
Solid Waste	Solid Waste Fees	Extra Recycling Cart - Out of Town	\$6.00 / month	
Solid Waste	Solid Waste Fees	Solid Waste Collection - In Town	\$26.00 / month	
				Must already receive Town services (water/sewer, electricity)
Solid Waste	Solid Waste Fees	Solid Waste Collection - Out of Town	\$39.00 / month	
Utility Billing	Customer Deposits	Non-residential Electric	2.5 times average bill for location or comparable use	
Utility Billing	Customer Deposits	Non-residential Irrigation	2.5 times average bill for location or comparable use	
Utility Billing	Customer Deposits	Non-residential Sewer	2.5 times average bill for location or comparable use	
Utility Billing	Customer Deposits	Non-residential Water	2.5 times average bill for location or comparable use	
Utility Billing	Customer Deposits	Residential Electric	\$250 / \$800 (high risk)	
Utility Billing	Customer Deposits	Residential Irrigation	\$50 / \$120 (high risk)	
Utility Billing	Customer Deposits	Residential Sewer	\$50 / \$120 (high risk)	
Utility Billing	Customer Deposits	Residential Water	\$50 / \$120 (high risk)	
Library	Internet Usage	With Valid Library Card - Non-Resident	\$0.00	
Library	Internet Usage	With Valid Library Card - Resident	\$0.00	
				Temporary guest passes available at the circulation desk.
Library	Internet Usage	Without Valid Library Card - Resident	\$0.00	
Library	Library Cards	Education Employee (All Johnston County with ID) - Non-Resident	\$0.00	
Library	Library Cards	Education Employee (All Johnston County with ID) - Resident	\$0.00	
Library	Library Cards	Individual, Annual - Non-Resident	\$25.00	
Library	Library Cards	Individual, Annual - Resident	\$0.00	
Library	Library Cards	Individual, Quarterly - Non-Resident	\$10.00	
Library	Library Cards	Individual, Quarterly - Resident	\$0.00	
Library	Library Cards	Individual, Semi-Annual - Non-Resident	\$15.00	
Library	Library Cards	Individual, Semi-Annual - Resident	\$0.00	
Library	Other Library Fees	Copy Machine or Computer Printouts	\$0.20/page B&W; \$0.25/page Color	
Library	Other Library Fees	Library Card Replacement	\$5.00	
Library	Other Library Fees	Lost or Damaged Material	Replacement Cost	
				These costs/fees will be included on fully executed lending agreement
Library	Other Library Fees	Lost or Damaged Technology Device Kit or Accessories	Replacement Cost as indicated on checklist	
				These costs/fees will be included on fully executed lending agreement
Library	Other Library Fees	Return of Technology Device Kit In "After Hours" Book Drop	\$10 plus cost of any damage	
Library	Other Library Fees	Technology Device Kit Returned Late	\$5 per day / max \$25	

Department	Fee Type	Description	FY27 RATE	Notes
Library	Internet Usage	Without Valid Library Card - Non-Resident	\$0.00	Temporary guest passes available at the circulation desk.
Parks & Recreation	Facility Rentals, Tournament Field Rentals	Concessions/Vendors - Daily Park Use	\$25/park/day	
Parks & Recreation	Facility Rentals, Tournament Field Rentals	Concessions/Vendors - Events	\$50/event	
Parks & Recreation	Programs	Camp Fees - Non-Resident	\$30 - \$300 plus 50%	
Parks & Recreation	Programs	Camp Fees - Resident	\$30 - \$300	
Planning	Development Submittal Fees	Zoning Compliance - Driveway Permit (Private Street Only)	\$125.00	Includes permit and first inspection
Planning	Development Submittal Fees	Appeal Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	Determination Resubmittal	\$250.00	4th and each subsequent submittal
Planning	Development Submittal Fees	Driveway Permit (Town) Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	Limite Subdivision Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	Major Subdivision/Conservation Subdivision Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	Special Use Permit Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	Variance Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	Vested Rights Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Inspection Fees	Tree Clearing Certificate Inspection	\$100.00	
Planning	Re-Inspection Fees	Commercial Building Permit Re-Inspection (Planning Dept.-Landscaping, Site Plan Compliance, Zoning Conditions, etc.)	\$250 per building	
Planning	Re-Inspection Fees	Residential Building Permit Re-Inspection (Planning Dept.- Landscaping, Site Plan Compliance, Zoning Conditions, etc.)	\$100 per lot	
Planning	Re-Inspection Fees	Sign-Permanent	\$75.00	
Planning	Re-Inspection Fees	Tree Clearing Certificate Re-Inspections	\$75.00	
Planning	Re-Inspection Fees	Zoning Compliance Permit Re-Inspection	\$75.00	
Planning	Code Enforcement	Abatement of Private Property (Tall Grass and Overgrowth) - .26 to .50 Acres	\$200 + \$100 Admin Fee	
Planning	Code Enforcement	Abatement of Private Property (Tall Grass and Overgrowth) - .51 to 1 Acre	\$250 + \$100 Admin Fee	
Planning	Code Enforcement	Abatement of Private Property (Tall Grass and Overgrowth) - 0 to .25 Acres	\$150 + \$100 Admin Fee	
Planning	Code Enforcement	Abatement of Private Property (Tall Grass and Overgrowth) - More than 1 Acre	Amount Billed by Contractor + \$100 Admin Fee	
Planning	Code Enforcement	Civil Penalty for Violations of Unified Development Ordinance-1st Notice	\$0	
Planning	Code Enforcement	Civil Penalty for Violations of Unified Development Ordinance-3rd and Subsequent Notices Within 12 Mo	\$100/day that violation continues	
Planning	Code Enforcement	Private Property Clean Up	Amount Billed by Contractor + \$100 Admin Fee	
Planning	Consultant Review Fees	Telecommunications Facility, Collocation	\$300 + Cost of Consultant	
Planning	Consultant Review Fees	Telecommunications Facility, Concealed	\$500 + Cost of Consultant	
Planning	Consultant Review Fees	Telecommunications Facility, Major	\$1,000 + Cost of Consultant	
Planning	Consultant Review Fees	Telecommunications Facility, Resubmittal	1/2 the cost of the original submittal fee + cost of consultant	4th and each subsequent submittal
Planning	Consultant Review Fees	Traffic Assessment	\$350 + Cost of Consultant	
Planning	Consultant Review Fees	Traffic Assessment Resubmittal Fee	1/2 the cost of the original submittal fee + cost of consultant	4th and each subsequent submittal
Planning	Consultant Review Fees	Transportation Impact Analysis	\$500 + Cost of Consultant	
Planning	Consultant Review Fees	Transportation Impact Analysis Resubmittal	1/2 the cost of the original submittal fee + cost of consultant	4th and each subsequent submittal
Planning	Development Submittal Fees	Administrative Adjustment (UDO or MSSD)	\$500/request	
Planning	Development Submittal Fees	Administrative Adjustment (UDO or MSSD) Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	After-the-Fact Temporary Permit Fee	\$200.00	
Planning	Development Submittal Fees	After-the-Fact Temporary Use/Special Event Permit	\$200.00	
Planning	Development Submittal Fees	Alternative Plan: Sign	\$500.00	
Planning	Development Submittal Fees	Alternative Plan: Sign-4th and each subsequent submittal	1/2 the cost of the original submittal fee	
Planning	Development Submittal Fees	Annexation	\$300.00	

Department	Fee Type	Description	FY27 RATE	Notes
Planning	Development Submittal Fees	Annexation-4th and each subsequent submittal	1/2 the cost of the original submittal fee	
Planning	Development Submittal Fees	Appeal	\$500.00	
Planning	Development Submittal Fees	Conditional Rezoning: Type 1 (Limited Use)	\$1,250+\$25 / acre	
Planning	Development Submittal Fees	Conditional Rezoning: Type 1 (Limited Use) Resubmittal	\$625.00	
Planning	Development Submittal Fees	Conditional Rezoning: Type 2 (Limited Standard)	\$1,500+\$25 / acre	
Planning	Development Submittal Fees	Conditional Rezoning: Type 2 (Limited Standard) Resubmittal	\$750.00	
Planning	Development Submittal Fees	Conditional Rezoning: Type 3 (Unlimited) with Associated Concept Plan	\$2,000+\$25 / acre	
Planning	Development Submittal Fees	Conditional Rezoning: Type 3 (Unlimited) with Associated Concept Plan Resubmittal	\$1,000.00	
Planning	Development Submittal Fees	Conditional Zoning, Unlimited with Associated Concept Plan	\$1,000 + \$5 / acre	
Planning	Development Submittal Fees	Conventional Rezoning	\$1,000+\$25 / acre	
Planning	Development Submittal Fees	Conventional Rezoning-4th and Each Subsequent Submittal	\$250.00	
Planning	Development Submittal Fees	Determination	\$500.00	
Planning	Development Submittal Fees	Development Agreement	\$2,000.00	
Planning	Development Submittal Fees	Development Name Change	\$250.00	
Planning	Development Submittal Fees	Fee-in-Lieu Request (By Applicant)	\$300.00	Fee-in-Lieu (Only if requested as separate application -- e.g. Request by Applicant for CO)
Planning	Development Submittal Fees	Fee-in-Lieu Request (By Applicant) Resubmittal	1/2 the cost of the original submittal fee	
Planning	Development Submittal Fees	Final Plat: Exempt and/or Easement Dedication	\$150.00	
Planning	Development Submittal Fees	Final Plat: Exempt and/or Easement Dedication-4th and Subsequent Submittal	1/2 the cost of the original submittal fee	
Planning	Development Submittal Fees	Final Plat: Subdivision and Right-of-Way Dedication	\$300 + \$10 / lot	
Planning	Development Submittal Fees	Final Plat: Subdivision and Right-of-Way Dedication-4th and Subsequent Submittal	1/2 the cost of the original submittal fee	
Planning	Development Submittal Fees	Limited Subdivision	\$500 + \$25/lot	
Planning	Development Submittal Fees	Major Subdivision/Conservation Subdivision	\$1000 + \$25 / lot	
Planning	Development Submittal Fees	Minor Modification	\$500.00	
Planning	Development Submittal Fees	Minor Modification Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	Re-Advertisement	\$200.00	
Planning	Development Submittal Fees	Sign - Permanent > 30sf	\$6 / sf for each sign	
Planning	Development Submittal Fees	Sign - Permanent ≤ 30sf	\$150 / sign	
Planning	Development Submittal Fees	Sign - Permanent Application Fee	\$25.00	
Planning	Development Submittal Fees	Sign - Permanent Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	Sign - Temporary Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	Site Plan	\$1,000 + \$25 / acre	
Planning	Development Submittal Fees	Site Plan Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	Site Specific Development Plan	\$1,000.00	
Planning	Development Submittal Fees	Site Specific Development Plan Resubmittal	1/2 the cost of the original submittal fee	
Planning	Development Submittal Fees	Special Use Permit	\$1,000.00	
Planning	Development Submittal Fees	Street Closure	\$1,000.00	
Planning	Development Submittal Fees	Street Closure Re-inspection	\$300.00	
Planning	Development Submittal Fees	Street Closure Resubmittal-4th and each subsequent submittal	1/2 the cost of the original submittal fee	
Planning	Development Submittal Fees	Street Renaming	\$500.00	
Planning	Development Submittal Fees	Street Renaming Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	Telecommunications Facility, Small Cell Wireless/DAS	\$100 ea for first 5 facilities, \$50 ea additional + Cost of Consultant	

Department	Fee Type	Description	FY27 RATE	Notes
Planning	Development Submittal Fees	Temporary Permit	\$250.00	
Planning	Development Submittal Fees	Temporary Permit Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	Temporary Use / Special Event	\$100.00	
Planning	Development Submittal Fees	Tree Clearing Certificate	\$500.00	
Planning	Development Submittal Fees	Tree Clearing Certificate Resubmittal	1/2 the cost of the original submittal fee	4th and each subsequent submittal
Planning	Development Submittal Fees	Urban Archery Permit	\$25.00	
Planning	Development Submittal Fees	Variance Application	\$500 (\$1,000 after the fact)	
Planning	Development Submittal Fees	Vested Rights Certificate	\$1,000.00	
Planning	Development Submittal Fees	Zoning Compliance - Art Installation	\$25.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Change in principal use within an existing non-residential, multi-family, or mixed use structure	\$125.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Change of Tenant	\$125.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Establishment of a Principal use	\$125.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Establishment of a Secondary Use	\$125.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Family Care Home	\$125.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Fence or Wall ≤ 6 ft	\$25.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Flagpoles	\$25.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Home Occupation	\$25.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Mobile Restaurant or Push Cart	\$125.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Ornamental or Other Pools with Depths of < 24 inches	\$25.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Outdoor Dining (up to 20 people)	\$125.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Outdoor Display (< 50sf)	\$125.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Patios and At-Grade Walkways	\$125.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Retaining Wall < 5 ft, Including the Buried Portion	\$25.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Compliance - Secondary Structure (when no building permit required)	\$25.00	Includes permit and first inspection
Planning	Development Submittal Fees	Zoning Verification	\$125.00	
Planning	Public Notice Fees	Advertisement - Road Closure	\$300.00	
Planning	Public Notice Fees	Advertisement (All Newspaper Ads - Except Road Closure)	\$200.00	
Planning	Public Notice Fees	Mailed Notice (Initial and Renotify)	\$1.00/Mailed Notice	
Planning	Recreation & Open Space Fees	Land Development Projects Subject to U.D.O. Section 6.7.2	1/35 per acre value x the number of residential building lots	Fees cannot be prepaid
Planning	Code Enforcement	Civil Penalty for Violations of Unified Development Ordinance-2nd Notice Within 12 Month Period	\$50	
Planning	Development Submittal Fees	Sign - Temporary	\$10.00	
Police Department	Accident Report	Additional Reports	\$1.00	
Police Department	Accident Report	Initial Report	\$3.00	
Police Department	Animal Service Penalty Fees	Animal Cruelty	\$500/offense/animal	
Police Department	Animal Service Penalty Fees	Dangerous Dogs	\$500/offense/animal	
Police Department	Animal Service Penalty Fees, Other	First Notice of Violation	\$100.00	
Police Department	Animal Service Penalty Fees, Other	Second Notice of Violation	\$200.00	
Police Department	Animal Service Penalty Fees, Other	Third and Subsequent Notice of Violations	\$300.00	
Police Department	Burglary False Alarms	Commercial	\$50.00	No charge for 1st False alarm per month if alarm is registered
Police Department	Burglary False Alarms	Residential	\$50.00	No charge for 1st False alarm per month if alarm is registered
Police Department	Fingerprinting	Fingerprinting	\$17.00	Payment must be made online when appointment is scheduled

Department	Fee Type	Description	FY27 RATE	Notes
Police Department	Golf Cart Registration	To obtain golf cart decal	\$300.00	Registration is for 3 years; first-time registration fees shall be prorated by the quarter calendar year
Police Department	Incident Report - Public Copies Only	Additional Reports	\$1.00	
Police Department	Incident Report - Public Copies Only	Initial Report	\$3.00	
Parks & Recreation	Athletics - Adult Sports	Basketball - Non-Resident Fee	\$25.00	
Parks & Recreation	Athletics - Adult Sports	Basketball - Team Fee	\$600.00	
Parks & Recreation	Athletics - Adult Sports	Flag Football - Non-Resident Fee	\$25.00	
Parks & Recreation	Athletics - Adult Sports	Flag Football - Team Fee	\$600.00	
Parks & Recreation	Athletics - Adult Sports	Soccer - Non-Resident Fee	\$25.00	
Parks & Recreation	Athletics - Adult Sports	Soccer - Team Fee	\$600.00	
Parks & Recreation	Athletics - Adult Sports	Softball - Non-Resident Fee	\$25.00	
Parks & Recreation	Athletics - Adult Sports	Softball - Team Fee	\$600.00	
Parks & Recreation	Athletics - Adult Sports	Volleyball - Non-Resident Fee	\$25.00	
Parks & Recreation	Athletics - Adult Sports	Volleyball - Team Fee	\$600.00	
Parks & Recreation	Athletics - Youth Sports	Fall Soccer Unofficialiated - Non-Resident Fee	Range \$30-\$80 plus 50%	
Parks & Recreation	Athletics - Youth Sports	Fall Soccer Unofficialiated - Resident Fee	Range \$30-\$80	
Parks & Recreation	Athletics - Youth Sports	Fall Softball Officialiated - Non-Resident Fee	Range \$30-\$80 plus 50%	
Parks & Recreation	Athletics - Youth Sports	Fall Softball Officialiated - Resident Fee	Range \$30-\$80	
Parks & Recreation	Athletics - Youth Sports	Fall Volleyball Officialiated - Non-Resident Fee	Range \$30-\$80 plus 50%	
Parks & Recreation	Athletics - Youth Sports	Fall Volleyball Officialiated - Resident Fee	Range \$30-\$80	
Parks & Recreation	Athletics - Youth Sports	Spring Baseball Officialiated - Non-Resident Fee	Range \$30-\$80 plus 50%	
Parks & Recreation	Athletics - Youth Sports	Spring Baseball Officialiated - Resident Fee	Range \$30-\$80	
Parks & Recreation	Athletics - Youth Sports	Spring Softball Officialiated - Non-Resident Fee	Range \$30-\$80 plus 50%	
Parks & Recreation	Athletics - Youth Sports	Spring Softball Officialiated - Resident Fee	Range \$30-\$80	
Parks & Recreation	Athletics - Youth Sports	Spring T-Ball Unofficialiated - Non-Resident Fee	Range \$30-\$80 plus 50%	
Parks & Recreation	Athletics - Youth Sports	Spring T-Ball Unofficialiated - Resident Fee	Range \$30-\$80	
Parks & Recreation	Athletics - Youth Sports	Winter Basketball Officialiated - Non-Resident Fee	Range \$30-\$80 plus 50%	
Parks & Recreation	Athletics - Youth Sports	Winter Basketball Officialiated - Resident Fee	Range \$30-\$80	
Parks & Recreation	Commercial Use Permit	Non-Resident	\$25.00	
Parks & Recreation	Commercial Use Permit	Resident	\$25.00	
Parks & Recreation	Community Center Memberships	Daily Memberships - Non-Resident	\$5.00	
Parks & Recreation	Community Center Memberships	Daily Memberships - Resident	\$0.00	
Parks & Recreation	Community Center Memberships	Individual 10 and Under	\$0.00	
Parks & Recreation	Community Center Memberships	Individual 11 and Up - Non-Resident	\$50.00	
Parks & Recreation	Community Center Memberships	Individual 11 and Up - Resident	\$0.00	
Parks & Recreation	Community Center Memberships	Lost Cards - Non-Resident	\$5.00	
Parks & Recreation	Community Center Memberships	Lost Cards - Resident	\$5.00	
Parks & Recreation	Facility Rentals	Basketball Full Court (Clayton High School) - Non-Resident	\$200/hour	
Parks & Recreation	Facility Rentals	Basketball Full Court (Clayton High School) - Resident	\$100/hour	
Parks & Recreation	Facility Rentals	Basketball Half Court (Clayton High School) - Resident	\$50/hour	
Parks & Recreation	Facility Rentals	Basketball Half Court (Clayton High School) - Non-Resident	\$100/hour	
Parks & Recreation	Facility Rentals	Community Center Activity Room 111 - Non-Resident	\$80/hour	
Parks & Recreation	Facility Rentals	Community Center Activity Room 111 - Resident	\$40/hour	
Parks & Recreation	Facility Rentals	Community Center Activity Room 200 - Non-Resident	\$100/hour	
Parks & Recreation	Facility Rentals	Community Center Activity Room 200 - Resident	\$50/hour	
Parks & Recreation	Facility Rentals	Community Center Activity Room 207 - Non-Resident	\$80/hour	
Parks & Recreation	Facility Rentals	Community Center Activity Room 207 - Resident	\$40/hour	
Parks & Recreation	Facility Rentals	Community Center Front Porch - Non-Resident	\$100/hour	
Parks & Recreation	Facility Rentals	Community Center Front Porch - Resident	\$50/hour	
Parks & Recreation	Facility Rentals	Community Center Game Room (includes Room 111) - Non-Resident	\$100/hour	
Parks & Recreation	Facility Rentals	Community Center Game Room (includes Room 111) - Resident	\$50/hour	
Parks & Recreation	Facility Rentals	Community Center Gym, Basketball Full Court - Non-Resident	\$120/hour	
Parks & Recreation	Facility Rentals	Community Center Gym, Basketball Half Court - Non-Resident	\$70/hour	
Parks & Recreation	Facility Rentals	Community Center Gym, Full Court - Resident	\$60/hour	
Parks & Recreation	Facility Rentals	Community Center Gym, Half Court - Resident	\$35/hour	
Parks & Recreation	Facility Rentals	Community Center Gym, Scoreboard - Non-Resident	\$20/hour	Only with gym rental
Parks & Recreation	Facility Rentals	Community Center Gym, Scoreboard - Resident	\$10/hour	Only with gym rental
Parks & Recreation	Facility Rentals	Outdoor Bocce Courts (all courts) - Non-Resident	\$150/hour	2-hour minimum rental
Parks & Recreation	Facility Rentals	Outdoor Bocce Courts (all courts) - Resident	\$75/hour	2-hour minimum rental
Parks & Recreation	Facility Rentals	Outdoor Pickleball Courts (all courts) - Non-Resident	\$200/hour	Only available for all courts since staff have to be on hand if rented.

Department	Fee Type	Description	FY27 RATE	Notes
Parks & Recreation	Facility Rentals	Outdoor Pickleball Courts (all courts) - Resident	\$100/hour	Only available for all courts since staff have to be on hand if rented.
Parks & Recreation	Facility Rentals	Outdoor Shuffleboard Courts (all courts) – Non-Resident	\$150/hour	2-hour minimum rental
Parks & Recreation	Facility Rentals	Outdoor Shuffleboard Courts (all courts) – Resident	\$75/hour	2-hour minimum rental
Parks & Recreation	Facility Rentals	Tennis Courts (Clayton Community Park) - Resident	\$50/hour	Only available for all courts since staff have to be on hand if rented.
Parks & Recreation	Facility Rentals	Tennis Courts (Clayton Community Park) - Non-Resident	\$100/hour	Only available for all courts since staff have to be on hand if rented.
Parks & Recreation	Facility Rentals	Tennis Courts (Clayton High School) - Resident	\$60 / hour	Only available for all courts since staff have to be on hand if rented.
Parks & Recreation	Facility Rentals, Ball Fields	Add-Ons, Baseball / Softball Field Prep (All Fields)	\$30/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Add-Ons, East Clayton Soccer Field Paint - In Season	Included	
Parks & Recreation	Facility Rentals, Ball Fields	Add-Ons, Football Field Paint	\$350.00	
Parks & Recreation	Facility Rentals, Ball Fields	Add-Ons, Lights - CHS Baseball	\$40/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Add-Ons, Lights - CHS Football	\$50/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Add-Ons, Lights - CHS Soccer	\$40/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Add-Ons, Lights - CHS Softball	\$30/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Add-Ons, Lights (Community)	\$20/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Add-Ons, Lights (East Clayton Soccer & Baseball)	\$20/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Add-Ons, Seven vs. Seven Soccer or Smaller	\$150.00	
Parks & Recreation	Facility Rentals, Ball Fields	Add-Ons, Soccer Field Paint - Off Season (Lacrosse/Rugby)	\$200.00	
Parks & Recreation	Facility Rentals, Ball Fields	Carolina Comfort Air Multipurpose - Field 2 or 3- Resident	\$75/hour	
Parks & Recreation	Facility Rentals, Ball Fields	CHS Soccer - Non-Resident	\$150/hour	
Parks & Recreation	Facility Rentals, Ball Fields	CHS Soccer - Resident	\$75/hour	
Parks & Recreation	Facility Rentals, Ball Fields	CHS Softball - Non-Resident	\$80/hour	
Parks & Recreation	Facility Rentals, Ball Fields	CHS Softball - Resident	\$40/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Community Park Field #1 - Non-Resident	\$60 / hour	
Parks & Recreation	Facility Rentals, Ball Fields	Community Park Field #1 - Resident	\$30/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Community Park Field #2 - Non-Resident	\$60 / hour	
Parks & Recreation	Facility Rentals, Ball Fields	Community Park Field #2 - Resident	\$30/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Community Park Field #3 - Non-Resident	\$60 / hour	
Parks & Recreation	Facility Rentals, Ball Fields	Community Park Field #3 - Resident	\$30/hour	
Parks & Recreation	Facility Rentals, Ball Fields	East Clayton Community Park Baseball Field - Non-Resident	\$70/hour	
Parks & Recreation	Facility Rentals, Ball Fields	East Clayton Community Park Baseball Field - Resident	\$35/hour	
Parks & Recreation	Facility Rentals, Ball Fields	East Clayton Community Park Soccer Field #1 - Non-Resident	\$100/hour	
Parks & Recreation	Facility Rentals, Ball Fields	East Clayton Community Park Soccer Field #1 - Resident	\$50/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Nixon-Fowler Stadium (CHS Football, artificial turf) - Non-Resident	\$200/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Nixon-Fowler Stadium (CHS Football, artificial turf) - Resident	\$100/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Pleasant Field (CHS Baseball) - Non-Resident	\$100/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Pleasant Field (CHS Baseball) - Resident	\$50/hour	
Parks & Recreation	Facility Rentals, Ball Fields	Tennis Courts (Clayton High School) - Non-Resident	\$120/hour	Only available for all courts since staff have to be on hand if rented.
Parks & Recreation	Facility Rentals, Municipal Park Stage (4-Hour Block)	151 to 499 People, Includes 3 Shelters - Non-Resident	\$680.00	
Parks & Recreation	Facility Rentals, Municipal Park Stage (4-Hour Block)	151 to 499 People, Includes 3 Shelters - Resident	\$340.00	

Department	Fee Type	Description	FY27 RATE	Notes
Parks & Recreation	Facility Rentals, Municipal Park Stage (4-Hour Block)	51 to 150 People, Includes 2 Shelters - Non-Resident	\$520.00	
Parks & Recreation	Facility Rentals, Municipal Park Stage (4-Hour Block)	51 to 150 People, Includes 2 Shelters - Resident	\$260.00	
Parks & Recreation	Facility Rentals, Municipal Park Stage (4-Hour Block)	Up to 50 People, Includes 1 Shelter - Non-Resident	\$360.00	
Parks & Recreation	Facility Rentals, Municipal Park Stage (4-Hour Block)	Up to 50 People, Includes 1 Shelter - Resident	\$180.00	
Parks & Recreation	Facility Rentals, Picnic Shelters	Community Park - Non-Resident	\$80.00	
Parks & Recreation	Facility Rentals, Picnic Shelters	Community Park - Resident	\$40.00	
Parks & Recreation	Facility Rentals, Picnic Shelters	East Clayton Community Park - Non-Resident	\$80.00	
Parks & Recreation	Facility Rentals, Picnic Shelters	East Clayton Community Park - Resident	\$40.00	
Parks & Recreation	Facility Rentals, Picnic Shelters	Municipal Park, Birch - Non-Resident	\$80.00	
Parks & Recreation	Facility Rentals, Picnic Shelters	Municipal Park, Birch - Resident	\$40.00	
Parks & Recreation	Facility Rentals, Picnic Shelters	Municipal Park, Cypress - Non-Resident	\$100.00	
Parks & Recreation	Facility Rentals, Picnic Shelters	Municipal Park, Cypress - Resident	\$50.00	
Parks & Recreation	Facility Rentals, Picnic Shelters	Municipal Park, Maple - Non-Resident	\$80.00	
Parks & Recreation	Facility Rentals, Picnic Shelters	Municipal Park, Maple - Resident	\$40.00	
Parks & Recreation	Facility Rentals, Tournament Field Rentals	Additional Field Prep	\$50/day	
Parks & Recreation	Facility Rentals, Tournament Field Rentals	Admission Fee to town	\$50/day	Must pay if charging admission
Parks & Recreation	Facility Rentals, Tournament Field Rentals	Community Park - Full Day	\$350/field/day	
Parks & Recreation	Facility Rentals, Tournament Field Rentals	East Clayton - Baseball	\$450/day	
Parks & Recreation	Facility Rentals, Tournament Field Rentals	East Clayton - Soccer tournament Fee	\$650/field/day	
Parks & Recreation	Facility Rentals, Tournament Field Rentals	Pleasant Field (CHS Baseball)	\$450/day	
Parks & Recreation	Programs	Class Fees - Non-Resident	Range \$2 - \$150 plus 50%	
Parks & Recreation	Programs	Class Fees - Resident	Range \$2 - \$150	
Parks & Recreation	Facility Rentals, Tournament Field Rentals	Concessions/Vendors - Weekend Tournaments	\$50/Weekend	
Special Events	Application Review	Resident Fee	\$100.00	
Special Events	Emergency Notification Call / Mass Phone	Resident Fee	\$50.00	
Special Events	Garbage/Recycling Container Rental (minimum of 4)	Resident Fee	\$13/Container/Day	
Special Events	Generating Notice Addresses (one hour minimum)	Resident Fee	\$25/Hour	
Special Events	No Parking Signage	Resident Fee	\$3/Sign	
Special Events	Police Detail Fee (3 hour minimum)	Resident Fee	\$35/Officer/Hour	
Special Events	Positive Barricades (filled and installed)	Resident Fee	\$45/Intersection	
Special Events	Sanitation Deposit	Resident Fee	\$250.00	
Special Events	Street Closure	Resident Fee	\$50/day	
Special Events	Town/Horne Square Rental with No Road Closure	Special Event Application Fee, 6 Trash Cans, and Horne Square Rental - Non-Resident	\$400.00	
Special Events	Town/Horne Square Rental with No Road Closure	Special Event Application Fee, 6 Trash Cans, and Horne Square Rental - Resident	\$250.00	
Special Events	Town/Horne Square Rental with Road Closure	Special Event Application Fee, 8 Trash Cans, Road Closure Fee, 10 No Parking Signs, Water Barricades, and Town Square Rental - Non-Resident	\$750.00	
Special Events	Town/Horne Square Rental with Road Closure	Special Event Application Fee, 8 Trash Cans, Road Closure Fee, 10 No Parking Signs, Water Barricades, and Town Square Rental - Resident	\$500.00	
Special Events	Type III Barricade Rental	Resident Fee	\$5/Barricade/Day	

Department	Fee Type	Description	FY27 RATE	Notes
Special Events	Utility Fees (Water and Electricity)	Events Longer Than One Day - Non-Resident	\$20/Utility	
Special Events	Utility Fees (Water and Electricity)	Events Longer Than One Day - Resident	\$10/Utility	
The Clayton Center	Additional Charges/Services	AV/IT Technician	\$30/Hour/Technician	Required for Auditorium rentals using house sound/lights/equipment and for events in other spaces requiring extensive IT support
The Clayton Center	Additional Charges/Services	Box Office Clerk	\$30/Hour/Technician	Required for Auditorium rentals using house ticketing
The Clayton Center	Additional Charges/Services	Box Office Ticketing Setup	\$75.00	Box Office hours subject to change. Day of Box Office opens 1 hour before performance start time
The Clayton Center	Additional Charges/Services	Chambers Upgrade, Armless Banquet Chairs	\$175.00	
The Clayton Center	Additional Charges/Services	Chambers Upgrade, Full Audio	\$550.00	Up to five mics & 8 total inputs including instruments & subs, includes basic lighting
The Clayton Center	Additional Charges/Services	Chambers Upgrade, Simple Audio	\$350.00	Up to two mics & single input – no instruments or subs
The Clayton Center	Additional Charges/Services	Chambers Upgrade, Staging up to 8'x12'	\$250.00	
The Clayton Center	Additional Charges/Services	Custodian	\$135.00	Additional fees may apply for rentals over 6 hours and/or events with large numbers of people in attendance
The Clayton Center	Additional Charges/Services	Damage Deposit, Refundable	\$300.00	May be required for any rental as determined by TCC management. Deposit is refundable after the event date provided rental time frame is not exceeded and facility suffers no damage as a result of the event.
The Clayton Center	Additional Charges/Services	Dance Floor, between 12'x15' and 18'x21'	\$450.00	
The Clayton Center	Additional Charges/Services	Dance Floor, up to 12'x15'	\$275.00	
The Clayton Center	Additional Charges/Services	Lead Staff/House Manager	\$30/Hour/Staff Person	Required for evening and weekend events and as determined by TCC management for other events
The Clayton Center	Additional Charges/Services	Piano Tuning	\$225.00	Arranged directly through TCC management with approved preferred vendor
The Clayton Center	Additional Charges/Services	Stage Crew/Spot Operator/Support	\$25/Hour/Technician	Required for Auditorium rentals using house sound/lights/equipment and for events in other spaces
The Clayton Center	Additional Charges/Services	Support Staff/Usher	\$25/Hour/Staff Person	As determined by TCC management
The Clayton Center	Additional Charges/Services	Technical Lead Staff	\$35/Hour/Technician	Required for Auditorium rentals using house sound/lights/equipment and for events in other spaces requiring extensive IT support
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Auditorium - Community Based Group	\$115/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Auditorium - Individual/Corporate/Promoter	\$150/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.

Department	Fee Type	Description	FY27 RATE	Notes
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Auditorium - Non-Profit	\$100/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Council Chambers - Community Based Group	\$115/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Council Chambers - Individual/Corporate/Promoter	\$125/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Council Chambers - Non-Profit	\$100/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Large Classroom - Community Based Group	\$60/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Large Classroom - Individual/Corporate/Promoter	\$70/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Large Classroom - Non-Profit	\$60/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Lobby Gallery - Community Based Group	\$115/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Lobby Gallery - Individual/Corporate/Promoter	\$150/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Lobby Gallery - Non-Profit	\$100/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.

Department	Fee Type	Description	FY27 RATE	Notes
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Small Classrooms - Non-Profit	\$35/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.
The Clayton Center	Additional Charges/Services	ADA Patron Services for Client Events	ADA Accessibility Services \$400-\$800, or Contractor Rate	If a request for a special accommodation is made by a person with a disability for a rental event/performance, the renter agrees to absorb 100% of the expense of the accommodation.
The Clayton Center	Additional Charges/Services	Administrative Fee	\$75.00	Required for each revised administrative paperwork; withheld from Damage Deposit
The Clayton Center	Additional Charges/Services	Audio FOH Position Upgrade	\$175.00	Audio FOH Position Upgrade, Main Floor instead of Balcony
The Clayton Center	Additional Charges/Services	Contracted Video Production Fee, as available	\$500.00 (minimum)	2-hr event with setup/breakdown; additional time will require additional charge
The Clayton Center	Additional Charges/Services	Event Overage	Contracted Hrly Rate for every 15 mins beyond contracted time	Location and staffing hourly charge for every 15 minutes over contracted time; withheld from Damage Deposit
The Clayton Center	Additional Charges/Services	Rescheduling Fee / Access Adjustment	\$150.00	Alteration Charge within 30 days; withheld from Damage Deposit
The Clayton Center	Additional Charges/Services	Ticket Service Fee (patron)	\$2.00/Ticket	Patron paid fee per ticket through Box Office
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Small Classrooms - Community Based Group	\$35/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.
The Clayton Center	Rental Fees - Location, Staffing, Miscellaneous	Small Classrooms - Individual/Corporate/Promoter	\$40/Hour	2-hour minimum weekdays, 4-hour minimum for Friday evening, Saturday, and Sunday rentals. 501-C3 ID number requested where applicable. Deposit of 50% of total fee required to guarantee space and date.
Water & Sewer Utility Rates	Water & Sewer Bulk	Sampling Fees (as required by ordinance or IUP)	Actual lab costs + 10%	
Water & Sewer Utility Rates	Water & Sewer Bulk High Strength Surcharge (Sewer)	Ammonia Nitrogen (NH3-N)	\$1.75 / pound for concentration in excess of 20 mg/liter	
Water & Sewer Utility Rates	Water & Sewer Bulk High Strength Surcharge (Sewer)	Biochemical Oxygen Demand (BOD)	\$0.355 / pound for concentration in excess of 250 mg/liter	
Water & Sewer Utility Rates	Water & Sewer Bulk High Strength Surcharge (Sewer)	Chemical Oxygen Demand	\$.10 / pound for concentration in excess of 500 mg/liter	
Water & Sewer Utility Rates	Water & Sewer Bulk High Strength Surcharge (Sewer)	Industrial High Strength Surcharge *** Any user over domestic limits as defined by Sewer use Ordinance Sec 52 and user with average TDS over 1100 mg/L	\$4.00 / 1,000 gallons	
Water & Sewer Utility Rates	Water & Sewer Bulk High Strength Surcharge (Sewer)	total Dissolved Solids	\$0.60 / pound for all flow in excess of 3,500 mg/liter	
Water & Sewer Utility Rates	Water & Sewer Bulk High Strength Surcharge (Sewer)	total Suspended Solids (TSS)	\$0.13 / pound for concentration in excess of 250 mg/liter	
Water & Sewer Utility Rates	Water & Sewer Bulk Hydrant Meter Assemble Rental	Adapter Fee	\$25 / month	
Water & Sewer Utility Rates	Water & Sewer Bulk Hydrant Meter Assemble Rental	Deposit	\$1,500 (Refundable: Deposit refunds can take up to 30 days for processing pending damages)	
Water & Sewer Utility Rates	Water & Sewer Bulk Hydrant Meter Assemble Rental	Hydrant Meter Bill Late Payment Charge	5.00%	

Department	Fee Type	Description	FY27 RATE	Notes
Water & Sewer Utility Rates	Water & Sewer Bulk Hydrant Meter Assemble Rental	Hydrant Meter Damage Fee	\$55 (in addition to replacement parts)	
Water & Sewer Utility Rates	Water & Sewer Bulk Hydrant Meter Assemble Rental	Hydrant Meter Reading Fee	\$35.00	
Water & Sewer Utility Rates	Water & Sewer Bulk Hydrant Meter Assemble Rental	town Adaptation/modificaion visit fee	\$15.00	
Water & Sewer Utility Rates	Sewer Base Rates In Town	1" Meter	\$112.12	
Water & Sewer Utility Rates	Sewer Base Rates In Town	1.5" Meter	\$224.28	
Water & Sewer Utility Rates	Sewer Base Rates In Town	10" Meter	\$5,158.47	
Water & Sewer Utility Rates	Sewer Base Rates In Town	12" Meter	\$11,884.87	
Water & Sewer Utility Rates	Sewer Base Rates In Town	2" Meter	\$358.85	
Water & Sewer Utility Rates	Sewer Base Rates In Town	3" Meter	\$672.85	
Water & Sewer Utility Rates	Sewer Base Rates In Town	3/4" Meter	\$67.29	
Water & Sewer Utility Rates	Sewer Base Rates In Town	4" Meter	\$1,121.38	
Water & Sewer Utility Rates	Sewer Base Rates In Town	5/8" Meter	\$44.84	
Water & Sewer Utility Rates	Sewer Base Rates In Town	6" Meter	\$2,242.82	
Water & Sewer Utility Rates	Sewer Base Rates In Town	8" Meter	\$3,588.50	
Water & Sewer Utility Rates	Sewer Base Rates Out of Town	1" Meter	\$140.17	
Water & Sewer Utility Rates	Sewer Base Rates Out of Town	1.5" Meter	\$280.34	
Water & Sewer Utility Rates	Sewer Base Rates Out of Town	10" Meter	\$6,448.06	
Water & Sewer Utility Rates	Sewer Base Rates Out of Town	12" Meter	\$14,857.14	
Water & Sewer Utility Rates	Sewer Base Rates Out of Town	2" Meter	\$448.59	
Water & Sewer Utility Rates	Sewer Base Rates Out of Town	3" Meter	\$841.04	
Water & Sewer Utility Rates	Sewer Base Rates Out of Town	3/4" Meter	\$84.10	
Water & Sewer Utility Rates	Sewer Base Rates Out of Town	4" Meter	\$1,401.75	
Water & Sewer Utility Rates	Sewer Base Rates Out of Town	5/8" Meter	\$56.07	
Water & Sewer Utility Rates	Sewer Base Rates Out of Town	6" Meter	\$2,803.53	
Water & Sewer Utility Rates	Sewer Base Rates Out of Town	8" Meter	\$4,485.64	
Water & Sewer Utility Rates	Sewer Commodity Rates In Town	All usage (per 1,000 gallons)	\$14.43	
Water & Sewer Utility Rates	Sewer Commodity Rates Out of Town	All usage (per 1,000 gallons)	\$18.06	
Water & Sewer Utility Rates	Sewer Flat Rate - In Town	No Meter	\$88.27	
Water & Sewer Utility Rates	Sewer Flat Rate - Out of Town	No Meter	\$110.36	
Water & Sewer Utility Rates	Water & Sewer Bulk	Monthly Commodity Rates (Water)	\$7.41/1,000 Gallons	
Water & Sewer Utility Rates	Water & Sewer Bulk Hydrant Meter Assemble Rental	Consumption Rate	\$17 + \$9.88/1,000 Gallons	
Water & Sewer Utility Rates	Water & Sewer Bulk Hydrant Meter Assemble Rental	Hydrant Meter Set-Up Fee (initial or relocation)	\$100.00	
Water & Sewer Utility Rates	Water & Sewer Bulk Hydrant Meter Assemble Rental	Rental Fee	\$375/month	
Water & Sewer Utility Rates	Water & Sewer Bulk Water Filling Station Usage	Above 1,000 Gallons	\$7.41/1,000 Gallons	
Water & Sewer Utility Rates	Water & Sewer Bulk Water Filling Station Usage	Base Rate	\$11.65	
Water & Sewer Utility Rates	Water Base Rates In Town	1" Meter	\$67.91	
Water & Sewer Utility Rates	Water Base Rates In Town	1.5" Meter	\$133.05	
Water & Sewer Utility Rates	Water Base Rates In Town	10" Meter	\$2,999.68	
Water & Sewer Utility Rates	Water Base Rates In Town	2" Meter	\$211.23	
Water & Sewer Utility Rates	Water Base Rates In Town	3" Meter	\$393.66	

Department	Fee Type	Description	FY27 RATE	Notes
Water & Sewer Utility Rates	Water Base Rates In Town	3/4" Meter	\$41.84	
Water & Sewer Utility Rates	Water Base Rates In Town	4" Meter	\$654.25	
Water & Sewer Utility Rates	Water Base Rates In Town	5/8" Meter	\$28.80	
Water & Sewer Utility Rates	Water Base Rates In Town	6" Meter	\$1,305.77	
Water & Sewer Utility Rates	Water Base Rates In Town	8" Meter	\$2,087.56	
Water & Sewer Utility Rates	Water Base Rates Out of Town	1" Meter	\$84.20	
Water & Sewer Utility Rates	Water Base Rates Out of Town	1.5" Meter	\$165.62	
Water & Sewer Utility Rates	Water Base Rates Out of Town	10" Meter	\$3,748.92	
Water & Sewer Utility Rates	Water Base Rates Out of Town	2" Meter	\$263.34	
Water & Sewer Utility Rates	Water Base Rates Out of Town	3" Meter	\$491.38	
Water & Sewer Utility Rates	Water Base Rates Out of Town	3/4" Meter	\$51.59	
Water & Sewer Utility Rates	Water Base Rates Out of Town	4" Meter	\$817.12	
Water & Sewer Utility Rates	Water Base Rates Out of Town	5/8" Meter	\$35.31	
Water & Sewer Utility Rates	Water Base Rates Out of Town	6" Meter	\$1,631.53	
Water & Sewer Utility Rates	Water Base Rates Out of Town	8" Meter	\$2,608.78	
Water & Sewer Utility Rates	Water Commodity Rates Irrigation Non-Residential In Town	Block 1: 0 - 50,000 Gallons	\$8.57	
Water & Sewer Utility Rates	Water Commodity Rates Irrigation Non-Residential In Town	Block 2: 50,001 to 100,000 Gallons	\$11.82	
Water & Sewer Utility Rates	Water Commodity Rates Irrigation Non-Residential In Town	Block 3: All Gallons > 100,000	\$13.90	
Water & Sewer Utility Rates	Water Commodity Rates Irrigation Non-Residential Out of Town	Block 1: 0 - 50,000 Gallons	\$8.57	
Water & Sewer Utility Rates	Water Commodity Rates Irrigation Non-Residential Out of Town	Block 2: 50,001 to 100,000 Gallons	\$11.82	
Water & Sewer Utility Rates	Water Commodity Rates Irrigation Non-Residential Out of Town	Block 3: All Gallons > 100,000	\$13.90	
Water & Sewer Utility Rates	Water Commodity Rates Irrigation Residential In Town	Block 1: 0 - 8,000 Gallons	\$10.56	
Water & Sewer Utility Rates	Water Commodity Rates Irrigation Residential In Town	Block 2: 8,001 - 16,000 Gallons	\$13.16	
Water & Sewer Utility Rates	Water Commodity Rates Irrigation Residential In Town	Block 3: All Gallons > 16,000	\$16.19	
Water & Sewer Utility Rates	Water Commodity Rates Irrigation Residential Out of Town	Block 1: 0 - 8,000 Gallons	\$10.56	
Water & Sewer Utility Rates	Water Commodity Rates Irrigation Residential Out of Town	Block 2: 8,001 - 16,000 Gallons	\$13.16	
Water & Sewer Utility Rates	Water Commodity Rates Irrigation Residential Out of Town	Block 3: All Gallons > 16,000	\$16.19	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Commercial In Town	Block 1: 0 - 100,000 Gallons	\$7.59	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Commercial In Town	Block 2: All Gallons > 100,000	\$8.73	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Commercial Out of Town	Block 1: 0 - 100,000 Gallons	\$9.50	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Commercial Out of Town	Block 2: All Gallons > 100,000	\$10.92	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Industrial In Town	Block 1: 0 - 100,000 Gallons	\$7.72	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Industrial In Town	Block 2: All Gallons > 100,000	\$8.87	

Department	Fee Type	Description	FY27 RATE	Notes
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Industrial Out of Town	Block 1: 0 - 100,000 Gallons	\$9.62	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Industrial Out of Town	Block 2: All Gallons > 100,000	\$11.08	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Residential In Town	Block 1: 0 - 2,000 Gallons	\$6.78	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Residential In Town	Block 2: 2,001 - 4,000 Gallons	\$7.14	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Residential In Town	Block 3: 4,001 - 6,000 Gallons	\$7.48	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Residential In Town	Block 4: All Gallons > 6,000	\$8.18	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Residential Out of Town	Block 1: 0 - 2,000 Gallons	\$8.50	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Residential Out of Town	Block 2: 2,001 - 4,000 Gallons	\$8.93	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Residential Out of Town	Block 3: 4,001 - 6,000 Gallons	\$9.35	
Water & Sewer Utility Rates	Water Commodity Rates Non-Irrigation Residential Out of Town	Block 4: All Gallons > 6,000	\$10.20	
Water & Sewer Infrastructure	Nutrient Offset Fees	Per Non-Residential Tap	\$0.005/Gallon of Annual Wastewater Capacity	
Water & Sewer Infrastructure	Nutrient Offset Fees	Per Residential Tap	\$450/Tap	
Water & Sewer Infrastructure	Other Water Resources Fees	Hydrant Flow Test Witness Fee	\$150 per hydrant	
Water & Sewer Infrastructure	Other Water Resources Fees	Water Quality Sampling	Labor Cost + Lab Fee + 10%	
Water & Sewer Infrastructure	Water Meter Fees	3 inch and larger water meter only	Cost of Meter + 10%	
Water & Sewer Infrastructure	Water Meter Fees	Water Meter Testing **For all testing beyond AWWA standards	Labor Cost + 10%	
Water & Sewer Infrastructure	Water/Sewer Taps & Water/Sewer Meter Fees	1 Inch Water Meter Only	459.25	
Water & Sewer Infrastructure	Water/Sewer Taps & Water/Sewer Meter Fees	1.5 Inch & 2 Inch Water Meter Only	Cost of Meter + 10%	
Water & Sewer Infrastructure	Water/Sewer Taps & Water/Sewer Meter Fees	5/8 Inch Water Meter Only		
Water & Sewer Infrastructure	Other Water Resources Fees	FOG Inpsection	\$30.00	
Water & Sewer Infrastructure	System Development Fees - Service/Meter	Sewer Capacity	\$23.91/Gallon/Day	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement
Water & Sewer Infrastructure	System Development Fees - Service/Meter	Sewer Capacity - 1 1/2" Meter	\$35,480.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement
Water & Sewer Infrastructure	System Development Fees - Service/Meter	Sewer Capacity - 1" Meter	\$17,740.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement
Water & Sewer Infrastructure	System Development Fees - Service/Meter	Sewer Capacity - 2" Meter	\$56,768.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement
Water & Sewer Infrastructure	System Development Fees - Service/Meter	Sewer Capacity - 5/8" Meter	\$7,096.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement
Water & Sewer Infrastructure	System Development Fees - Service/Meter	Water Capacity	\$9.57/Gallon/Day	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement
Water & Sewer Infrastructure	System Development Fees - Service/Meter	Water Capacity - 1 1/2" Meter	\$19,520.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement
Water & Sewer Infrastructure	System Development Fees - Service/Meter	Water Capacity - 1" Meter	\$9,760.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement
Water & Sewer Infrastructure	System Development Fees - Service/Meter	Water Capacity - 2" Meter	\$31,232.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement

Department	Fee Type	Description	FY27 RATE	Notes
Water & Sewer Infrastructure	System Development Fees - Service/Meter	Water Capacity - 5/8" Meter	\$3,904.00	Expanded usage requiring meters greater than 2 inches require a Utility Service Agreement
Water & Sewer Infrastructure	Water/Sewer Taps & Water/Sewer Meter Fees	1 Inch Water Tap - Base Cost	\$4,000.00	
Water & Sewer Infrastructure	Water/Sewer Taps & Water/Sewer Meter Fees	1/2 & 2 inch Water Tap - Base Cost	\$4,500.00	
Water & Sewer Infrastructure	Water/Sewer Taps & Water/Sewer Meter Fees	4 Inch Sewer Tap - Base Cost	\$5,800.00	
Water & Sewer Infrastructure	Water/Sewer Taps & Water/Sewer Meter Fees	5/8 Inch Water Tap - Base Cost	\$3,500.00	
Water & Sewer Infrastructure	Water/Sewer Taps & Water/Sewer Meter Fees	All Taps Requiring Asphalt Cut	\$2,000.00	
Water & Sewer Infrastructure	Water/Sewer Taps & Water/Sewer Meter Fees	All Taps Requiring Concrete Cut	\$2,000.00	
Water & Sewer Infrastructure	Water/Sewer Taps & Water/Sewer Meter Fees	Irrigation Split Base Cost	\$1,000.00	
Water & Sewer Infrastructure	Water/Sewer Taps & Water/Sewer Meter Fees	Relocate Meter Box	\$1,000.00	For service adjustments within 30' of tap location. Greater than 30' will require a new tap



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>REVENUE</b>									
Department 40 - General Government									
Division 00 - Non-departmental									
Ad Val									
40 00	Ad Val Taxes - Johnston Co. - CY	20,714,377.00	20,714,377.00	20,686,283.49	24,524,400.00	24,524,400.00	24,794,367.91	25,605,400.00	26,000,000.00
40 01	Ad Val Taxes - Johnston Co. - PY	.00	.00	1,140.17	.00	.00	5,901.15	.00	.00
40 02	Ad Val Taxes - Wake Co. - CY	274.00	274.00	392.06	300.00	300.00	290.43	300.00	500.00
40 05	Ad Val Vehicle Taxes - Johnston Co.-CY	2,069,167.00	2,069,167.00	2,043,075.87	1,682,100.00	1,682,100.00	1,198,816.84	1,782,100.00	1,800,000.00
40 15	Ad Val Penalties and Interest	35,000.00	35,000.00	58,979.87	35,000.00	35,000.00	70,899.19	35,000.00	50,000.00
40 50	Ad Val PILOT	10,000.00	10,000.00	17,535.29	10,000.00	10,000.00	.00	10,000.00	10,000.00
	<i>Ad Val Totals</i>	<b>\$22,828,818.00</b>	<b>\$22,828,818.00</b>	<b>\$22,807,406.75</b>	<b>\$26,251,800.00</b>	<b>\$26,251,800.00</b>	<b>\$26,070,275.52</b>	<b>\$27,432,800.00</b>	<b>\$27,860,500.00</b>
<i>St Shrd Rev</i>									
41 00	SS Rev. Sales Tax - Article 39 (1cent)	3,000,000.00	3,000,000.00	3,169,613.77	3,198,000.00	3,198,000.00	2,718,042.57	3,600,000.00	3,500,000.00
41 01	SS Rev. Sales Tax -Article 40 (1/2 cent)	2,000,000.00	2,000,000.00	2,168,956.02	2,132,000.00	2,132,000.00	1,798,544.30	2,400,000.00	2,500,000.00
41 02	SS Rev. Sales Tax -Article 42 (1/2 cent)	1,600,000.00	1,600,000.00	1,678,281.11	1,706,000.00	1,706,000.00	1,530,227.18	1,920,000.00	2,000,000.00
41 03	SS Rev. Sales Tax - Article 44 (1/2 cent)	2,400,000.00	2,400,000.00	2,629,990.16	2,558,000.00	2,558,000.00	2,059,704.35	2,880,000.00	2,500,000.00
41 50	SS Rev. Utilities Franchise Tax	1,300,000.00	1,300,000.00	1,692,960.04	1,300,000.00	1,300,000.00	832,939.11	1,300,000.00	1,600,000.00
41 51	SS Rev. Telecommunications Tax	32,000.00	32,000.00	28,035.71	32,000.00	32,000.00	15,004.80	32,000.00	25,000.00
41 54	SS Rev. Beer and Wine Tax	125,000.00	125,000.00	120,252.41	125,000.00	125,000.00	.00	125,000.00	125,000.00
	<i>St Shrd Rev Totals</i>	<b>\$10,457,000.00</b>	<b>\$10,457,000.00</b>	<b>\$11,488,089.22</b>	<b>\$11,051,000.00</b>	<b>\$11,051,000.00</b>	<b>\$8,954,462.31</b>	<b>\$12,257,000.00</b>	<b>\$12,250,000.00</b>
<i>Intergovernmental</i>									
42 00	Intgmtl ABC Revenue	85,000.00	85,000.00	106,890.94	85,000.00	85,000.00	80,168.08	85,000.00	110,000.00
42 05	Intgmtl RTZ Interlocal Agreement	.00	.00	.00	125,000.00	125,000.00	285,327.18	125,000.00	150,000.00
42 21	Intgmtl PILOT - Electric	110,819.00	110,819.00	110,819.00	110,800.00	110,800.00	.00	110,819.00	110,000.00
	<i>Intergovernmental Totals</i>	<b>\$195,819.00</b>	<b>\$195,819.00</b>	<b>\$217,709.94</b>	<b>\$320,800.00</b>	<b>\$320,800.00</b>	<b>\$365,495.26</b>	<b>\$320,819.00</b>	<b>\$370,000.00</b>
<i>Permits and Fees</i>									
43 04	Per & Fees Lease Revenue	.00	.00	3,427.53	.00	.00	.00	.00	.00
43 05	Per & Fees Rental Car Revenue	81,000.00	81,000.00	91,518.49	81,000.00	81,000.00	75,897.61	81,000.00	80,000.00
43 11	Per & Fees Occupancy Tax Administrative Fee	.00	.00	775.97	.00	.00	1,458.60	.00	.00
43 99	Per & Fees Returned Check Fees	.00	.00	25.00	.00	.00	50.00	.00	.00
	<i>Permits and Fees Totals</i>	<b>\$81,000.00</b>	<b>\$81,000.00</b>	<b>\$95,746.99</b>	<b>\$81,000.00</b>	<b>\$81,000.00</b>	<b>\$77,406.21</b>	<b>\$81,000.00</b>	<b>\$80,000.00</b>
<i>Grants and Donations</i>									
45 05	Grants & Don Grant Funds - OSBM Grant	.00	.00	.00	.00	1,000,000.00	1,000,000.00	.00	.00
	<i>Grants and Donations Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000,000.00</b>	<b>\$1,000,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Other Financing Sources</i>									
49 85	Other Fin Scs Due from Capital Project Fund	.00	.00	.00	.00	1,267,602.00	1,266,768.99	.00	.00
	<i>Other Financing Sources Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,267,602.00</b>	<b>\$1,266,768.99</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Miscellaneous</i>									
48 10	Misc Debt Setoff Revenue	3,000.00	3,000.00	3,212.03	3,000.00	3,000.00	4,268.71	3,000.00	4,000.00
48 21	Misc Cable TV - State Allocation	210,000.00	210,000.00	183,765.00	210,000.00	210,000.00	82,794.29	210,000.00	192,300.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>REVENUE</b>									
Department 40 - General Government									
Division 00 - Non-departmental									
<i>Miscellaneous</i>									
48 71	Misc Sale of Scrap	.00	.00	.00	.00	.00	703.56	.00	.00
48 73	Misc Sale of Surplus Equipment	.00	.00	61,415.10	.00	.00	106,193.00	.00	.00
48 97	Misc Miscellaneous	.00	.00	2,239.59	.00	.00	1,926.09	.00	.00
	<i>Miscellaneous Totals</i>	\$213,000.00	\$213,000.00	\$250,631.72	\$213,000.00	\$213,000.00	\$195,885.65	\$213,000.00	\$196,300.00
<i>Fund Balance and Capital Reserve</i>									
48 99	Misc Fund Balance Appropriated	3,002,614.00	13,263,256.00	.00	5,502,600.00	14,360,490.00	.00	1,788,768.00	1,788,800.00
	<i>Fund Balance and Capital Reserve Totals</i>	\$3,002,614.00	\$13,263,256.00	\$0.00	\$5,502,600.00	\$14,360,490.00	\$0.00	\$1,788,768.00	\$1,788,800.00
	Division 00 - Non-departmental Totals	\$36,778,251.00	\$47,038,893.00	\$34,859,584.62	\$43,420,200.00	\$54,545,692.00	\$37,930,293.94	\$42,093,387.00	\$42,545,600.00
	Department 40 - General Government Totals	\$36,778,251.00	\$47,038,893.00	\$34,859,584.62	\$43,420,200.00	\$54,545,692.00	\$37,930,293.94	\$42,093,387.00	\$42,545,600.00
Department 41 - Financial Services									
Division 02 - Administration									
<i>Permits and Fees</i>									
43 41	Per & Fees Alarm Response	.00	.00	.00	.00	.00	150.00	.00	.00
	<i>Permits and Fees Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00	\$0.00
<i>Other Financing Sources</i>									
48 05	Misc Finance Capital	2,680,000.00	2,680,000.00	.00	7,400,000.00	21,900,000.00	21,422,000.00	.00	2,331,800.00
	<i>Other Financing Sources Totals</i>	\$2,680,000.00	\$2,680,000.00	\$0.00	\$7,400,000.00	\$21,900,000.00	\$21,422,000.00	\$0.00	\$2,331,800.00
<i>Miscellaneous</i>									
48 00	Misc Investment Earnings	1,750,000.00	1,991,000.00	2,836,608.62	2,500,000.00	2,500,000.00	2,613,295.06	2,900,000.00	2,915,000.00
48 97	Misc Miscellaneous	40,000.00	40,000.00	36,953.44	40,000.00	40,000.00	47,383.65	40,000.00	40,200.00
	<i>Miscellaneous Totals</i>	\$1,790,000.00	\$2,031,000.00	\$2,873,562.06	\$2,540,000.00	\$2,540,000.00	\$2,660,678.71	\$2,940,000.00	\$2,955,200.00
	Division 02 - Administration Totals	\$4,470,000.00	\$4,711,000.00	\$2,873,562.06	\$9,940,000.00	\$24,440,000.00	\$24,082,828.71	\$2,940,000.00	\$5,287,000.00
	Department 41 - Financial Services Totals	\$4,470,000.00	\$4,711,000.00	\$2,873,562.06	\$9,940,000.00	\$24,440,000.00	\$24,082,828.71	\$2,940,000.00	\$5,287,000.00
Department 42 - Planning									
Division 02 - Administration									
<i>Permits and Fees</i>									
43 34	Per & Fees Zoning Permit Fees	.00	.00	.00	60,000.00	60,000.00	.00	60,000.00	.00
43 37	Per & Fees Public Notice Fee	.00	.00	.00	1,000.00	1,000.00	.00	1,000.00	.00
43 39	Per & Fees Application Fees	.00	.00	.00	65,400.00	65,400.00	.00	65,400.00	.00
	<i>Permits and Fees Totals</i>	\$0.00	\$0.00	\$0.00	\$126,400.00	\$126,400.00	\$0.00	\$126,400.00	\$0.00
	Division 02 - Administration Totals	\$0.00	\$0.00	\$0.00	\$126,400.00	\$126,400.00	\$0.00	\$126,400.00	\$0.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>REVENUE</b>									
Department 42 - Planning									
Division 15 - Current Planning									
<i>Permits and Fees</i>									
43 34	Per & Fees Zoning Permit Fees	60,000.00	60,000.00	106,595.00	.00	.00	115,732.24	.00	100,000.00
43 35	Per & Fees Zoning/Code Enforcement Fines	5,000.00	5,000.00	1,376.00	.00	.00	930.80	.00	.00
43 37	Per & Fees Public Notice Fee	1,000.00	1,000.00	192.00	.00	.00	.00	.00	1,000.00
43 39	Per & Fees Application Fees	65,400.00	65,400.00	281,977.10	.00	.00	85,936.25	.00	95,000.00
	<i>Permits and Fees Totals</i>	\$131,400.00	\$131,400.00	\$390,140.10	\$0.00	\$0.00	\$202,599.29	\$0.00	\$196,000.00
	Division 15 - Current Planning Totals	\$131,400.00	\$131,400.00	\$390,140.10	\$0.00	\$0.00	\$202,599.29	\$0.00	\$196,000.00
Division 16 - Code Enforcement									
<i>Permits and Fees</i>									
43 35	Per & Fees Zoning/Code Enforcement Fines	.00	.00	.00	5,000.00	5,000.00	.00	5,000.00	5,000.00
	<i>Permits and Fees Totals</i>	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
	Division 16 - Code Enforcement Totals	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
	Department 42 - Planning Totals	\$131,400.00	\$131,400.00	\$390,140.10	\$131,400.00	\$131,400.00	\$202,599.29	\$131,400.00	\$201,000.00
Department 43 - Economic Development									
Division 02 - Administration									
<i>Permits and Fees</i>									
43 09	Per & Fees Special Events Revenue	2,500.00	2,500.00	3,818.00	.00	.00	250.00	.00	.00
	<i>Permits and Fees Totals</i>	\$2,500.00	\$2,500.00	\$3,818.00	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00
<i>Grants and Donations</i>									
45 20	Grants & Don Grant Funds - Miscellaneous	12,500.00	12,500.00	12,500.00	.00	.00	14,950.00	.00	.00
	<i>Grants and Donations Totals</i>	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$14,950.00	\$0.00	\$0.00
<i>Miscellaneous</i>									
48 72	Misc Sale of Real Property	300,000.00	300,000.00	300,000.00	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 02 - Administration Totals	\$315,000.00	\$315,000.00	\$316,318.00	\$0.00	\$0.00	\$15,200.00	\$0.00	\$0.00
	Department 43 - Economic Development Totals	\$315,000.00	\$315,000.00	\$316,318.00	\$0.00	\$0.00	\$15,200.00	\$0.00	\$0.00
Department 44 - Inspections									
Division 02 - Administration									
<i>Permits and Fees</i>									
43 30	Per & Fees Homeowner's Recovery	6,500.00	6,500.00	6,320.00	6,500.00	6,500.00	4,490.00	6,500.00	6,500.00
43 32	Per & Fees Building Permits	1,000,000.00	1,000,000.00	1,249,875.67	1,000,000.00	1,000,000.00	1,611,079.68	1,300,000.00	1,300,000.00
43 33	Per & Fees Building Reinspection Fees	55,000.00	55,000.00	135,005.00	75,000.00	75,000.00	88,090.00	95,000.00	95,000.00
43 36	Per & Fees Building Inspections (Special)	.00	.00	16,360.80	.00	.00	4,122.90	.00	.00
	<i>Permits and Fees Totals</i>	\$1,061,500.00	\$1,061,500.00	\$1,407,561.47	\$1,081,500.00	\$1,081,500.00	\$1,707,782.58	\$1,401,500.00	\$1,401,500.00
	Division 02 - Administration Totals	\$1,061,500.00	\$1,061,500.00	\$1,407,561.47	\$1,081,500.00	\$1,081,500.00	\$1,707,782.58	\$1,401,500.00	\$1,401,500.00
	Department 44 - Inspections Totals	\$1,061,500.00	\$1,061,500.00	\$1,407,561.47	\$1,081,500.00	\$1,081,500.00	\$1,707,782.58	\$1,401,500.00	\$1,401,500.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>100 - GF</b>									
<b>REVENUE</b>									
Department <b>46 - Community Development</b>									
Division <b>49 - Downtown</b>									
<i>Permits and Fees</i>									
43 09	Per & Fees Special Events Revenue	.00	.00	.00	2,500.00	2,500.00	2,336.10	2,500.00	2,500.00
	<i>Permits and Fees Totals</i>	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,336.10	\$2,500.00	\$2,500.00
<i>Grants and Donations</i>									
45 20	Grants & Don Grant Funds - Miscellaneous	.00	.00	.00	12,500.00	12,500.00	.00	12,500.00	12,500.00
	<i>Grants and Donations Totals</i>	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00	\$0.00	\$12,500.00	\$12,500.00
	Division <b>49 - Downtown Totals</b>	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$2,336.10	\$15,000.00	\$15,000.00
	Department <b>46 - Community Development Totals</b>	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$2,336.10	\$15,000.00	\$15,000.00
Department <b>47 - Data &amp; Technology Services</b>									
Division <b>02 - Administration</b>									
<i>Miscellaneous</i>									
48 22	Misc Cable TV - PEG Channel	.00	.00	(18,750.00)	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	(\$18,750.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division <b>02 - Administration Totals</b>	\$0.00	\$0.00	(\$18,750.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department <b>47 - Data &amp; Technology Services Totals</b>	\$0.00	\$0.00	(\$18,750.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department <b>48 - Communications &amp; Outreach</b>									
Division <b>02 - Administration</b>									
<i>Miscellaneous</i>									
48 22	Misc Cable TV - PEG Channel	52,000.00	52,000.00	95,951.25	52,000.00	52,000.00	37,735.86	52,000.00	74,000.00
	<i>Miscellaneous Totals</i>	\$52,000.00	\$52,000.00	\$95,951.25	\$52,000.00	\$52,000.00	\$37,735.86	\$52,000.00	\$74,000.00
	Division <b>02 - Administration Totals</b>	\$52,000.00	\$52,000.00	\$95,951.25	\$52,000.00	\$52,000.00	\$37,735.86	\$52,000.00	\$74,000.00
	Department <b>48 - Communications &amp; Outreach Totals</b>	\$52,000.00	\$52,000.00	\$95,951.25	\$52,000.00	\$52,000.00	\$37,735.86	\$52,000.00	\$74,000.00
Department <b>50 - Law Enforcement</b>									
Division <b>00 - Non-departmental</b>									
<i>Intergovernmental</i>									
42 51	Intgmtl Drug Seizure Revenues - State	.00	.00	14,065.25	.00	.00	6,755.28	.00	.00
	<i>Intergovernmental Totals</i>	\$0.00	\$0.00	\$14,065.25	\$0.00	\$0.00	\$6,755.28	\$0.00	\$0.00
<i>Permits and Fees</i>									
43 40	Per & Fees Court Fees	5,000.00	5,000.00	11,405.65	5,000.00	5,000.00	16,417.73	5,000.00	9,000.00
43 41	Per & Fees Alarm Response	4,000.00	4,000.00	5,100.00	4,000.00	4,000.00	4,800.00	4,000.00	4,000.00
43 42	Per & Fees Fines & Citations - Parking	1,000.00	1,000.00	1,200.00	1,000.00	1,000.00	815.00	1,000.00	1,000.00
43 43	Per & Fees Animal Fees	6,000.00	6,000.00	13,303.64	6,000.00	6,000.00	17,630.16	6,000.00	10,000.00
43 44	Per & Fees Fines & Citations-Ord. Violation	200.00	200.00	2,100.00	200.00	200.00	2,000.00	200.00	200.00
43 47	Per & Fees Precious Metals	390.00	390.00	461.00	400.00	400.00	436.00	400.00	400.00
43 48	Per & Fees Fingerprints/Golf Cart/Reports	.00	.00	10,454.80	.00	.00	12,887.88	.00	5,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>REVENUE</b>									
Department 50 - Law Enforcement									
Division 00 - Non-departmental									
<i>Permits and Fees</i>									
43 80	Per & Fees Damage Reimbursement	.00	.00	53,771.09	.00	.00	15,389.53	.00	.00
	<i>Permits and Fees Totals</i>	\$16,590.00	\$16,590.00	\$97,796.18	\$16,600.00	\$16,600.00	\$70,376.30	\$16,600.00	\$29,600.00
<i>Grants and Donations</i>									
45 10	Grants & Don Grant Funds - Police - Federal	4,000.00	4,000.00	.00	4,000.00	4,000.00	10,310.26	4,000.00	4,000.00
45 20	Grants & Don Grant Funds - Miscellaneous	3,500.00	3,500.00	5,000.00	3,500.00	3,500.00	2,665.00	3,500.00	3,500.00
45 33	Grants & Don Donations - Miscellaneous	500.00	500.00	1,500.00	500.00	500.00	1,500.00	500.00	500.00
	<i>Grants and Donations Totals</i>	\$8,000.00	\$8,000.00	\$6,500.00	\$8,000.00	\$8,000.00	\$14,475.26	\$8,000.00	\$8,000.00
<i>Miscellaneous</i>									
48 50	Misc Other	.00	.00	2,500.00	.00	.00	2,500.00	.00	.00
48 60	Misc Reimbursable Projects	600,000.00	600,000.00	660,000.00	600,000.00	600,000.00	.00	600,000.00	660,000.00
	<i>Miscellaneous Totals</i>	\$600,000.00	\$600,000.00	\$662,500.00	\$600,000.00	\$600,000.00	\$2,500.00	\$600,000.00	\$660,000.00
	Division 00 - Non-departmental Totals	\$624,590.00	\$624,590.00	\$780,861.43	\$624,600.00	\$624,600.00	\$94,106.84	\$624,600.00	\$697,600.00
	Department 50 - Law Enforcement Totals	\$624,590.00	\$624,590.00	\$780,861.43	\$624,600.00	\$624,600.00	\$94,106.84	\$624,600.00	\$697,600.00
Department 51 - Engineering									
Division 02 - Administration									
<i>Permits and Fees</i>									
43 39	Per & Fees Application Fees	115,000.00	115,000.00	136,687.20	115,000.00	115,000.00	179,570.10	115,000.00	115,000.00
43 50	Per & Fees Utility Inspection Fees	100,000.00	100,000.00	247,548.50	140,000.00	140,000.00	215,829.30	150,000.00	150,000.00
43 52	Per & Fees Street Inspection Fees	100,000.00	100,000.00	262,594.75	200,000.00	200,000.00	234,855.80	300,000.00	300,000.00
43 75	Per & Fees Stormwater Fees	300,000.00	300,000.00	504,876.90	375,000.00	375,000.00	715,137.00	450,000.00	450,000.00
	<i>Permits and Fees Totals</i>	\$615,000.00	\$615,000.00	\$1,151,707.35	\$830,000.00	\$830,000.00	\$1,345,392.20	\$1,015,000.00	\$1,015,000.00
<i>Grants and Donations</i>									
45 65	Grants & Don NCDOT TIP Project	.00	.00	59,955.00	.00	.00	17,857.50	.00	.00
45 75	Grants & Don NC DEQ ARPA Grant	.00	.00	297,645.00	.00	.00	.00	.00	.00
	<i>Grants and Donations Totals</i>	\$0.00	\$0.00	\$357,600.00	\$0.00	\$0.00	\$17,857.50	\$0.00	\$0.00
<i>Miscellaneous</i>									
48 60	Misc Reimbursable Projects	.00	.00	1,000.00	.00	.00	4,892.50	.00	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$4,892.50	\$0.00	\$0.00
	Division 02 - Administration Totals	\$615,000.00	\$615,000.00	\$1,510,307.35	\$830,000.00	\$830,000.00	\$1,368,142.20	\$1,015,000.00	\$1,015,000.00
	Department 51 - Engineering Totals	\$615,000.00	\$615,000.00	\$1,510,307.35	\$830,000.00	\$830,000.00	\$1,368,142.20	\$1,015,000.00	\$1,015,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund	<b>100 - GF</b>								
<b>REVENUE</b>									
Department <b>52 - Fire &amp; Emergency Services</b>									
Division <b>00 - Non-departmental</b>									
<i>Intergovernmental</i>									
42 55	Intgmtl JOCO Fire Protection SvcDistrict	3,588,780.00	3,588,780.00	3,514,872.27	4,588,800.00	4,588,800.00	3,946,799.71	4,128,800.00	4,494,000.00
42 57	Intgmtl First Responder Reimbursement	233,004.00	233,004.00	237,014.31	233,000.00	233,000.00	.00	233,004.00	.00
<i>Intergovernmental Totals</i>		<b>\$3,821,784.00</b>	<b>\$3,821,784.00</b>	<b>\$3,751,886.58</b>	<b>\$4,821,800.00</b>	<b>\$4,821,800.00</b>	<b>\$3,946,799.71</b>	<b>\$4,361,804.00</b>	<b>\$4,494,000.00</b>
<i>Permits and Fees</i>									
43 45	Per & Fees Fire Inspection Fees	7,500.00	7,500.00	3,675.00	42,500.00	42,500.00	20,717.00	42,500.00	42,500.00
43 80	Per & Fees Damage Reimbursement	.00	.00	30,836.89	.00	.00	882.35	.00	.00
<i>Permits and Fees Totals</i>		<b>\$7,500.00</b>	<b>\$7,500.00</b>	<b>\$34,511.89</b>	<b>\$42,500.00</b>	<b>\$42,500.00</b>	<b>\$21,599.35</b>	<b>\$42,500.00</b>	<b>\$42,500.00</b>
<i>Grants and Donations</i>									
45 11	Grants & Don Grant Funds - Fire SAFER Grant	240,000.00	240,000.00	118,253.93	711,900.00	711,900.00	397,001.92	537,000.00	537,000.00
45 20	Grants & Don Grant Funds - Miscellaneous	.00	.00	42,138.00	.00	.00	.00	.00	.00
45 31	Grants & Don Donations - Fire	.00	.00	580.00	.00	.00	.00	.00	.00
<i>Grants and Donations Totals</i>		<b>\$240,000.00</b>	<b>\$240,000.00</b>	<b>\$160,971.93</b>	<b>\$711,900.00</b>	<b>\$711,900.00</b>	<b>\$397,001.92</b>	<b>\$537,000.00</b>	<b>\$537,000.00</b>
<i>Miscellaneous</i>									
48 25	Misc Hazmat Response Reimbursement	.00	.00	.00	.00	.00	17,823.22	.00	.00
48 26	Misc Fire - Special Services	1,450.00	1,450.00	34,549.78	1,500.00	1,500.00	.00	1,500.00	1,500.00
48 97	Misc Miscellaneous	.00	.00	.00	.00	.00	25,000.00	.00	125,000.00
<i>Miscellaneous Totals</i>		<b>\$1,450.00</b>	<b>\$1,450.00</b>	<b>\$34,549.78</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$42,823.22</b>	<b>\$1,500.00</b>	<b>\$126,500.00</b>
Division <b>00 - Non-departmental Totals</b>		<b>\$4,070,734.00</b>	<b>\$4,070,734.00</b>	<b>\$3,981,920.18</b>	<b>\$5,577,700.00</b>	<b>\$5,577,700.00</b>	<b>\$4,408,224.20</b>	<b>\$4,942,804.00</b>	<b>\$5,200,000.00</b>
Department <b>52 - Fire &amp; Emergency Services Totals</b>		<b>\$4,070,734.00</b>	<b>\$4,070,734.00</b>	<b>\$3,981,920.18</b>	<b>\$5,577,700.00</b>	<b>\$5,577,700.00</b>	<b>\$4,408,224.20</b>	<b>\$4,942,804.00</b>	<b>\$5,200,000.00</b>
Department <b>54 - Property Maintenance</b>									
Division <b>46 - Facilities</b>									
<i>Grants and Donations</i>									
45 20	Grants & Don Grant Funds - Miscellaneous	.00	.00	24,000.00	.00	.00	.00	.00	.00
<i>Grants and Donations Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Division <b>46 - Facilities Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Division <b>47 - Grounds</b>									
<i>Permits and Fees</i>									
43 51	Per & Fees Cemetery Lots	35,000.00	35,000.00	62,100.00	.00	.00	.00	.00	.00
<i>Permits and Fees Totals</i>		<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$62,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Sales and Services</i>									
43 53	Per & Fees Cemetery Services	35,000.00	35,000.00	53,075.00	.00	.00	.00	.00	.00
<i>Sales and Services Totals</i>		<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$53,075.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>REVENUE</b>									
Department 54 - Property Maintenance									
Division 47 - Grounds									
<i>Miscellaneous</i>									
48 60	Misc Reimbursable Projects	5,000.00	5,000.00	.00	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 47 - Grounds Totals	\$75,000.00	\$75,000.00	\$115,175.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department 54 - Property Maintenance Totals	\$75,000.00	\$75,000.00	\$139,175.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 55 - Public Works									
Division 52 - Grounds & Easement Maintenance									
<i>Permits and Fees</i>									
43 51	Per & Fees Cemetery Lots	.00	.00	.00	45,000.00	45,000.00	49,200.00	45,000.00	50,000.00
43 80	Per & Fees Damage Reimbursement	.00	.00	.00	.00	.00	1,250.44	.00	.00
	<i>Permits and Fees Totals</i>	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	\$50,450.44	\$45,000.00	\$50,000.00
<i>Sales and Services</i>									
43 53	Per & Fees Cemetery Services	.00	.00	.00	40,000.00	40,000.00	44,800.00	40,000.00	40,000.00
	<i>Sales and Services Totals</i>	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$44,800.00	\$40,000.00	\$40,000.00
<i>Miscellaneous</i>									
48 60	Misc Reimbursable Projects	.00	.00	.00	5,000.00	5,000.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
	Division 52 - Grounds & Easement Maintenance Totals	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	\$95,250.44	\$85,000.00	\$90,000.00
Division 54 - Facilities Maintenance									
<i>Permits and Fees</i>									
43 80	Per & Fees Damage Reimbursement	.00	.00	.00	.00	.00	250.00	.00	.00
	<i>Permits and Fees Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00
	Division 54 - Facilities Maintenance Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00
Division 55 - Streets Operations									
<i>Ad Val</i>									
40 20	Ad Val Motor Vehicle Licenses - CY	625,200.00	625,200.00	579,990.00	625,200.00	625,200.00	360,510.00	625,200.00	625,200.00
	<i>Ad Val Totals</i>	\$625,200.00	\$625,200.00	\$579,990.00	\$625,200.00	\$625,200.00	\$360,510.00	\$625,200.00	\$625,200.00
<i>St Shrd Rev</i>									
41 53	SS Rev. Powell Bill	865,000.00	865,000.00	969,819.82	865,000.00	865,000.00	982,046.38	1,000,000.00	1,000,000.00
	<i>St Shrd Rev Totals</i>	\$865,000.00	\$865,000.00	\$969,819.82	\$865,000.00	\$865,000.00	\$982,046.38	\$1,000,000.00	\$1,000,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>100 - GF</b>									
<b>REVENUE</b>									
Department <b>55 - Public Works</b>									
Division <b>55 - Streets Operations</b>									
<i>Permits and Fees</i>									
43 80	Per & Fees Damage Reimbursement	.00	.00	742.54	.00	.00	.00	.00	.00
	<i>Permits and Fees Totals</i>	\$0.00	\$0.00	\$742.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division <b>55 - Streets Operations Totals</b>	\$1,490,200.00	\$1,490,200.00	\$1,550,552.36	\$1,490,200.00	\$1,490,200.00	\$1,342,556.38	\$1,625,200.00	\$1,625,200.00
Division <b>59 - Sanitation &amp; Solid Waste</b>									
<i>St Shrd Rev</i>									
41 55	SS Rev. Solid Waste Disposal Tax Dist	20,000.00	20,000.00	23,211.06	20,000.00	20,000.00	18,594.24	20,000.00	20,000.00
	<i>St Shrd Rev Totals</i>	\$20,000.00	\$20,000.00	\$23,211.06	\$20,000.00	\$20,000.00	\$18,594.24	\$20,000.00	\$20,000.00
<i>Permits and Fees</i>									
43 20	Per & Fees Late Fee Penalties	19,200.00	19,200.00	21,913.77	20,000.00	20,000.00	21,383.12	20,000.00	20,000.00
	<i>Permits and Fees Totals</i>	\$19,200.00	\$19,200.00	\$21,913.77	\$20,000.00	\$20,000.00	\$21,383.12	\$20,000.00	\$20,000.00
<i>Sales and Services</i>									
44 00	Sales & Serv Refuse Collection Fees	2,825,001.00	2,825,001.00	2,994,470.54	2,937,500.00	2,937,500.00	2,797,693.01	3,337,500.00	3,437,500.00
	<i>Sales and Services Totals</i>	\$2,825,001.00	\$2,825,001.00	\$2,994,470.54	\$2,937,500.00	\$2,937,500.00	\$2,797,693.01	\$3,337,500.00	\$3,437,500.00
	Division <b>59 - Sanitation &amp; Solid Waste Totals</b>	\$2,864,201.00	\$2,864,201.00	\$3,039,595.37	\$2,977,500.00	\$2,977,500.00	\$2,837,670.37	\$3,377,500.00	\$3,477,500.00
	Department <b>55 - Public Works Totals</b>	\$4,354,401.00	\$4,354,401.00	\$4,590,147.73	\$4,557,700.00	\$4,557,700.00	\$4,275,727.19	\$5,087,700.00	\$5,192,700.00
Department <b>60 - Parks &amp; Recreational Services</b>									
Division <b>02 - Administration</b>									
<i>Permits and Fees</i>									
43 06	Per & Fees Facility Rental	.00	.00	(390.00)	.00	.00	.00	.00	.00
43 09	Per & Fees Special Events Revenue	6,500.00	6,500.00	8,125.00	6,500.00	6,500.00	8,105.00	6,500.00	6,500.00
43 90	Per & Fees Recreation: Sponsor Fees	.00	.00	.00	.00	.00	.00	5,000.00	5,000.00
	<i>Permits and Fees Totals</i>	\$6,500.00	\$6,500.00	\$7,735.00	\$6,500.00	\$6,500.00	\$8,105.00	\$11,500.00	\$11,500.00
<i>Sales and Services</i>									
44 39	Sales & Serv Recreation: Picnic Shelter Rent	7,000.00	7,000.00	25,395.00	7,000.00	7,000.00	23,442.00	7,000.00	15,000.00
44 42	Sales & Serv Clayton Community Center Rentals	22,950.00	22,950.00	66,190.00	23,000.00	23,000.00	6,241.00	38,000.00	30,500.00
44 44	Sales & Serv Membership Fees - Resident	100.00	100.00	549.00	100.00	100.00	475.00	100.00	100.00
44 53	Sales & Serv Membership Fees - Nonresident	20,000.00	20,000.00	47,474.00	20,000.00	20,000.00	44,178.00	35,000.00	27,500.00
	<i>Sales and Services Totals</i>	\$50,050.00	\$50,050.00	\$139,608.00	\$50,100.00	\$50,100.00	\$74,336.00	\$80,100.00	\$73,100.00
<i>Grants and Donations</i>									
45 32	Grants & Don Donations - Recreation	500.00	500.00	5,604.31	500.00	500.00	18,000.00	500.00	500.00
	<i>Grants and Donations Totals</i>	\$500.00	\$500.00	\$5,604.31	\$500.00	\$500.00	\$18,000.00	\$500.00	\$500.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>REVENUE</b>									
Department 60 - Parks & Recreational Services									
Division 02 - Administration									
<i>Miscellaneous</i>									
48 97	Misc Miscellaneous	.00	.00	.00	.00	.00	1,407.52	.00	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,407.52	\$0.00	\$0.00
	Division 02 - Administration Totals	\$57,050.00	\$57,050.00	\$152,947.31	\$57,100.00	\$57,100.00	\$101,848.52	\$92,100.00	\$85,100.00
Division 70 - Youth Athletics									
<i>Permits and Fees</i>									
43 06	Per & Fees Facility Rental	69,850.00	69,850.00	36,565.00	69,900.00	69,900.00	30,428.75	69,900.00	69,900.00
43 07	Per & Fees ECCP Synthetic Turf Field Rental	.00	.00	51,215.00	.00	.00	47,280.00	.00	40,000.00
43 08	Per & Fees Clayton High School Rentals	.00	.00	.00	.00	.00	2,258.75	.00	.00
43 90	Per & Fees Recreation: Sponsor Fees	5,000.00	5,000.00	10,000.00	5,000.00	5,000.00	11,000.00	5,000.00	5,000.00
	<i>Permits and Fees Totals</i>	\$74,850.00	\$74,850.00	\$97,780.00	\$74,900.00	\$74,900.00	\$90,967.50	\$74,900.00	\$114,900.00
<i>Sales and Services</i>									
44 31	Sales & Serv Recreation: Concessions	1,400.00	1,400.00	.00	1,400.00	1,400.00	.00	1,400.00	1,400.00
44 32	Sales & Serv Recreation: Athletics Res	46,350.00	46,350.00	38,144.29	46,400.00	46,400.00	37,818.00	51,400.00	51,400.00
44 33	Sales & Serv Recreation: Athletics Non Res	53,250.00	53,250.00	42,755.00	53,300.00	53,300.00	45,987.65	58,300.00	58,300.00
	<i>Sales and Services Totals</i>	\$101,000.00	\$101,000.00	\$80,899.29	\$101,100.00	\$101,100.00	\$83,805.65	\$111,100.00	\$111,100.00
	Division 70 - Youth Athletics Totals	\$175,850.00	\$175,850.00	\$178,679.29	\$176,000.00	\$176,000.00	\$174,773.15	\$186,000.00	\$226,000.00
Division 71 - Adult Athletics									
<i>Permits and Fees</i>									
43 06	Per & Fees Facility Rental	.00	.00	10,000.00	.00	.00	9,166.67	.00	.00
43 90	Per & Fees Recreation: Sponsor Fees	28,560.00	28,560.00	.00	28,600.00	28,600.00	15,000.00	28,600.00	28,600.00
	<i>Permits and Fees Totals</i>	\$28,560.00	\$28,560.00	\$10,000.00	\$28,600.00	\$28,600.00	\$24,166.67	\$28,600.00	\$28,600.00
<i>Sales and Services</i>									
44 32	Sales & Serv Recreation: Athletics Res	9,000.00	9,000.00	12,305.00	9,000.00	9,000.00	13,051.00	9,000.00	9,000.00
44 33	Sales & Serv Recreation: Athletics Non Res	6,400.00	6,400.00	7,426.00	6,400.00	6,400.00	3,870.00	6,400.00	6,400.00
	<i>Sales and Services Totals</i>	\$15,400.00	\$15,400.00	\$19,731.00	\$15,400.00	\$15,400.00	\$16,921.00	\$15,400.00	\$15,400.00
	Division 71 - Adult Athletics Totals	\$43,960.00	\$43,960.00	\$29,731.00	\$44,000.00	\$44,000.00	\$41,087.67	\$44,000.00	\$44,000.00
Division 73 - Programs and Classes									
<i>Sales and Services</i>									
44 34	Sales & Serv Recreation: Senior Trips	.00	.00	75.00	.00	.00	.00	.00	.00
44 35	Sales & Serv Recreation: Youth Council Trips	4,700.00	4,700.00	1,674.00	4,700.00	4,700.00	1,325.00	4,700.00	4,700.00
44 36	Sales & Serv Recreation: Programs Res	186,175.00	186,175.00	103,351.27	186,200.00	186,200.00	125,993.00	150,000.00	135,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>REVENUE</b>									
Department 60 - Parks & Recreational Services									
Division 73 - Programs and Classes									
<i>Sales and Services</i>									
44 37	Sales & Serv Recreation: Programs Non Res	158,950.00	158,950.00	71,504.50	159,000.00	159,000.00	71,279.00	100,000.00	90,000.00
	<i>Sales and Services Totals</i>	\$349,825.00	\$349,825.00	\$176,604.77	\$349,900.00	\$349,900.00	\$198,597.00	\$254,700.00	\$229,700.00
	Division 73 - Programs and Classes Totals	\$349,825.00	\$349,825.00	\$176,604.77	\$349,900.00	\$349,900.00	\$198,597.00	\$254,700.00	\$229,700.00
	Department 60 - Parks & Recreational Services Totals	\$626,685.00	\$626,685.00	\$537,962.37	\$627,000.00	\$627,000.00	\$516,306.34	\$576,800.00	\$584,800.00
Department 65 - Cultural & Performing Arts									
Division 02 - Administration									
<i>Sales and Services</i>									
44 421	Sales & Serv Value Added Services	.00	.00	.00	.00	.00	.00	2,000.00	2,000.00
44 52	Sales & Serv Cultural Arts	142,233.00	142,233.00	149,132.31	142,200.00	142,200.00	155,472.03	156,200.00	156,200.00
	<i>Sales and Services Totals</i>	\$142,233.00	\$142,233.00	\$149,132.31	\$142,200.00	\$142,200.00	\$155,472.03	\$158,200.00	\$158,200.00
<i>Grants and Donations</i>									
45 20	Grants & Don Grant Funds - Miscellaneous	.00	.00	6,063.00	.00	.00	2,000.00	.00	.00
	<i>Grants and Donations Totals</i>	\$0.00	\$0.00	\$6,063.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00
	Division 02 - Administration Totals	\$142,233.00	\$142,233.00	\$155,195.31	\$142,200.00	\$142,200.00	\$157,472.03	\$158,200.00	\$158,200.00
Division 75 - Facility Enterprises									
<i>Sales and Services</i>									
44 420	Sales & Serv Staff Services Support	53,000.00	53,000.00	69,467.44	53,000.00	53,000.00	64,506.05	53,000.00	53,000.00
44 421	Sales & Serv Value Added Services	1,800.00	1,800.00	5,809.41	1,800.00	1,800.00	5,308.37	1,800.00	1,800.00
44 50	Sales & Serv Clayton Center Sales and Rentals	78,000.00	78,000.00	76,854.09	78,000.00	78,000.00	79,802.70	82,000.00	82,000.00
	<i>Sales and Services Totals</i>	\$132,800.00	\$132,800.00	\$152,130.94	\$132,800.00	\$132,800.00	\$149,617.12	\$136,800.00	\$136,800.00
	Division 75 - Facility Enterprises Totals	\$132,800.00	\$132,800.00	\$152,130.94	\$132,800.00	\$132,800.00	\$149,617.12	\$136,800.00	\$136,800.00
	Department 65 - Cultural & Performing Arts Totals	\$275,033.00	\$275,033.00	\$307,326.25	\$275,000.00	\$275,000.00	\$307,089.15	\$295,000.00	\$295,000.00
Department 68 - Library Operations									
Division 02 - Administration									
<i>St Shrd Rev</i>									
41 60	SS Rev. State Library Aid	25,386.00	25,386.00	26,058.00	25,400.00	25,400.00	25,081.00	25,400.00	25,400.00
	<i>St Shrd Rev Totals</i>	\$25,386.00	\$25,386.00	\$26,058.00	\$25,400.00	\$25,400.00	\$25,081.00	\$25,400.00	\$25,400.00
<i>Permits and Fees</i>									
43 91	Per & Fees Library Card Fees	375.00	375.00	285.00	400.00	400.00	330.00	400.00	400.00
43 95	Per & Fees Library Fees	1,500.00	1,500.00	1,358.18	1,500.00	1,500.00	1,268.30	1,500.00	1,500.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund	<b>100 - GF</b>								
<b>REVENUE</b>									
Department <b>68 - Library Operations</b>									
Division <b>02 - Administration</b>									
<i>Permits and Fees</i>									
43 96	Per & Fees	4,000.00	4,000.00	5,037.42	4,000.00	4,000.00	3,744.33	4,000.00	4,000.00
	<i>Permits and Fees Totals</i>	<u>\$5,875.00</u>	<u>\$5,875.00</u>	<u>\$6,680.60</u>	<u>\$5,900.00</u>	<u>\$5,900.00</u>	<u>\$5,342.63</u>	<u>\$5,900.00</u>	<u>\$5,900.00</u>
<i>Grants and Donations</i>									
45 20	Grants & Don Grant Funds - Miscellaneous	2,000.00	2,000.00	866.00	2,000.00	2,000.00	.00	2,000.00	2,000.00
45 60	Grants & Don Donations - Library	22,500.00	22,500.00	6,794.00	7,500.00	7,500.00	7,830.20	7,500.00	7,500.00
	<i>Grants and Donations Totals</i>	<u>\$24,500.00</u>	<u>\$24,500.00</u>	<u>\$7,660.00</u>	<u>\$9,500.00</u>	<u>\$9,500.00</u>	<u>\$7,830.20</u>	<u>\$9,500.00</u>	<u>\$9,500.00</u>
	Division <b>02 - Administration Totals</b>	<u>\$55,761.00</u>	<u>\$55,761.00</u>	<u>\$40,398.60</u>	<u>\$40,800.00</u>	<u>\$40,800.00</u>	<u>\$38,253.83</u>	<u>\$40,800.00</u>	<u>\$40,800.00</u>
	Department <b>68 - Library Operations Totals</b>	<u>\$55,761.00</u>	<u>\$55,761.00</u>	<u>\$40,398.60</u>	<u>\$40,800.00</u>	<u>\$40,800.00</u>	<u>\$38,253.83</u>	<u>\$40,800.00</u>	<u>\$40,800.00</u>
	<b>REVENUE TOTALS</b>	<u>\$53,505,355.00</u>	<u>\$64,006,997.00</u>	<u>\$51,812,466.41</u>	<u>\$67,172,900.00</u>	<u>\$92,798,392.00</u>	<u>\$74,986,626.23</u>	<u>\$59,215,991.00</u>	<u>\$62,550,000.00</u>
<b>EXPENSE</b>									
<i>Miscellaneous</i>									
59 23	Misc Transfer to Capital Project Fund	.00	250,000.00	248,143.00	1,600,000.00	1,600,000.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	<u>\$0.00</u>	<u>\$250,000.00</u>	<u>\$248,143.00</u>	<u>\$1,600,000.00</u>	<u>\$1,600,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Department <b>40 - General Government</b>									
Division <b>00 - Non-departmental</b>									
<i>Personnel - Benefits</i>									
51 13	Benefits State Health Plan 2.4%	.00	.00	.00	.00	.00	.00	.00	500,000.00
	<i>Personnel - Benefits Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500,000.00</u>
<i>Operating Expenses</i>									
53 00	Op Exp Insurance and Bonds	.00	.00	(12,349.82)	.00	.00	(6,539.08)	.00	.00
	<i>Operating Expenses Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$12,349.82)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$6,539.08)</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Special Appropriations</i>									
55 00	Spec App Salary Reserve	1,588,077.00	.00	.00	1,757,743.00	1,757,743.00	.00	2,287,700.00	1,529,891.00
	<i>Special Appropriations Totals</i>	<u>\$1,588,077.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,757,743.00</u>	<u>\$1,757,743.00</u>	<u>\$0.00</u>	<u>\$2,287,700.00</u>	<u>\$1,529,891.00</u>
<i>Miscellaneous</i>									
59 01	Misc Bad Debt Expense	10,000.00	10,000.00	12,063.67	10,000.00	10,000.00	12,323.91	10,000.00	10,000.00
59 06	Misc Miscellaneous	.00	.00	2,892.56	.00	.00	.00	.00	.00
59 23	Misc Transfer to Capital Project Fund	.00	.00	.00	.00	12,949,633.00	12,949,633.00	.00	.00
	<i>Miscellaneous Totals</i>	<u>\$10,000.00</u>	<u>\$10,000.00</u>	<u>\$14,956.23</u>	<u>\$10,000.00</u>	<u>\$12,959,633.00</u>	<u>\$12,961,956.91</u>	<u>\$10,000.00</u>	<u>\$10,000.00</u>
	Division <b>00 - Non-departmental Totals</b>	<u>\$1,598,077.00</u>	<u>\$10,000.00</u>	<u>\$2,606.41</u>	<u>\$1,767,743.00</u>	<u>\$14,717,376.00</u>	<u>\$12,955,417.83</u>	<u>\$2,297,700.00</u>	<u>\$2,039,891.00</u>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 40 - General Government									
Division 01 - Legislative & Town Clerk									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	120,000.00	120,000.00	134,313.96	141,600.00	141,600.00	117,713.44	231,968.89	155,000.00
50 04	Salaries Overtime	.00	.00	1,837.27	.00	.00	1,029.53	.00	.00
50 06	Salaries Council	78,000.00	78,000.00	78,192.59	80,300.00	80,300.00	69,833.13	.00	85,000.00
	<i>Personnel - Salaries Totals</i>	<u>\$198,000.00</u>	<u>\$198,000.00</u>	<u>\$214,343.82</u>	<u>\$221,900.00</u>	<u>\$221,900.00</u>	<u>\$188,576.10</u>	<u>\$231,968.89</u>	<u>\$240,000.00</u>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	1,050.00	1,050.00	1,000.00	1,000.00	1,000.00	1,200.00	1,200.00	1,000.00
51 10	Benefits FICA	15,000.00	15,000.00	16,374.85	17,000.00	17,000.00	14,452.04	17,745.62	18,000.00
51 11	Benefits Group Insurance - Health	52,877.00	52,877.00	35,204.37	79,200.00	79,200.00	36,594.78	72,000.00	72,500.00
51 15	Benefits Life Insurance	327.00	327.00	454.57	600.00	600.00	394.71	579.92	1,000.00
51 20	Benefits Retirement - General Employees	16,100.00	16,100.00	18,500.63	20,300.00	20,300.00	17,343.45	22,614.72	22,500.00
51 30	Benefits 401K - General Employees	6,000.00	6,000.00	6,802.01	7,100.00	7,100.00	5,919.81	7,473.47	7,500.00
	<i>Personnel - Benefits Totals</i>	<u>\$91,354.00</u>	<u>\$91,354.00</u>	<u>\$78,336.43</u>	<u>\$125,200.00</u>	<u>\$125,200.00</u>	<u>\$75,904.79</u>	<u>\$121,613.73</u>	<u>\$122,500.00</u>
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	.00	.00	.00	50,000.00	50,000.00	.00	50,000.00	50,000.00
56 11	Cont Serv Contract Services	26,000.00	30,225.00	16,540.21	26,000.00	31,000.00	67,161.40	76,000.00	75,000.00
	<i>Contractual Services Totals</i>	<u>\$26,000.00</u>	<u>\$30,225.00</u>	<u>\$16,540.21</u>	<u>\$76,000.00</u>	<u>\$81,000.00</u>	<u>\$67,161.40</u>	<u>\$126,000.00</u>	<u>\$125,000.00</u>
<i>Operating Expenses</i>									
52 00	Op Exp Copy Expense	100.00	100.00	.00	100.00	100.00	40.33	100.00	500.00
52 01	Op Exp Postage and Shipping Expense	2,000.00	2,000.00	393.82	2,000.00	2,000.00	.00	2,000.00	2,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	.00	1,080.00	1,500.00	1,500.00	.00	1,500.00	1,500.00
52 25	Op Exp Advertising Expense	2,000.00	2,000.00	6,042.19	2,000.00	2,000.00	1,687.92	2,000.00	6,000.00
52 26	Op Exp Professional Development	60,000.00	60,000.00	34,505.35	50,000.00	75,000.00	18,627.55	50,000.00	50,000.00
52 27	Op Exp Local Mileage	6,000.00	6,000.00	4,544.52	6,000.00	6,000.00	3,942.36	6,000.00	7,500.00
52 28	Op Exp Elections	.00	.00	.00	15,000.00	15,000.00	10,248.01	.00	.00
52 62	Op Exp Dues and Subscriptions	83,145.00	83,145.00	44,252.61	67,000.00	97,000.00	77,785.08	67,000.00	67,000.00
52 85	Op Exp Departmental Supplies	2,750.00	2,750.00	6,432.68	2,800.00	2,800.00	2,644.11	2,800.00	2,500.00
53 00	Op Exp Insurance and Bonds	20,000.00	20,000.00	19,929.41	20,000.00	20,000.00	23,358.20	20,000.00	25,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	184.03	325.00	325.00	132.22	324.01	500.00
53 99	Op Exp Miscellaneous Expense	37,500.00	37,500.00	29,240.42	18,000.00	18,000.00	27,104.92	28,000.00	25,000.00
	<i>Operating Expenses Totals</i>	<u>\$213,495.00</u>	<u>\$213,495.00</u>	<u>\$146,605.03</u>	<u>\$184,725.00</u>	<u>\$239,725.00</u>	<u>\$165,570.70</u>	<u>\$179,724.01</u>	<u>\$187,500.00</u>
<i>Miscellaneous</i>									
59 05	Misc Reserve Fund	25,000.00	25,000.00	.00	25,000.00	100,000.00	.00	25,000.00	25,000.00
59 97	Misc Support Services - General Fund	(527.00)	(527.00)	(527.04)	(606.00)	(606.00)	(555.50)	(606.00)	(154,259.00)
59 98	Misc Support Services - W/S Fund	(15,521.00)	(15,521.00)	(15,521.04)	(17,838.00)	(17,838.00)	(16,351.50)	(17,838.00)	(77,129.00)
59 99	Misc Support Services - Electric Fund	(10,257.00)	(10,257.00)	(10,257.00)	(11,786.00)	(11,786.00)	(10,803.87)	(11,786.00)	.00
	<i>Miscellaneous Totals</i>	<u>(\$1,305.00)</u>	<u>(\$1,305.00)</u>	<u>(\$26,305.08)</u>	<u>(\$5,230.00)</u>	<u>\$69,770.00</u>	<u>(\$27,710.87)</u>	<u>(\$5,230.00)</u>	<u>(\$206,388.00)</u>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 40 - General Government									
Division 01 - Legislative & Town Clerk Totals		\$527,544.00	\$531,769.00	\$429,520.41	\$602,595.00	\$737,595.00	\$469,502.12	\$654,076.63	\$468,612.00
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	865,000.00	865,000.00	954,037.70	296,300.00	296,300.00	298,044.21	490,913.12	525,000.00
50 02	Salaries Part-time	67,788.00	67,788.00	27,678.59	67,800.00	67,800.00	36,083.47	67,800.00	75,000.00
50 04	Salaries Overtime	.00	.00	168.75	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$932,788.00	\$932,788.00	\$981,885.04	\$364,100.00	\$364,100.00	\$334,127.68	\$558,713.12	\$600,000.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	4,000.00	4,000.00	3,250.00	1,200.00	1,200.00	1,000.00	1,600.00	2,000.00
51 10	Benefits FICA	71,000.00	71,000.00	68,874.01	17,800.00	17,800.00	20,185.33	37,554.85	45,000.00
51 11	Benefits Group Insurance - Health	38,244.00	38,244.00	68,753.31	19,800.00	19,800.00	21,599.70	36,000.00	45,000.00
51 15	Benefits Life Insurance	2,329.00	2,329.00	1,895.85	800.00	800.00	516.89	1,227.28	11,500.00
51 20	Benefits Retirement - General Employees	125,500.00	125,500.00	126,232.00	42,500.00	42,500.00	43,414.72	74,275.16	90,000.00
51 30	Benefits 401K - General Employees	46,000.00	46,000.00	46,421.11	14,800.00	14,800.00	17,080.72	24,545.66	35,000.00
<i>Personnel - Benefits Totals</i>		\$287,073.00	\$287,073.00	\$315,426.28	\$96,900.00	\$96,900.00	\$103,797.36	\$175,202.95	\$228,500.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	100,000.00	159,537.00	117,297.00	150,000.00	516,704.00	489,580.00	150,000.00	125,000.00
56 11	Cont Serv Contract Services	250,000.00	250,000.00	59,058.51	75,000.00	75,000.00	6,509.00	75,000.00	75,000.00
56 50	Cont Serv Equipment Rental	.00	.00	3,003.39	.00	.00	.00	.00	.00
<i>Contractual Services Totals</i>		\$350,000.00	\$409,537.00	\$179,358.90	\$225,000.00	\$591,704.00	\$496,089.00	\$225,000.00	\$200,000.00
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	1,000.00	1,000.00	.00	1,000.00	1,000.00	43.40	1,000.00	1,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	.00	360.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	500.00	500.00	1,293.65	500.00	500.00	5,543.36	500.00	5,000.00
52 26	Op Exp Professional Development	16,250.00	16,250.00	14,738.08	9,000.00	9,000.00	5,854.62	9,000.00	15,000.00
52 27	Op Exp Local Mileage	19,000.00	19,000.00	18,252.71	17,500.00	17,500.00	5,279.35	17,500.00	17,500.00
52 35	Op Exp Maint and Repair - Equipment	500.00	500.00	5.29	500.00	500.00	.00	500.00	500.00
52 60	Op Exp Equipment Purchase	1,000.00	4,144.00	3,182.34	1,000.00	1,000.00	316.14	1,000.00	1,000.00
52 62	Op Exp Dues and Subscriptions	5,500.00	5,500.00	5,225.77	5,000.00	5,000.00	2,102.50	5,000.00	5,000.00
52 85	Op Exp Departmental Supplies	12,500.00	12,500.00	27,160.55	11,500.00	11,500.00	14,774.56	11,500.00	15,000.00
53 00	Op Exp Insurance and Bonds	290,000.00	290,000.00	286,070.29	290,000.00	290,000.00	365,382.67	290,000.00	375,000.00
53 01	Op Exp Insurance Deductible	20,000.00	20,000.00	7,500.00	15,000.00	15,000.00	9,826.86	15,000.00	15,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	1,666.12	400.00	400.00	795.79	3,593.57	2,500.00
53 99	Op Exp Miscellaneous Expense	10,000.00	10,000.00	2,578.64	10,000.00	10,000.00	2,244.68	10,000.00	10,000.00
<i>Operating Expenses Totals</i>		\$376,250.00	\$379,394.00	\$368,033.44	\$361,400.00	\$361,400.00	\$412,163.93	\$364,593.57	\$462,500.00
<i>Programs</i>									
54 05	Programs Sustainability	50,000.00	50,000.00	.00	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 40 - General Government									
Division 02 - Administration									
<i>Programs</i>									
54 60	Programs Recurring Program Initiative	300,000.00	300,000.00	.00	350,000.00	.00	.00	350,000.00	.00
54 61	Programs Program Initiative-Parking Lots	.00	.00	.00	.00	100,000.00	.00	.00	100,000.00
54 62	Programs Program Initiat.-Greenway Maint.	.00	.00	.00	.00	100,000.00	.00	.00	100,000.00
54 63	Programs Program Initiat.-Strategic Land	.00	.00	.00	.00	100,000.00	.00	.00	100,000.00
54 64	Programs Program Initiat.-Sustainability	.00	.00	.00	.00	50,000.00	.00	.00	50,000.00
	<i>Programs Totals</i>	\$350,000.00	\$350,000.00	\$0.00	\$350,000.00	\$350,000.00	\$0.00	\$350,000.00	\$350,000.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	(96,645.00)	(96,645.00)	(96,645.00)	(105,367.00)	(105,367.00)	(96,586.38)	(105,367.00)	(155,637.00)
59 98	Misc Support Services - W/S Fund	(350,709.00)	(350,709.00)	(350,709.00)	(395,467.00)	(395,467.00)	(362,511.49)	(395,467.00)	(328,567.00)
59 99	Misc Support Services - Electric Fund	(170,712.00)	(170,712.00)	(170,712.00)	(193,433.00)	(193,433.00)	(177,313.62)	(193,433.00)	(155,637.00)
	<i>Miscellaneous Totals</i>	(\$618,066.00)	(\$618,066.00)	(\$618,066.00)	(\$694,267.00)	(\$694,267.00)	(\$636,411.49)	(\$694,267.00)	(\$639,841.00)
	Division 02 - Administration Totals	\$1,678,045.00	\$1,740,726.00	\$1,226,637.66	\$703,133.00	\$1,069,837.00	\$709,766.48	\$979,242.64	\$1,201,159.00
Division 03 - Budget & Performance									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	103,800.00	103,800.00	89,492.27	188,716.00	190,300.00
50 02	Salaries Part-time	.00	.00	.00	.00	.00	1,020.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$103,800.00	\$103,800.00	\$90,512.27	\$188,716.00	\$190,300.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	200.00	200.00	100.00	33,337.00	300.00
51 10	Benefits FICA	.00	.00	.00	7,800.00	7,800.00	6,452.90	8,539.75	14,600.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	9,900.00	9,900.00	7,753.84	9,000.00	18,000.00
51 15	Benefits Life Insurance	.00	.00	.00	200.00	200.00	210.48	279.08	500.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	14,800.00	14,800.00	13,060.45	16,889.72	28,800.00
51 30	Benefits 401K - General Employees	.00	.00	.00	5,200.00	5,200.00	4,479.69	5,581.54	9,500.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$38,100.00	\$38,100.00	\$32,057.36	\$73,627.09	\$71,700.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	.00	.00	.00	60,000.00	60,000.00	495.00	10,000.00	10,000.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	\$495.00	\$10,000.00	\$10,000.00
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	.00	.00	.00	4,050.00	4,050.00	6,316.40	6,050.00	7,500.00
52 27	Op Exp Local Mileage	.00	.00	.00	500.00	500.00	.00	500.00	500.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	500.00	500.00	100.00	500.00	500.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	2,000.00	2,000.00	51.96	3,000.00	2,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	100.00	100.00	.00	1,540.50	2,000.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$7,150.00	\$7,150.00	\$6,468.36	\$11,590.50	\$13,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 40 - General Government									
Division 03 - Budget & Performance									
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	(65,312.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(38,443.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	.00	(28,654.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$132,409.00)
	Division 03 - Budget & Performance Totals	\$0.00	\$0.00	\$0.00	\$209,050.00	\$209,050.00	\$129,532.99	\$283,933.59	\$152,591.00
Division 04 - Human Resources									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	350,000.00	350,000.00	420,089.39	.00	.00	.00	.00	.00
50 02	Salaries Part-time	17,680.00	17,680.00	7,385.00	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$367,680.00	\$367,680.00	\$427,474.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	1,100.00	1,100.00	800.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	28,000.00	28,000.00	32,177.32	.00	.00	.00	.00	.00
51 11	Benefits Group Insurance - Health	94,914.00	94,914.00	31,259.23	.00	.00	.00	.00	.00
51 15	Benefits Life Insurance	978.00	978.00	916.96	.00	.00	.00	.00	.00
51 20	Benefits Retirement - General Employees	49,490.00	49,490.00	55,548.11	.00	.00	.00	.00	.00
51 30	Benefits 401K - General Employees	18,000.00	18,000.00	20,351.23	.00	.00	.00	.00	.00
	<i>Personnel - Benefits Totals</i>	\$192,482.00	\$192,482.00	\$141,052.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	25,000.00	138,280.00	151,679.63	.00	.00	3,723.50	.00	.00
56 11	Cont Serv Contract Services	60,000.00	60,000.00	33,226.55	.00	.00	.00	.00	.00
56 40	Cont Serv Pre-employment Screening	8,000.00	8,000.00	.00	.00	.00	.00	.00	.00
	<i>Contractual Services Totals</i>	\$93,000.00	\$206,280.00	\$184,906.18	\$0.00	\$0.00	\$3,723.50	\$0.00	\$0.00
<i>Operating Expenses</i>									
52 00	Op Exp Copy Expense	250.00	250.00	.00	.00	.00	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	300.00	300.00	125.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	6,000.00	6,000.00	23,434.67	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	18,000.00	18,000.00	2,272.59	.00	.00	119.92	.00	.00
52 27	Op Exp Local Mileage	4,600.00	4,600.00	539.19	.00	.00	.00	.00	.00
52 35	Op Exp Maint and Repair - Equipment	500.00	500.00	.00	.00	.00	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	1,000.00	1,000.00	.00	.00	.00	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	2,500.00	2,500.00	.00	.00	.00	.00	.00	.00
52 60	Op Exp Equipment Purchase	5,000.00	5,000.00	.00	.00	.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	6,000.00	6,000.00	3,588.46	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 40 - General Government									
Division 04 - Human Resources									
<i>Operating Expenses</i>									
52 70	Op Exp Safety	20,000.00	20,000.00	2,938.64	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	980.00	980.00	451.10	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	4,320.00	4,320.00	5,177.40	.00	.00	.00	.00	.00
53 01	Op Exp Insurance Deductible	10,000.00	10,000.00	21,041.30	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	3,000.00	3,000.00	415.94	.00	.00	.00	.00	.00
53 05	Op Exp Employee In Service Training	16,000.00	16,000.00	1,193.47	.00	.00	.00	.00	.00
53 90	Op Exp New Employee Upfit	5,000.00	5,000.00	.00	.00	.00	.00	.00	.00
53 99	Op Exp Miscellaneous Expense	500.00	500.00	.00	.00	.00	.00	.00	.00
	<i>Operating Expenses Totals</i>	\$103,950.00	\$103,950.00	\$61,177.76	\$0.00	\$0.00	\$119.92	\$0.00	\$0.00
<i>Programs</i>									
54 15	Programs Special Events	45,000.00	45,000.00	23,070.26	.00	.00	.00	.00	.00
54 17	Programs Benefit Programs	30,000.00	30,000.00	20,002.93	.00	.00	.00	.00	.00
54 18	Programs Employee Wellness	10,000.00	10,000.00	3,369.11	.00	.00	.00	.00	.00
	<i>Programs Totals</i>	\$85,000.00	\$85,000.00	\$46,442.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	(16,799.00)	(16,799.00)	(16,799.04)	.00	.00	.00	.00	.00
59 98	Misc Support Services - W/S Fund	(49,855.00)	(49,855.00)	(49,854.96)	.00	.00	.00	.00	.00
59 99	Misc Support Services - Electric Fund	(30,346.00)	(30,346.00)	(30,345.96)	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	(\$97,000.00)	(\$97,000.00)	(\$96,999.96)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 04 - Human Resources Totals	\$745,112.00	\$858,392.00	\$764,053.52	\$0.00	\$0.00	\$3,843.42	\$0.00	\$0.00
Division 06 - Legal									
<i>Contractual Services</i>									
56 32	Cont Serv Document Fees	25,000.00	25,000.00	.00	.00	.00	(207.70)	.00	.00
56 33	Cont Serv Miscellaneous Legal Fees	375,000.00	435,747.00	595,961.94	375,000.00	385,000.00	624,763.50	375,000.00	500,000.00
	<i>Contractual Services Totals</i>	\$400,000.00	\$460,747.00	\$595,961.94	\$375,000.00	\$385,000.00	\$624,555.80	\$375,000.00	\$500,000.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	(4,589.00)	(4,589.00)	(4,589.04)	(4,302.00)	(4,302.00)	(3,943.50)	(4,302.00)	(96,222.00)
59 98	Misc Support Services - W/S Fund	(218,522.00)	(218,522.00)	(218,522.04)	(204,865.00)	(204,865.00)	(187,792.88)	(204,865.00)	(38,220.00)
59 99	Misc Support Services - Electric Fund	(52,603.00)	(52,603.00)	(52,602.96)	(49,315.00)	(49,315.00)	(45,205.38)	(49,315.00)	.00
	<i>Miscellaneous Totals</i>	(\$275,714.00)	(\$275,714.00)	(\$275,714.04)	(\$258,482.00)	(\$258,482.00)	(\$236,941.76)	(\$258,482.00)	(\$134,442.00)
	Division 06 - Legal Totals	\$124,286.00	\$185,033.00	\$320,247.90	\$116,518.00	\$126,518.00	\$387,614.04	\$116,518.00	\$365,558.00
Division 07 - Strategic Management									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	210,500.00	210,500.00	181,777.30	233,230.03	234,300.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$210,500.00	\$210,500.00	\$181,777.30	\$233,230.03	\$234,300.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 40 - General Government									
Division 07 - Strategic Management									
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	700.00	700.00	600.00	900.00	900.00
51 10	Benefits FICA	.00	.00	.00	16,100.00	16,100.00	13,701.96	17,842.10	17,900.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	19,800.00	19,800.00	16,482.68	18,000.00	18,000.00
51 15	Benefits Life Insurance	.00	.00	.00	500.00	500.00	408.30	583.07	600.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	30,200.00	30,200.00	26,528.37	35,287.70	35,500.00
51 30	Benefits 401K - General Employees	.00	.00	.00	10,600.00	10,600.00	9,119.04	11,661.51	11,700.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$77,900.00	\$77,900.00	\$66,840.35	\$84,274.38	\$84,600.00
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	.00	.00	.00	3,250.00	3,250.00	.00	3,250.00	3,500.00
52 27	Op Exp Local Mileage	.00	.00	.00	6,000.00	6,000.00	5,000.00	6,000.00	6,000.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	2,500.00	2,500.00	.00	2,500.00	4,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	300.00	300.00	.00	3,218.58	2,100.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$12,050.00	\$12,050.00	\$5,000.00	\$14,968.58	\$16,100.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	(30,051.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(63,441.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	.00	(30,051.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$123,543.00)
	Division 07 - Strategic Management Totals	\$0.00	\$0.00	\$0.00	\$300,450.00	\$300,450.00	\$253,617.65	\$332,472.99	\$211,457.00
Division 95 - Capital Outlay									
<i>Capital Outlay</i>									
58 07	Cap Out Land Acquisition	.00	4,005,000.00	3,660,670.68	7,500,000.00	13,441,500.00	12,658,466.29	.00	.00
58 20	Cap Out Buiding Improvements	.00	196,770.00	336,999.89	.00	4,415.00	.00	.00	.00
58 60	Cap Out Program Initiative	150,000.00	191,771.00	33,149.11	150,000.00	.00	.00	150,000.00	.00
58 61	Cap Out Program Init.-Monument&Wayfindin	.00	.00	.00	.00	50,000.00	170,773.07	.00	50,000.00
58 62	Cap Out Program Init.-Playground &Equip.	.00	.00	.00	.00	50,000.00	.00	.00	50,000.00
58 63	Cap Out Program Initiative-Turf & Lights	.00	.00	.00	.00	50,000.00	.00	.00	50,000.00
	<i>Capital Outlay Totals</i>	\$150,000.00	\$4,393,541.00	\$4,030,819.68	\$7,650,000.00	\$13,595,915.00	\$12,829,239.36	\$150,000.00	\$150,000.00
	Division 95 - Capital Outlay Totals	\$150,000.00	\$4,393,541.00	\$4,030,819.68	\$7,650,000.00	\$13,595,915.00	\$12,829,239.36	\$150,000.00	\$150,000.00
Division 99 - Special Appropriations									
<i>Operating Expenses</i>									
53 23	Op Exp Citizen Boards	47,200.00	47,200.00	44,290.27	47,200.00	47,200.00	45,999.15	47,200.00	47,500.00
	<i>Operating Expenses Totals</i>	\$47,200.00	\$47,200.00	\$44,290.27	\$47,200.00	\$47,200.00	\$45,999.15	\$47,200.00	\$47,500.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 40 - General Government									
Division 99 - Special Appropriations									
<i>Special Appropriations</i>									
55 20	Spec App Economic Development	.00	.00	.00	.00	.00	.00	.00	1,500.00
55 35	Spec App Cultural Arts	10,000.00	10,000.00	.00	10,000.00	10,000.00	.00	10,000.00	10,000.00
	<i>Special Appropriations Totals</i>	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$11,500.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	(1,613.00)	(1,613.00)	(1,612.80)	(1,524.00)	(1,524.00)	(1,397.00)	(1,524.00)	(11,544.00)
59 98	Misc Support Services - W/S Fund	(4,979.00)	(4,979.00)	(4,979.04)	(5,143.00)	(5,143.00)	(4,714.38)	(5,143.00)	(8,952.00)
59 99	Misc Support Services - Electric Fund	(2,299.00)	(2,299.00)	(2,298.96)	(2,413.00)	(2,413.00)	(2,211.88)	(2,413.00)	(4,463.00)
	<i>Miscellaneous Totals</i>	(\$8,891.00)	(\$8,891.00)	(\$8,890.80)	(\$9,080.00)	(\$9,080.00)	(\$8,323.26)	(\$9,080.00)	(\$24,959.00)
	Division 99 - Special Appropriations Totals	\$48,309.00	\$48,309.00	\$35,399.47	\$48,120.00	\$48,120.00	\$37,675.89	\$48,120.00	\$34,041.00
	Department 40 - General Government Totals	\$4,871,373.00	\$7,767,770.00	\$6,809,285.05	\$11,397,609.00	\$30,804,861.00	\$27,776,209.78	\$4,862,063.85	\$4,623,309.00
Department 41 - Financial Services									
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	514,000.00	514,000.00	463,406.97	287,100.00	287,100.00	208,316.56	300,139.88	305,100.00
50 02	Salaries Part-time	.00	.00	.00	.00	.00	.00	.00	48,100.00
50 04	Salaries Overtime	.00	.00	.00	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$514,000.00	\$514,000.00	\$463,406.97	\$287,100.00	\$287,100.00	\$208,316.56	\$300,139.88	\$353,200.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	5,250.00	5,250.00	2,850.00	2,900.00	2,900.00	2,700.00	3,100.00	2,500.00
51 10	Benefits FICA	39,000.00	39,000.00	35,036.45	21,900.00	21,900.00	15,745.36	22,960.70	23,300.00
51 11	Benefits Group Insurance - Health	60,000.00	60,000.00	39,185.93	29,700.00	29,700.00	17,218.98	27,000.00	27,000.00
51 15	Benefits Life Insurance	1,250.00	1,250.00	1,091.74	700.00	700.00	466.83	750.35	800.00
51 20	Benefits Retirement - General Employees	69,000.00	69,000.00	63,342.31	41,200.00	41,200.00	30,397.00	45,411.16	46,200.00
51 30	Benefits 401K - General Employees	26,000.00	26,000.00	23,313.15	14,400.00	14,400.00	10,550.93	15,006.99	15,300.00
	<i>Personnel - Benefits Totals</i>	\$200,500.00	\$200,500.00	\$164,819.58	\$110,800.00	\$110,800.00	\$77,079.10	\$114,229.20	\$115,100.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	163,530.00	182,105.00	115,731.39	115,000.00	296,825.00	314,841.30	250,000.00	250,000.00
56 11	Cont Serv Contract Services	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	5,000.00	6,000.00	15,000.00
56 20	Cont Serv Tax Collection Service	524,122.00	474,122.00	466,246.95	545,000.00	545,000.00	529,420.00	545,000.00	550,000.00
	<i>Contractual Services Totals</i>	\$693,652.00	\$662,227.00	\$587,978.34	\$666,000.00	\$847,825.00	\$849,261.30	\$801,000.00	\$815,000.00
<i>Operating Expenses</i>									
52 16	Op Exp Telephone Exp - Mobile	.00	.00	360.00	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 41 - Financial Services									
Division 02 - Administration									
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	15,000.00	15,000.00	6,766.24	4,800.00	4,800.00	2,291.80	4,800.00	7,500.00
52 27	Op Exp Local Mileage	100.00	100.00	.00	100.00	100.00	.00	100.00	6,700.00
52 60	Op Exp Equipment Purchase	500.00	500.00	.00	500.00	500.00	.00	500.00	1,000.00
52 62	Op Exp Dues and Subscriptions	2,100.00	2,100.00	2,504.88	2,100.00	2,100.00	1,090.00	2,100.00	2,500.00
52 85	Op Exp Departmental Supplies	5,000.00	5,000.00	2,178.32	2,000.00	2,000.00	455.73	2,000.00	2,500.00
53 02	Op Exp Unemployment Insurance	10,500.00	10,500.00	17,931.17	10,500.00	10,500.00	27,014.17	10,500.00	22,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	346.61	400.00	400.00	286.48	4,141.93	3,500.00
53 99	Op Exp Miscellaneous Expense	500.00	500.00	237.28	500.00	500.00	228.00	500.00	500.00
	<i>Operating Expenses Totals</i>	\$33,700.00	\$33,700.00	\$30,324.50	\$20,900.00	\$20,900.00	\$31,366.18	\$24,641.93	\$46,700.00
<i>Miscellaneous</i>									
59 01	Misc Bad Debt Expense	.00	.00	(29,663.00)	.00	.00	.00	.00	.00
59 97	Misc Support Services - General Fund	(36,147.00)	(36,147.00)	(36,147.00)	(34,607.00)	(34,607.00)	(31,723.12)	(34,607.00)	(249,326.00)
59 98	Misc Support Services - W/S Fund	(173,715.00)	(173,715.00)	(173,715.00)	(175,226.00)	(175,226.00)	(160,623.87)	(175,226.00)	(361,999.00)
59 99	Misc Support Services - Electric Fund	(70,379.00)	(70,379.00)	(70,379.04)	(71,718.00)	(71,718.00)	(65,741.50)	(71,718.00)	(90,452.00)
	<i>Miscellaneous Totals</i>	(\$280,241.00)	(\$280,241.00)	(\$309,904.04)	(\$281,551.00)	(\$281,551.00)	(\$258,088.49)	(\$281,551.00)	(\$701,777.00)
	Division 02 - Administration Totals	\$1,161,611.00	\$1,130,186.00	\$936,625.35	\$803,249.00	\$985,074.00	\$907,934.65	\$958,460.01	\$628,223.00
Division 08 - Accounting									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	243,600.00	243,600.00	199,730.75	228,621.28	229,400.00
50 03	Salaries Part-Time with Benefits	.00	.00	.00	.00	.00	.00	.00	52,800.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$243,600.00	\$243,600.00	\$199,730.75	\$228,621.28	\$282,200.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	700.00	700.00	600.00	500.00	500.00
51 10	Benefits FICA	.00	.00	.00	18,700.00	18,700.00	15,146.75	17,489.53	17,500.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	29,700.00	29,700.00	13,619.33	27,000.00	27,000.00
51 15	Benefits Life Insurance	.00	.00	.00	600.00	600.00	442.20	571.55	600.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	34,900.00	34,900.00	29,170.92	34,590.40	34,700.00
51 30	Benefits 401K - General Employees	.00	.00	.00	12,100.00	12,100.00	9,952.70	11,431.06	11,500.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$96,700.00	\$96,700.00	\$68,931.90	\$91,582.54	\$91,800.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	.00	.00	.00	.00	.00	.00	.00	10,000.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>100 - GF</b>									
<b>EXPENSE</b>									
Department <b>41 - Financial Services</b>									
Division <b>08 - Accounting</b>									
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	.00	.00	.00	5,200.00	5,200.00	654.14	5,200.00	7,500.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	.00	.00	.00	250.00	1,000.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	3,000.00	3,000.00	183.55	3,000.00	5,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	300.00	300.00	.00	3,154.97	2,500.00
<i>Operating Expenses Totals</i>		\$0.00	\$0.00	\$0.00	\$8,500.00	\$8,500.00	\$837.69	\$11,604.97	\$16,000.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	(36,279.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(98,735.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	.00	(16,132.00)
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$151,146.00)
Division <b>08 - Accounting Totals</b>		\$0.00	\$0.00	\$0.00	\$348,800.00	\$348,800.00	\$269,500.34	\$331,808.79	\$248,854.00
Division <b>10 - Procurement &amp; Purchasing</b>									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	360,000.00	360,000.00	354,845.31	249,000.00	249,000.00	142,750.25	242,570.03	243,500.00
50 02	Salaries Part-time	.00	.00	.00	.00	.00	.00	.00	26,000.00
<i>Personnel - Salaries Totals</i>		\$360,000.00	\$360,000.00	\$354,845.31	\$249,000.00	\$249,000.00	\$142,750.25	\$242,570.03	\$269,500.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	2,400.00	2,400.00	2,200.00	900.00	900.00	450.00	700.00	750.00
51 10	Benefits FICA	27,000.00	27,000.00	26,602.31	19,000.00	19,000.00	10,858.02	18,556.61	18,600.00
51 11	Benefits Group Insurance - Health	46,000.00	46,000.00	41,455.83	29,700.00	29,700.00	13,016.32	27,000.00	27,000.00
51 15	Benefits Life Insurance	1,000.00	1,000.00	817.02	700.00	700.00	297.89	606.43	600.00
51 20	Benefits Retirement - General Employees	49,000.00	49,000.00	48,505.05	35,700.00	35,700.00	20,871.09	36,700.84	36,800.00
51 30	Benefits 401K - General Employees	18,000.00	18,000.00	17,852.46	12,400.00	12,400.00	7,160.10	12,128.50	12,200.00
<i>Personnel - Benefits Totals</i>		\$143,400.00	\$143,400.00	\$137,432.67	\$98,400.00	\$98,400.00	\$52,653.42	\$95,692.38	\$95,950.00
<i>Contractual Services</i>									
56 11	Cont Serv Contract Services	.00	.00	.00	.00	.00	2,174.00	.00	15,000.00
<i>Contractual Services Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,174.00	\$0.00	\$15,000.00
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	.00	.00	49.24	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	19,550.00	19,550.00	8,223.84	10,000.00	10,000.00	4,641.22	12,000.00	10,000.00
52 27	Op Exp Local Mileage	500.00	500.00	90.62	500.00	500.00	283.09	500.00	500.00
52 35	Op Exp Maint and Repair - Equipment	1,000.00	1,000.00	247.82	.00	.00	754.92	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	9.03	.00	.00	.00	.00	.00
52 52	Op Exp Fuel	100.00	100.00	90.00	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 41 - Financial Services									
Division 10 - Procurement & Purchasing									
<i>Operating Expenses</i>									
52 60	Op Exp Equipment Purchase	7,000.00	1,000.00	13,529.31	.00	.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	1,620.00	1,620.00	1,828.20	1,600.00	1,600.00	1,004.00	1,600.00	2,550.00
52 70	Op Exp Safety	400.00	40,117.00	15,759.27	.00	.00	.00	.00	.00
52 71	Op Exp Protective Clothing	37,909.00	600.00	1,900.38	.00	.00	540.10	.00	.00
52 72	Op Exp Uniform Purchase	1,550.00	1,556.00	606.02	800.00	800.00	943.96	300.00	500.00
52 85	Op Exp Departmental Supplies	3,000.00	9,000.00	10,852.26	1,800.00	1,800.00	544.84	600.00	1,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	1,842.24	400.00	400.00	871.38	3,347.47	3,000.00
53 99	Op Exp Miscellaneous Expense	3,000.00	3,000.00	26.87	1,800.00	1,800.00	.00	1,800.00	2,000.00
	<i>Operating Expenses Totals</i>	\$75,629.00	\$78,043.00	\$55,055.10	\$16,900.00	\$16,900.00	\$9,583.51	\$20,147.47	\$19,550.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	(1,353.00)	(1,353.00)	(1,353.00)	(1,588.00)	(1,588.00)	(1,455.63)	(1,588.00)	(66,631.00)
59 98	Misc Support Services - W/S Fund	(75,358.00)	(75,358.00)	(75,357.72)	(88,420.00)	(88,420.00)	(81,051.74)	(88,420.00)	(100,601.00)
59 99	Misc Support Services - Electric Fund	(185,803.00)	(185,803.00)	(185,803.20)	(218,011.00)	(218,011.00)	(199,843.49)	(218,011.00)	(47,915.00)
	<i>Miscellaneous Totals</i>	(\$262,514.00)	(\$262,514.00)	(\$262,513.92)	(\$308,019.00)	(\$308,019.00)	(\$282,350.86)	(\$308,019.00)	(\$215,147.00)
	Division 10 - Procurement & Purchasing Totals	\$316,515.00	\$318,929.00	\$284,819.16	\$56,281.00	\$56,281.00	(\$75,189.68)	\$50,390.88	\$184,853.00
Division 11 - Billing & Collections									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	524,000.00	524,000.00	400,384.16	537,346.57	539,700.00
50 02	Salaries Part-time	.00	.00	.00	79,100.00	79,100.00	.00	79,100.00	5,900.00
50 03	Salaries Part-Time with Benefits	.00	.00	.00	.00	.00	93,207.52	23,000.00	102,100.00
50 04	Salaries Overtime	.00	.00	.00	.00	.00	22.98	.00	.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$603,100.00	\$603,100.00	\$493,614.66	\$639,446.57	\$647,700.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	6,100.00	6,100.00	5,350.00	5,400.00	5,000.00
51 10	Benefits FICA	.00	.00	.00	40,000.00	40,000.00	37,772.70	41,107.01	41,300.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	89,100.00	89,100.00	49,883.61	81,000.00	81,000.00
51 15	Benefits Life Insurance	.00	.00	.00	1,200.00	1,200.00	930.55	1,343.37	1,300.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	75,300.00	75,300.00	71,978.95	81,300.54	81,700.00
51 30	Benefits 401K - General Employees	.00	.00	.00	26,100.00	26,100.00	20,634.83	26,867.33	27,000.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$237,800.00	\$237,800.00	\$186,550.64	\$237,018.25	\$237,300.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	.00	.00	.00	500.00	500.00	79,157.34	500.00	17,600.00
56 11	Cont Serv Contract Services	.00	.00	.00	119,000.00	119,000.00	79,061.45	169,000.00	170,000.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$119,500.00	\$119,500.00	\$158,218.79	\$169,500.00	\$187,600.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>100 - GF</b>									
<b>EXPENSE</b>									
Department <b>41 - Financial Services</b>									
Division <b>11 - Billing &amp; Collections</b>									
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	.00	.00	.00	16,300.00	16,300.00	16,300.00	16,300.00	17,500.00
52 12	Op Exp Utility Exp - Other	.00	.00	.00	1,200.00	1,200.00	720.82	1,200.00	1,500.00
52 26	Op Exp Professional Development	.00	.00	.00	14,800.00	14,800.00	11,332.51	14,800.00	15,000.00
52 27	Op Exp Local Mileage	.00	.00	.00	300.00	300.00	329.74	300.00	500.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	2,400.00	2,400.00	1,140.00	2,400.00	2,500.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	3,000.00	3,000.00	1,391.92	3,000.00	3,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	1,000.00	1,000.00	572.97	7,415.38	7,400.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	5,000.00	5,000.00	1,529.22	5,000.00	5,000.00
<i>Operating Expenses Totals</i>		\$0.00	\$0.00	\$0.00	\$44,000.00	\$44,000.00	\$33,317.18	\$50,415.38	\$52,400.00
<i>Miscellaneous</i>									
59 98	Misc Support Services - W/S Fund	.00	.00	.00	(606,334.00)	(606,334.00)	(555,806.13)	(606,334.00)	(610,167.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	(420,266.00)	(420,266.00)	(385,243.87)	(420,266.00)	(324,323.00)
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$0.00	(\$1,026,600.00)	(\$1,026,600.00)	(\$941,050.00)	(\$1,026,600.00)	(\$934,490.00)
Division <b>11 - Billing &amp; Collections Totals</b>		\$0.00	\$0.00	\$0.00	(\$22,200.00)	(\$22,200.00)	(\$69,348.73)	\$69,780.20	\$190,510.00
Division <b>95 - Capital Outlay</b>									
<i>Capital Outlay</i>									
58 00	Cap Out Capital Projects	3,800,129.00	3,800,129.00	.00	4,925,598.00	4,925,598.00	.00	4,729,840.00	4,729,800.00
<i>Capital Outlay Totals</i>		\$3,800,129.00	\$3,800,129.00	\$0.00	\$4,925,598.00	\$4,925,598.00	\$0.00	\$4,729,840.00	\$4,729,800.00
Division <b>95 - Capital Outlay Totals</b>		\$3,800,129.00	\$3,800,129.00	\$0.00	\$4,925,598.00	\$4,925,598.00	\$0.00	\$4,729,840.00	\$4,729,800.00
Department <b>41 - Financial Services Totals</b>		\$5,278,255.00	\$5,249,244.00	\$1,221,444.51	\$6,111,728.00	\$6,293,553.00	\$1,032,896.58	\$6,140,279.88	\$5,982,240.00
Department <b>42 - Planning</b>									
Division <b>02 - Administration</b>									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	125,500.00	125,500.00	106,142.96	181,602.00	129,700.00
<i>Personnel - Salaries Totals</i>		\$0.00	\$0.00	\$0.00	\$125,500.00	\$125,500.00	\$106,142.96	\$181,602.00	\$129,700.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	200.00	200.00	200.00	22,813.00	300.00
51 10	Benefits FICA	.00	.00	.00	9,400.00	9,400.00	7,748.49	9,873.97	9,900.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	9,900.00	9,900.00	10,957.34	9,000.00	9,000.00
51 15	Benefits Life Insurance	.00	.00	.00	300.00	300.00	249.16	322.68	300.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	17,600.00	17,600.00	15,173.81	19,528.51	19,600.00
51 30	Benefits 401K - General Employees	.00	.00	.00	6,100.00	6,100.00	5,207.25	6,453.57	6,500.00
<i>Personnel - Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$43,500.00	\$43,500.00	\$39,536.05	\$67,991.73	\$45,600.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>100 - GF</b>									
<b>EXPENSE</b>									
Department <b>42 - Planning</b>									
Division <b>02 - Administration</b>									
<i>Operating Expenses</i>									
52 25	Op Exp Advertising Expense	.00	.00	.00	10,400.00	10,400.00	3,138.64	10,400.00	10,400.00
52 26	Op Exp Professional Development	.00	.00	.00	1,500.00	1,500.00	796.27	1,500.00	1,500.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	2,870.00	2,870.00	.00	2,870.00	2,900.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	1,812.00	1,812.00	921.50	5,812.00	1,800.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	200.00	200.00	.00	1,781.19	1,800.00
<i>Operating Expenses Totals</i>		\$0.00	\$0.00	\$0.00	\$16,782.00	\$16,782.00	\$4,856.41	\$22,363.19	\$18,400.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	(77,480.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(38,740.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	.00	(38,740.00)
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$154,960.00)
Division <b>02 - Administration Totals</b>		\$0.00	\$0.00	\$0.00	\$185,782.00	\$185,782.00	\$150,535.42	\$271,956.92	\$38,740.00
Division <b>15 - Current Planning</b>									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	750,000.00	750,000.00	717,702.49	381,300.00	381,300.00	309,704.53	485,418.00	418,700.00
50 02	Salaries Part-time	70,914.00	70,914.00	13,695.15	70,900.00	70,900.00	.00	.00	.00
50 04	Salaries Overtime	.00	.00	4,961.76	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$820,914.00	\$820,914.00	\$736,359.40	\$452,200.00	\$452,200.00	\$309,704.53	\$485,418.00	\$418,700.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	7,000.00	7,000.00	2,700.00	700.00	700.00	1,300.00	30,152.00	900.00
51 10	Benefits FICA	63,000.00	63,000.00	55,206.14	29,200.00	29,200.00	23,439.34	31,913.14	32,000.00
51 11	Benefits Group Insurance - Health	105,000.00	105,000.00	91,165.94	49,500.00	49,500.00	25,039.56	45,000.00	45,000.00
51 15	Benefits Life Insurance	2,150.00	2,150.00	1,659.52	1,000.00	1,000.00	731.58	1,042.91	1,000.00
51 20	Benefits Retirement - General Employees	100,000.00	100,000.00	97,577.78	54,800.00	54,800.00	45,164.87	63,117.09	63,400.00
51 30	Benefits 401K - General Employees	41,000.00	41,000.00	35,800.40	19,100.00	19,100.00	15,519.47	20,858.26	20,900.00
<i>Personnel - Benefits Totals</i>		\$318,150.00	\$318,150.00	\$284,109.78	\$154,300.00	\$154,300.00	\$111,194.82	\$192,083.40	\$163,200.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	125,000.00	176,389.00	116,439.87	275,000.00	157,832.00	145,762.50	125,000.00	125,000.00
56 11	Cont Serv Contract Services	.00	.00	.00	.00	426,000.00	426,000.00	.00	.00
56 50	Cont Serv Equipment Rental	1,440.00	1,829.00	1,790.25	.00	.00	1,401.00	.00	.00
<i>Contractual Services Totals</i>		\$126,440.00	\$178,218.00	\$118,230.12	\$275,000.00	\$583,832.00	\$573,163.50	\$125,000.00	\$125,000.00
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	10,050.00	10,050.00	.00	64,650.00	64,650.00	326.00	10,050.00	10,100.00
52 16	Op Exp Telephone Exp - Mobile	.00	.00	360.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	5,000.00	5,000.00	1,115.79	.00	.00	1,493.60	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 42 - Planning									
Division 15 - Current Planning									
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	16,000.00	16,000.00	14,020.94	6,580.00	6,580.00	3,255.34	6,580.00	6,600.00
52 27	Op Exp Local Mileage	500.00	500.00	.00	400.00	400.00	219.80	400.00	400.00
52 36	Op Exp Maint and Repair - Vehicles	1,000.00	1,000.00	899.89	.00	.00	.00	.00	.00
52 44	Op Exp Clean-Up Activity	8,000.00	8,000.00	1,166.00	.00	.00	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	1,000.00	1,000.00	.00	.00	.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	3,350.00	3,350.00	1,972.13	4,386.00	4,386.00	1,492.00	4,386.00	4,400.00
52 70	Op Exp Safety	750.00	750.00	271.98	750.00	750.00	.00	750.00	800.00
52 71	Op Exp Protective Clothing	.00	.00	493.03	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	12,000.00	12,000.00	6,364.58	1,812.00	1,812.00	578.08	13,812.00	9,800.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	12,727.52	600.00	600.00	9,501.61	5,756.88	7,600.00
53 23	Op Exp Citizen Boards	.00	.00	257.75	.00	.00	241.83	.00	.00
53 90	Op Exp New Employee Upfit	2,200.00	2,200.00	630.39	.00	.00	.00	.00	.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	175,000.00	175,000.00	.00	175,000.00	175,000.00
	<i>Operating Expenses Totals</i>	\$59,850.00	\$59,850.00	\$40,280.00	\$254,178.00	\$254,178.00	\$17,108.26	\$216,734.88	\$214,700.00
	<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(222,744.00)	(222,744.00)	(222,744.00)	(330,615.00)	(330,615.00)	(303,063.75)	(330,615.00)	(322,560.00)
59 98	Misc Support Services - W/S Fund	(114,995.00)	(114,995.00)	(114,995.04)	(170,686.00)	(170,686.00)	(156,462.13)	(170,686.00)	(230,400.00)
59 99	Misc Support Services - Electric Fund	(67,171.00)	(67,171.00)	(67,170.96)	(99,700.00)	(99,700.00)	(91,391.63)	(99,700.00)	(230,400.00)
	<i>Miscellaneous Totals</i>	(\$404,910.00)	(\$404,910.00)	(\$404,910.00)	(\$601,001.00)	(\$601,001.00)	(\$550,917.51)	(\$601,001.00)	(\$783,360.00)
	<b>Division 15 - Current Planning Totals</b>	\$920,444.00	\$972,222.00	\$774,069.30	\$534,677.00	\$843,509.00	\$460,253.60	\$418,235.28	\$138,240.00
	<b>Division 16 - Code Enforcement</b>								
	<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	.00	120,600.00	120,600.00	100,984.16	273,191.00	112,800.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$120,600.00	\$120,600.00	\$100,984.16	\$273,191.00	\$112,800.00
	<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	.00	300.00	300.00	300.00	63,429.00	200.00
51 10	Benefits FICA	.00	.00	.00	9,200.00	9,200.00	7,623.52	9,666.38	8,600.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	19,800.00	19,800.00	14,858.12	18,000.00	18,000.00
51 15	Benefits Life Insurance	.00	.00	.00	300.00	300.00	218.45	315.89	300.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	17,300.00	17,300.00	14,746.58	19,117.95	17,100.00
51 30	Benefits 401K - General Employees	.00	.00	.00	6,000.00	6,000.00	5,064.28	6,317.90	5,600.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$52,900.00	\$52,900.00	\$42,810.95	\$116,847.12	\$49,800.00
	<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	.00	2,000.00	2,000.00	1,510.00	2,000.00	2,000.00
52 35	Op Exp Maint and Repair - Equipment	.00	.00	.00	.00	.00	67.96	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	.00	1,000.00	1,000.00	195.02	1,000.00	1,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 42 - Planning									
Division 16 - Code Enforcement									
<i>Operating Expenses</i>									
52 44	Op Exp Clean-Up Activity	.00	.00	.00	.00	.00	1,982.70	.00	.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	.00	8,000.00	8,000.00	.00	8,000.00	8,000.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	2,870.00	2,870.00	.00	2,870.00	2,900.00
52 71	Op Exp Protective Clothing	.00	.00	.00	.00	.00	319.05	.00	.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	1,812.00	1,812.00	594.30	9,812.00	1,800.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	200.00	200.00	.00	1,743.74	1,600.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$15,882.00	\$15,882.00	\$4,669.03	\$25,425.74	\$17,300.00
<i>Miscellaneous</i>									
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(8,995.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	.00	(8,995.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$17,990.00)
	Division 16 - Code Enforcement Totals	\$0.00	\$0.00	\$0.00	\$189,382.00	\$189,382.00	\$148,464.14	\$415,463.86	\$161,910.00
Division 18 - Long Range Planning									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	.00	.00	.00	186,580.00	130,300.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$186,580.00	\$130,300.00
<i>Personnel - Benefits</i>									
51 10	Benefits FICA	.00	.00	.00	.00	.00	.00	.00	10,000.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	.00	.00	.00	.00	18,000.00
51 15	Benefits Life Insurance	.00	.00	.00	.00	.00	.00	.00	300.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	.00	.00	.00	.00	23,000.00
51 30	Benefits 401K - General Employees	.00	.00	.00	.00	.00	.00	.00	3,300.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,600.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	.00	.00	.00	.00	300,000.00	300,000.00	.00	.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00	\$0.00	\$0.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	(27,735.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(27,735.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	.00	(27,735.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$83,205.00)
	Division 18 - Long Range Planning Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00	\$186,580.00	\$101,695.00
	Department 42 - Planning Totals	\$920,444.00	\$972,222.00	\$774,069.30	\$909,841.00	\$1,518,673.00	\$1,059,253.16	\$1,292,236.06	\$440,585.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 43 - Economic Development									
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	205,000.00	205,000.00	152,079.49	200,400.00	200,400.00	155,701.42	213,330.85	214,300.00
50 04	Salaries Overtime	5,000.00	5,000.00	2,611.97	5,000.00	5,000.00	.00	5,000.00	5,000.00
	<i>Personnel - Salaries Totals</i>	<u>\$210,000.00</u>	<u>\$210,000.00</u>	<u>\$154,691.46</u>	<u>\$205,400.00</u>	<u>\$205,400.00</u>	<u>\$155,701.42</u>	<u>\$218,330.85</u>	<u>\$219,300.00</u>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	800.00	800.00	1,000.00	100.00	100.00	100.00	300.00	300.00
51 10	Benefits FICA	15,000.00	15,000.00	11,526.78	15,300.00	15,300.00	11,983.03	16,319.81	16,400.00
51 11	Benefits Group Insurance - Health	17,516.00	17,516.00	13,562.12	19,800.00	19,800.00	12,829.26	18,000.00	18,000.00
51 15	Benefits Life Insurance	609.00	609.00	320.78	500.00	500.00	369.34	533.33	500.00
51 20	Benefits Retirement - General Employees	26,000.00	26,000.00	21,162.19	28,700.00	28,700.00	22,704.73	32,276.96	32,400.00
51 30	Benefits 401K - General Employees	9,800.00	9,800.00	7,784.62	10,000.00	10,000.00	7,790.07	10,666.54	10,700.00
	<i>Personnel - Benefits Totals</i>	<u>\$69,725.00</u>	<u>\$69,725.00</u>	<u>\$55,356.49</u>	<u>\$74,400.00</u>	<u>\$74,400.00</u>	<u>\$55,776.43</u>	<u>\$78,096.64</u>	<u>\$78,300.00</u>
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	92,500.00	108,500.00	50,301.57	50,000.00	95,675.00	183,399.05	265,000.00	265,000.00
56 11	Cont Serv Contract Services	90,000.00	90,000.00	35,500.00	115,000.00	120,000.00	78,150.00	100,000.00	100,000.00
	<i>Contractual Services Totals</i>	<u>\$182,500.00</u>	<u>\$198,500.00</u>	<u>\$85,801.57</u>	<u>\$165,000.00</u>	<u>\$215,675.00</u>	<u>\$261,549.05</u>	<u>\$365,000.00</u>	<u>\$365,000.00</u>
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	3,500.00	3,500.00	.00	3,500.00	3,500.00	.00	3,500.00	3,500.00
52 24	Op Exp Marketing Expense	49,000.00	49,000.00	17,605.46	25,000.00	55,000.00	33,730.22	91,900.00	91,900.00
52 26	Op Exp Professional Development	22,150.00	22,150.00	3,436.09	10,400.00	10,400.00	3,908.21	16,750.00	16,800.00
52 27	Op Exp Local Mileage	2,000.00	2,000.00	1,817.50	2,000.00	2,000.00	2,500.00	2,000.00	2,000.00
52 62	Op Exp Dues and Subscriptions	10,220.00	10,220.00	4,389.99	13,775.00	13,775.00	5,879.16	10,025.00	10,000.00
52 85	Op Exp Departmental Supplies	1,000.00	1,000.00	1,155.94	1,000.00	1,000.00	1,321.26	1,500.00	1,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	69.32	300.00	300.00	47.75	2,943.97	3,000.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	30,000.00	30,000.00	27,686.93	10,000.00	37,000.00
	<i>Operating Expenses Totals</i>	<u>\$87,870.00</u>	<u>\$87,870.00</u>	<u>\$28,474.30</u>	<u>\$85,975.00</u>	<u>\$115,975.00</u>	<u>\$75,073.53</u>	<u>\$138,618.97</u>	<u>\$165,700.00</u>
<i>Programs</i>									
54 00	Programs Promotions	83,250.00	98,288.00	65,688.13	10,000.00	10,000.00	.00	8,000.00	8,000.00
54 01	Programs Facade Grants	37,500.00	37,500.00	25,984.00	.00	.00	.00	.00	.00
54 02	Programs Building Reuse & Renovation	350,000.00	350,000.00	350,062.00	.00	.00	.00	.00	.00
54 15	Programs Special Events	139,850.00	139,850.00	91,795.69	.00	.00	.00	.00	.00
	<i>Programs Totals</i>	<u>\$610,600.00</u>	<u>\$625,638.00</u>	<u>\$533,529.82</u>	<u>\$10,000.00</u>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$8,000.00</u>	<u>\$8,000.00</u>
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	(66,563.00)
59 98	Misc Support Services - W/S Fund	(734,371.00)	(734,371.00)	(734,370.96)	(342,148.00)	(342,148.00)	(313,635.74)	(342,148.00)	(617,408.00)
59 99	Misc Support Services - Electric Fund	(88,887.00)	(88,887.00)	(88,887.00)	(41,413.00)	(41,413.00)	(37,961.88)	(41,413.00)	(53,465.00)
	<i>Miscellaneous Totals</i>	<u>(\$823,258.00)</u>	<u>(\$823,258.00)</u>	<u>(\$823,257.96)</u>	<u>(\$383,561.00)</u>	<u>(\$383,561.00)</u>	<u>(\$351,597.62)</u>	<u>(\$383,561.00)</u>	<u>(\$737,436.00)</u>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 43 - Economic Development									
	Division 02 - Administration Totals	\$337,437.00	\$368,475.00	\$34,595.68	\$157,214.00	\$237,889.00	\$196,502.81	\$424,485.46	\$98,864.00
	Department 43 - Economic Development Totals	\$337,437.00	\$368,475.00	\$34,595.68	\$157,214.00	\$237,889.00	\$196,502.81	\$424,485.46	\$98,864.00
Department 44 - Inspections									
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	730,000.00	730,000.00	644,525.79	762,600.00	762,600.00	618,799.26	872,063.49	790,300.00
50 02	Salaries Part-time	77,000.00	77,000.00	129,456.85	119,000.00	119,000.00	48,933.64	60,000.00	60,000.00
50 03	Salaries Part-Time with Benefits	.00	.00	643.56	.00	.00	.00	.00	.00
50 04	Salaries Overtime	15,000.00	15,000.00	9,168.71	15,000.00	15,000.00	11,251.85	15,000.00	15,000.00
	<i>Personnel - Salaries Totals</i>	\$822,000.00	\$822,000.00	\$783,794.91	\$896,600.00	\$896,600.00	\$678,984.75	\$947,063.49	\$865,300.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	5,250.00	5,250.00	2,750.00	3,300.00	3,300.00	3,400.00	4,100.00	4,000.00
51 10	Benefits FICA	63,000.00	63,000.00	54,635.87	57,900.00	57,900.00	50,948.07	66,712.86	60,500.00
51 11	Benefits Group Insurance - Health	61,908.00	61,908.00	59,559.73	79,200.00	79,200.00	55,000.38	81,000.00	72,000.00
51 15	Benefits Life Insurance	1,885.00	1,885.00	1,372.14	1,900.00	1,900.00	1,362.63	2,180.16	2,000.00
51 20	Benefits Retirement - General Employees	100,000.00	100,000.00	87,905.50	108,700.00	108,700.00	91,198.10	131,943.21	119,600.00
51 30	Benefits 401K - General Employees	41,000.00	41,000.00	32,270.51	37,900.00	37,900.00	30,849.63	43,603.17	39,500.00
	<i>Personnel - Benefits Totals</i>	\$273,043.00	\$273,043.00	\$238,493.75	\$288,900.00	\$288,900.00	\$232,758.81	\$329,539.40	\$297,600.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	25,000.00	25,000.00	10,110.39	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	.00	205,532.00	211,842.15	130,000.00	176,436.00	5.45	130,000.00	130,000.00
	<i>Contractual Services Totals</i>	\$25,000.00	\$230,532.00	\$221,952.54	\$130,000.00	\$176,436.00	\$5.45	\$130,000.00	\$130,000.00
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	34,000.00	34,000.00	25,670.09	30,000.00	30,000.00	7,347.74	30,000.00	30,000.00
52 36	Op Exp Maint and Repair - Vehicles	5,000.00	5,000.00	45.79	5,000.00	5,000.00	503.47	5,000.00	5,000.00
52 50	Op Exp Contracted Vehicle Service	2,500.00	2,500.00	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00
52 62	Op Exp Dues and Subscriptions	960.00	960.00	606.21	1,000.00	1,000.00	170.00	1,000.00	1,000.00
52 71	Op Exp Protective Clothing	.00	.00	.00	1,800.00	1,800.00	1,217.97	1,800.00	1,800.00
52 72	Op Exp Uniform Purchase	2,400.00	2,400.00	2,009.78	2,400.00	2,400.00	1,159.69	2,400.00	2,400.00
52 85	Op Exp Departmental Supplies	13,500.00	13,500.00	6,711.44	13,500.00	13,500.00	3,100.91	12,000.00	12,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	12,588.87	10,200.00	10,200.00	7,030.71	12,034.48	10,900.00
53 20	Op Exp Homeowner's Recovery Reimb	5,850.00	5,850.00	5,868.00	6,900.00	6,900.00	2,691.00	6,900.00	6,900.00
53 21	Op Exp Minimum Housing Code	500.00	500.00	.00	500.00	500.00	.00	500.00	500.00
	<i>Operating Expenses Totals</i>	\$64,710.00	\$64,710.00	\$53,500.18	\$73,800.00	\$73,800.00	\$23,221.49	\$74,134.48	\$73,000.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	508,384.00	508,384.00	508,383.96	630,038.00	630,038.00	577,534.87	630,038.00	673,912.00
	<i>Miscellaneous Totals</i>	\$508,384.00	\$508,384.00	\$508,383.96	\$630,038.00	\$630,038.00	\$577,534.87	\$630,038.00	\$673,912.00
	Division 02 - Administration Totals	\$1,693,137.00	\$1,898,669.00	\$1,806,125.34	\$2,019,338.00	\$2,065,774.00	\$1,512,505.37	\$2,110,775.37	\$2,039,812.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
	Department 44 - Inspections Totals	\$1,693,137.00	\$1,898,669.00	\$1,806,125.34	\$2,019,338.00	\$2,065,774.00	\$1,512,505.37	\$2,110,775.37	\$2,039,812.00
	Department 45 - Human Resources								
	Division 02 - Administration								
	Personnel - Salaries								
50 00	Salaries Full-time	.00	.00	.00	486,400.00	486,400.00	424,817.83	517,805.97	520,300.00
50 02	Salaries Part-time	.00	.00	.00	17,700.00	17,700.00	18,099.96	17,700.00	17,700.00
50 04	Salaries Overtime	.00	.00	.00	.00	.00	313.14	.00	.00
	Personnel - Salaries Totals	\$0.00	\$0.00	\$0.00	\$504,100.00	\$504,100.00	\$443,230.93	\$535,505.97	\$538,000.00
	Personnel - Benefits								
51 00	Benefits Longevity	.00	.00	.00	1,400.00	1,400.00	1,350.00	2,100.00	2,100.00
51 10	Benefits FICA	.00	.00	.00	37,000.00	37,000.00	33,358.81	39,612.16	39,800.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	59,400.00	59,400.00	33,643.74	54,000.00	54,000.00
51 15	Benefits Life Insurance	.00	.00	.00	1,200.00	1,200.00	940.49	1,294.51	1,300.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	69,400.00	69,400.00	61,718.00	78,344.04	78,700.00
51 30	Benefits 401K - General Employees	.00	.00	.00	24,200.00	24,200.00	21,209.27	25,890.30	26,000.00
	Personnel - Benefits Totals	\$0.00	\$0.00	\$0.00	\$192,600.00	\$192,600.00	\$152,220.31	\$201,241.01	\$201,900.00
	Contractual Services								
56 11	Cont Serv Contract Services	.00	.00	.00	99,000.00	102,723.00	97,952.85	99,000.00	99,000.00
	Contractual Services Totals	\$0.00	\$0.00	\$0.00	\$99,000.00	\$102,723.00	\$97,952.85	\$99,000.00	\$99,000.00
	Operating Expenses								
52 00	Op Exp Copy Expense	.00	.00	.00	300.00	300.00	.00	300.00	300.00
52 01	Op Exp Postage and Shipping Expense	.00	.00	.00	300.00	300.00	.00	300.00	300.00
52 25	Op Exp Advertising Expense	.00	.00	.00	15,000.00	20,000.00	14,119.08	25,000.00	25,000.00
52 26	Op Exp Professional Development	.00	.00	.00	5,000.00	5,000.00	3,255.40	5,000.00	5,000.00
52 27	Op Exp Local Mileage	.00	.00	.00	4,600.00	4,600.00	394.34	4,600.00	4,600.00
52 35	Op Exp Maint and Repair - Equipment	.00	.00	.00	500.00	500.00	.00	500.00	500.00
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00
52 60	Op Exp Equipment Purchase	.00	.00	.00	5,000.00	5,000.00	.00	5,000.00	5,000.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	6,000.00	6,000.00	569.00	6,000.00	6,000.00
52 70	Op Exp Safety	.00	.00	.00	20,000.00	20,000.00	2,901.80	20,000.00	20,000.00
52 72	Op Exp Uniform Purchase	.00	.00	.00	1,000.00	1,000.00	440.48	1,000.00	1,000.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	4,300.00	4,300.00	1,796.31	4,300.00	4,300.00
53 01	Op Exp Insurance Deductible	.00	.00	.00	20,000.00	20,000.00	12,280.85	20,000.00	20,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	1,500.00	1,500.00	334.23	7,145.72	7,200.00
53 05	Op Exp Employee In Service Training	.00	.00	.00	9,000.00	9,000.00	.00	9,000.00	9,000.00
53 90	Op Exp New Employee Upfit	.00	.00	.00	5,000.00	.00	.00	5,000.00	5,000.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	500.00	500.00	81.09	500.00	500.00
	Operating Expenses Totals	\$0.00	\$0.00	\$0.00	\$101,500.00	\$101,500.00	\$36,172.58	\$117,145.72	\$117,200.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 45 - Human Resources									
Division 02 - Administration									
Programs									
54 15	Programs Special Events	.00	.00	.00	50,000.00	50,000.00	17,642.30	50,000.00	50,000.00
54 17	Programs Benefit Programs	.00	.00	.00	20,000.00	20,000.00	16,516.00	20,000.00	20,000.00
54 18	Programs Employee Wellness	.00	.00	.00	10,000.00	10,000.00	1,464.48	10,000.00	10,000.00
	<i>Programs Totals</i>	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$35,622.78	\$80,000.00	\$80,000.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	(19,494.00)	(19,494.00)	(17,869.50)	(19,494.00)	(213,884.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	(57,852.00)	(57,852.00)	(53,031.00)	(57,852.00)	(168,084.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	(35,214.00)	(35,214.00)	(32,279.50)	(35,214.00)	(98,070.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	(\$112,560.00)	(\$112,560.00)	(\$103,180.00)	(\$112,560.00)	(\$480,038.00)
	Division 02 - Administration Totals	\$0.00	\$0.00	\$0.00	\$864,640.00	\$868,363.00	\$662,019.45	\$920,332.70	\$556,062.00
	Department 45 - Human Resources Totals	\$0.00	\$0.00	\$0.00	\$864,640.00	\$868,363.00	\$662,019.45	\$920,332.70	\$556,062.00
Department 46 - Community Development									
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	237,800.00	237,800.00	145,356.36	217,706.58	218,000.00
50 02	Salaries Part-time	.00	.00	.00	25,000.00	25,000.00	9,015.00	25,000.00	25,000.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$262,800.00	\$262,800.00	\$154,371.36	\$242,706.58	\$243,000.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00
51 10	Benefits FICA	.00	.00	.00	17,300.00	17,300.00	11,277.11	16,654.55	16,700.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	19,800.00	19,800.00	11,673.50	18,000.00	18,000.00
51 15	Benefits Life Insurance	.00	.00	.00	600.00	600.00	277.36	544.27	500.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	34,200.00	34,200.00	21,357.65	32,939.00	33,000.00
51 30	Benefits 401K - General Employees	.00	.00	.00	11,900.00	11,900.00	7,322.86	10,885.33	10,900.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	\$53,008.48	\$80,223.15	\$80,300.00
<i>Operating Expenses</i>									
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	2,870.00	2,870.00	.00	2,870.00	2,900.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	1,812.00	1,812.00	336.95	1,812.00	1,800.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	400.00	400.00	.00	3,004.35	3,000.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$5,082.00	\$5,082.00	\$336.95	\$7,686.35	\$7,700.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	(33,100.00)



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 46 - Community Development									
Division 02 - Administration									
<i>Miscellaneous</i>									
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(16,550.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	.00	(16,550.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$66,200.00)
	Division 02 - Administration Totals	\$0.00	\$0.00	\$0.00	\$352,882.00	\$352,882.00	\$207,716.79	\$330,616.08	\$264,800.00
Division 48 - Development Services									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	288,700.00	288,700.00	252,901.59	447,355.00	380,600.00
50 02	Salaries Part-time	.00	.00	.00	.00	.00	967.01	.00	.00
50 04	Salaries Overtime	.00	.00	.00	.00	.00	4,558.92	.00	.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$288,700.00	\$288,700.00	\$258,427.52	\$447,355.00	\$380,600.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	1,000.00	1,000.00	350.00	52,664.00	1,500.00
51 10	Benefits FICA	.00	.00	.00	22,100.00	22,100.00	19,417.72	25,089.97	29,100.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	49,500.00	49,500.00	34,596.18	45,000.00	54,000.00
51 15	Benefits Life Insurance	.00	.00	.00	600.00	600.00	592.81	819.93	1,000.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	41,500.00	41,500.00	36,840.98	49,622.38	57,600.00
51 30	Benefits 401K - General Employees	.00	.00	.00	14,500.00	14,500.00	12,647.11	16,398.67	19,000.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$129,200.00	\$129,200.00	\$104,444.80	\$189,594.95	\$162,200.00
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	.00	.00	.00	3,500.00	3,500.00	3,114.11	3,500.00	3,500.00
52 27	Op Exp Local Mileage	.00	.00	.00	100.00	100.00	50.00	100.00	100.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	2,870.00	2,870.00	1,102.00	2,870.00	2,900.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	1,812.00	1,812.00	1,685.94	2,812.00	2,300.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	500.00	500.00	.00	4,526.03	6,500.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$8,782.00	\$8,782.00	\$5,952.05	\$13,808.03	\$15,300.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	(189,754.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(156,268.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	.00	(122,782.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$468,804.00)
	Division 48 - Development Services Totals	\$0.00	\$0.00	\$0.00	\$426,682.00	\$426,682.00	\$368,824.37	\$650,757.98	\$89,296.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 46 - Community Development									
Division 49 - Downtown									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	71,900.00	71,900.00	63,186.62	75,627.58	76,000.00
50 02	Salaries Part-time	.00	.00	.00	.00	.00	.00	35,800.00	35,800.00
50 04	Salaries Overtime	.00	.00	.00	.00	.00	4,179.58	.00	.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$71,900.00	\$71,900.00	\$67,366.20	\$111,427.58	\$111,800.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	1,200.00	1,200.00	1,100.00	1,300.00	1,300.00
51 10	Benefits FICA	.00	.00	.00	5,500.00	5,500.00	4,852.72	5,785.51	5,800.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	9,900.00	9,900.00	7,641.34	9,000.00	9,000.00
51 15	Benefits Life Insurance	.00	.00	.00	200.00	200.00	136.66	189.07	200.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	10,300.00	10,300.00	9,804.37	11,442.45	11,500.00
51 30	Benefits 401K - General Employees	.00	.00	.00	3,600.00	3,600.00	3,416.64	3,781.38	3,800.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$30,700.00	\$30,700.00	\$26,951.73	\$31,498.41	\$31,600.00
<i>Contractual Services</i>									
56 11	Cont Serv Contract Services	.00	.00	.00	35,000.00	35,000.00	15,000.00	35,000.00	35,000.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$15,000.00	\$35,000.00	\$35,000.00
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	.00	.00	.00	4,600.00	4,600.00	.00	2,500.00	2,500.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	1,925.00	1,925.00	175.00	1,500.00	1,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	100.00	100.00	.00	1,043.66	1,000.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$6,625.00	\$6,625.00	\$175.00	\$5,043.66	\$5,000.00
<i>Programs</i>									
54 00	Programs Promotions	.00	.00	.00	50,000.00	63,597.00	34,349.03	50,000.00	50,000.00
54 01	Programs Facade Grants	.00	.00	.00	37,500.00	47,500.00	34,728.49	30,000.00	30,000.00
54 15	Programs Special Events	.00	.00	.00	107,000.00	161,480.00	158,925.38	120,000.00	120,000.00
	<i>Programs Totals</i>	\$0.00	\$0.00	\$0.00	\$194,500.00	\$272,577.00	\$228,002.90	\$200,000.00	\$200,000.00
<i>Miscellaneous</i>									
59 98	Misc Support Services - W/S Fund	.00	.00	.00	(214,311.00)	(214,311.00)	(196,451.75)	(214,311.00)	.00
59 99	Misc Support Services - Electric Fund	.00	.00	.00	(25,940.00)	(25,940.00)	(23,778.26)	(25,940.00)	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	(\$240,251.00)	(\$240,251.00)	(\$220,230.01)	(\$240,251.00)	\$0.00
	Division 49 - Downtown Totals	\$0.00	\$0.00	\$0.00	\$98,474.00	\$176,551.00	\$117,265.82	\$142,718.65	\$383,400.00
	Department 46 - Community Development Totals	\$0.00	\$0.00	\$0.00	\$878,038.00	\$956,115.00	\$693,806.98	\$1,124,092.71	\$737,496.00
Department 47 - Data & Technology Services									
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	585,000.00	585,000.00	562,686.50	574,100.00	574,100.00	417,436.39	505,713.30	585,700.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 47 - Data & Technology Services									
Division 02 - Administration									
Personnel - Salaries									
50 04	Salaries Overtime	.00	.00	100.35	.00	.00	34.18	.00	.00
	<i>Personnel - Salaries Totals</i>	\$585,000.00	\$585,000.00	\$562,786.85	\$574,100.00	\$574,100.00	\$417,470.57	\$505,713.30	\$585,700.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	3,750.00	3,750.00	1,750.00	1,500.00	1,500.00	1,050.00	2,000.00	2,000.00
51 10	Benefits FICA	44,000.00	44,000.00	38,626.64	43,800.00	43,800.00	30,708.86	38,687.07	44,800.00
51 11	Benefits Group Insurance - Health	95,000.00	95,000.00	62,078.60	69,300.00	69,300.00	46,809.30	54,000.00	63,000.00
51 15	Benefits Life Insurance	1,627.00	1,627.00	1,295.33	1,400.00	1,400.00	949.33	1,264.28	1,500.00
51 20	Benefits Retirement - General Employees	73,000.00	73,000.00	76,941.38	82,400.00	82,400.00	60,976.75	76,514.42	88,600.00
51 30	Benefits 401K - General Employees	29,000.00	29,000.00	28,227.10	28,900.00	28,900.00	20,926.41	25,285.67	29,300.00
	<i>Personnel - Benefits Totals</i>	\$246,377.00	\$246,377.00	\$208,919.05	\$227,300.00	\$227,300.00	\$161,420.65	\$197,751.44	\$229,200.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	483,999.00	325,547.00	193,322.27	487,000.00	523,250.00	130,556.38	96,000.00	596,000.00
56 10	Cont Serv Contracts and Agreements	.00	35,850.00	35,850.00	90,000.00	90,000.00	.00	90,000.00	90,000.00
56 11	Cont Serv Contract Services	711,258.00	711,258.00	566,877.77	717,100.00	719,100.00	215,212.81	405,000.00	405,000.00
	<i>Contractual Services Totals</i>	\$1,195,257.00	\$1,072,655.00	\$796,050.04	\$1,294,100.00	\$1,332,350.00	\$345,769.19	\$591,000.00	\$1,091,000.00
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	.00	.00	.00	.00	.00	72.94	.00	.00
52 15	Op Exp Telephone Exp - Buildings	154,893.00	168,991.00	71,205.49	154,900.00	168,998.00	96,514.34	120,000.00	120,000.00
52 16	Op Exp Telephone Exp - Mobile	245,460.00	245,460.00	205,510.80	250,000.00	250,000.00	218,758.15	217,650.00	217,700.00
52 26	Op Exp Professional Development	19,400.00	19,400.00	13,176.93	19,400.00	19,400.00	3,309.28	19,400.00	19,400.00
52 35	Op Exp Maint and Repair - Equipment	9,000.00	9,000.00	.00	9,000.00	9,000.00	540.95	9,000.00	9,000.00
52 36	Op Exp Maint and Repair - Vehicles	500.00	500.00	.00	500.00	500.00	.00	500.00	500.00
52 60	Op Exp Equipment Purchase	394,825.00	394,825.00	160,121.43	576,900.00	276,900.00	252,094.89	373,800.00	373,800.00
52 62	Op Exp Dues and Subscriptions	15,222.00	15,222.00	16,252.95	15,200.00	15,200.00	5,166.00	15,200.00	15,200.00
52 64	Op Exp Software License & Subscription	725,853.00	740,975.00	690,636.75	795,746.00	1,100,906.00	1,431,234.82	1,328,050.00	1,312,800.00
52 70	Op Exp Safety	1,400.00	1,400.00	.00	1,400.00	1,400.00	.00	1,400.00	1,400.00
52 72	Op Exp Uniform Purchase	350.00	685.00	335.27	400.00	400.00	.00	400.00	400.00
52 80	Op Exp Tools	1,000.00	1,000.00	73.41	1,000.00	1,000.00	205.49	1,000.00	1,000.00
52 85	Op Exp Departmental Supplies	4,950.00	4,950.00	11,696.84	5,000.00	5,000.00	178.90	5,000.00	5,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	11,023.93	9,100.00	9,100.00	5,478.94	9,039.30	10,200.00
53 90	Op Exp New Employee Upfit	55,200.00	55,200.00	23,358.42	83,200.00	83,200.00	3,373.84	111,420.00	84,000.00
	<i>Operating Expenses Totals</i>	\$1,628,053.00	\$1,657,608.00	\$1,203,392.22	\$1,921,746.00	\$1,941,004.00	\$2,016,928.54	\$2,211,859.30	\$2,170,400.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	(72,906.00)	(72,906.00)	(72,906.00)	(70,119.00)	(70,119.00)	(64,275.75)	(70,119.00)	(702,409.00)



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 47 - Data & Technology Services									
Division 02 - Administration									
<i>Miscellaneous</i>									
59 98	Misc Support Services - W/S Fund	(216,365.00)	(216,365.00)	(216,365.04)	(208,095.00)	(208,095.00)	(190,753.75)	(208,095.00)	(792,444.00)
59 99	Misc Support Services - Electric Fund	(131,700.00)	(131,700.00)	(131,700.00)	(126,667.00)	(126,667.00)	(116,111.38)	(126,667.00)	(248,309.00)
	<i>Miscellaneous Totals</i>	<u>(\$420,971.00)</u>	<u>(\$420,971.00)</u>	<u>(\$420,971.04)</u>	<u>(\$404,881.00)</u>	<u>(\$404,881.00)</u>	<u>(\$371,140.88)</u>	<u>(\$404,881.00)</u>	<u>(\$1,743,162.00)</u>
	Division 02 - Administration Totals	\$3,233,716.00	\$3,140,669.00	\$2,350,177.12	\$3,612,365.00	\$3,669,873.00	\$2,570,448.07	\$3,101,443.04	\$2,333,138.00
Division 25 - GIS									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	147,700.00	147,700.00	121,918.34	149,308.67	150,000.00
	<i>Personnel - Salaries Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$147,700.00</u>	<u>\$147,700.00</u>	<u>\$121,918.34</u>	<u>\$149,308.67</u>	<u>\$150,000.00</u>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	1,100.00	1,100.00	950.00	1,300.00	1,300.00
51 10	Benefits FICA	.00	.00	.00	11,300.00	11,300.00	9,170.03	11,422.11	11,500.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	19,800.00	19,800.00	15,395.18	18,000.00	18,000.00
51 15	Benefits Life Insurance	.00	.00	.00	400.00	400.00	289.49	373.27	400.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	21,200.00	21,200.00	17,796.78	22,590.40	22,700.00
51 30	Benefits 401K - General Employees	.00	.00	.00	7,400.00	7,400.00	6,143.51	7,465.43	7,500.00
	<i>Personnel - Benefits Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$61,200.00</u>	<u>\$61,200.00</u>	<u>\$49,744.99</u>	<u>\$61,151.21</u>	<u>\$61,400.00</u>
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	(49,885.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(30,873.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	.00	(10,465.00)
	<i>Miscellaneous Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$91,223.00)</u>
	Division 25 - GIS Totals	\$0.00	\$0.00	\$0.00	\$208,900.00	\$208,900.00	\$171,663.33	\$210,459.88	\$120,177.00
Division 95 - Capital Outlay									
<i>Capital Outlay</i>									
58 50	Cap Out Capital Outlay	1,500,000.00	2,500,000.00	.00	.00	.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	<u>\$1,500,000.00</u>	<u>\$2,500,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division 95 - Capital Outlay Totals	\$1,500,000.00	\$2,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department 47 - Data & Technology Services Totals	\$4,733,716.00	\$5,640,669.00	\$2,350,177.12	\$3,821,265.00	\$3,878,773.00	\$2,742,111.40	\$3,311,902.92	\$2,453,315.00
Department 48 - Communications & Outreach									
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	275,000.00	275,000.00	292,445.28	367,900.00	367,900.00	317,916.33	381,465.70	395,600.00
50 02	Salaries Part-time	51,952.00	51,952.00	298.35	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 48 - Communications & Outreach									
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 03	Salaries Part-Time with Benefits	.00	.00	24,926.75	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$326,952.00	\$326,952.00	\$317,670.38	\$367,900.00	\$367,900.00	\$317,916.33	\$381,465.70	\$395,600.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	850.00	850.00	850.00	1,600.00	1,600.00	1,400.00	200.00	2,100.00
51 10	Benefits FICA	25,000.00	25,000.00	22,953.77	28,100.00	28,100.00	23,839.32	31,082.13	29,900.00
51 11	Benefits Group Insurance - Health	36,360.00	36,360.00	33,449.22	49,500.00	49,500.00	38,206.70	45,000.00	45,000.00
51 15	Benefits Life Insurance	725.00	725.00	627.22	900.00	900.00	709.64	953.66	1,000.00
51 20	Benefits Retirement - General Employees	37,000.00	37,000.00	41,976.50	52,800.00	52,800.00	46,401.49	57,715.76	59,400.00
51 30	Benefits 401K - General Employees	14,000.00	14,000.00	14,645.58	18,400.00	18,400.00	15,918.37	19,073.29	19,700.00
	<i>Personnel - Benefits Totals</i>	\$113,935.00	\$113,935.00	\$114,502.29	\$151,300.00	\$151,300.00	\$126,475.52	\$154,024.84	\$157,100.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	4,000.00	54,000.00	16,975.86	4,000.00	4,000.00	11,760.00	5,000.00	5,000.00
56 10	Cont Serv Contracts and Agreements	.00	.00	2,500.00	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	26,000.00	46,000.00	42,513.87	26,000.00	26,000.00	28,425.00	26,000.00	26,000.00
	<i>Contractual Services Totals</i>	\$30,000.00	\$100,000.00	\$61,989.73	\$30,000.00	\$30,000.00	\$40,185.00	\$31,000.00	\$31,000.00
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	3,000.00	3,000.00	.00	3,000.00	3,000.00	.00	3,000.00	3,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	.00	720.00	.00	.00	.00	.00	.00
52 24	Op Exp Marketing Expense	.00	.00	.00	.00	.00	.00	.00	30,000.00
52 25	Op Exp Advertising Expense	20,000.00	20,000.00	26,885.47	20,000.00	20,000.00	41,174.27	50,000.00	20,000.00
52 26	Op Exp Professional Development	11,200.00	11,200.00	13,014.01	11,200.00	11,200.00	8,754.47	11,200.00	11,200.00
52 27	Op Exp Local Mileage	.00	.00	90.02	.00	.00	300.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	500.00	500.00	.00	500.00	500.00	.00	500.00	500.00
52 50	Op Exp Contracted Vehicle Service	500.00	500.00	.00	500.00	500.00	.00	500.00	500.00
52 52	Op Exp Fuel	.00	.00	.00	.00	.00	47.75	.00	.00
52 60	Op Exp Equipment Purchase	15,000.00	45,000.00	26,810.39	15,000.00	15,000.00	20,563.30	15,000.00	15,000.00
52 62	Op Exp Dues and Subscriptions	2,000.00	2,000.00	6,245.51	2,000.00	2,000.00	4,450.29	2,000.00	48,000.00
52 72	Op Exp Uniform Purchase	5,500.00	5,500.00	3,178.46	5,500.00	5,500.00	.00	5,500.00	5,500.00
52 85	Op Exp Departmental Supplies	1,100.00	1,100.00	4,258.78	3,000.00	3,000.00	2,405.29	3,000.00	3,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	277.29	2,200.00	2,200.00	238.74	5,264.23	5,400.00
53 90	Op Exp New Employee Upfit	1,500.00	1,500.00	.00	1,500.00	1,500.00	.00	1,500.00	1,500.00
	<i>Operating Expenses Totals</i>	\$60,300.00	\$90,300.00	\$81,479.93	\$64,400.00	\$64,400.00	\$77,934.11	\$97,464.23	\$143,600.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	(5,298.00)	(5,298.00)	(5,298.00)	(6,120.00)	(6,120.00)	(5,610.00)	(6,120.00)	(214,260.00)



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 48 - Communications & Outreach									
Division 02 - Administration									
<i>Miscellaneous</i>									
59 98	Misc Support Services - W/S Fund	(121,961.00)	(121,961.00)	(121,961.04)	(140,883.00)	(140,883.00)	(129,142.75)	(140,883.00)	(107,130.00)
59 99	Misc Support Services - Electric Fund	(36,131.00)	(36,131.00)	(36,131.04)	(41,736.00)	(41,736.00)	(38,258.00)	(41,736.00)	(107,130.00)
	<i>Miscellaneous Totals</i>	<u>(\$163,390.00)</u>	<u>(\$163,390.00)</u>	<u>(\$163,390.08)</u>	<u>(\$188,739.00)</u>	<u>(\$188,739.00)</u>	<u>(\$173,010.75)</u>	<u>(\$188,739.00)</u>	<u>(\$428,520.00)</u>
	Division 02 - Administration Totals	\$367,797.00	\$467,797.00	\$412,252.25	\$424,861.00	\$424,861.00	\$389,500.21	\$475,215.77	\$298,780.00
	Department 48 - Communications & Outreach Totals	\$367,797.00	\$467,797.00	\$412,252.25	\$424,861.00	\$424,861.00	\$389,500.21	\$475,215.77	\$298,780.00
Department 49 - Customer Service									
Division 11 - Billing & Collections									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	460,000.00	460,000.00	455,506.33	.00	.00	.00	.00	.00
50 02	Salaries Part-time	79,098.00	79,098.00	20,471.56	.00	.00	.00	.00	.00
50 03	Salaries Part-Time with Benefits	.00	.00	80,627.30	.00	.00	.00	.00	.00
50 04	Salaries Overtime	.00	.00	56.77	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	<u>\$539,098.00</u>	<u>\$539,098.00</u>	<u>\$556,661.96</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	9,000.00	9,000.00	5,400.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	41,100.00	41,100.00	40,778.81	.00	.00	.00	.00	.00
51 11	Benefits Group Insurance - Health	61,307.00	61,307.00	59,780.41	.00	.00	.00	.00	.00
51 15	Benefits Life Insurance	1,100.00	1,100.00	1,058.40	.00	.00	.00	.00	.00
51 20	Benefits Retirement - General Employees	62,000.00	62,000.00	72,456.86	.00	.00	.00	.00	.00
51 30	Benefits 401K - General Employees	23,000.00	23,000.00	22,974.65	.00	.00	.00	.00	.00
	<i>Personnel - Benefits Totals</i>	<u>\$197,507.00</u>	<u>\$197,507.00</u>	<u>\$202,449.13</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	500.00	500.00	.00	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	166,200.00	166,200.00	85,162.75	.00	.00	.00	.00	.00
	<i>Contractual Services Totals</i>	<u>\$166,700.00</u>	<u>\$166,700.00</u>	<u>\$85,162.75</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	16,320.00	16,320.00	10,109.73	.00	.00	.00	.00	.00
52 12	Op Exp Utility Exp - Other	1,200.00	1,200.00	837.38	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	14,750.00	14,750.00	6,566.40	.00	.00	.00	.00	.00
52 27	Op Exp Local Mileage	349.00	349.00	103.74	.00	.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	2,400.00	2,400.00	3,054.00	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	3,000.00	3,000.00	2,102.29	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	762.55	.00	.00	.00	.00	.00
53 99	Op Exp Miscellaneous Expense	5,000.00	5,000.00	1,004.52	.00	.00	.00	.00	.00
	<i>Operating Expenses Totals</i>	<u>\$43,019.00</u>	<u>\$43,019.00</u>	<u>\$24,540.61</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 49 - Customer Service									
Division 11 - Billing & Collections									
<i>Miscellaneous</i>									
59 98	Misc Support Services - W/S Fund	(558,922.00)	(558,922.00)	(558,921.96)	.00	.00	.00	.00	.00
59 99	Misc Support Services - Electric Fund	(387,402.00)	(387,402.00)	(387,402.00)	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	<u>(\$946,324.00)</u>	<u>(\$946,324.00)</u>	<u>(\$946,323.96)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division 11 - Billing & Collections Totals	\$0.00	\$0.00	(\$77,509.51)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 12 - Meter Reading&Technicians-Inacti									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	120,000.00	120,000.00	.00	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	<u>\$120,000.00</u>	<u>\$120,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	2,100.00	2,100.00	.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	9,150.00	9,150.00	.00	.00	.00	.00	.00	.00
51 11	Benefits Group Insurance - Health	18,200.00	18,200.00	.00	.00	.00	.00	.00	.00
51 15	Benefits Life Insurance	320.00	320.00	.00	.00	.00	.00	.00	.00
51 20	Benefits Retirement - General Employees	16,000.00	16,000.00	.00	.00	.00	.00	.00	.00
51 30	Benefits 401K - General Employees	6,000.00	6,000.00	.00	.00	.00	.00	.00	.00
	<i>Personnel - Benefits Totals</i>	<u>\$51,770.00</u>	<u>\$51,770.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Contractual Services</i>									
56 11	Cont Serv Contract Services	78,000.00	78,000.00	.00	.00	.00	.00	.00	.00
56 51	Cont Serv Uniform Rental	2,700.00	2,746.00	45.64	.00	.00	.00	.00	.00
	<i>Contractual Services Totals</i>	<u>\$80,700.00</u>	<u>\$80,746.00</u>	<u>\$45.64</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	2,000.00	2,000.00	.00	.00	.00	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	3,066.00	3,066.00	.00	.00	.00	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	3,500.00	3,500.00	.00	.00	.00	.00	.00	.00
52 60	Op Exp Equipment Purchase	3,500.00	3,500.00	.00	.00	.00	.00	.00	.00
52 70	Op Exp Safety	942.00	942.00	.00	.00	.00	.00	.00	.00
52 80	Op Exp Tools	397.00	397.00	.00	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	500.00	500.00	.00	.00	.00	.00	.00	.00
53 99	Op Exp Miscellaneous Expense	1,000.00	1,000.00	.00	.00	.00	.00	.00	.00
	<i>Operating Expenses Totals</i>	<u>\$14,905.00</u>	<u>\$14,905.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Miscellaneous</i>									
59 98	Misc Support Services - W/S Fund	(140,138.00)	(140,138.00)	.00	.00	.00	.00	.00	.00
59 99	Misc Support Services - Electric Fund	(127,237.00)	(127,237.00)	.00	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	<u>(\$267,375.00)</u>	<u>(\$267,375.00)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department	<b>49 - Customer Service</b>								
Division	<b>12 - Meter Reading&amp;Technicians-Inacti</b>	\$0.00	\$46.00	\$45.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Totals								
Department	<b>49 - Customer Service Totals</b>	\$0.00	\$46.00	(\$77,463.87)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department	<b>50 - Law Enforcement</b>								
Division	<b>02 - Administration</b>								
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	800,000.00	800,000.00	767,377.73	1,224,200.00	1,224,200.00	610,343.52	1,305,664.00	1,184,600.00
50 02	Salaries Part-time	40,757.00	40,757.00	23,700.56	40,800.00	40,800.00	25,224.12	40,800.00	40,800.00
50 03	Salaries Part-Time with Benefits	.00	.00	1,203.28	.00	.00	.00	.00	.00
50 04	Salaries Overtime	8,000.00	8,000.00	7,496.68	8,000.00	8,000.00	7,509.07	8,000.00	8,000.00
	<i>Personnel - Salaries Totals</i>	\$848,757.00	\$848,757.00	\$799,778.25	\$1,273,000.00	\$1,273,000.00	\$643,076.71	\$1,354,464.00	\$1,233,400.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	6,200.00	6,200.00	4,100.00	12,300.00	12,300.00	2,500.00	33,793.00	9,100.00
51 10	Benefits FICA	65,000.00	65,000.00	77,391.13	95,600.00	95,600.00	60,763.17	95,879.51	90,700.00
51 11	Benefits Group Insurance - Health	98,472.00	98,472.00	121,744.49	168,300.00	168,300.00	98,979.31	153,000.00	148,500.00
51 15	Benefits Life Insurance	1,471.00	1,471.00	1,774.30	3,300.00	3,300.00	1,397.29	3,133.32	3,000.00
51 20	Benefits Retirement - General Employees	107,000.00	107,000.00	15,924.98	38,400.00	38,400.00	20,588.54	25,694.38	29,600.00
51 21	Benefits Retirement - LEO Employees	.00	.00	98,178.72	156,000.00	156,000.00	77,539.89	200,314.33	184,300.00
51 30	Benefits 401K - General Employees	40,400.00	40,400.00	5,868.92	13,400.00	13,400.00	7,104.73	42,616.65	43,800.00
51 31	Benefits 401K -LEO Employees	.00	.00	32,732.98	48,900.00	48,900.00	23,816.72	26,100.78	21,500.00
51 40	Benefits LEO Separation	.00	215,000.00	216,854.14	.00	.00	157,281.24	.00	.00
	<i>Personnel - Benefits Totals</i>	\$318,543.00	\$533,543.00	\$574,569.66	\$536,200.00	\$536,200.00	\$449,970.89	\$580,531.97	\$530,500.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	3,500.00	3,500.00	3,086.73	3,500.00	3,500.00	2,380.21	3,500.00	3,500.00
56 11	Cont Serv Contract Services	132,800.00	132,800.00	115,044.32	167,900.00	171,020.00	152,074.26	203,700.00	203,700.00
56 40	Cont Serv Pre-employment Screening	4,500.00	4,500.00	3,100.00	11,000.00	11,000.00	9,999.00	12,820.00	11,900.00
	<i>Contractual Services Totals</i>	\$140,800.00	\$140,800.00	\$121,231.05	\$182,400.00	\$185,520.00	\$164,453.47	\$220,020.00	\$219,100.00
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	3,000.00	3,638.00	2,034.76	3,000.00	16,324.00	2,368.53	3,000.00	3,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	.00	1,080.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	20,600.00	20,600.00	20,647.01	20,600.00	32,600.00	11,829.58	20,600.00	20,600.00
52 27	Op Exp Local Mileage	600.00	600.00	193.47	600.00	600.00	422.56	600.00	600.00
52 35	Op Exp Maint and Repair - Equipment	12,000.00	13,000.00	6,159.21	12,000.00	12,000.00	5,683.30	12,000.00	12,000.00
52 36	Op Exp Maint and Repair - Vehicles	1,500.00	1,500.00	122.84	1,500.00	1,500.00	853.78	1,500.00	1,500.00
52 50	Op Exp Contracted Vehicle Service	1,500.00	1,500.00	1,032.17	1,500.00	1,500.00	1,558.77	1,500.00	1,500.00
52 60	Op Exp Equipment Purchase	100,000.00	127,556.00	111,624.44	100,000.00	100,108.00	82,990.77	100,000.00	100,000.00
52 61	Op Exp Uniform Cleaning	6,500.00	6,500.00	2,842.11	6,500.00	6,500.00	6,000.00	6,500.00	6,500.00
52 62	Op Exp Dues and Subscriptions	2,280.00	2,280.00	1,534.57	2,300.00	2,300.00	653.33	2,300.00	2,300.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 50 - Law Enforcement									
Division 02 - Administration									
<i>Operating Expenses</i>									
52 70	Op Exp Safety	9,000.00	9,731.00	7,496.52	9,000.00	9,300.00	5,805.26	9,000.00	9,000.00
52 71	Op Exp Protective Clothing	13,800.00	13,800.00	6,395.00	13,800.00	13,800.00	8,257.99	13,800.00	13,800.00
52 72	Op Exp Uniform Purchase	51,400.00	57,152.00	47,057.65	53,000.00	59,674.00	27,583.80	53,000.00	53,000.00
52 85	Op Exp Departmental Supplies	43,520.00	43,720.00	40,247.12	72,800.00	72,800.00	42,502.36	72,800.00	72,800.00
52 95	Op Exp Canine Expense	30,405.00	30,405.00	30,041.21	26,000.00	26,000.00	20,179.17	26,000.00	26,000.00
53 00	Op Exp Insurance and Bonds	45,000.00	45,000.00	68,908.74	34,000.00	34,000.00	70,809.17	34,000.00	34,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	12,429.27	117,900.00	117,900.00	5,937.85	26,068.91	24,200.00
53 90	Op Exp New Employee Upfit	120,000.00	151,584.00	100,320.31	110,000.00	115,028.00	33,959.23	147,174.00	129,400.00
53 99	Op Exp Miscellaneous Expense	2,500.00	2,500.00	1,383.88	2,500.00	2,500.00	1,906.68	2,500.00	2,500.00
	<i>Operating Expenses Totals</i>	\$463,605.00	\$531,066.00	\$461,550.28	\$587,000.00	\$624,434.00	\$329,302.13	\$532,342.91	\$512,700.00
	Division 02 - Administration Totals	\$1,771,705.00	\$2,054,166.00	\$1,957,129.24	\$2,578,600.00	\$2,619,154.00	\$1,586,803.20	\$2,687,358.88	\$2,495,700.00
Division 31 - Patrol Operations									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	2,400,000.00	2,400,000.00	2,433,751.23	2,173,600.00	2,173,600.00	2,118,534.64	2,350,087.00	2,387,200.00
50 04	Salaries Overtime	33,000.00	33,000.00	48,804.76	33,000.00	33,000.00	137,391.19	33,000.00	100,000.00
50 09	Salaries K-9 Pay	.00	.00	9,505.00	5,100.00	5,100.00	8,036.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$2,433,000.00	\$2,433,000.00	\$2,492,060.99	\$2,211,700.00	\$2,211,700.00	\$2,263,961.83	\$2,383,087.00	\$2,487,200.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	19,000.00	19,000.00	15,100.00	13,600.00	13,600.00	15,250.00	67,850.00	17,200.00
51 10	Benefits FICA	185,000.00	185,000.00	186,131.59	165,900.00	165,900.00	169,714.00	170,419.46	182,600.00
51 11	Benefits Group Insurance - Health	313,635.00	313,635.00	295,290.05	336,600.00	336,600.00	272,356.82	297,000.00	315,000.00
51 15	Benefits Life Insurance	6,148.00	6,148.00	5,245.18	5,400.00	5,400.00	4,639.96	5,569.26	6,000.00
51 20	Benefits Retirement - General Employees	.00	.00	2,107.94	.00	.00	2,741.89	24,970.77	36,800.00
51 21	Benefits Retirement - LEO Employees	350,000.00	350,000.00	372,835.06	345,600.00	345,600.00	365,654.96	359,725.48	386,900.00
51 30	Benefits 401K - General Employees	.00	.00	1,122.93	.00	.00	953.39	.00	.00
51 31	Benefits 401K -LEO Employees	120,000.00	120,000.00	124,021.78	108,400.00	108,400.00	112,465.36	105,182.89	113,100.00
	<i>Personnel - Benefits Totals</i>	\$993,783.00	\$993,783.00	\$1,001,854.53	\$975,500.00	\$975,500.00	\$943,776.38	\$1,030,717.86	\$1,057,600.00
<i>Operating Expenses</i>									
52 27	Op Exp Local Mileage	.00	.00	.00	.00	.00	60.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	40,000.00	40,882.00	38,427.32	40,000.00	40,000.00	15,400.86	40,000.00	40,000.00
52 50	Op Exp Contracted Vehicle Service	38,000.00	38,000.00	38,678.29	48,000.00	48,000.00	48,724.61	48,000.00	48,000.00
52 60	Op Exp Equipment Purchase	.00	.00	.00	.00	.00	329.00	.00	.00
52 72	Op Exp Uniform Purchase	.00	.00	700.00	.00	.00	500.00	.00	.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	.00	.00	375.00	.00	.00
52 95	Op Exp Canine Expense	26,000.00	.00	.00	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 50 - Law Enforcement									
Division 31 - Patrol Operations									
<i>Operating Expenses</i>									
53 03	Op Exp Worker's Compensation Insurance	.00	130,000.00	61,453.10	1,400.00	1,400.00	51,721.79	50,439.90	54,400.00
	<i>Operating Expenses Totals</i>	\$104,000.00	\$208,882.00	\$139,258.71	\$89,400.00	\$89,400.00	\$117,111.26	\$138,439.90	\$142,400.00
	Division 31 - Patrol Operations Totals	\$3,530,783.00	\$3,635,665.00	\$3,633,174.23	\$3,276,600.00	\$3,276,600.00	\$3,324,849.47	\$3,552,244.76	\$3,687,200.00
Division 32 - Special Operations									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	1,300,000.00	1,520,000.00	1,515,897.74	1,508,800.00	1,508,800.00	1,373,071.44	1,583,250.24	1,588,000.00
50 02	Salaries Part-time	12,870.00	12,870.00	2,205.09	12,900.00	12,900.00	.00	12,870.00	12,900.00
50 04	Salaries Overtime	55,000.00	55,000.00	55,788.08	59,000.00	59,000.00	67,348.07	59,000.00	100,000.00
50 09	Salaries K-9 Pay	.00	.00	2,548.00	.00	.00	2,156.00	.00	.00
50 50	Salaries Cashout	.00	.00	3,858.00	.00	.00	3,215.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$1,367,870.00	\$1,587,870.00	\$1,580,296.91	\$1,580,700.00	\$1,580,700.00	\$1,445,790.51	\$1,655,120.24	\$1,700,900.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	17,500.00	17,500.00	16,650.00	20,100.00	20,100.00	20,850.00	21,000.00	20,400.00
51 10	Benefits FICA	104,300.00	119,300.00	118,432.67	115,000.00	115,000.00	108,668.72	121,036.02	121,400.00
51 11	Benefits Group Insurance - Health	124,461.00	169,461.00	164,680.80	198,000.00	198,000.00	148,158.56	180,000.00	180,000.00
51 15	Benefits Life Insurance	4,862.00	4,862.00	3,414.32	3,800.00	3,800.00	3,128.58	3,955.43	4,000.00
51 20	Benefits Retirement - General Employees	10,000.00	10,000.00	13,365.54	7,100.00	7,100.00	12,694.21	26,862.46	26,200.00
51 21	Benefits Retirement - LEO Employees	175,000.00	225,000.00	228,056.47	231,800.00	231,800.00	220,393.31	240,901.07	241,700.00
51 30	Benefits 401K - General Employees	.00	.00	4,914.20	75,200.00	75,200.00	4,384.13	.00	.00
51 31	Benefits 401K -LEO Employees	68,000.00	68,000.00	74,689.25	68,000.00	68,000.00	68,632.40	70,438.91	70,700.00
	<i>Personnel - Benefits Totals</i>	\$504,123.00	\$614,123.00	\$624,203.25	\$719,000.00	\$719,000.00	\$586,909.91	\$664,193.89	\$664,400.00
<i>Contractual Services</i>									
56 11	Cont Serv Contract Services	.00	.00	.00	.00	.00	140.00	.00	.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$140.00	\$0.00	\$0.00
<i>Operating Expenses</i>									
52 16	Op Exp Telephone Exp - Mobile	.00	.00	1,485.00	.00	.00	.00	.00	.00
52 27	Op Exp Local Mileage	.00	.00	.00	.00	.00	160.00	.00	.00
52 35	Op Exp Maint and Repair - Equipment	.00	.00	1,473.59	.00	.00	199.81	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	12,000.00	12,000.00	24,992.37	12,000.00	12,000.00	4,981.10	12,000.00	12,000.00
52 50	Op Exp Contracted Vehicle Service	8,500.00	8,500.00	7,639.42	8,500.00	8,500.00	7,446.02	8,500.00	8,500.00
52 71	Op Exp Protective Clothing	.00	.00	(1,444.02)	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	.00	.00	5,464.09	.00	.00	3,000.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	.00	100,000.00	47,215.82	.00	.00	41,894.88	34,769.50	34,900.00
53 27	Op Exp Law Enforcement - Special Ops	7,500.00	7,500.00	3,382.02	7,500.00	7,500.00	3,625.74	7,500.00	7,500.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 50 - Law Enforcement									
Division 32 - Special Operations									
<i>Operating Expenses</i>									
53 99	Op Exp Miscellaneous Expense	2,000.00	2,000.00	1,623.37	2,000.00	2,000.00	115.87	2,000.00	2,000.00
	<i>Operating Expenses Totals</i>	\$30,000.00	\$130,000.00	\$91,831.66	\$30,000.00	\$30,000.00	\$61,423.42	\$64,769.50	\$64,900.00
	Division 32 - Special Operations Totals	\$1,901,993.00	\$2,331,993.00	\$2,296,331.82	\$2,329,700.00	\$2,329,700.00	\$2,094,263.84	\$2,384,083.63	\$2,430,200.00
Division 95 - Capital Outlay									
<i>Capital Outlay</i>									
58 47	Cap Out Vehicles	.00	77,096.00	113,543.60	.00	.00	1,508.00	.00	.00
	<i>Capital Outlay Totals</i>	\$0.00	\$77,096.00	\$113,543.60	\$0.00	\$0.00	\$1,508.00	\$0.00	\$0.00
	Division 95 - Capital Outlay Totals	\$0.00	\$77,096.00	\$113,543.60	\$0.00	\$0.00	\$1,508.00	\$0.00	\$0.00
	Department 50 - Law Enforcement Totals	\$7,204,481.00	\$8,098,920.00	\$8,000,178.89	\$8,184,900.00	\$8,225,454.00	\$7,007,424.51	\$8,623,687.27	\$8,613,100.00
Department 51 - Engineering									
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	1,028,000.00	1,028,000.00	824,168.21	574,300.00	574,300.00	396,179.36	673,131.00	662,400.00
50 04	Salaries Overtime	.00	.00	9,533.74	.00	.00	3,065.93	.00	.00
	<i>Personnel - Salaries Totals</i>	\$1,028,000.00	\$1,028,000.00	\$833,701.95	\$574,300.00	\$574,300.00	\$399,245.29	\$673,131.00	\$662,400.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	4,800.00	4,800.00	3,850.00	1,800.00	1,800.00	1,100.00	45,554.00	2,100.00
51 10	Benefits FICA	78,000.00	78,000.00	62,407.11	44,100.00	44,100.00	30,465.09	68,492.59	50,700.00
51 11	Benefits Group Insurance - Health	107,000.00	107,000.00	80,858.77	69,300.00	69,300.00	40,730.52	54,000.00	63,000.00
51 15	Benefits Life Insurance	2,700.00	2,700.00	1,787.33	1,500.00	1,500.00	899.15	1,429.93	1,700.00
51 20	Benefits Retirement - General Employees	138,000.00	138,000.00	113,222.16	82,400.00	82,400.00	58,227.94	86,539.47	100,200.00
51 30	Benefits 401K - General Employees	52,000.00	52,000.00	41,627.61	28,600.00	28,600.00	19,996.20	3,861.95	33,100.00
	<i>Personnel - Benefits Totals</i>	\$382,500.00	\$382,500.00	\$303,752.98	\$227,700.00	\$227,700.00	\$151,418.90	\$259,877.94	\$250,800.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	850,000.00	1,820,862.00	947,959.49	850,000.00	1,885,427.00	1,798,156.04	850,000.00	850,000.00
56 11	Cont Serv Contract Services	500.00	500.00	693.85	500.00	500.00	.00	500.00	500.00
56 51	Cont Serv Uniform Rental	2,080.00	2,080.00	.00	.00	.00	.00	.00	.00
	<i>Contractual Services Totals</i>	\$852,580.00	\$1,823,442.00	\$948,653.34	\$850,500.00	\$1,885,927.00	\$1,798,156.04	\$850,500.00	\$850,500.00
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	250.00	250.00	140.17	300.00	300.00	.00	300.00	300.00
52 25	Op Exp Advertising Expense	500.00	500.00	996.70	500.00	500.00	698.00	500.00	500.00
52 26	Op Exp Professional Development	24,000.00	24,000.00	16,922.48	12,000.00	12,000.00	5,390.88	12,000.00	12,000.00
52 27	Op Exp Local Mileage	500.00	500.00	224.14	240.00	240.00	.00	240.00	200.00
52 36	Op Exp Maint and Repair - Vehicles	4,000.00	4,000.00	803.89	4,000.00	4,000.00	1,447.07	4,000.00	4,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>100 - GF</b>									
<b>EXPENSE</b>									
Department <b>51 - Engineering</b>									
Division <b>02 - Administration</b>									
<i>Operating Expenses</i>									
52 50	Op Exp Contracted Vehicle Service	2,500.00	2,500.00	111.60	2,500.00	2,500.00	2,214.08	2,500.00	2,500.00
52 60	Op Exp Equipment Purchase	3,750.00	3,750.00	548.18	3,800.00	3,800.00	785.80	3,800.00	3,800.00
52 62	Op Exp Dues and Subscriptions	9,400.00	9,400.00	5,629.81	4,700.00	4,700.00	5,696.99	4,700.00	4,700.00
52 63	Op Exp Permits and Fees	3,000.00	3,000.00	6,004.32	3,000.00	3,000.00	2,003.68	3,000.00	3,000.00
52 72	Op Exp Uniform Purchase	.00	.00	1,491.52	.00	.00	.00	200.00	200.00
52 85	Op Exp Departmental Supplies	3,600.00	3,600.00	6,319.13	1,800.00	1,800.00	3,725.63	1,800.00	1,800.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	14,084.49	8,900.00	8,900.00	6,207.08	7,893.22	9,100.00
53 90	Op Exp New Employee Upfit	250.00	250.00	154.97	300.00	300.00	.00	4,800.00	300.00
<i>Operating Expenses Totals</i>		\$51,750.00	\$51,750.00	\$53,431.40	\$42,040.00	\$42,040.00	\$28,169.21	\$45,733.22	\$42,400.00
<i>Miscellaneous</i>									
59 98	Misc Support Services - W/S Fund	(1,258,421.00)	(1,258,421.00)	(1,258,421.04)	(1,495,973.00)	(1,495,973.00)	(1,371,308.62)	(1,495,973.00)	(1,083,660.00)
59 99	Misc Support Services - Electric Fund	(43,923.00)	(43,923.00)	(43,923.00)	(52,214.00)	(52,214.00)	(47,862.87)	(52,214.00)	.00
<i>Miscellaneous Totals</i>		(\$1,302,344.00)	(\$1,302,344.00)	(\$1,302,344.04)	(\$1,548,187.00)	(\$1,548,187.00)	(\$1,419,171.49)	(\$1,548,187.00)	(\$1,083,660.00)
Division <b>02 - Administration Totals</b>		\$1,012,486.00	\$1,983,348.00	\$837,195.63	\$146,353.00	\$1,181,780.00	\$957,817.95	\$281,055.16	\$722,440.00
Division <b>21 - Project Management</b>									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	433,900.00	433,900.00	318,221.92	448,888.33	505,100.00
50 04	Salaries Overtime	.00	.00	.00	.00	.00	10,023.58	.00	.00
<i>Personnel - Salaries Totals</i>		\$0.00	\$0.00	\$0.00	\$433,900.00	\$433,900.00	\$328,245.50	\$448,888.33	\$505,100.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	1,300.00	1,300.00	650.00	1,300.00	1,300.00
51 10	Benefits FICA	.00	.00	.00	33,200.00	33,200.00	24,524.00	34,339.96	38,600.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	49,500.00	49,500.00	36,644.04	45,000.00	49,500.00
51 15	Benefits Life Insurance	.00	.00	.00	1,000.00	1,000.00	739.65	1,122.22	1,300.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	62,300.00	62,300.00	47,595.34	67,916.80	76,400.00
51 30	Benefits 401K - General Employees	.00	.00	.00	21,800.00	21,800.00	16,409.41	22,444.42	25,300.00
<i>Personnel - Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$169,100.00	\$169,100.00	\$126,562.44	\$172,123.40	\$192,400.00
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	.00	.00	.00	7,500.00	7,500.00	2,845.85	9,000.00	9,000.00
52 27	Op Exp Local Mileage	.00	.00	.00	160.00	160.00	.00	160.00	200.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	2,937.00	2,937.00	95.00	3,437.00	3,400.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	1,125.00	1,125.00	984.13	1,525.00	1,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	6,800.00	6,800.00	.00	6,194.66	7,000.00
<i>Operating Expenses Totals</i>		\$0.00	\$0.00	\$0.00	\$18,522.00	\$18,522.00	\$3,924.98	\$20,316.66	\$21,100.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund	<b>100 - GF</b>								
<b>EXPENSE</b>									
Department <b>51 - Engineering</b>									
Division <b>21 - Project Management</b>									
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	(107,790.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(215,580.00)
	<i>Miscellaneous Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$323,370.00)</u>
	Division <b>21 - Project Management Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$621,522.00</u>	<u>\$621,522.00</u>	<u>\$458,732.92</u>	<u>\$641,328.39</u>	<u>\$395,230.00</u>
Division <b>22 - Environmental Programs</b>									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	242,600.00	242,600.00	52,501.86	212,942.33	213,200.00
50 04	Salaries Overtime	.00	.00	.00	.00	.00	367.60	.00	.00
	<i>Personnel - Salaries Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$242,600.00</u>	<u>\$242,600.00</u>	<u>\$52,869.46</u>	<u>\$212,942.33</u>	<u>\$213,200.00</u>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	200.00	200.00	100.00	100.00	100.00
51 10	Benefits FICA	.00	.00	.00	18,600.00	18,600.00	4,000.47	16,290.09	16,300.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	29,700.00	29,700.00	4,032.16	27,000.00	27,000.00
51 15	Benefits Life Insurance	.00	.00	.00	600.00	600.00	122.99	532.36	500.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	34,800.00	34,800.00	7,735.59	32,218.17	32,300.00
51 30	Benefits 401K - General Employees	.00	.00	.00	12,200.00	12,200.00	2,648.54	10,647.12	10,700.00
	<i>Personnel - Benefits Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$96,100.00</u>	<u>\$96,100.00</u>	<u>\$18,639.75</u>	<u>\$86,787.74</u>	<u>\$86,900.00</u>
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	.00	.00	.00	4,500.00	4,500.00	1,283.36	4,500.00	4,500.00
52 27	Op Exp Local Mileage	.00	.00	.00	100.00	100.00	.00	100.00	100.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	1,763.00	1,763.00	1,083.98	1,763.00	1,800.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	675.00	675.00	1,264.69	675.00	700.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	3,800.00	3,800.00	.00	2,938.60	2,900.00
	<i>Operating Expenses Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$10,838.00</u>	<u>\$10,838.00</u>	<u>\$3,632.03</u>	<u>\$9,976.60</u>	<u>\$10,000.00</u>
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	(15,505.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(15,505.00)
	<i>Miscellaneous Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$31,010.00)</u>
	Division <b>22 - Environmental Programs Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$349,538.00</u>	<u>\$349,538.00</u>	<u>\$75,141.24</u>	<u>\$309,706.67</u>	<u>\$279,090.00</u>
	Department <b>51 - Engineering Totals</b>	<u>\$1,012,486.00</u>	<u>\$1,983,348.00</u>	<u>\$837,195.63</u>	<u>\$1,117,413.00</u>	<u>\$2,152,840.00</u>	<u>\$1,491,692.11</u>	<u>\$1,232,090.22</u>	<u>\$1,396,760.00</u>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 52 - Fire & Emergency Services									
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	3,600,000.00	4,258,077.00	4,202,029.10	3,991,300.00	3,991,300.00	3,749,750.93	4,273,080.97	4,494,000.00
50 02	Salaries Part-time	106,000.00	106,000.00	105,061.00	106,000.00	106,000.00	46,269.34	106,000.00	106,000.00
50 04	Salaries Overtime	120,000.00	120,000.00	109,342.78	120,000.00	120,000.00	241,615.33	470,000.00	620,000.00
	<i>Personnel - Salaries Totals</i>	<b>\$3,826,000.00</b>	<b>\$4,484,077.00</b>	<b>\$4,416,432.88</b>	<b>\$4,217,300.00</b>	<b>\$4,217,300.00</b>	<b>\$4,037,635.60</b>	<b>\$4,849,080.97</b>	<b>\$5,220,000.00</b>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	41,150.00	41,150.00	30,250.00	41,100.00	41,100.00	32,450.00	47,000.00	47,000.00
51 10	Benefits FICA	291,000.00	326,000.00	323,818.47	303,200.00	303,200.00	297,514.48	326,890.69	328,500.00
51 11	Benefits Group Insurance - Health	450,000.00	500,000.00	495,586.13	574,200.00	574,200.00	463,786.40	531,000.00	531,000.00
51 15	Benefits Life Insurance	8,250.00	8,250.00	8,545.38	9,900.00	9,900.00	8,064.88	10,682.70	10,700.00
51 20	Benefits Retirement - General Employees	465,000.00	590,000.00	588,432.57	568,700.00	568,700.00	581,713.91	646,517.15	649,700.00
51 30	Benefits 401K - General Employees	150,000.00	220,000.00	216,650.96	198,200.00	198,200.00	200,101.44	213,654.05	214,700.00
	<i>Personnel - Benefits Totals</i>	<b>\$1,405,400.00</b>	<b>\$1,685,400.00</b>	<b>\$1,663,283.51</b>	<b>\$1,695,300.00</b>	<b>\$1,695,300.00</b>	<b>\$1,583,631.11</b>	<b>\$1,775,744.59</b>	<b>\$1,781,600.00</b>
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	15,000.00	15,000.00	8,314.00	15,000.00	15,000.00	2,884.74	15,000.00	15,000.00
56 11	Cont Serv Contract Services	89,000.00	89,000.00	91,732.16	.00	.00	109,063.93	.00	.00
	<i>Contractual Services Totals</i>	<b>\$104,000.00</b>	<b>\$104,000.00</b>	<b>\$100,046.16</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$111,948.67</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	200.00	200.00	673.80	.00	.00	.00	.00	.00
52 16	Op Exp Telephone Exp - Mobile	.00	.00	1,215.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	.00	.00	25.00	.00	.00	1,165.40	.00	.00
52 27	Op Exp Local Mileage	200.00	200.00	256.81	.00	.00	360.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	514.27	.00	.00	400.59	.00	.00
52 38	Op Exp Maint and Repair - Grounds	.00	.00	132.60	.00	.00	774.02	.00	.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	2,289.86	.00	.00	1,263.92	.00	.00
52 62	Op Exp Dues and Subscriptions	13,055.00	13,055.00	9,942.31	15,100.00	15,100.00	15,362.43	16,600.00	16,600.00
52 73	Op Exp Emergency Operations Center	22,000.00	22,000.00	11,256.73	22,000.00	22,000.00	15,680.00	22,000.00	22,000.00
52 85	Op Exp Departmental Supplies	.00	.00	6.04	.00	.00	100.00	.00	.00
53 00	Op Exp Insurance and Bonds	90,964.00	90,964.00	84,388.00	100,400.00	100,400.00	88,486.00	100,400.00	100,400.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	6,379.23	99,700.00	99,700.00	5,796.31	89,350.19	89,800.00
53 07	Op Exp Other Benefits	5,000.00	5,000.00	636.87	5,000.00	5,000.00	1,539.43	5,000.00	5,000.00
53 28	Op Exp Fire Prevention	7,900.00	7,900.00	7,226.00	7,900.00	7,900.00	4,727.87	7,900.00	7,900.00
53 90	Op Exp New Employee Upfit	7,000.00	7,000.00	6,465.65	.00	.00	.00	.00	.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	.00	.00	.00	261,449.00	261,400.00
	<i>Operating Expenses Totals</i>	<b>\$146,319.00</b>	<b>\$146,319.00</b>	<b>\$131,408.17</b>	<b>\$250,100.00</b>	<b>\$250,100.00</b>	<b>\$135,655.97</b>	<b>\$502,699.19</b>	<b>\$503,100.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 52 - Fire & Emergency Services									
Division 02 - Administration									
Programs									
54 15	Programs Special Events	.00	18,400.00	11,491.91	.00	.00	.00	.00	.00
	<i>Programs Totals</i>	\$0.00	\$18,400.00	\$11,491.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	2,818,767.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,818,767.00
	Division 02 - Administration Totals	\$5,481,719.00	\$6,438,196.00	\$6,322,662.63	\$6,177,700.00	\$6,177,700.00	\$5,868,871.35	\$7,142,524.75	\$10,338,467.00
Division 40 - Operations									
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	20,000.00	20,000.00	11,515.78	20,000.00	20,000.00	9,000.00	20,000.00	20,000.00
56 11	Cont Serv Contract Services	75,265.00	75,265.00	82,814.98	185,800.00	185,800.00	69,417.29	191,000.00	191,000.00
	<i>Contractual Services Totals</i>	\$95,265.00	\$95,265.00	\$94,330.76	\$205,800.00	\$205,800.00	\$78,417.29	\$211,000.00	\$211,000.00
<i>Operating Expenses</i>									
52 16	Op Exp Telephone Exp - Mobile	2,700.00	2,700.00	1,739.73	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	45,720.00	45,720.00	38,915.31	45,700.00	45,700.00	40,389.76	45,700.00	45,700.00
52 35	Op Exp Maint and Repair - Equipment	15,500.00	15,500.00	14,527.06	15,500.00	15,500.00	8,197.91	19,000.00	19,000.00
52 36	Op Exp Maint and Repair - Vehicles	46,000.00	46,000.00	37,048.96	46,000.00	46,000.00	27,037.92	46,000.00	46,000.00
52 50	Op Exp Contracted Vehicle Service	120,500.00	120,500.00	166,745.26	113,000.00	113,000.00	121,093.88	135,000.00	135,000.00
52 52	Op Exp Fuel	650.00	650.00	1,188.74	.00	.00	101.92	60,000.00	60,000.00
52 60	Op Exp Equipment Purchase	89,350.00	108,209.00	86,868.03	185,400.00	314,164.00	310,379.28	117,500.00	117,500.00
52 61	Op Exp Uniform Cleaning	1,200.00	1,200.00	553.84	.00	.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	.00	.00	123.20	.00	.00	.00	.00	.00
52 71	Op Exp Protective Clothing	76,725.00	76,725.00	74,886.31	164,900.00	164,900.00	152,927.21	88,400.00	88,400.00
52 72	Op Exp Uniform Purchase	50,950.00	62,316.00	53,257.74	56,200.00	64,436.00	62,809.13	56,200.00	56,200.00
52 85	Op Exp Departmental Supplies	38,270.00	50,270.00	49,390.29	35,400.00	35,400.00	31,081.19	35,400.00	35,400.00
53 03	Op Exp Worker's Compensation Insurance	.00	125,000.00	105,165.19	.00	.00	87,665.61	.00	.00
53 28	Op Exp Fire Prevention	.00	.00	.00	.00	.00	95.69	.00	.00
53 90	Op Exp New Employee Upfit	39,900.00	39,900.00	34,412.04	.00	.00	.00	.00	.00
	<i>Operating Expenses Totals</i>	\$527,465.00	\$694,690.00	\$664,821.70	\$662,100.00	\$799,100.00	\$841,779.50	\$603,200.00	\$603,200.00
	Division 40 - Operations Totals	\$622,730.00	\$789,955.00	\$759,152.46	\$867,900.00	\$1,004,900.00	\$920,196.79	\$814,200.00	\$814,200.00
Division 95 - Capital Outlay									
<i>Capital Outlay</i>									
58 03	Cap Out Furniture Fixtures and Equipment	112,500.00	273,698.00	205,567.52	130,000.00	186,441.00	182,022.20	894,000.00	894,000.00
58 47	Cap Out Vehicles	15,000.00	15,000.00	14,277.67	.00	.00	.00	.00	.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	.00	.00	.00	.00	.00	1,856,352.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 52 - Fire & Emergency Services									
Division 95 - Capital Outlay									
<i>Capital Outlay</i>									
58 60	Cap Out Program Initiative	200,000.00	.00	.00	200,000.00	75,000.00	.00	200,000.00	200,000.00
	<i>Capital Outlay Totals</i>	\$327,500.00	\$288,698.00	\$219,845.19	\$330,000.00	\$261,441.00	\$2,038,374.20	\$1,094,000.00	\$1,094,000.00
	Division 95 - Capital Outlay Totals	\$327,500.00	\$288,698.00	\$219,845.19	\$330,000.00	\$261,441.00	\$2,038,374.20	\$1,094,000.00	\$1,094,000.00
	Department 52 - Fire & Emergency Services Totals	\$6,431,949.00	\$7,516,849.00	\$7,301,660.28	\$7,375,600.00	\$7,444,041.00	\$8,827,442.34	\$9,050,724.75	\$12,246,667.00
Department 53 - Operations Management									
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	410,500.00	410,500.00	351,642.02	453,127.55	455,300.00
50 04	Salaries Overtime	.00	.00	.00	.00	.00	11,949.75	.00	.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$410,500.00	\$410,500.00	\$363,591.77	\$453,127.55	\$455,300.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	4,200.00	4,200.00	4,950.00	5,900.00	5,900.00
51 10	Benefits FICA	.00	.00	.00	28,400.00	28,400.00	24,768.07	34,664.26	34,800.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	39,600.00	39,600.00	26,631.90	36,000.00	36,000.00
51 15	Benefits Life Insurance	.00	.00	.00	1,000.00	1,000.00	708.80	1,132.82	1,100.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	58,900.00	58,900.00	52,959.87	68,558.20	68,900.00
51 30	Benefits 401K - General Employees	.00	.00	.00	20,500.00	20,500.00	18,391.02	22,656.38	22,800.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$152,600.00	\$152,600.00	\$128,409.66	\$168,911.66	\$169,500.00
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	.00	.00	.00	2,500.00	2,500.00	.00	7,500.00	7,500.00
52 27	Op Exp Local Mileage	.00	.00	.00	.00	.00	5,000.00	2,400.00	2,400.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	500.00	500.00	220.89	1,200.00	1,200.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	2,000.00	2,000.00	1,404.09	4,500.00	4,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	700.00	700.00	.00	5,526.86	5,600.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$5,700.00	\$5,700.00	\$6,624.98	\$21,126.86	\$21,200.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	(16,150.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(161,500.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	.00	(387,600.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$565,250.00)
	Division 02 - Administration Totals	\$0.00	\$0.00	\$0.00	\$568,800.00	\$568,800.00	\$498,626.41	\$643,166.07	\$80,750.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 53 - Operations Management									
Division 43 - Warehouse									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	181,200.00	181,200.00	157,349.17	256,364.00	229,700.00
50 04	Salaries Overtime	.00	.00	.00	.00	.00	6,571.58	.00	.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$181,200.00	\$181,200.00	\$163,920.75	\$256,364.00	\$229,700.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	1,500.00	1,500.00	1,350.00	29,997.00	1,800.00
51 10	Benefits FICA	.00	.00	.00	13,900.00	13,900.00	12,396.84	.00	17,600.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	29,700.00	29,700.00	23,437.54	41,578.69	33,700.00
51 15	Benefits Life Insurance	.00	.00	.00	400.00	400.00	362.25	476.43	600.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	26,000.00	26,000.00	23,912.98	28,833.40	34,700.00
51 30	Benefits 401K - General Employees	.00	.00	.00	9,100.00	9,100.00	8,263.61	9,528.55	11,500.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$80,600.00	\$80,600.00	\$69,723.22	\$110,414.07	\$99,900.00
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	.00	.00	.00	.00	.00	.00	8,000.00	8,000.00
52 35	Op Exp Maint and Repair - Equipment	.00	.00	.00	1,000.00	1,000.00	.00	11,000.00	11,000.00
52 52	Op Exp Fuel	.00	.00	.00	100.00	100.00	.00	1,100.00	1,100.00
52 60	Op Exp Equipment Purchase	.00	.00	.00	7,000.00	7,000.00	.00	7,000.00	7,000.00
52 70	Op Exp Safety	.00	.00	.00	400.00	978.00	528.00	50,400.00	50,400.00
52 71	Op Exp Protective Clothing	.00	.00	.00	40,000.00	40,000.00	3,295.53	40,600.00	40,600.00
52 72	Op Exp Uniform Purchase	.00	.00	.00	900.00	900.00	1,800.00	2,700.00	2,700.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	1,200.00	1,200.00	19,961.45	3,700.00	3,700.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	300.00	300.00	.00	2,629.88	3,200.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	1,200.00	1,200.00	15,563.05	4,640.00	4,600.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$52,100.00	\$52,678.00	\$41,148.03	\$131,769.88	\$132,300.00
<i>Miscellaneous</i>									
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(115,633.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	.00	(346,267.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$461,900.00)
	Division 43 - Warehouse Totals	\$0.00	\$0.00	\$0.00	\$313,900.00	\$314,478.00	\$274,792.00	\$498,547.95	\$0.00
Division 44 - Field Services									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	200,700.00	200,700.00	165,762.69	213,882.68	214,700.00
50 04	Salaries Overtime	.00	.00	.00	.00	.00	17,150.23	.00	.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$200,700.00	\$200,700.00	\$182,912.92	\$213,882.68	\$214,700.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	1,300.00	1,300.00	1,200.00	1,600.00	1,600.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>100 - GF</b>									
<b>EXPENSE</b>									
Department <b>53 - Operations Management</b>									
Division <b>44 - Field Services</b>									
<i>Personnel - Benefits</i>									
51 10	Benefits FICA	.00	.00	.00	15,300.00	15,300.00	13,853.88	16,362.02	16,400.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	39,600.00	39,600.00	27,100.97	36,000.00	36,000.00
51 15	Benefits Life Insurance	.00	.00	.00	400.00	400.00	369.44	534.71	500.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	28,800.00	28,800.00	26,233.67	32,360.45	32,500.00
51 30	Benefits 401K - General Employees	.00	.00	.00	10,100.00	10,100.00	9,058.71	10,694.13	10,700.00
<i>Personnel - Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$95,500.00	\$95,500.00	\$77,816.67	\$97,551.31	\$97,700.00
<i>Operating Expenses</i>									
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	.00	.00	.00	1,054.02	.00	.00
<i>Operating Expenses Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,054.02	\$0.00	\$0.00
<i>Miscellaneous</i>									
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(234,300.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	(296,200.00)	(296,200.00)	(271,516.63)	(280,400.00)	(78,100.00)
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$0.00	(\$296,200.00)	(\$296,200.00)	(\$271,516.63)	(\$280,400.00)	(\$312,400.00)
Division <b>44 - Field Services Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$9,733.02)	\$31,033.99	\$0.00
Department <b>53 - Operations Management Totals</b>		\$0.00	\$0.00	\$0.00	\$882,700.00	\$883,278.00	\$763,685.39	\$1,172,748.01	\$80,750.00
Department <b>54 - Property Maintenance</b>									
Division <b>45 - Custodial</b>									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	195,000.00	195,000.00	231,199.89	.00	.00	.00	.00	.00
50 02	Salaries Part-time	21,000.00	21,000.00	1,989.00	.00	.00	.00	.00	.00
50 03	Salaries Part-Time with Benefits	.00	.00	1,415.74	.00	.00	.00	.00	.00
50 04	Salaries Overtime	10,000.00	10,000.00	10,240.77	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$226,000.00	\$226,000.00	\$244,845.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	2,550.00	2,550.00	1,950.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	16,689.00	16,689.00	18,058.16	.00	.00	.00	.00	.00
51 11	Benefits Group Insurance - Health	34,591.00	34,591.00	41,940.16	.00	.00	.00	.00	.00
51 15	Benefits Life Insurance	501.00	501.00	524.73	.00	.00	.00	.00	.00
51 20	Benefits Retirement - General Employees	26,042.00	26,042.00	33,179.18	.00	.00	.00	.00	.00
51 30	Benefits 401K - General Employees	9,548.00	9,548.00	12,159.97	.00	.00	.00	.00	.00
<i>Personnel - Benefits Totals</i>		\$89,921.00	\$89,921.00	\$107,812.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Operating Expenses</i>									
52 36	Op Exp Maint and Repair - Vehicles	1,000.00	1,000.00	923.89	.00	.00	11.99	.00	.00
52 37	Op Exp Maint and Repair - Buildings	.00	.00	14.62	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 54 - Property Maintenance									
Division 45 - Custodial									
<i>Operating Expenses</i>									
52 50	Op Exp Contracted Vehicle Service	1,500.00	2,682.00	.00	.00	.00	.00	.00	.00
52 60	Op Exp Equipment Purchase	10,050.00	10,050.00	2,679.24	.00	.00	.00	.00	.00
52 70	Op Exp Safety	1,745.00	1,745.00	.00	.00	.00	.00	.00	.00
52 71	Op Exp Protective Clothing	.00	.00	719.86	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	2,300.00	2,306.00	2,170.44	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	51,200.00	51,200.00	36,934.21	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	12,360.49	.00	.00	.00	.00	.00
	<i>Operating Expenses Totals</i>	\$67,795.00	\$68,983.00	\$55,802.75	\$0.00	\$0.00	\$11.99	\$0.00	\$0.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	(5,873.00)	(5,873.00)	(5,873.04)	.00	.00	.00	.00	.00
59 98	Misc Support Services - W/S Fund	(27,790.00)	(27,790.00)	(27,789.96)	.00	.00	.00	.00	.00
59 99	Misc Support Services - Electric Fund	(14,803.00)	(14,803.00)	(14,802.96)	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	(\$48,466.00)	(\$48,466.00)	(\$48,465.96)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 45 - Custodial Totals	\$335,250.00	\$336,438.00	\$359,994.39	\$0.00	\$0.00	\$11.99	\$0.00	\$0.00
Division 46 - Facilities									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	270,000.00	270,000.00	274,948.84	.00	.00	.00	.00	.00
50 04	Salaries Overtime	12,000.00	12,000.00	9,584.29	.00	.00	.00	.00	.00
50 50	Salaries Cashout	.00	.00	2,317.44	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$282,000.00	\$282,000.00	\$286,850.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	3,550.00	3,550.00	3,350.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	20,918.00	20,918.00	21,934.05	.00	.00	.00	.00	.00
51 11	Benefits Group Insurance - Health	28,831.00	28,831.00	24,956.68	.00	.00	.00	.00	.00
51 15	Benefits Life Insurance	674.00	674.00	585.86	.00	.00	.00	.00	.00
51 20	Benefits Retirement - General Employees	35,338.00	35,338.00	38,858.49	.00	.00	.00	.00	.00
51 30	Benefits 401K - General Employees	12,953.00	12,953.00	14,380.12	.00	.00	.00	.00	.00
	<i>Personnel - Benefits Totals</i>	\$102,264.00	\$102,264.00	\$104,065.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	.00	68,800.00	69,650.00	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	146,562.00	158,912.00	73,506.17	.00	.00	975.00	.00	.00
56 50	Cont Serv Equipment Rental	1,500.00	1,500.00	1,569.03	.00	.00	200.59	.00	.00
56 72	Cont Serv Security	411,500.00	263,879.00	236,293.03	.00	.00	12,558.66	.00	.00
	<i>Contractual Services Totals</i>	\$559,562.00	\$493,091.00	\$381,018.23	\$0.00	\$0.00	\$13,734.25	\$0.00	\$0.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 54 - Property Maintenance									
Division 46 - Facilities									
<i>Operating Expenses</i>									
52 10	Op Exp Utility Exp - Town Electricity	325,000.00	325,000.00	276,232.08	.00	.00	.00	.00	.00
52 11	Op Exp Utility Exp - Town W/S	110,000.00	110,000.00	161,651.02	.00	.00	.00	.00	.00
52 12	Op Exp Utility Exp - Other	105,000.00	105,000.00	66,405.77	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	2,000.00	2,000.00	308.09	.00	.00	.00	.00	.00
52 35	Op Exp Maint and Repair - Equipment	2,000.00	2,000.00	.00	.00	.00	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	2,000.00	2,000.00	378.10	.00	.00	.00	.00	.00
52 37	Op Exp Maint and Repair - Buildings	405,100.00	582,769.00	468,496.89	.00	.00	73,774.72	.00	.00
52 371	Op Exp Building Special Projects	768,500.00	495,515.00	237,801.03	.00	.00	5,509.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	2,500.00	2,500.00	323.10	.00	.00	.00	.00	.00
52 60	Op Exp Equipment Purchase	15,450.00	15,450.00	1,560.73	.00	.00	12,115.45	.00	.00
52 70	Op Exp Safety	800.00	800.00	.00	.00	.00	.00	.00	.00
52 71	Op Exp Protective Clothing	.00	.00	411.78	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	2,400.00	2,400.00	2,335.01	.00	.00	.00	.00	.00
52 80	Op Exp Tools	2,000.00	2,000.00	755.62	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	1,500.00	1,500.00	1,388.21	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	6,180.24	.00	.00	2,623.48	.00	.00
	<i>Operating Expenses Totals</i>	\$1,744,250.00	\$1,648,934.00	\$1,224,227.67	\$0.00	\$0.00	\$94,022.65	\$0.00	\$0.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	(3,693.00)	(3,693.00)	(3,693.00)	.00	.00	.00	.00	.00
59 98	Misc Support Services - W/S Fund	(301,298.00)	(301,298.00)	(301,298.04)	.00	.00	.00	.00	.00
59 99	Misc Support Services - Electric Fund	(124,213.00)	(124,213.00)	(124,212.96)	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	(\$429,204.00)	(\$429,204.00)	(\$429,204.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 46 - Facilities Totals	\$2,258,872.00	\$2,097,085.00	\$1,566,957.67	\$0.00	\$0.00	\$107,756.90	\$0.00	\$0.00
Division 47 - Grounds									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	400,000.00	400,000.00	332,614.63	.00	.00	.00	.00	.00
50 02	Salaries Part-time	.00	.00	1,512.38	.00	.00	.00	.00	.00
50 04	Salaries Overtime	6,000.00	6,000.00	3,627.99	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$406,000.00	\$406,000.00	\$337,755.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	6,500.00	6,500.00	4,450.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	29,498.00	29,498.00	25,144.65	.00	.00	.00	.00	.00
51 11	Benefits Group Insurance - Health	65,684.00	65,684.00	57,819.52	.00	.00	.00	.00	.00
51 15	Benefits Life Insurance	1,217.00	1,217.00	758.75	.00	.00	.00	.00	.00
51 20	Benefits Retirement - General Employees	52,549.00	52,549.00	45,888.26	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 54 - Property Maintenance									
Division 47 - Grounds									
Personnel - Benefits									
51 30	Benefits 401K - General Employees	23,191.00	23,191.00	17,008.31	.00	.00	.00	.00	.00
	<i>Personnel - Benefits Totals</i>	\$178,639.00	\$178,639.00	\$151,069.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Contractual Services</i>									
56 70	Cont Serv Contract Services - Grounds	162,000.00	162,000.00	154,640.60	.00	.00	.00	.00	.00
	<i>Contractual Services Totals</i>	\$162,000.00	\$162,000.00	\$154,640.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	13,000.00	17,000.00	4,375.50	.00	.00	.00	.00	.00
52 31	Op Exp Maint and Repair - Cemeteries	104,500.00	104,500.00	20,702.33	.00	.00	.00	.00	.00
52 32	Op Exp Maint and Repair - Town Square	.00	.00	164.08	.00	.00	.00	.00	.00
52 33	Op Exp Maint and Repair - Prop Damage	1,500.00	1,500.00	5,330.91	.00	.00	.00	.00	.00
52 35	Op Exp Maint and Repair - Equipment	20,000.00	20,000.00	18,960.55	.00	.00	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	10,000.00	10,000.00	2,237.55	.00	.00	.00	.00	.00
52 37	Op Exp Maint and Repair - Buildings	.00	.00	106.92	.00	.00	.00	.00	.00
52 38	Op Exp Maint and Repair - Grounds	37,750.00	37,750.00	23,525.06	.00	.00	13,200.00	.00	.00
52 380	Op Exp Maint and Repair - Easements	1,000.00	1,000.00	361.03	.00	.00	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	6,500.00	6,500.00	17,462.80	.00	.00	.00	.00	.00
52 60	Op Exp Equipment Purchase	36,650.00	36,650.00	9,601.57	.00	.00	.00	.00	.00
52 70	Op Exp Safety	2,190.00	2,190.00	130.32	.00	.00	890.32	.00	.00
52 71	Op Exp Protective Clothing	.00	.00	1,525.89	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	4,800.00	4,800.00	4,365.61	.00	.00	.00	.00	.00
52 80	Op Exp Tools	750.00	750.00	919.23	.00	.00	.00	.00	.00
52 81	Op Exp Chemicals	6,500.00	6,500.00	3,537.57	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	7,344.00	7,344.00	4,488.09	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	12,001.46	.00	.00	6,303.15	.00	.00
	<i>Operating Expenses Totals</i>	\$252,484.00	\$256,484.00	\$129,796.47	\$0.00	\$0.00	\$20,393.47	\$0.00	\$0.00
	Division 47 - Grounds Totals	\$999,123.00	\$1,003,123.00	\$773,261.56	\$0.00	\$0.00	\$20,393.47	\$0.00	\$0.00
Division 95 - Capital Outlay									
<i>Capital Outlay</i>									
58 20	Cap Out Buiding Improvements	.00	192,370.00	189,553.09	.00	.00	.00	.00	.00
58 50	Cap Out Capital Outlay	19,500.00	19,500.00	28,799.00	.00	.00	59,285.73	.00	.00
	<i>Capital Outlay Totals</i>	\$19,500.00	\$211,870.00	\$218,352.09	\$0.00	\$0.00	\$59,285.73	\$0.00	\$0.00
	Division 95 - Capital Outlay Totals	\$19,500.00	\$211,870.00	\$218,352.09	\$0.00	\$0.00	\$59,285.73	\$0.00	\$0.00
	Department 54 - Property Maintenance Totals	\$3,612,745.00	\$3,648,516.00	\$2,918,565.71	\$0.00	\$0.00	\$187,448.09	\$0.00	\$0.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 55 - Public Works									
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	360,000.00	360,000.00	253,128.85	377,100.00	377,100.00	275,019.79	394,474.90	396,100.00
50 04	Salaries Overtime	5,000.00	5,000.00	2,799.26	.00	.00	2,691.97	.00	.00
50 50	Salaries Cashout	.00	.00	.00	.00	.00	1,931.20	.00	.00
	<i>Personnel - Salaries Totals</i>	<u>\$365,000.00</u>	<u>\$365,000.00</u>	<u>\$255,928.11</u>	<u>\$377,100.00</u>	<u>\$377,100.00</u>	<u>\$279,642.96</u>	<u>\$394,474.90</u>	<u>\$396,100.00</u>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	2,700.00	2,700.00	2,300.00	4,800.00	4,800.00	4,200.00	4,900.00	4,900.00
51 10	Benefits FICA	32,204.00	32,204.00	19,532.83	28,800.00	28,800.00	21,391.74	30,177.33	30,300.00
51 11	Benefits Group Insurance - Health	44,134.00	44,134.00	10,633.81	39,600.00	39,600.00	9,535.74	36,000.00	36,000.00
51 15	Benefits Life Insurance	1,129.00	1,129.00	548.65	900.00	900.00	612.31	986.19	1,000.00
51 20	Benefits Retirement - General Employees	31,200.00	31,200.00	35,004.81	54,100.00	54,100.00	40,876.82	59,684.05	59,900.00
51 30	Benefits 401K - General Employees	21,859.00	21,859.00	12,911.51	18,900.00	18,900.00	14,182.45	19,723.75	19,800.00
	<i>Personnel - Benefits Totals</i>	<u>\$133,226.00</u>	<u>\$133,226.00</u>	<u>\$80,931.61</u>	<u>\$147,100.00</u>	<u>\$147,100.00</u>	<u>\$90,799.06</u>	<u>\$151,471.32</u>	<u>\$151,900.00</u>
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	100,000.00	.00	.00	50,000.00	50,000.00	61,000.00	50,000.00	50,000.00
	<i>Contractual Services Totals</i>	<u>\$100,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>	<u>\$50,000.00</u>	<u>\$61,000.00</u>	<u>\$50,000.00</u>	<u>\$50,000.00</u>
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	7,500.00	7,500.00	1,086.13	9,000.00	9,000.00	145.00	9,000.00	9,000.00
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	217.14	.00	.00	3,241.66	.00	.00
52 37	Op Exp Maint and Repair - Buildings	.00	.00	.00	.00	.00	1,463.06	.00	.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	55.00	.00	.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	5,000.00	5,000.00	1,253.50	4,500.00	4,500.00	1,325.35	4,500.00	4,500.00
52 70	Op Exp Safety	1,000.00	1,000.00	704.41	1,000.00	1,000.00	473.21	1,000.00	1,000.00
52 72	Op Exp Uniform Purchase	2,000.00	2,000.00	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
52 85	Op Exp Departmental Supplies	5,000.00	5,000.00	4,418.84	3,000.00	3,000.00	5,775.14	3,000.00	3,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	277.29	350.00	350.00	9,182.12	5,443.75	5,500.00
53 90	Op Exp New Employee Upfit	.00	.00	.00	5,000.00	5,000.00	140.00	5,000.00	5,000.00
	<i>Operating Expenses Totals</i>	<u>\$20,500.00</u>	<u>\$20,500.00</u>	<u>\$8,012.31</u>	<u>\$24,850.00</u>	<u>\$24,850.00</u>	<u>\$23,745.54</u>	<u>\$29,943.75</u>	<u>\$30,000.00</u>
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	(21,149.00)	(21,149.00)	(21,149.04)	(25,402.00)	(25,402.00)	(23,285.24)	(25,402.00)	(27,004.00)
59 98	Misc Support Services - W/S Fund	(65,264.00)	(65,264.00)	(65,264.04)	(85,642.00)	(85,642.00)	(78,505.13)	(85,642.00)	(32,656.00)
59 99	Misc Support Services - Electric Fund	(30,130.00)	(30,130.00)	(30,129.96)	(40,180.00)	(40,180.00)	(36,831.63)	(40,180.00)	(7,536.00)
	<i>Miscellaneous Totals</i>	<u>(\$116,543.00)</u>	<u>(\$116,543.00)</u>	<u>(\$116,543.04)</u>	<u>(\$151,224.00)</u>	<u>(\$151,224.00)</u>	<u>(\$138,622.00)</u>	<u>(\$151,224.00)</u>	<u>(\$67,196.00)</u>
	Division 02 - Administration Totals	<u>\$502,183.00</u>	<u>\$402,183.00</u>	<u>\$228,328.99</u>	<u>\$447,826.00</u>	<u>\$447,826.00</u>	<u>\$316,565.56</u>	<u>\$474,665.97</u>	<u>\$560,804.00</u>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 55 - Public Works									
Division 52 - Grounds & Easement Maintenance									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	443,300.00	443,300.00	370,014.47	877,312.00	610,100.00
50 02	Salaries Part-time	.00	.00	.00	25,000.00	25,000.00	.00	25,000.00	25,000.00
50 04	Salaries Overtime	.00	.00	.00	6,000.00	6,000.00	15,927.53	6,000.00	6,000.00
	<i>Personnel - Salaries Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$474,300.00</u>	<u>\$474,300.00</u>	<u>\$385,942.00</u>	<u>\$908,312.00</u>	<u>\$641,100.00</u>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	4,200.00	4,200.00	4,850.00	179,853.00	6,500.00
51 10	Benefits FICA	.00	.00	.00	33,800.00	33,800.00	28,445.33	28,453.23	46,700.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	89,100.00	89,100.00	67,264.58	88,717.67	108,000.00
51 15	Benefits Life Insurance	.00	.00	.00	1,000.00	1,000.00	831.99	1,182.06	1,500.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	63,800.00	63,800.00	56,294.84	71,538.01	92,300.00
51 30	Benefits 401K - General Employees	.00	.00	.00	22,200.00	22,200.00	19,493.42	23,641.11	30,500.00
	<i>Personnel - Benefits Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$214,100.00</u>	<u>\$214,100.00</u>	<u>\$177,180.16</u>	<u>\$393,385.08</u>	<u>\$285,500.00</u>
<i>Contractual Services</i>									
56 70	Cont Serv Contract Services - Grounds	.00	.00	.00	170,000.00	170,000.00	155,652.68	170,000.00	170,000.00
	<i>Contractual Services Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$170,000.00</u>	<u>\$170,000.00</u>	<u>\$155,652.68</u>	<u>\$170,000.00</u>	<u>\$170,000.00</u>
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	.00	.00	.00	8,700.00	8,700.00	1,366.36	8,700.00	8,700.00
52 31	Op Exp Maint and Repair - Cemeteries	.00	.00	.00	50,000.00	50,400.00	65,347.31	50,000.00	50,000.00
52 33	Op Exp Maint and Repair - Prop Damage	.00	.00	.00	1,500.00	1,500.00	650.00	1,500.00	1,500.00
52 35	Op Exp Maint and Repair - Equipment	.00	.00	.00	20,000.00	20,000.00	27,389.22	20,000.00	20,000.00
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	.00	10,000.00	10,000.00	2,094.50	10,000.00	10,000.00
52 38	Op Exp Maint and Repair - Grounds	.00	.00	.00	38,800.00	50,800.00	106,164.21	38,800.00	38,800.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	.00	6,500.00	6,500.00	10,111.92	6,500.00	6,500.00
52 60	Op Exp Equipment Purchase	.00	.00	.00	59,000.00	79,043.00	23,336.37	59,000.00	59,000.00
52 70	Op Exp Safety	.00	.00	.00	2,200.00	2,200.00	1,193.46	2,200.00	2,200.00
52 71	Op Exp Protective Clothing	.00	.00	.00	200.00	200.00	65.52	200.00	200.00
52 72	Op Exp Uniform Purchase	.00	.00	.00	5,300.00	5,300.00	5,300.00	10,300.00	6,800.00
52 80	Op Exp Tools	.00	.00	.00	800.00	800.00	1,742.65	800.00	800.00
52 81	Op Exp Chemicals	.00	.00	.00	10,000.00	10,000.00	4,483.03	10,000.00	10,000.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	7,300.00	7,300.00	7,736.35	7,300.00	7,300.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	12,400.00	12,400.00	.00	8,481.67	11,900.00
	<i>Operating Expenses Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$232,700.00</u>	<u>\$265,143.00</u>	<u>\$256,980.90</u>	<u>\$233,781.67</u>	<u>\$233,700.00</u>
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	.00	(21,935.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	.00	(50,818.00)



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 55 - Public Works									
Division 52 - Grounds & Easement Maintenance									
<i>Miscellaneous</i>									
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	.00	(21,096.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$93,849.00)
	Division 52 - Grounds & Easement Maintenance Totals	\$0.00	\$0.00	\$0.00	\$1,091,100.00	\$1,123,543.00	\$975,755.74	\$1,705,478.75	\$1,236,451.00
Division 53 - Vehicle Maintenance									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	192,000.00	192,000.00	148,719.23	249,000.00	249,000.00	189,686.77	287,588.00	324,100.00
50 04	Salaries Overtime	4,000.00	4,000.00	1,686.08	4,000.00	4,000.00	7,242.80	4,000.00	4,000.00
	<i>Personnel - Salaries Totals</i>	\$196,000.00	\$196,000.00	\$150,405.31	\$253,000.00	\$253,000.00	\$196,929.57	\$291,588.00	\$328,100.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	2,800.00	2,800.00	550.00	900.00	900.00	750.00	45,722.00	1,300.00
51 10	Benefits FICA	15,211.00	15,211.00	11,174.50	19,000.00	19,000.00	14,659.65	13,928.33	24,800.00
51 11	Benefits Group Insurance - Health	30,652.00	30,652.00	19,760.10	39,600.00	39,600.00	25,896.16	27,000.00	45,000.00
51 15	Benefits Life Insurance	594.00	594.00	351.87	600.00	600.00	432.23	455.17	800.00
51 20	Benefits Retirement - General Employees	18,399.00	18,399.00	20,570.40	35,700.00	35,700.00	28,686.10	27,547.15	49,000.00
51 30	Benefits 401K - General Employees	11,400.00	11,400.00	7,547.88	12,500.00	12,500.00	9,883.07	9,103.49	16,200.00
	<i>Personnel - Benefits Totals</i>	\$79,056.00	\$79,056.00	\$59,954.75	\$108,300.00	\$108,300.00	\$80,307.21	\$123,756.14	\$137,100.00
<i>Contractual Services</i>									
56 10	Cont Serv Contracts and Agreements	.00	.00	175.00	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	3,480.00	3,480.00	3,263.23	3,500.00	3,500.00	6,183.72	3,480.00	3,500.00
	<i>Contractual Services Totals</i>	\$3,480.00	\$3,480.00	\$3,438.23	\$3,500.00	\$3,500.00	\$6,183.72	\$3,480.00	\$3,500.00
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	9,950.00	9,950.00	2,236.51	10,000.00	10,000.00	1,209.72	10,000.00	10,000.00
52 35	Op Exp Maint and Repair - Equipment	10,000.00	10,000.00	26,076.92	10,000.00	10,000.00	14,033.16	10,000.00	10,000.00
52 36	Op Exp Maint and Repair - Vehicles	3,000.00	3,000.00	158,320.11	3,000.00	3,000.00	88,959.38	3,000.00	3,000.00
52 50	Op Exp Contracted Vehicle Service	880.00	880.00	7,968.04	900.00	900.00	12,683.04	900.00	900.00
52 510	Op Exp Fleet Reimbursable - Fuel	(140,447.00)	(140,447.00)	(47,833.14)	(140,400.00)	(140,400.00)	(57,261.01)	(200,400.00)	(200,400.00)
52 52	Op Exp Fuel	551,975.00	551,975.00	331,689.22	440,000.00	440,000.00	351,566.23	440,000.00	440,000.00
52 60	Op Exp Equipment Purchase	17,850.00	17,850.00	23,727.01	40,900.00	40,900.00	3,453.28	40,900.00	40,900.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	.00	.00	1,334.01	.00	.00
52 63	Op Exp Permits and Fees	840.00	840.00	862.26	800.00	800.00	1,139.42	800.00	800.00
52 70	Op Exp Safety	900.00	900.00	555.91	900.00	900.00	2,009.69	900.00	900.00
52 71	Op Exp Protective Clothing	.00	.00	106.17	.00	.00	67.02	1,000.00	500.00
52 72	Op Exp Uniform Purchase	3,300.00	3,303.00	1,981.43	3,300.00	3,300.00	3,415.37	4,500.00	3,900.00
52 85	Op Exp Departmental Supplies	5,200.00	5,200.00	18,277.00	5,200.00	5,200.00	6,318.27	5,200.00	5,200.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 55 - Public Works									
Division 53 - Vehicle Maintenance									
<i>Operating Expenses</i>									
53 03	Op Exp Worker's Compensation Insurance	.00	.00	4,637.87	4,600.00	4,600.00	3,812.05	3,677.81	6,000.00
53 99	Op Exp Miscellaneous Expense	.00	.00	6,912.85	.00	.00	.00	.00	.00
	<i>Operating Expenses Totals</i>	\$463,448.00	\$463,451.00	\$535,518.16	\$379,200.00	\$379,200.00	\$432,739.63	\$320,477.81	\$321,700.00
<i>Capital Outlay</i>									
58 47	Cap Out Vehicles	250,000.00	417,667.00	761,939.76	1,800,000.00	1,966,918.00	1,087,865.78	2,067,530.00	1,437,800.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	.00	470,101.00	491,401.37	33,700.00	33,700.00	378,301.52	.00	.00
	<i>Capital Outlay Totals</i>	\$250,000.00	\$887,768.00	\$1,253,341.13	\$1,833,700.00	\$2,000,618.00	\$1,466,167.30	\$2,067,530.00	\$1,437,800.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	(19,025.00)	(19,025.00)	(19,025.04)	(19,077.00)	(19,077.00)	(17,487.25)	(19,077.00)	(76,183.00)
59 98	Misc Support Services - W/S Fund	(176,663.00)	(176,663.00)	(176,663.04)	(177,143.00)	(177,143.00)	(162,381.12)	(177,143.00)	(198,394.00)
59 99	Misc Support Services - Electric Fund	(59,794.00)	(59,794.00)	(59,793.96)	(59,955.00)	(59,955.00)	(54,958.75)	(59,955.00)	(47,614.00)
	<i>Miscellaneous Totals</i>	(\$255,482.00)	(\$255,482.00)	(\$255,482.04)	(\$256,175.00)	(\$256,175.00)	(\$234,827.12)	(\$256,175.00)	(\$322,191.00)
	Division 53 - Vehicle Maintenance Totals	\$736,502.00	\$1,374,273.00	\$1,747,175.54	\$2,321,525.00	\$2,488,443.00	\$1,947,500.31	\$2,550,656.95	\$1,906,009.00
Division 54 - Facilities Maintenance									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	191,000.00	191,000.00	176,314.37	252,883.00	203,100.00
50 04	Salaries Overtime	.00	.00	.00	12,000.00	12,000.00	9,918.58	12,000.00	12,000.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$203,000.00	\$203,000.00	\$186,232.95	\$264,883.00	\$215,100.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	1,500.00	1,500.00	1,550.00	23,633.00	1,900.00
51 10	Benefits FICA	.00	.00	.00	14,400.00	14,400.00	14,064.24	15,466.28	15,500.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	29,700.00	29,700.00	22,924.02	27,000.00	27,000.00
51 15	Benefits Life Insurance	.00	.00	.00	500.00	500.00	377.16	505.43	500.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	27,000.00	27,000.00	26,628.64	30,588.87	30,700.00
51 30	Benefits 401K - General Employees	.00	.00	.00	9,400.00	9,400.00	9,206.08	10,108.68	10,200.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$82,500.00	\$82,500.00	\$74,750.14	\$107,302.26	\$85,800.00
<i>Contractual Services</i>									
56 11	Cont Serv Contract Services	.00	.00	.00	88,000.00	88,431.00	110,445.15	178,000.00	178,000.00
56 50	Cont Serv Equipment Rental	.00	.00	.00	1,500.00	1,500.00	2,819.10	6,500.00	6,500.00
56 72	Cont Serv Security	.00	.00	.00	300,000.00	312,594.00	77,559.84	300,000.00	300,000.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$389,500.00	\$402,525.00	\$190,824.09	\$484,500.00	\$484,500.00
<i>Operating Expenses</i>									
52 10	Op Exp Utility Exp - Town Electricity	.00	.00	.00	300,000.00	300,000.00	245,885.36	450,000.00	412,000.00
52 11	Op Exp Utility Exp - Town W/S	.00	.00	.00	175,000.00	175,000.00	159,065.04	262,500.00	240,500.00
52 12	Op Exp Utility Exp - Other	.00	.00	.00	67,000.00	67,000.00	80,517.53	67,000.00	67,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 55 - Public Works									
Division 54 - Facilities Maintenance									
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	.00	.00	.00	2,000.00	2,000.00	144.49	2,000.00	2,000.00
52 35	Op Exp Maint and Repair - Equipment	.00	.00	.00	2,000.00	2,000.00	530.51	2,000.00	2,000.00
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	.00	2,000.00	2,000.00	602.99	2,000.00	2,000.00
52 37	Op Exp Maint and Repair - Buildings	.00	.00	.00	405,100.00	509,173.00	663,497.36	1,012,750.00	400,000.00
52 371	Op Exp Building Special Projects	.00	.00	.00	515,000.00	557,181.00	85,692.49	722,500.00	500,000.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	.00	2,500.00	2,500.00	1,502.17	2,500.00	2,500.00
52 60	Op Exp Equipment Purchase	.00	.00	.00	15,500.00	27,615.00	8,600.78	15,500.00	15,500.00
52 70	Op Exp Safety	.00	.00	.00	800.00	800.00	634.40	800.00	800.00
52 72	Op Exp Uniform Purchase	.00	.00	.00	2,400.00	2,400.00	2,886.58	2,900.00	2,400.00
52 80	Op Exp Tools	.00	.00	.00	2,000.00	2,000.00	1,173.66	3,500.00	2,000.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	1,500.00	1,500.00	326.01	23,500.00	23,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	7,800.00	7,800.00	.00	3,027.45	3,000.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$1,500,600.00	\$1,658,969.00	\$1,251,059.37	\$2,572,477.45	\$1,675,200.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	(3,159.00)	(3,159.00)	(2,895.75)	(3,159.00)	(363,431.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	(257,755.00)	(257,755.00)	(236,275.38)	(257,755.00)	(88,738.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	(106,262.00)	(106,262.00)	(97,406.87)	(106,262.00)	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	(\$367,176.00)	(\$367,176.00)	(\$336,578.00)	(\$367,176.00)	(\$452,169.00)
	Division 54 - Facilities Maintenance Totals	\$0.00	\$0.00	\$0.00	\$1,808,424.00	\$1,979,818.00	\$1,366,288.55	\$3,061,986.71	\$2,008,431.00
Division 55 - Streets Operations									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	405,000.00	405,000.00	225,437.04	379,500.00	379,500.00	252,056.83	640,256.93	404,700.00
50 04	Salaries Overtime	7,000.00	7,000.00	5,004.26	7,000.00	7,000.00	15,259.84	7,000.00	7,000.00
	<i>Personnel - Salaries Totals</i>	\$412,000.00	\$412,000.00	\$230,441.30	\$386,500.00	\$386,500.00	\$267,316.67	\$647,256.93	\$411,700.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	4,150.00	4,150.00	2,850.00	1,500.00	1,500.00	1,300.00	5,600.00	1,800.00
51 10	Benefits FICA	32,250.00	32,250.00	17,472.78	28,800.00	28,800.00	20,265.95	48,979.65	31,000.00
51 11	Benefits Group Insurance - Health	70,237.00	70,237.00	40,191.69	79,200.00	79,200.00	39,089.66	99,000.00	72,000.00
51 15	Benefits Life Insurance	976.00	976.00	466.30	900.00	900.00	573.41	1,600.64	1,000.00
51 20	Benefits Retirement - General Employees	32,985.00	32,985.00	31,473.38	54,500.00	54,500.00	38,870.36	96,870.87	61,200.00
51 30	Benefits 401K - General Employees	18,902.00	18,902.00	11,664.56	19,100.00	19,100.00	13,406.89	32,012.85	20,200.00
	<i>Personnel - Benefits Totals</i>	\$159,500.00	\$159,500.00	\$104,118.71	\$184,000.00	\$184,000.00	\$113,506.27	\$284,064.01	\$187,200.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	75,000.00	75,000.00	.00	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	10,000.00	10,000.00	5,038.80	10,000.00	15,504.00	5,714.18	10,000.00	10,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 55 - Public Works									
Division 55 - Streets Operations									
<i>Contractual Services</i>									
56 50	Cont Serv Equipment Rental	10,000.00	10,000.00	.00	10,000.00	10,000.00	5,055.00	10,000.00	10,000.00
	<i>Contractual Services Totals</i>	\$95,000.00	\$95,000.00	\$5,038.80	\$20,000.00	\$25,504.00	\$10,769.18	\$20,000.00	\$20,000.00
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	125.00	125.00	.00	100.00	100.00	.00	100.00	100.00
52 12	Op Exp Utility Exp - Other	48,000.00	48,000.00	.00	48,000.00	48,000.00	.00	48,000.00	48,000.00
52 13	Op Exp Street Lights - Rental	70,000.00	70,000.00	91,123.80	70,000.00	70,000.00	77,063.46	70,000.00	70,000.00
52 14	Op Exp Street Lights - Special	75,000.00	75,000.00	72,062.64	75,000.00	75,000.00	72,062.64	75,000.00	75,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	.00	360.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	4,900.00	4,900.00	2,295.80	4,900.00	4,900.00	.00	4,900.00	4,900.00
52 26	Op Exp Professional Development	19,900.00	27,900.00	10,562.77	4,000.00	4,000.00	1,419.54	4,000.00	4,000.00
52 35	Op Exp Maint and Repair - Equipment	42,500.00	42,500.00	24,581.03	42,500.00	42,500.00	16,864.37	42,500.00	42,500.00
52 36	Op Exp Maint and Repair - Vehicles	21,300.00	21,300.00	20,969.67	21,300.00	21,300.00	10,138.24	21,300.00	21,300.00
52 38	Op Exp Maint and Repair - Grounds	5,000.00	5,000.00	.00	5,000.00	5,000.00	319.90	5,000.00	5,000.00
52 39	Op Exp Maint and Repair - System	150,850.00	235,930.00	122,867.16	61,000.00	66,513.00	124,384.65	61,000.00	61,000.00
52 50	Op Exp Contracted Vehicle Service	50,000.00	50,000.00	9,182.98	12,000.00	12,000.00	13,719.28	12,000.00	12,000.00
52 60	Op Exp Equipment Purchase	22,000.00	28,410.00	14,027.83	22,000.00	22,000.00	10,822.42	22,000.00	22,000.00
52 70	Op Exp Safety	10,316.00	14,836.00	10,176.46	10,300.00	15,039.00	8,191.69	10,300.00	10,300.00
52 71	Op Exp Protective Clothing	.00	.00	200.00	.00	.00	510.19	.00	.00
52 72	Op Exp Uniform Purchase	5,700.00	6,472.00	3,332.18	5,700.00	5,700.00	5,700.00	5,700.00	5,700.00
52 85	Op Exp Departmental Supplies	15,130.00	15,130.00	7,047.35	15,100.00	15,100.00	18,934.46	15,100.00	15,100.00
52 86	Op Exp System Maintenance	.00	.00	.00	.00	.00	148.57	.00	.00
52 90	Op Exp Regulatory Signs	.00	.00	.00	.00	.00	1,436.60	.00	.00
53 00	Op Exp Insurance and Bonds	1,000.00	1,000.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	11,811.69	13,300.00	13,300.00	5,459.91	11,250.29	11,300.00
	<i>Operating Expenses Totals</i>	\$541,721.00	\$646,503.00	\$400,601.36	\$411,200.00	\$421,452.00	\$367,175.92	\$409,150.29	\$409,200.00
<i>Programs</i>									
54 60	Programs Recurring Program Initiative	128,300.00	138,300.00	24,295.84	128,300.00	10,000.00	.00	128,300.00	.00
54 65	Programs Program Initiat.-NSRR Crossing	.00	.00	.00	.00	3,300.00	3,175.50	.00	3,300.00
54 66	Programs Program Initiat-Signage&Striping	.00	.00	.00	.00	125,000.00	110,887.38	.00	125,000.00
	<i>Programs Totals</i>	\$128,300.00	\$138,300.00	\$24,295.84	\$128,300.00	\$138,300.00	\$114,062.88	\$128,300.00	\$128,300.00
<i>Capital Outlay</i>									
58 10	Cap Out Sidewalk Repair and Improvements	.00	.00	.00	50,000.00	50,000.00	52,872.00	.00	.00
58 12	Cap Out Street Repair and Improvements	.00	37,229.00	.00	.00	37,681.00	16,327.92	.00	.00
58 60	Cap Out Program Initiative	2,650,000.00	4,850,000.00	4,159,324.77	3,150,000.00	55,222.00	.00	2,650,000.00	.00
58 64	Cap Out Program Initiat - ADA Transition	.00	.00	.00	.00	200,000.00	.00	.00	100,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 55 - Public Works									
Division 55 - Streets Operations									
<i>Capital Outlay</i>									
58 65	Cap Out Program Initiative-Road Rehab	.00	.00	.00	.00	2,000,000.00	221,353.05	.00	2,000,000.00
58 66	Cap Out Program Init.-Sidewalk & Improve	.00	.00	.00	.00	650,000.00	.00	.00	100,000.00
58 67	Cap Out Program Initiative-Stormwater	.00	.00	.00	.00	300,000.00	.00	.00	300,000.00
	<i>Capital Outlay Totals</i>	\$2,650,000.00	\$4,887,229.00	\$4,159,324.77	\$3,200,000.00	\$3,292,903.00	\$290,552.97	\$2,650,000.00	\$2,500,000.00
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	(23.00)	(23.00)	(22.92)	(21.00)	(21.00)	(19.25)	(21.00)	.00
59 98	Misc Support Services - W/S Fund	(18,083.00)	(18,083.00)	(18,083.04)	(16,575.00)	(16,575.00)	(15,193.75)	(16,575.00)	.00
59 99	Misc Support Services - Electric Fund	(765.00)	(765.00)	(765.00)	(702.00)	(702.00)	(643.50)	(702.00)	.00
	<i>Miscellaneous Totals</i>	(\$18,871.00)	(\$18,871.00)	(\$18,870.96)	(\$17,298.00)	(\$17,298.00)	(\$15,856.50)	(\$17,298.00)	\$0.00
	Division 55 - Streets Operations Totals	\$3,967,650.00	\$6,319,661.00	\$4,904,949.82	\$4,312,702.00	\$4,431,361.00	\$1,147,527.39	\$4,121,473.23	\$3,656,400.00
Division 56 - Custodial									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	.00	.00	.00	279,900.00	279,900.00	195,339.48	288,609.00	287,600.00
50 02	Salaries Part-time	.00	.00	.00	21,100.00	21,100.00	11,322.00	21,000.00	21,000.00
50 04	Salaries Overtime	.00	.00	.00	10,000.00	10,000.00	4,027.41	10,000.00	10,000.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$311,000.00	\$311,000.00	\$210,688.89	\$319,609.00	\$318,600.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	.00	.00	.00	1,100.00	1,100.00	850.00	1,700.00	1,600.00
51 10	Benefits FICA	.00	.00	.00	21,400.00	21,400.00	15,272.96	22,078.59	22,000.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	69,300.00	69,300.00	41,699.43	63,000.00	63,000.00
51 15	Benefits Life Insurance	.00	.00	.00	700.00	700.00	448.96	721.52	700.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	40,100.00	40,100.00	29,077.59	43,666.54	43,500.00
51 30	Benefits 401K - General Employees	.00	.00	.00	14,100.00	14,100.00	9,970.88	14,430.45	14,400.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$146,700.00	\$146,700.00	\$97,319.82	\$145,597.10	\$145,200.00
<i>Operating Expenses</i>									
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	.00	1,000.00	1,000.00	215.12	1,000.00	1,000.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	.00	1,500.00	2,682.00	.00	1,500.00	1,500.00
52 60	Op Exp Equipment Purchase	.00	.00	.00	10,100.00	10,100.00	2,735.01	10,100.00	10,100.00
52 70	Op Exp Safety	.00	.00	.00	1,700.00	1,700.00	887.36	1,700.00	1,700.00
52 72	Op Exp Uniform Purchase	.00	.00	.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	43,000.00	43,000.00	40,084.93	43,000.00	43,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	7,800.00	7,800.00	7,870.43	7,215.23	7,200.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$67,400.00	\$68,582.00	\$54,092.85	\$66,815.23	\$66,800.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund	<b>100 - GF</b>								
<b>EXPENSE</b>									
Department <b>55 - Public Works</b>									
Division <b>56 - Custodial</b>									
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	.00	.00	.00	(8,037.00)	(8,037.00)	(7,367.25)	(8,037.00)	(101,789.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	(38,029.00)	(38,029.00)	(34,859.88)	(38,029.00)	(48,312.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	(20,258.00)	(20,258.00)	(18,569.87)	(20,258.00)	(13,134.00)
	<i>Miscellaneous Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$66,324.00)</u>	<u>(\$66,324.00)</u>	<u>(\$60,797.00)</u>	<u>(\$66,324.00)</u>	<u>(\$163,235.00)</u>
	Division <b>56 - Custodial Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$458,776.00</u>	<u>\$459,958.00</u>	<u>\$301,304.56</u>	<u>\$465,697.33</u>	<u>\$367,365.00</u>
Division <b>59 - Sanitation &amp; Solid Waste</b>									
<i>Operating Expenses</i>									
52 43	Op Exp Contracted Yard Waste Disposal	660,000.00	660,000.00	669,542.99	675,000.00	675,000.00	675,000.00	675,000.00	675,000.00
52 44	Op Exp Clean-Up Activity	5,000.00	5,000.00	.00	5,000.00	5,000.00	.00	5,000.00	5,000.00
53 40	Op Exp Landfill Fees	450,000.00	450,000.00	527,710.50	525,000.00	525,000.00	525,000.00	525,000.00	525,000.00
53 41	Op Exp Contracted Trash Hauling Fees	1,140,000.00	1,140,000.00	1,233,293.35	1,350,000.00	1,350,000.00	1,350,000.00	1,350,000.00	1,450,000.00
53 42	Op Exp Contracted Recycling Fees	750,000.00	750,000.00	709,066.48	775,000.00	775,000.00	775,000.00	775,000.00	775,000.00
53 43	Op Exp Contracted Fuel Surcharge	50,000.00	50,000.00	.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
53 99	Op Exp Miscellaneous Expense	5,000.00	5,000.00	1,587.98	5,000.00	5,000.00	2,597.05	5,000.00	5,000.00
	<i>Operating Expenses Totals</i>	<u>\$3,060,000.00</u>	<u>\$3,060,000.00</u>	<u>\$3,141,201.30</u>	<u>\$3,385,000.00</u>	<u>\$3,385,000.00</u>	<u>\$3,377,597.05</u>	<u>\$3,385,000.00</u>	<u>\$3,485,000.00</u>
	Division <b>59 - Sanitation &amp; Solid Waste Totals</b>	<u>\$3,060,000.00</u>	<u>\$3,060,000.00</u>	<u>\$3,141,201.30</u>	<u>\$3,385,000.00</u>	<u>\$3,385,000.00</u>	<u>\$3,377,597.05</u>	<u>\$3,385,000.00</u>	<u>\$3,485,000.00</u>
Division <b>95 - Capital Outlay</b>									
<i>Capital Outlay</i>									
58 47	Cap Out Vehicles	.00	.00	8,385.58	.00	.00	568,401.82	.00	.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	1,027,000.00	1,027,000.00	248,186.96	.00	351,872.00	5,815.00	.00	.00
58 50	Cap Out Capital Outlay	77,000.00	77,000.00	19,145.25	.00	163,701.00	107,915.30	.00	.00
	<i>Capital Outlay Totals</i>	<u>\$1,104,000.00</u>	<u>\$1,104,000.00</u>	<u>\$275,717.79</u>	<u>\$0.00</u>	<u>\$515,573.00</u>	<u>\$682,132.12</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division <b>95 - Capital Outlay Totals</b>	<u>\$1,104,000.00</u>	<u>\$1,104,000.00</u>	<u>\$275,717.79</u>	<u>\$0.00</u>	<u>\$515,573.00</u>	<u>\$682,132.12</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Department <b>55 - Public Works Totals</b>	<u>\$9,370,335.00</u>	<u>\$12,260,117.00</u>	<u>\$10,297,373.44</u>	<u>\$13,825,353.00</u>	<u>\$14,831,522.00</u>	<u>\$10,114,671.28</u>	<u>\$15,764,958.94</u>	<u>\$13,220,460.00</u>
Department <b>60 - Parks &amp; Recreational Services</b>									
Division <b>02 - Administration</b>									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	340,000.00	340,000.00	438,967.62	404,000.00	404,000.00	284,043.87	537,760.00	434,200.00
50 02	Salaries Part-time	100,000.00	100,000.00	88,993.32	100,000.00	100,000.00	116,177.40	270,000.00	185,500.00
50 04	Salaries Overtime	1,000.00	1,000.00	.00	1,000.00	1,000.00	936.40	1,000.00	1,000.00
	<i>Personnel - Salaries Totals</i>	<u>\$441,000.00</u>	<u>\$441,000.00</u>	<u>\$527,960.94</u>	<u>\$505,000.00</u>	<u>\$505,000.00</u>	<u>\$401,157.67</u>	<u>\$808,760.00</u>	<u>\$620,700.00</u>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 60 - Parks & Recreational Services									
Division 02 - Administration									
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	3,650.00	3,650.00	2,550.00	3,000.00	3,000.00	2,450.00	67,818.00	2,800.00
51 10	Benefits FICA	37,570.00	37,570.00	39,438.76	30,900.00	30,900.00	30,041.46	29,515.16	33,100.00
51 11	Benefits Group Insurance - Health	43,791.00	43,791.00	43,985.00	49,500.00	49,500.00	32,278.56	45,000.00	49,500.00
51 15	Benefits Life Insurance	935.00	935.00	917.34	1,000.00	1,000.00	602.13	964.55	1,100.00
51 20	Benefits Retirement - General Employees	37,595.00	37,595.00	53,515.72	58,000.00	58,000.00	41,477.36	58,374.43	65,500.00
51 30	Benefits 401K - General Employees	17,963.00	17,963.00	19,678.53	20,200.00	20,200.00	14,331.54	19,290.95	21,700.00
	<i>Personnel - Benefits Totals</i>	\$141,504.00	\$141,504.00	\$160,085.35	\$162,600.00	\$162,600.00	\$121,181.05	\$220,963.09	\$173,700.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	25,000.00	125,160.00	54,295.00	25,000.00	49,620.00	24,620.00	25,000.00	25,000.00
56 11	Cont Serv Contract Services	2,700.00	2,700.00	2,655.11	2,700.00	2,700.00	8,030.04	6,000.00	6,000.00
	<i>Contractual Services Totals</i>	\$27,700.00	\$127,860.00	\$56,950.11	\$27,700.00	\$52,320.00	\$32,650.04	\$31,000.00	\$31,000.00
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	850.00	850.00	.00	900.00	900.00	.00	900.00	900.00
52 16	Op Exp Telephone Exp - Mobile	.00	.00	1,080.00	.00	.00	.00	.00	.00
52 24	Op Exp Marketing Expense	14,250.00	14,250.00	11,315.84	14,300.00	14,300.00	9,120.12	14,300.00	14,300.00
52 26	Op Exp Professional Development	17,025.00	17,025.00	12,096.79	10,000.00	10,000.00	6,637.54	11,500.00	11,000.00
52 27	Op Exp Local Mileage	.00	.00	240.00	.00	.00	130.34	600.00	600.00
52 35	Op Exp Maint and Repair - Equipment	1,800.00	1,800.00	1,052.18	1,800.00	1,800.00	2,216.16	3,600.00	3,600.00
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	57.97	.00	.00	223.99	.00	.00
52 60	Op Exp Equipment Purchase	22,900.00	22,900.00	22,703.58	22,900.00	27,597.00	6,278.98	45,800.00	45,800.00
52 62	Op Exp Dues and Subscriptions	2,375.00	2,375.00	1,920.00	2,400.00	2,400.00	1,020.00	2,400.00	2,400.00
52 72	Op Exp Uniform Purchase	6,625.00	6,625.00	6,711.50	6,600.00	6,600.00	11,675.20	12,600.00	9,600.00
52 85	Op Exp Departmental Supplies	24,900.00	24,900.00	19,915.84	24,900.00	24,900.00	14,450.92	49,800.00	37,800.00
53 03	Op Exp Worker's Compensation Insurance	.00	10,000.00	1,905.82	16,400.00	16,400.00	4,709.25	3,237.53	4,000.00
53 26	Op Exp Special Programs	6,000.00	6,000.00	499.45	.00	.00	.00	.00	.00
53 99	Op Exp Miscellaneous Expense	.00	.00	355.00	.00	.00	.00	.00	.00
	<i>Operating Expenses Totals</i>	\$96,725.00	\$106,725.00	\$79,853.97	\$100,200.00	\$104,897.00	\$56,462.50	\$144,737.53	\$130,000.00
<i>Programs</i>									
54 15	Programs Special Events	80,000.00	80,000.00	89,182.34	80,000.00	80,000.00	59,655.75	100,000.00	100,000.00
	<i>Programs Totals</i>	\$80,000.00	\$80,000.00	\$89,182.34	\$80,000.00	\$80,000.00	\$59,655.75	\$100,000.00	\$100,000.00
	Division 02 - Administration Totals	\$786,929.00	\$897,089.00	\$914,032.71	\$875,500.00	\$904,817.00	\$671,107.01	\$1,305,460.62	\$1,055,400.00
Division 70 - Youth Athletics									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	160,000.00	160,000.00	165,712.28	68,400.00	68,400.00	73,959.60	60,555.98	60,900.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>100 - GF</b>									
<b>EXPENSE</b>									
Department <b>60 - Parks &amp; Recreational Services</b>									
Division <b>70 - Youth Athletics</b>									
<i>Personnel - Salaries</i>									
50 02	Salaries Part-time	65,000.00	65,000.00	52,631.85	95,000.00	95,000.00	47,250.17	85,000.00	85,000.00
50 03	Salaries Part-Time with Benefits	.00	.00	6,366.64	.00	.00	1,146.24	.00	.00
50 04	Salaries Overtime	6,000.00	6,000.00	8,468.92	6,000.00	6,000.00	488.33	6,000.00	6,000.00
	<i>Personnel - Salaries Totals</i>	<u>\$231,000.00</u>	<u>\$231,000.00</u>	<u>\$233,179.69</u>	<u>\$169,400.00</u>	<u>\$169,400.00</u>	<u>\$122,844.34</u>	<u>\$151,555.98</u>	<u>\$151,900.00</u>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	450.00	450.00	500.00	300.00	300.00	450.00	400.00	400.00
51 10	Benefits FICA	13,086.00	13,086.00	17,157.04	5,200.00	5,200.00	9,218.25	4,632.53	4,700.00
51 11	Benefits Group Insurance - Health	9,748.00	9,748.00	17,483.18	9,900.00	9,900.00	10,234.96	9,000.00	9,000.00
51 15	Benefits Life Insurance	166.00	166.00	267.90	200.00	200.00	165.82	151.39	200.00
51 20	Benefits Retirement - General Employees	10,809.00	10,809.00	18,473.46	9,800.00	9,800.00	11,215.81	9,162.12	9,200.00
51 30	Benefits 401K - General Employees	3,130.00	3,130.00	6,461.15	3,400.00	3,400.00	3,737.42	3,027.80	3,000.00
	<i>Personnel - Benefits Totals</i>	<u>\$37,389.00</u>	<u>\$37,389.00</u>	<u>\$60,342.73</u>	<u>\$28,800.00</u>	<u>\$28,800.00</u>	<u>\$35,022.26</u>	<u>\$26,373.84</u>	<u>\$26,500.00</u>
<i>Contractual Services</i>									
56 11	Cont Serv Contract Services	70,795.00	70,795.00	37,036.73	40,000.00	49,779.00	65,988.80	40,000.00	40,000.00
	<i>Contractual Services Totals</i>	<u>\$70,795.00</u>	<u>\$70,795.00</u>	<u>\$37,036.73</u>	<u>\$40,000.00</u>	<u>\$49,779.00</u>	<u>\$65,988.80</u>	<u>\$40,000.00</u>	<u>\$40,000.00</u>
<i>Operating Expenses</i>									
52 10	Op Exp Utility Exp - Town Electricity	30,000.00	30,000.00	20,005.38	30,000.00	30,000.00	20,951.62	30,000.00	30,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	.00	360.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	14,040.00	14,040.00	5,366.19	7,000.00	7,000.00	1,677.03	7,000.00	7,000.00
52 27	Op Exp Local Mileage	400.00	400.00	.00	400.00	400.00	.00	400.00	400.00
52 60	Op Exp Equipment Purchase	48,550.00	48,550.00	4,104.79	33,000.00	52,297.00	45,572.75	33,000.00	33,000.00
52 62	Op Exp Dues and Subscriptions	16,500.00	16,500.00	5,616.22	5,000.00	5,000.00	7,674.96	8,000.00	8,000.00
52 70	Op Exp Safety	1,400.00	1,400.00	464.37	1,400.00	1,400.00	.00	1,400.00	1,400.00
52 72	Op Exp Uniform Purchase	41,150.00	41,150.00	39,420.69	40,000.00	40,000.00	30,149.10	40,000.00	40,000.00
52 85	Op Exp Departmental Supplies	34,700.00	34,700.00	33,114.65	34,700.00	45,403.00	43,609.68	34,700.00	34,700.00
53 03	Op Exp Worker's Compensation Insurance	.00	15,000.00	4,606.07	.00	.00	4,317.45	1,041.56	1,000.00
53 90	Op Exp New Employee Upfit	3,595.00	3,595.00	.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
	<i>Operating Expenses Totals</i>	<u>\$190,335.00</u>	<u>\$205,335.00</u>	<u>\$113,058.36</u>	<u>\$155,100.00</u>	<u>\$185,100.00</u>	<u>\$157,552.59</u>	<u>\$159,141.56</u>	<u>\$159,100.00</u>
	<b>Division 70 - Youth Athletics Totals</b>	<u>\$529,519.00</u>	<u>\$544,519.00</u>	<u>\$443,617.51</u>	<u>\$393,300.00</u>	<u>\$433,079.00</u>	<u>\$381,407.99</u>	<u>\$377,071.38</u>	<u>\$377,500.00</u>
Division <b>71 - Adult Athletics</b>									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	75,000.00	75,000.00	55,607.37	59,000.00	59,000.00	13,633.72	74,322.58	74,700.00
50 02	Salaries Part-time	6,000.00	6,000.00	30,152.42	6,000.00	6,000.00	52,126.85	6,000.00	6,000.00
50 03	Salaries Part-Time with Benefits	.00	.00	534.75	.00	.00	18,721.49	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 60 - Parks & Recreational Services									
Division 71 - Adult Athletics									
<i>Personnel - Salaries</i>									
50 04	Salaries Overtime	12,000.00	12,000.00	1,745.05	12,000.00	12,000.00	303.02	12,000.00	12,000.00
	<i>Personnel - Salaries Totals</i>	\$93,000.00	\$93,000.00	\$88,039.59	\$77,000.00	\$77,000.00	\$84,785.08	\$92,322.58	\$92,700.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	200.00	200.00	200.00	300.00	300.00	.00	400.00	400.00
51 10	Benefits FICA	4,921.00	4,921.00	6,690.81	4,500.00	4,500.00	6,411.27	5,685.68	5,700.00
51 11	Benefits Group Insurance - Health	8,758.00	8,758.00	6,725.34	9,900.00	9,900.00	2,406.12	9,000.00	9,000.00
51 15	Benefits Life Insurance	146.00	146.00	102.96	100.00	100.00	36.54	185.81	200.00
51 20	Benefits Retirement - General Employees	7,547.00	7,547.00	6,424.69	8,500.00	8,500.00	4,546.73	11,245.01	11,300.00
51 30	Benefits 401K - General Employees	2,766.00	2,766.00	2,340.25	3,000.00	3,000.00	692.34	3,716.13	3,700.00
	<i>Personnel - Benefits Totals</i>	\$24,338.00	\$24,338.00	\$22,484.05	\$26,300.00	\$26,300.00	\$14,093.00	\$30,232.63	\$30,300.00
<i>Contractual Services</i>									
56 11	Cont Serv Contract Services	25,895.00	25,895.00	8,120.00	25,000.00	25,000.00	8,670.00	25,000.00	25,000.00
	<i>Contractual Services Totals</i>	\$25,895.00	\$25,895.00	\$8,120.00	\$25,000.00	\$25,000.00	\$8,670.00	\$25,000.00	\$25,000.00
<i>Operating Expenses</i>									
52 85	Op Exp Departmental Supplies	3,500.00	3,500.00	4,381.85	3,500.00	3,500.00	755.30	3,500.00	3,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	9,870.15	.00	.00	4,129.73	1,269.06	1,300.00
	<i>Operating Expenses Totals</i>	\$3,500.00	\$3,500.00	\$14,252.00	\$3,500.00	\$3,500.00	\$4,885.03	\$4,769.06	\$4,800.00
	Division 71 - Adult Athletics Totals	\$146,733.00	\$146,733.00	\$132,895.64	\$131,800.00	\$131,800.00	\$112,433.11	\$152,324.27	\$152,800.00
Division 73 - Programs and Classes									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	195,000.00	195,000.00	194,686.65	121,100.00	121,100.00	134,798.23	192,805.63	224,200.00
50 02	Salaries Part-time	109,000.00	109,000.00	110,788.84	120,000.00	120,000.00	148,827.10	251,000.00	186,000.00
50 04	Salaries Overtime	9,000.00	9,000.00	2,561.81	9,000.00	9,000.00	1,284.44	9,000.00	9,000.00
	<i>Personnel - Salaries Totals</i>	\$313,000.00	\$313,000.00	\$308,037.30	\$250,100.00	\$250,100.00	\$284,909.77	\$452,805.63	\$419,200.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	500.00	500.00	400.00	800.00	800.00	1,100.00	1,000.00	1,100.00
51 10	Benefits FICA	39,562.00	39,562.00	23,580.99	9,300.00	9,300.00	21,693.28	14,749.63	17,200.00
51 11	Benefits Group Insurance - Health	17,516.00	17,516.00	11,729.48	19,800.00	19,800.00	18,537.80	27,000.00	31,500.00
51 15	Benefits Life Insurance	420.00	420.00	220.53	300.00	300.00	300.59	482.01	600.00
51 20	Benefits Retirement - General Employees	18,983.00	18,983.00	13,398.84	17,400.00	17,400.00	19,862.47	29,171.49	33,900.00
51 30	Benefits 401K - General Employees	8,052.00	8,052.00	4,893.94	6,100.00	6,100.00	6,818.50	9,640.28	11,200.00
	<i>Personnel - Benefits Totals</i>	\$85,033.00	\$85,033.00	\$54,223.78	\$53,700.00	\$53,700.00	\$68,312.64	\$82,043.41	\$95,500.00
<i>Contractual Services</i>									
56 11	Cont Serv Contract Services	.00	.00	.00	.00	.00	.00	5,000.00	3,000.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$3,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 60 - Parks & Recreational Services									
Division 73 - Programs and Classes									
<i>Operating Expenses</i>									
52 26	Op Exp Professional Development	8,500.00	8,500.00	1,255.28	8,500.00	8,500.00	1,355.00	10,000.00	10,000.00
52 35	Op Exp Maint and Repair - Equipment	1,500.00	1,500.00	.00	1,500.00	1,500.00	.00	1,500.00	1,500.00
52 36	Op Exp Maint and Repair - Vehicles	2,000.00	2,000.00	.00	2,000.00	2,000.00	163.02	2,000.00	2,000.00
52 60	Op Exp Equipment Purchase	5,100.00	5,100.00	1,377.57	5,100.00	5,100.00	801.62	5,100.00	5,100.00
52 70	Op Exp Safety	1,000.00	1,000.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00
52 72	Op Exp Uniform Purchase	3,600.00	3,600.00	3,340.35	3,600.00	3,600.00	.00	3,600.00	3,600.00
52 85	Op Exp Departmental Supplies	16,360.00	16,360.00	7,617.13	15,000.00	15,000.00	3,981.08	15,000.00	15,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	20,000.00	13,818.20	2,800.00	2,800.00	12,389.19	3,316.26	3,900.00
53 26	Op Exp Special Programs	13,500.00	13,500.00	10,933.72	17,000.00	17,000.00	7,238.03	17,000.00	17,000.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	.00	.00	(51.71)	.00	.00
	<i>Operating Expenses Totals</i>	\$51,560.00	\$71,560.00	\$38,342.25	\$56,500.00	\$56,500.00	\$25,876.23	\$58,516.26	\$59,100.00
<i>Programs</i>									
54 10	Programs Senior Citizens Travel	3,600.00	3,600.00	47.87	3,600.00	3,600.00	.00	3,600.00	3,600.00
54 12	Programs Classes	21,040.00	21,040.00	6,642.16	8,000.00	8,000.00	5,689.68	16,000.00	12,000.00
54 14	Programs Youth Council	4,500.00	4,500.00	1,705.12	4,500.00	4,500.00	1,793.32	4,500.00	4,500.00
54 15	Programs Special Events	10,160.00	10,160.00	3,090.83	10,200.00	10,200.00	2,699.50	12,200.00	12,200.00
	<i>Programs Totals</i>	\$39,300.00	\$39,300.00	\$11,485.98	\$26,300.00	\$26,300.00	\$10,182.50	\$36,300.00	\$32,300.00
	Division 73 - Programs and Classes Totals	\$488,893.00	\$508,893.00	\$412,089.31	\$386,600.00	\$386,600.00	\$389,281.14	\$634,665.30	\$609,100.00
Division 74 - Parks Facilities Maintenance									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	375,000.00	375,000.00	369,541.33	428,100.00	428,100.00	334,661.00	479,754.08	440,900.00
50 02	Salaries Part-time	20,000.00	20,000.00	22,129.14	20,000.00	20,000.00	35,895.95	25,800.00	25,800.00
50 04	Salaries Overtime	31,000.00	31,000.00	11,656.29	31,000.00	31,000.00	18,072.91	31,000.00	31,000.00
	<i>Personnel - Salaries Totals</i>	\$426,000.00	\$426,000.00	\$403,326.76	\$479,100.00	\$479,100.00	\$388,629.86	\$536,554.08	\$497,700.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	3,200.00	3,200.00	2,700.00	3,300.00	3,300.00	2,750.00	3,800.00	3,800.00
51 10	Benefits FICA	37,034.00	37,034.00	30,601.35	32,800.00	32,800.00	29,375.59	36,701.19	33,700.00
51 11	Benefits Group Insurance - Health	65,790.00	65,790.00	63,069.41	89,100.00	89,100.00	62,400.16	90,000.00	81,000.00
51 15	Benefits Life Insurance	989.00	989.00	857.23	1,100.00	1,100.00	760.40	1,199.39	1,100.00
51 20	Benefits Retirement - General Employees	46,205.00	46,205.00	51,836.94	61,400.00	61,400.00	51,187.53	72,586.79	66,700.00
51 30	Benefits 401K - General Employees	18,852.00	18,852.00	19,097.56	21,400.00	21,400.00	17,700.43	23,987.70	22,000.00
	<i>Personnel - Benefits Totals</i>	\$172,070.00	\$172,070.00	\$168,162.49	\$209,100.00	\$209,100.00	\$164,174.11	\$228,275.07	\$208,300.00
<i>Contractual Services</i>									
56 11	Cont Serv Contract Services	82,605.00	82,605.00	108,087.94	82,600.00	82,600.00	68,286.19	82,605.00	82,600.00
	<i>Contractual Services Totals</i>	\$82,605.00	\$82,605.00	\$108,087.94	\$82,600.00	\$82,600.00	\$68,286.19	\$82,605.00	\$82,600.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 60 - Parks & Recreational Services									
Division 74 - Parks Facilities Maintenance									
<i>Operating Expenses</i>									
52 16	Op Exp Telephone Exp - Mobile	.00	.00	720.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	15,315.00	15,315.00	16,549.16	9,000.00	9,000.00	11,201.59	9,000.00	9,000.00
52 27	Op Exp Local Mileage	150.00	150.00	.00	200.00	200.00	.00	200.00	200.00
52 34	Op Exp Maint and Repair - Facilities	.00	1,017.00	.00	.00	.00	.00	.00	.00
52 35	Op Exp Maint and Repair - Equipment	14,000.00	14,000.00	15,118.74	14,000.00	14,000.00	14,754.02	14,000.00	14,000.00
52 36	Op Exp Maint and Repair - Vehicles	5,600.00	5,600.00	6,982.43	5,600.00	5,600.00	449.99	5,600.00	5,600.00
52 38	Op Exp Maint and Repair - Grounds	103,538.00	103,538.00	119,391.45	103,500.00	103,500.00	97,799.29	128,200.00	128,200.00
52 42	Op Exp Park Beautification	11,750.00	11,750.00	13,653.84	11,800.00	11,800.00	12,285.83	11,800.00	11,800.00
52 50	Op Exp Contracted Vehicle Service	1,400.00	1,400.00	9,051.44	1,400.00	1,400.00	4,066.03	1,400.00	1,400.00
52 60	Op Exp Equipment Purchase	76,100.00	126,100.00	101,696.45	39,000.00	69,756.00	69,253.11	39,000.00	39,000.00
52 62	Op Exp Dues and Subscriptions	455.00	455.00	309.22	500.00	500.00	.00	500.00	500.00
52 70	Op Exp Safety	1,500.00	1,500.00	2,094.40	1,500.00	1,500.00	1,530.95	1,500.00	1,500.00
52 71	Op Exp Protective Clothing	.00	.00	1,217.40	.00	.00	229.97	.00	.00
52 72	Op Exp Uniform Purchase	5,500.00	5,500.00	6,460.97	5,500.00	5,500.00	8,227.79	5,500.00	5,500.00
52 80	Op Exp Tools	2,250.00	2,250.00	2,055.89	2,300.00	2,300.00	2,270.88	2,300.00	2,300.00
52 81	Op Exp Chemicals	29,240.00	29,240.00	29,620.23	15,500.00	15,500.00	13,122.82	15,500.00	15,500.00
52 85	Op Exp Departmental Supplies	21,725.00	21,725.00	32,324.64	21,700.00	21,700.00	17,107.94	21,700.00	21,700.00
53 03	Op Exp Worker's Compensation Insurance	.00	15,000.00	4,935.07	5,600.00	5,600.00	2,628.01	9,243.75	8,300.00
<i>Operating Expenses Totals</i>		<b>\$288,523.00</b>	<b>\$354,540.00</b>	<b>\$362,181.33</b>	<b>\$237,100.00</b>	<b>\$267,856.00</b>	<b>\$254,928.22</b>	<b>\$265,443.75</b>	<b>\$264,500.00</b>
Division 74 - Parks Facilities Maintenance Totals		<b>\$969,198.00</b>	<b>\$1,035,215.00</b>	<b>\$1,041,758.52</b>	<b>\$1,007,900.00</b>	<b>\$1,038,656.00</b>	<b>\$876,018.38</b>	<b>\$1,112,877.90</b>	<b>\$1,053,100.00</b>
Division 95 - Capital Outlay									
<i>Capital Outlay</i>									
58 00	Cap Out Capital Projects	.00	.00	.00	.00	2,827,600.00	11,401.35	.00	.00
58 50	Cap Out Capital Outlay	76,348.00	92,924.00	57,677.90	25,000.00	56,530.00	53,586.27	.00	.00
<i>Capital Outlay Totals</i>		<b>\$76,348.00</b>	<b>\$92,924.00</b>	<b>\$57,677.90</b>	<b>\$25,000.00</b>	<b>\$2,884,130.00</b>	<b>\$64,987.62</b>	<b>\$0.00</b>	<b>\$0.00</b>
Division 95 - Capital Outlay Totals		<b>\$76,348.00</b>	<b>\$92,924.00</b>	<b>\$57,677.90</b>	<b>\$25,000.00</b>	<b>\$2,884,130.00</b>	<b>\$64,987.62</b>	<b>\$0.00</b>	<b>\$0.00</b>
Department 60 - Parks & Recreational Services Totals		<b>\$2,997,620.00</b>	<b>\$3,225,373.00</b>	<b>\$3,002,071.59</b>	<b>\$2,820,100.00</b>	<b>\$5,779,082.00</b>	<b>\$2,495,235.25</b>	<b>\$3,582,399.47</b>	<b>\$3,247,900.00</b>
Department 65 - Cultural & Performing Arts									
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	225,000.00	225,000.00	259,387.52	201,700.00	201,700.00	247,007.20	319,406.43	320,700.00
50 02	Salaries Part-time	28,000.00	28,000.00	43,339.26	28,000.00	28,000.00	54,479.99	62,300.00	62,300.00
50 04	Salaries Overtime	7,000.00	7,000.00	11,860.31	7,000.00	7,000.00	5,263.15	7,000.00	7,000.00
50 50	Salaries Cashout	.00	.00	174.50	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		<b>\$260,000.00</b>	<b>\$260,000.00</b>	<b>\$314,761.59</b>	<b>\$236,700.00</b>	<b>\$236,700.00</b>	<b>\$306,750.34</b>	<b>\$388,706.43</b>	<b>\$390,000.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 65 - Cultural & Performing Arts									
Division 02 - Administration									
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	3,750.00	3,750.00	3,700.00	3,900.00	3,900.00	5,200.00	4,900.00	4,900.00
51 10	Benefits FICA	19,014.00	19,014.00	23,706.33	15,500.00	15,500.00	22,922.70	24,434.59	24,500.00
51 11	Benefits Group Insurance - Health	17,602.00	17,602.00	28,992.73	19,800.00	19,800.00	26,377.52	36,000.00	36,000.00
51 15	Benefits Life Insurance	542.00	542.00	495.31	500.00	500.00	517.34	798.52	800.00
51 20	Benefits Retirement - General Employees	27,872.00	27,872.00	34,800.91	28,900.00	28,900.00	36,668.50	48,326.19	48,500.00
51 30	Benefits 401K - General Employees	10,217.00	10,217.00	12,911.59	10,100.00	10,100.00	12,796.94	15,970.32	16,000.00
	<i>Personnel - Benefits Totals</i>	\$78,997.00	\$78,997.00	\$104,606.87	\$78,700.00	\$78,700.00	\$104,483.00	\$130,429.62	\$130,700.00
<i>Contractual Services</i>									
56 11	Cont Serv Contract Services	2,300.00	2,300.00	119.20	2,300.00	2,300.00	80.06	2,300.00	2,300.00
56 50	Cont Serv Equipment Rental	8,525.00	8,525.00	6,686.17	8,500.00	8,500.00	6,533.13	8,500.00	8,500.00
	<i>Contractual Services Totals</i>	\$10,825.00	\$10,825.00	\$6,805.37	\$10,800.00	\$10,800.00	\$6,613.19	\$10,800.00	\$10,800.00
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	700.00	700.00	67.64	700.00	700.00	60.42	700.00	700.00
52 25	Op Exp Advertising Expense	56,925.00	56,925.00	55,856.88	56,900.00	56,900.00	28,698.65	56,900.00	56,900.00
52 26	Op Exp Professional Development	4,300.00	4,300.00	3,978.43	4,300.00	4,300.00	3,795.34	4,300.00	4,300.00
52 27	Op Exp Local Mileage	325.00	325.00	82.13	300.00	300.00	61.25	300.00	300.00
52 35	Op Exp Maint and Repair - Equipment	2,500.00	2,500.00	1,873.47	2,500.00	2,500.00	593.97	3,000.00	3,000.00
52 60	Op Exp Equipment Purchase	4,600.00	4,600.00	4,623.42	4,600.00	4,600.00	2,242.55	4,600.00	4,600.00
52 62	Op Exp Dues and Subscriptions	3,939.00	3,939.00	2,752.42	3,900.00	3,900.00	2,075.81	4,700.00	4,700.00
52 70	Op Exp Safety	400.00	400.00	1,160.00	400.00	400.00	.00	400.00	400.00
52 72	Op Exp Uniform Purchase	850.00	850.00	1,254.48	900.00	900.00	675.47	1,000.00	1,000.00
52 85	Op Exp Departmental Supplies	5,650.00	5,650.00	5,810.37	5,700.00	5,700.00	4,738.10	5,700.00	5,700.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	1,245.28	1,000.00	1,000.00	4,472.33	1,729.01	1,700.00
53 99	Op Exp Miscellaneous Expense	1,000.00	1,000.00	936.76	1,000.00	1,000.00	.00	1,000.00	1,000.00
	<i>Operating Expenses Totals</i>	\$81,189.00	\$81,189.00	\$79,641.28	\$82,200.00	\$82,200.00	\$47,413.89	\$84,329.01	\$84,300.00
<i>Programs</i>									
54 30	Programs Community Based Production	15,650.00	15,650.00	15,000.00	15,700.00	25,950.00	10,250.00	15,700.00	15,700.00
54 31	Programs Professional Season	152,500.00	192,500.00	124,795.95	152,500.00	191,850.00	119,350.00	152,500.00	152,500.00
54 37	Programs Hospitality	18,900.00	18,900.00	18,184.11	18,900.00	18,900.00	12,406.17	18,900.00	18,900.00
	<i>Programs Totals</i>	\$187,050.00	\$227,050.00	\$157,980.06	\$187,100.00	\$236,700.00	\$142,006.17	\$187,100.00	\$187,100.00
	<b>Division 02 - Administration Totals</b>	\$618,061.00	\$658,061.00	\$663,795.17	\$595,500.00	\$645,100.00	\$607,266.59	\$801,365.06	\$802,900.00
Division 75 - Facility Enterprises									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	125,000.00	125,000.00	114,377.97	182,800.00	182,800.00	92,630.85	83,479.08	83,900.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF									
<b>EXPENSE</b>									
Department 65 - Cultural & Performing Arts									
Division 75 - Facility Enterprises									
<i>Personnel - Salaries</i>									
50 02	Salaries Part-time	50,000.00	50,000.00	24,753.46	50,000.00	50,000.00	41,650.22	50,000.00	50,000.00
50 04	Salaries Overtime	49,100.00	49,100.00	5,345.52	49,100.00	49,100.00	8,168.11	49,100.00	49,100.00
	<i>Personnel - Salaries Totals</i>	\$224,100.00	\$224,100.00	\$144,476.95	\$281,900.00	\$281,900.00	\$142,449.18	\$182,579.08	\$183,000.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	1,350.00	1,350.00	1,300.00	2,100.00	2,100.00	300.00	1,500.00	1,500.00
51 10	Benefits FICA	16,686.00	16,686.00	10,804.95	14,000.00	14,000.00	10,827.64	15,386.15	15,400.00
51 11	Benefits Group Insurance - Health	17,516.00	17,516.00	14,661.52	29,700.00	29,700.00	14,216.50	.00	.00
51 15	Benefits Life Insurance	313.00	313.00	234.87	500.00	500.00	221.29	208.70	200.00
51 20	Benefits Retirement - General Employees	16,575.00	16,575.00	14,592.11	26,200.00	26,200.00	14,542.77	12,630.38	12,700.00
51 30	Benefits 401K - General Employees	6,076.00	6,076.00	5,408.72	9,200.00	9,200.00	5,000.38	4,173.95	4,200.00
	<i>Personnel - Benefits Totals</i>	\$58,516.00	\$58,516.00	\$47,002.17	\$81,700.00	\$81,700.00	\$45,108.58	\$33,899.18	\$34,000.00
<i>Contractual Services</i>									
56 11	Cont Serv Contract Services	4,600.00	4,600.00	4,323.88	4,600.00	4,600.00	3,727.45	7,400.00	7,400.00
	<i>Contractual Services Totals</i>	\$4,600.00	\$4,600.00	\$4,323.88	\$4,600.00	\$4,600.00	\$3,727.45	\$7,400.00	\$7,400.00
<i>Operating Expenses</i>									
52 25	Op Exp Advertising Expense	14,525.00	14,525.00	14,457.67	14,500.00	14,500.00	11,792.22	14,500.00	14,500.00
52 27	Op Exp Local Mileage	170.00	170.00	.00	200.00	200.00	.00	200.00	200.00
52 35	Op Exp Maint and Repair - Equipment	1,200.00	1,200.00	20.95	1,200.00	1,200.00	90.91	2,000.00	2,000.00
52 60	Op Exp Equipment Purchase	5,660.00	5,660.00	5,961.99	5,700.00	5,700.00	2,245.09	5,700.00	5,700.00
52 62	Op Exp Dues and Subscriptions	720.00	720.00	.00	700.00	700.00	.00	700.00	700.00
52 72	Op Exp Uniform Purchase	875.00	875.00	31.96	900.00	900.00	734.68	1,000.00	1,000.00
52 85	Op Exp Departmental Supplies	975.00	975.00	569.45	1,000.00	1,000.00	781.51	1,000.00	1,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	90.46	1,900.00	1,900.00	4,138.10	759.66	800.00
	<i>Operating Expenses Totals</i>	\$24,125.00	\$24,125.00	\$21,132.48	\$26,100.00	\$26,100.00	\$19,782.51	\$25,859.66	\$25,900.00
<i>Programs</i>									
54 35	Programs Value Added Services-Dance Floor	1,800.00	1,800.00	725.00	1,800.00	1,800.00	400.00	1,800.00	1,800.00
	<i>Programs Totals</i>	\$1,800.00	\$1,800.00	\$725.00	\$1,800.00	\$1,800.00	\$400.00	\$1,800.00	\$1,800.00
<i>Miscellaneous</i>									
59 06	Misc Miscellaneous	1,500.00	1,500.00	1,167.59	1,500.00	1,500.00	.00	1,500.00	1,500.00
	<i>Miscellaneous Totals</i>	\$1,500.00	\$1,500.00	\$1,167.59	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
	Division 75 - Facility Enterprises Totals	\$314,641.00	\$314,641.00	\$218,828.07	\$397,600.00	\$397,600.00	\$211,467.72	\$253,037.92	\$253,600.00
	Department 65 - Cultural & Performing Arts Totals	\$932,702.00	\$972,702.00	\$882,623.24	\$993,100.00	\$1,042,700.00	\$818,734.31	\$1,054,402.98	\$1,056,500.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>100 - GF</b>									
<b>EXPENSE</b>									
Department <b>68 - Library Operations</b>									
Division <b>02 - Administration</b>									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	496,000.00	496,000.00	480,664.47	503,500.00	503,500.00	436,368.50	532,242.53	534,800.00
50 02	Salaries Part-time	82,000.00	82,000.00	40,643.28	82,000.00	82,000.00	55,991.68	82,000.00	82,000.00
50 04	Salaries Overtime	.00	.00	.00	.00	.00	400.45	.00	.00
<i>Personnel - Salaries Totals</i>		<b>\$578,000.00</b>	<b>\$578,000.00</b>	<b>\$521,307.75</b>	<b>\$585,500.00</b>	<b>\$585,500.00</b>	<b>\$492,760.63</b>	<b>\$614,242.53</b>	<b>\$616,800.00</b>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	9,550.00	9,550.00	6,900.00	8,000.00	8,000.00	7,850.00	8,800.00	8,800.00
51 10	Benefits FICA	43,000.00	43,000.00	39,712.17	38,500.00	38,500.00	37,852.55	40,716.55	40,900.00
51 11	Benefits Group Insurance - Health	66,000.00	66,000.00	56,097.79	79,200.00	79,200.00	53,489.38	72,000.00	72,000.00
51 15	Benefits Life Insurance	1,400.00	1,400.00	1,057.14	1,300.00	1,300.00	1,007.61	1,330.61	1,300.00
51 20	Benefits Retirement - General Employees	67,682.00	67,682.00	61,929.71	72,200.00	72,200.00	63,729.42	80,528.29	80,900.00
51 30	Benefits 401K - General Employees	26,000.00	26,000.00	22,985.26	25,200.00	25,200.00	22,203.54	26,612.13	26,700.00
<i>Personnel - Benefits Totals</i>		<b>\$213,632.00</b>	<b>\$213,632.00</b>	<b>\$188,682.07</b>	<b>\$224,400.00</b>	<b>\$224,400.00</b>	<b>\$186,132.50</b>	<b>\$229,987.58</b>	<b>\$230,600.00</b>
<i>Contractual Services</i>									
56 11	Cont Serv Contract Services	24,723.00	24,723.00	24,636.96	24,000.00	24,000.00	20,130.43	27,500.00	27,500.00
<i>Contractual Services Totals</i>		<b>\$24,723.00</b>	<b>\$24,723.00</b>	<b>\$24,636.96</b>	<b>\$24,000.00</b>	<b>\$24,000.00</b>	<b>\$20,130.43</b>	<b>\$27,500.00</b>	<b>\$27,500.00</b>
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	350.00	350.00	88.65	400.00	400.00	49.61	400.00	400.00
52 25	Op Exp Advertising Expense	4,250.00	4,250.00	2,816.96	4,300.00	4,300.00	.00	4,300.00	4,300.00
52 26	Op Exp Professional Development	5,650.00	5,650.00	2,164.92	5,700.00	5,700.00	2,355.78	5,700.00	5,700.00
52 36	Op Exp Maint and Repair - Vehicles	250.00	250.00	20.04	300.00	300.00	.00	300.00	300.00
52 50	Op Exp Contracted Vehicle Service	350.00	350.00	.00	400.00	400.00	.00	400.00	400.00
52 60	Op Exp Equipment Purchase	71,789.00	17,191.00	11,652.40	28,000.00	28,000.00	20,626.11	15,000.00	15,000.00
52 62	Op Exp Dues and Subscriptions	6,065.00	6,065.00	5,737.45	4,200.00	4,200.00	5,615.18	4,200.00	4,200.00
52 85	Op Exp Departmental Supplies	10,709.00	10,709.00	12,131.33	10,700.00	10,700.00	6,081.37	13,700.00	13,700.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	901.20	700.00	700.00	716.21	7,344.95	7,400.00
53 95	Op Exp Grant Related Expenditures	17,000.00	17,000.00	.00	2,000.00	2,000.00	.00	2,000.00	2,000.00
53 99	Op Exp Miscellaneous Expense	.00	.00	11,000.00	82,500.00	82,500.00	70,894.68	.00	.00
<i>Operating Expenses Totals</i>		<b>\$116,413.00</b>	<b>\$61,815.00</b>	<b>\$46,512.95</b>	<b>\$139,200.00</b>	<b>\$139,200.00</b>	<b>\$106,338.94</b>	<b>\$53,344.95</b>	<b>\$53,400.00</b>
<i>Programs</i>									
54 25	Programs Book Purchases	84,850.00	84,850.00	79,975.06	104,900.00	106,313.00	100,742.11	106,900.00	106,900.00
54 26	Programs Periodicals	1,530.00	1,530.00	1,998.54	2,000.00	2,000.00	1,547.64	2,000.00	2,000.00
54 30	Programs Community Based Production	24,417.00	24,417.00	17,819.80	12,000.00	12,000.00	5,349.93	16,500.00	16,500.00
<i>Programs Totals</i>		<b>\$110,797.00</b>	<b>\$110,797.00</b>	<b>\$99,793.40</b>	<b>\$118,900.00</b>	<b>\$120,313.00</b>	<b>\$107,639.68</b>	<b>\$125,400.00</b>	<b>\$125,400.00</b>
Division <b>02 - Administration Totals</b>		<b>\$1,043,565.00</b>	<b>\$988,967.00</b>	<b>\$880,933.13</b>	<b>\$1,092,000.00</b>	<b>\$1,093,413.00</b>	<b>\$913,002.18</b>	<b>\$1,050,475.06</b>	<b>\$1,053,700.00</b>
Department <b>68 - Library Operations Totals</b>		<b>\$1,043,565.00</b>	<b>\$988,967.00</b>	<b>\$880,933.13</b>	<b>\$1,092,000.00</b>	<b>\$1,093,413.00</b>	<b>\$913,002.18</b>	<b>\$1,050,475.06</b>	<b>\$1,053,700.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>100 - GF</b>									
<b>EXPENSE</b>									
Department <b>90 - Debt Service</b>									
Division <b>00 - Non-departmental</b>									
<i>Debt Service</i>									
57 039	Debt Service FY 11-12 Series 2012 Public Imp	129,120.00	129,120.00	129,120.00	129,100.00	129,100.00	126,240.00	123,240.00	123,200.00
57 046	Debt Service Community Center Refunding	378,297.00	378,297.00	378,296.49	378,300.00	378,300.00	379,135.48	378,817.00	378,800.00
57 047	Debt Service Law Enforcement Center Refunding	513,232.00	513,232.00	513,232.00	513,200.00	513,200.00	497,420.00	476,740.00	476,700.00
57 053	Debt Service Fire Department Ladder Truck	98,738.00	98,738.00	98,737.98	98,700.00	98,700.00	98,737.98	98,738.00	98,700.00
57 054	Debt Service Parks & Rec GO Bonds Series 2021	1,076,625.00	1,076,625.00	1,076,625.00	1,076,600.00	1,076,600.00	1,042,875.00	1,009,025.00	1,009,000.00
57 056	Debt Service Parks & Rec GO Bonds Series 2024	501,300.00	501,300.00	501,300.00	501,300.00	501,300.00	493,500.00	478,500.00	478,500.00
57 057	Debt Service LOB Series 2025	.00	.00	.00	.00	.00	.00	1,788,768.00	1,788,800.00
57 15	Debt Service Reserve	1.00	1.00	.00	.00	.00	.00	.00	.00
<i>Debt Service Totals</i>		<b>\$2,697,313.00</b>	<b>\$2,697,313.00</b>	<b>\$2,697,311.47</b>	<b>\$2,697,200.00</b>	<b>\$2,697,200.00</b>	<b>\$2,637,908.46</b>	<b>\$4,353,828.00</b>	<b>\$4,353,700.00</b>
Division <b>00 - Non-departmental Totals</b>		<b>\$2,697,313.00</b>	<b>\$2,697,313.00</b>	<b>\$2,697,311.47</b>	<b>\$2,697,200.00</b>	<b>\$2,697,200.00</b>	<b>\$2,637,908.46</b>	<b>\$4,353,828.00</b>	<b>\$4,353,700.00</b>
Department <b>90 - Debt Service Totals</b>		<b>\$2,697,313.00</b>	<b>\$2,697,313.00</b>	<b>\$2,697,311.47</b>	<b>\$2,697,200.00</b>	<b>\$2,697,200.00</b>	<b>\$2,637,908.46</b>	<b>\$4,353,828.00</b>	<b>\$4,353,700.00</b>
<b>EXPENSE TOTALS</b>		<b>\$53,505,355.00</b>	<b>\$64,006,997.00</b>	<b>\$50,396,541.76</b>	<b>\$67,172,900.00</b>	<b>\$92,798,392.00</b>	<b>\$71,322,049.66</b>	<b>\$66,546,699.42</b>	<b>\$62,500,000.00</b>
Fund <b>100 - GF Totals</b>									
<b>REVENUE TOTALS</b>		<b>\$53,505,355.00</b>	<b>\$64,006,997.00</b>	<b>\$51,812,466.41</b>	<b>\$67,172,900.00</b>	<b>\$92,798,392.00</b>	<b>\$74,986,626.23</b>	<b>\$59,215,991.00</b>	<b>\$62,550,000.00</b>
<b>EXPENSE TOTALS</b>		<b>\$53,505,355.00</b>	<b>\$64,006,997.00</b>	<b>\$50,396,541.76</b>	<b>\$67,172,900.00</b>	<b>\$92,798,392.00</b>	<b>\$71,322,049.66</b>	<b>\$66,546,699.42</b>	<b>\$62,500,000.00</b>
Fund <b>100 - GF Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,415,924.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,664,576.57</b>	<b>(\$7,330,708.42)</b>	<b>\$50,000.00</b>
Fund <b>300 - WSF</b>									
<b>REVENUE</b>									
Department <b>56 - Water Sewer Enterprise</b>									
Division <b>00 - Non-departmental</b>									
<i>Permits and Fees</i>									
43 20	Per & Fees Late Fee Penalties	125,000.00	125,000.00	192,967.93	125,000.00	125,000.00	183,479.73	155,000.00	190,000.00
43 21	Per & Fees Past Due Penalty	250,000.00	250,000.00	285,842.11	250,000.00	250,000.00	175,319.55	250,000.00	190,000.00
43 38	Per & Fees Tower Rental Fees	38,820.00	38,820.00	37,303.51	38,800.00	38,800.00	388,285.50	38,800.00	50,000.00
43 50	Per & Fees Utility Inspection Fees	.00	.00	4,000.00	.00	.00	1,000.00	.00	.00
43 54	Per & Fees Reimbursement and User Surcharge	.00	.00	1,663,959.02	1,750,000.00	1,750,000.00	1,758,873.13	1,750,000.00	2,000,000.00
43 56	Per & Fees Water Taps	45,000.00	45,000.00	12,000.00	45,000.00	45,000.00	14,750.00	45,000.00	25,000.00
43 565	Per & Fees Sewer Tap Fees	60,000.00	60,000.00	7,800.00	60,000.00	60,000.00	15,400.00	60,000.00	25,000.00
43 59	Per & Fees Meter Fees	150,000.00	150,000.00	157,149.81	150,000.00	150,000.00	137,967.38	150,000.00	150,000.00
43 63	Per & Fees System Development Fees - Water	1,250,000.00	1,250,000.00	1,836,468.65	1,600,000.00	1,600,000.00	1,425,705.00	1,600,000.00	2,000,000.00
43 64	Per & Fees System Development Fees - Sewer	2,200,000.00	2,200,000.00	3,069,704.35	2,900,000.00	2,900,000.00	3,112,017.43	3,000,000.00	3,000,000.00
43 66	Per & Fees Meter Tampering Fee	500.00	500.00	.00	500.00	500.00	500.00	500.00	.00
43 74	Per & Fees Connection Fees	45,000.00	45,000.00	46,375.00	45,000.00	45,000.00	42,350.00	45,000.00	45,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>300 - WSF</b>									
<b>REVENUE</b>									
Department <b>56 - Water Sewer Enterprise</b>									
Division <b>00 - Non-departmental</b>									
<i>Permits and Fees</i>									
43 80	Per & Fees Damage Reimbursement	.00	.00	3,957.97	.00	.00	57,949.99	.00	.00
	<i>Permits and Fees Totals</i>	\$4,164,320.00	\$4,164,320.00	\$7,317,528.35	\$6,964,300.00	\$6,964,300.00	\$7,313,597.71	\$7,094,300.00	\$7,675,000.00
<i>Sales and Services</i>									
44 05	Sales & Serv Sale of Water	15,684,100.00	15,684,100.00	15,118,247.44	15,893,600.00	15,893,600.00	14,897,157.75	15,893,600.00	19,500,000.00
44 07	Sales & Serv Sale of Water Treatment	23,604,900.00	23,604,900.00	23,402,819.55	25,357,200.00	25,357,200.00	23,569,654.99	25,357,200.00	27,000,000.00
44 08	Sales & Serv Sale of Water - Bulk	7,500.00	7,500.00	7,469.86	8,500.00	8,500.00	8,061.52	8,500.00	10,000.00
	<i>Sales and Services Totals</i>	\$39,296,500.00	\$39,296,500.00	\$38,528,536.85	\$41,259,300.00	\$41,259,300.00	\$38,474,874.26	\$41,259,300.00	\$46,510,000.00
<i>Grants and Donations</i>									
45 20	Grants & Don Grant Funds - Miscellaneous	14,000,000.00	14,000,000.00	.00	.00	.00	.00	.00	.00
45 76	Grants & Don NC DEQ Grant	.00	.00	.00	.00	.00	308,668.93	.00	.00
	<i>Grants and Donations Totals</i>	\$14,000,000.00	\$14,000,000.00	\$0.00	\$0.00	\$0.00	\$308,668.93	\$0.00	\$0.00
<i>Other Financing Sources</i>									
48 91	Misc Transfer from Reserve Fund	2,000,000.00	2,000,000.00	1,180,000.00	.00	.00	742,500.00	.00	.00
49 01	Other Fin Scs Nutrient Offset Fee - Town	.00	.00	22,950.00	.00	.00	.00	.00	.00
	<i>Other Financing Sources Totals</i>	\$2,000,000.00	\$2,000,000.00	\$1,202,950.00	\$0.00	\$0.00	\$742,500.00	\$0.00	\$0.00
<i>Miscellaneous</i>									
48 00	Misc Investment Earnings	41,500.00	41,500.00	61,811.24	39,000.00	39,000.00	49,085.65	45,000.00	50,000.00
48 10	Misc Debt Setoff Revenue	7,000.00	7,000.00	12,223.09	7,000.00	7,000.00	15,681.15	7,000.00	15,000.00
48 60	Misc Reimbursable Projects	.00	.00	73,407.00	.00	.00	26,685.00	.00	.00
48 71	Misc Sale of Scrap	.00	.00	1,052.35	.00	.00	806.55	.00	.00
48 73	Misc Sale of Surplus Equipment	.00	.00	6,935.03	.00	.00	.00	.00	.00
48 97	Misc Miscellaneous	2,500.00	2,500.00	2,658.56	2,500.00	2,500.00	11,871.74	2,500.00	.00
	<i>Miscellaneous Totals</i>	\$51,000.00	\$51,000.00	\$158,087.27	\$48,500.00	\$48,500.00	\$104,130.09	\$54,500.00	\$65,000.00
<i>Fund Balance and Capital Reserve</i>									
48 99	Misc Fund Balance Appropriated	.00	2,949,415.00	.00	.00	4,215,803.00	.00	.00	.00
	<i>Fund Balance and Capital Reserve Totals</i>	\$0.00	\$2,949,415.00	\$0.00	\$0.00	\$4,215,803.00	\$0.00	\$0.00	\$0.00
	Division <b>00 - Non-departmental Totals</b>	\$59,511,820.00	\$62,461,235.00	\$47,207,102.47	\$48,272,100.00	\$52,487,903.00	\$46,943,770.99	\$48,408,100.00	\$54,250,000.00
	Department <b>56 - Water Sewer Enterprise Totals</b>	\$59,511,820.00	\$62,461,235.00	\$47,207,102.47	\$48,272,100.00	\$52,487,903.00	\$46,943,770.99	\$48,408,100.00	\$54,250,000.00
	<b>REVENUE TOTALS</b>	\$59,511,820.00	\$62,461,235.00	\$47,207,102.47	\$48,272,100.00	\$52,487,903.00	\$46,943,770.99	\$48,408,100.00	\$54,250,000.00
<b>EXPENSE</b>									
<i>Capital Outlay</i>									
58 98	Cap Out Capital Asset Contra	.00	.00	(66,672,348.89)	.00	.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	(\$66,672,348.89)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>300 - WSF</b>									
<b>EXPENSE</b>									
Department <b>56 - Water Sewer Enterprise</b>									
Division <b>00 - Non-departmental</b>									
<i>Personnel - Benefits</i>									
51 13	Benefits State Health Plan 2.4%	.00	.00	.00	.00	.00	.00	.00	75,000.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	.00	.00	.00	.00	85,470.00	73,535.87	.00	.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$85,470.00	\$73,535.87	\$0.00	\$0.00
<i>Programs</i>									
54 40	Programs Water Capacity Allocation	8,000,000.00	.00	.00	2,666,715.00	.00	.00	2,666,715.00	2,000,000.00
54 41	Programs Sewer Capacity Allocation	169,500.00	169,500.00	169,500.00	169,500.00	169,500.00	.00	169,500.00	175,000.00
	<i>Programs Totals</i>	\$8,169,500.00	\$169,500.00	\$169,500.00	\$2,836,215.00	\$169,500.00	\$0.00	\$2,836,215.00	\$2,175,000.00
<i>Special Appropriations</i>									
55 00	Spec App Salary Reserve	359,895.00	209,895.00	.00	400,000.00	400,000.00	.00	463,000.00	400,000.00
	<i>Special Appropriations Totals</i>	\$359,895.00	\$209,895.00	\$0.00	\$400,000.00	\$400,000.00	\$0.00	\$463,000.00	\$400,000.00
<i>Miscellaneous</i>									
59 00	Misc Depreciation Expense	.00	.00	2,311,181.58	.00	.00	.00	.00	.00
59 01	Misc Bad Debt Expense	45,000.00	45,000.00	74,807.67	45,000.00	45,000.00	92,507.31	45,000.00	100,000.00
59 03	Misc Amortization Expense	.00	.00	180,000.00	.00	.00	.00	.00	.00
59 23	Misc Transfer to Capital Project Fund	.00	8,000,000.00	8,000,000.00	.00	3,602,726.00	3,602,726.00	.00	.00
59 31	Misc Transfer to SDF Capital Reserve	3,450,000.00	3,450,000.00	4,906,173.00	4,500,000.00	4,500,000.00	.00	4,600,000.00	5,000,000.00
	<i>Miscellaneous Totals</i>	\$3,495,000.00	\$11,495,000.00	\$15,472,162.25	\$4,545,000.00	\$8,147,726.00	\$3,695,233.31	\$4,645,000.00	\$5,100,000.00
	Division <b>00 - Non-departmental Totals</b>	\$12,024,395.00	\$11,874,395.00	\$15,641,662.25	\$7,781,215.00	\$8,802,696.00	\$3,768,769.18	\$7,944,215.00	\$7,750,000.00
Division <b>02 - Administration</b>									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	243,946.00	343,946.00	363,805.10	560,100.00	560,100.00	414,479.95	636,799.70	650,000.00
50 04	Salaries Overtime	5,000.00	5,000.00	363.36	5,000.00	5,000.00	.00	5,000.00	5,000.00
	<i>Personnel - Salaries Totals</i>	\$248,946.00	\$348,946.00	\$364,168.46	\$565,100.00	\$565,100.00	\$414,479.95	\$641,799.70	\$655,000.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	3,300.00	3,300.00	3,600.00	3,200.00	3,200.00	3,600.00	4,700.00	5,000.00
51 10	Benefits FICA	18,800.00	18,800.00	26,334.82	42,800.00	42,800.00	30,572.51	48,715.18	50,000.00
51 11	Benefits Group Insurance - Health	30,448.00	30,448.00	35,922.98	59,400.00	59,400.00	30,952.55	54,000.00	55,000.00
51 15	Benefits Life Insurance	638.00	638.00	778.61	1,400.00	1,400.00	901.93	1,592.00	1,500.00
51 20	Benefits Retirement - General Employees	23,378.00	73,378.00	49,791.43	80,400.00	80,400.00	60,588.65	96,347.79	95,000.00
51 30	Benefits 401K - General Employees	12,197.00	12,197.00	18,388.64	28,000.00	28,000.00	20,904.26	31,839.99	35,000.00
	<i>Personnel - Benefits Totals</i>	\$88,761.00	\$138,761.00	\$134,816.48	\$215,200.00	\$215,200.00	\$147,519.90	\$237,194.96	\$241,500.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	915,000.00	1,318,961.00	799,079.85	500,000.00	989,765.00	883,882.97	500,000.00	500,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 300 - WSF									
<b>EXPENSE</b>									
Department 56 - Water Sewer Enterprise									
Division 02 - Administration									
<i>Contractual Services</i>									
56 11	Cont Serv Contract Services	118,050.00	118,050.00	113,850.16	118,000.00	118,000.00	110,218.77	128,100.00	150,000.00
	<i>Contractual Services Totals</i>	\$1,033,050.00	\$1,437,011.00	\$912,930.01	\$618,000.00	\$1,107,765.00	\$994,101.74	\$628,100.00	\$650,000.00
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	2,000.00	2,000.00	9.25	2,000.00	2,000.00	.00	2,000.00	1,500.00
52 25	Op Exp Advertising Expense	19,500.00	19,500.00	3,711.91	5,000.00	5,000.00	7,284.82	5,000.00	10,000.00
52 26	Op Exp Professional Development	13,050.00	13,050.00	7,130.09	7,000.00	7,000.00	10,500.74	12,000.00	15,000.00
52 27	Op Exp Local Mileage	1,000.00	1,000.00	28.84	1,000.00	1,000.00	110.48	1,000.00	1,000.00
52 35	Op Exp Maint and Repair - Equipment	2,000.00	2,000.00	411.13	2,000.00	2,000.00	.00	2,000.00	1,000.00
52 36	Op Exp Maint and Repair - Vehicles	1,950.00	1,950.00	1,274.02	2,000.00	2,000.00	104.51	2,000.00	2,000.00
52 50	Op Exp Contracted Vehicle Service	2,000.00	2,000.00	1,014.45	2,000.00	2,000.00	.00	2,000.00	2,000.00
52 52	Op Exp Fuel	3,500.00	3,500.00	.00	3,500.00	3,500.00	.00	3,500.00	3,500.00
52 60	Op Exp Equipment Purchase	2,360.00	2,360.00	5,476.24	2,400.00	2,400.00	.00	2,400.00	2,500.00
52 62	Op Exp Dues and Subscriptions	38,782.00	38,782.00	23,094.08	34,500.00	34,500.00	23,136.17	34,500.00	34,500.00
52 63	Op Exp Permits and Fees	13,950.00	13,950.00	7,803.75	7,800.00	7,800.00	7,262.19	13,400.00	13,500.00
52 70	Op Exp Safety	1,350.00	1,350.00	.00	1,400.00	1,400.00	273.24	1,400.00	1,000.00
52 71	Op Exp Protective Clothing	2,460.00	2,460.00	557.23	2,500.00	2,500.00	450.23	2,500.00	2,500.00
52 72	Op Exp Uniform Purchase	2,675.00	2,727.00	1,148.53	2,700.00	2,700.00	3,644.11	3,600.00	4,500.00
52 80	Op Exp Tools	1,000.00	1,000.00	925.23	1,000.00	1,000.00	80.60	1,000.00	1,000.00
52 82	Op Exp Lab Supplies	7,085.00	7,085.00	4,225.10	7,100.00	7,100.00	602.55	7,100.00	2,500.00
52 85	Op Exp Departmental Supplies	3,000.00	3,000.00	1,925.83	3,000.00	3,000.00	3,360.66	3,000.00	3,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	7,700.00	7,700.00	.00	8,676.53	2,500.00
	<i>Operating Expenses Totals</i>	\$117,662.00	\$117,714.00	\$58,735.68	\$94,600.00	\$94,600.00	\$56,810.30	\$107,076.53	\$103,500.00
	Division 02 - Administration Totals	\$1,488,419.00	\$2,042,432.00	\$1,470,650.63	\$1,492,900.00	\$1,982,665.00	\$1,612,911.89	\$1,614,171.19	\$1,650,000.00
Division 60 - Operations									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	543,000.00	543,000.00	543,467.52	590,100.00	590,100.00	490,972.42	605,928.02	800,000.00
50 02	Salaries Part-time	.00	.00	70.90	.00	.00	.00	.00	.00
50 04	Salaries Overtime	25,000.00	25,000.00	33,165.89	25,000.00	25,000.00	36,750.68	25,000.00	25,000.00
	<i>Personnel - Salaries Totals</i>	\$568,000.00	\$568,000.00	\$576,704.31	\$615,100.00	\$615,100.00	\$527,723.10	\$630,928.02	\$825,000.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	7,450.00	7,450.00	5,050.00	6,500.00	6,500.00	4,250.00	3,900.00	7,500.00
51 10	Benefits FICA	52,500.00	52,500.00	42,981.46	45,000.00	45,000.00	39,554.40	46,353.49	60,000.00
51 11	Benefits Group Insurance - Health	131,940.00	131,940.00	72,037.31	108,900.00	108,900.00	74,130.07	99,000.00	125,000.00
51 15	Benefits Life Insurance	1,744.00	1,744.00	1,236.70	1,400.00	1,400.00	1,059.45	1,514.82	2,000.00
51 20	Benefits Retirement - General Employees	73,470.00	73,470.00	78,546.29	84,400.00	84,400.00	76,531.39	91,676.91	115,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 300 - WSF									
<b>EXPENSE</b>									
Department 56 - Water Sewer Enterprise									
Division 60 - Operations									
Personnel - Benefits									
51 30	Benefits 401K - General Employees	33,400.00	33,400.00	28,971.88	29,400.00	29,400.00	26,407.68	30,296.40	30,000.00
	<i>Personnel - Benefits Totals</i>	<b>\$300,504.00</b>	<b>\$300,504.00</b>	<b>\$228,823.64</b>	<b>\$275,600.00</b>	<b>\$275,600.00</b>	<b>\$221,932.99</b>	<b>\$272,741.62</b>	<b>\$339,500.00</b>
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	.00	383,542.00	112,356.29	.00	130,176.00	334,323.97	.00	.00
56 11	Cont Serv Contract Services	14,750.00	14,750.00	12,000.00	14,800.00	17,881.00	3,010.10	14,800.00	25,000.00
56 50	Cont Serv Equipment Rental	3,000.00	3,000.00	.00	3,000.00	3,000.00	.00	3,000.00	5,000.00
	<i>Contractual Services Totals</i>	<b>\$17,750.00</b>	<b>\$401,292.00</b>	<b>\$124,356.29</b>	<b>\$17,800.00</b>	<b>\$151,057.00</b>	<b>\$337,334.07</b>	<b>\$17,800.00</b>	<b>\$30,000.00</b>
<i>Operating Expenses</i>									
52 00	Op Exp Copy Expense	.00	.00	.00	.00	.00	351.33	.00	.00
52 01	Op Exp Postage and Shipping Expense	800.00	800.00	.00	800.00	800.00	.00	800.00	1,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	.00	495.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	40,580.00	40,580.00	4,865.38	35,000.00	35,000.00	2,661.54	10,000.00	10,000.00
52 27	Op Exp Local Mileage	.00	.00	.00	.00	.00	388.36	.00	.00
52 35	Op Exp Maint and Repair - Equipment	36,850.00	41,397.00	5,842.58	13,000.00	17,547.00	10,869.35	15,000.00	15,000.00
52 36	Op Exp Maint and Repair - Vehicles	18,300.00	18,300.00	5,205.25	7,000.00	7,000.00	6,288.47	7,000.00	7,500.00
52 39	Op Exp Maint and Repair - System	287,500.00	333,944.00	254,608.50	287,500.00	402,800.00	378,793.14	312,500.00	300,000.00
52 40	Op Exp Maint and Repair - Lift Stations	.00	.00	131.10	.00	.00	1,770.06	.00	.00
52 50	Op Exp Contracted Vehicle Service	23,000.00	23,000.00	15,273.84	13,000.00	13,000.00	3,123.57	13,000.00	10,000.00
52 52	Op Exp Fuel	40,335.00	40,335.00	17,497.31	21,000.00	21,000.00	17,740.38	21,000.00	21,500.00
52 59	Op Exp Water Meters	199,200.00	199,200.00	225,067.30	199,200.00	199,200.00	156,885.43	220,000.00	208,000.00
52 60	Op Exp Equipment Purchase	23,700.00	23,700.00	1,270.18	23,700.00	23,700.00	21,511.34	23,700.00	25,000.00
52 63	Op Exp Permits and Fees	5,135.00	5,135.00	575.34	5,100.00	5,100.00	2,349.25	5,100.00	5,000.00
52 70	Op Exp Safety	5,805.00	8,211.00	3,739.50	5,800.00	5,800.00	4,556.91	5,800.00	5,000.00
52 71	Op Exp Protective Clothing	8,740.00	8,740.00	1,505.14	8,700.00	8,700.00	3,006.71	8,700.00	7,500.00
52 72	Op Exp Uniform Purchase	9,900.00	10,048.00	4,758.15	9,900.00	9,900.00	9,900.00	9,900.00	10,000.00
52 80	Op Exp Tools	10,605.00	10,605.00	12,120.44	18,600.00	18,600.00	13,275.44	18,600.00	15,000.00
52 85	Op Exp Departmental Supplies	6,560.00	6,560.00	2,569.92	6,600.00	6,600.00	1,854.96	6,600.00	5,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	9,244.70	12,000.00	12,000.00	10,769.32	8,614.31	10,000.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	.00	.00	5,464.00	.00	.00
	<i>Operating Expenses Totals</i>	<b>\$717,010.00</b>	<b>\$770,555.00</b>	<b>\$564,769.63</b>	<b>\$666,900.00</b>	<b>\$786,747.00</b>	<b>\$651,559.56</b>	<b>\$686,314.31</b>	<b>\$655,500.00</b>
<i>Programs</i>									
54 50	Programs Purchase for Resale	6,000,000.00	6,000,000.00	5,051,065.74	5,500,000.00	5,500,000.00	4,662,038.67	6,000,000.00	6,000,000.00
	<i>Programs Totals</i>	<b>\$6,000,000.00</b>	<b>\$6,000,000.00</b>	<b>\$5,051,065.74</b>	<b>\$5,500,000.00</b>	<b>\$5,500,000.00</b>	<b>\$4,662,038.67</b>	<b>\$6,000,000.00</b>	<b>\$6,000,000.00</b>
	Division 60 - Operations Totals	<b>\$7,603,264.00</b>	<b>\$8,040,351.00</b>	<b>\$6,545,719.61</b>	<b>\$7,075,400.00</b>	<b>\$7,328,504.00</b>	<b>\$6,400,588.39</b>	<b>\$7,607,783.95</b>	<b>\$7,850,000.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>300 - WSF</b>									
<b>EXPENSE</b>									
Department <b>56 - Water Sewer Enterprise</b>									
Division <b>61 - Preventive Maintenance</b>									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	508,000.00	508,000.00	430,387.09	559,200.00	559,200.00	356,734.09	390,037.38	400,000.00
50 04	Salaries Overtime	28,000.00	28,000.00	24,607.63	28,000.00	28,000.00	24,819.65	28,000.00	30,500.00
	<i>Personnel - Salaries Totals</i>	<b>\$536,000.00</b>	<b>\$536,000.00</b>	<b>\$454,994.72</b>	<b>\$587,200.00</b>	<b>\$587,200.00</b>	<b>\$381,553.74</b>	<b>\$418,037.38</b>	<b>\$430,500.00</b>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	5,450.00	5,450.00	3,800.00	1,800.00	1,800.00	1,600.00	800.00	1,000.00
51 10	Benefits FICA	37,500.00	37,500.00	34,213.51	42,800.00	42,800.00	28,136.59	25,689.37	25,000.00
51 11	Benefits Group Insurance - Health	91,343.00	91,343.00	64,050.58	99,000.00	99,000.00	50,811.47	54,000.00	50,000.00
51 15	Benefits Life Insurance	1,228.00	1,228.00	940.14	1,200.00	1,200.00	739.88	839.52	1,000.00
51 20	Benefits Retirement - General Employees	38,579.00	38,579.00	62,127.69	80,200.00	80,200.00	55,543.44	50,807.86	50,000.00
51 30	Benefits 401K - General Employees	23,578.00	23,578.00	22,925.75	28,000.00	28,000.00	19,137.80	16,790.44	20,000.00
	<i>Personnel - Benefits Totals</i>	<b>\$197,678.00</b>	<b>\$197,678.00</b>	<b>\$188,057.67</b>	<b>\$253,000.00</b>	<b>\$253,000.00</b>	<b>\$155,969.18</b>	<b>\$148,927.19</b>	<b>\$147,000.00</b>
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	.00	231,987.00	153,046.50	.00	267,366.00	280,366.00	.00	.00
56 11	Cont Serv Contract Services	69,700.00	81,973.00	60,694.08	105,000.00	105,658.00	44,703.88	105,000.00	100,000.00
	<i>Contractual Services Totals</i>	<b>\$69,700.00</b>	<b>\$313,960.00</b>	<b>\$213,740.58</b>	<b>\$105,000.00</b>	<b>\$373,024.00</b>	<b>\$325,069.88</b>	<b>\$105,000.00</b>	<b>\$100,000.00</b>
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	600.00	600.00	17.26	600.00	600.00	.00	600.00	1,000.00
52 10	Op Exp Utility Exp - Town Electricity	48,000.00	48,000.00	60,739.18	60,000.00	60,000.00	54,044.47	68,000.00	70,000.00
52 11	Op Exp Utility Exp - Town W/S	15,600.00	15,600.00	20,432.90	19,400.00	19,400.00	35,017.22	30,000.00	40,000.00
52 12	Op Exp Utility Exp - Other	75,000.00	75,000.00	92,639.85	88,500.00	88,500.00	92,861.66	108,500.00	110,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	.00	225.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	17,060.00	21,060.00	7,786.95	17,100.00	17,100.00	3,115.26	17,100.00	17,000.00
52 35	Op Exp Maint and Repair - Equipment	18,850.00	18,850.00	15,461.43	18,900.00	18,900.00	26,578.46	18,900.00	25,000.00
52 36	Op Exp Maint and Repair - Vehicles	20,020.00	26,290.00	10,357.35	15,000.00	21,270.00	1,426.55	15,000.00	15,000.00
52 39	Op Exp Maint and Repair - System	43,000.00	49,409.00	16,495.26	30,000.00	30,000.00	35,788.06	40,000.00	50,000.00
52 40	Op Exp Maint and Repair - Lift Stations	191,500.00	191,500.00	70,055.46	150,000.00	150,000.00	114,367.50	150,000.00	150,000.00
52 41	Op Exp Maint and Repair - Elevated Tank	9,000.00	9,000.00	.00	9,000.00	9,000.00	1,800.00	9,000.00	5,000.00
52 50	Op Exp Contracted Vehicle Service	10,500.00	10,500.00	12,399.09	10,500.00	10,500.00	2,868.92	10,500.00	10,000.00
52 52	Op Exp Fuel	26,861.00	26,861.00	14,958.29	26,900.00	26,900.00	22,441.78	26,900.00	27,500.00
52 60	Op Exp Equipment Purchase	9,750.00	9,750.00	1,060.93	9,800.00	12,223.00	2,423.09	9,800.00	10,000.00
52 63	Op Exp Permits and Fees	1,990.00	1,990.00	1,304.11	2,000.00	2,000.00	286.21	2,000.00	2,000.00
52 70	Op Exp Safety	7,959.00	8,919.00	3,162.00	8,000.00	8,000.00	2,800.00	8,000.00	7,500.00
52 71	Op Exp Protective Clothing	5,270.00	5,270.00	2,064.56	5,300.00	5,300.00	2,265.39	5,300.00	5,000.00
52 72	Op Exp Uniform Purchase	6,455.00	6,455.00	5,390.20	6,500.00	6,500.00	6,500.00	6,500.00	7,500.00
52 80	Op Exp Tools	5,350.00	5,350.00	1,607.79	5,400.00	5,400.00	1,081.60	5,400.00	5,000.00
52 81	Op Exp Chemicals	250,000.00	299,955.00	137,019.30	130,000.00	130,000.00	130,000.00	130,000.00	125,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund <b>300 - WSF</b>									
<b>EXPENSE</b>									
Department <b>56 - Water Sewer Enterprise</b>									
Division <b>61 - Preventive Maintenance</b>									
<i>Operating Expenses</i>									
52 85	Op Exp Departmental Supplies	12,260.00	12,260.00	1,488.66	12,300.00	12,300.00	1,952.67	12,300.00	10,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	12,064.03	8,200.00	8,200.00	5,717.92	3,550.74	5,000.00
53 90	Op Exp New Employee Upfit	7,850.00	7,850.00	.00	7,900.00	7,900.00	.00	7,900.00	.00
<i>Operating Expenses Totals</i>		<b>\$782,875.00</b>	<b>\$850,469.00</b>	<b>\$486,729.60</b>	<b>\$641,300.00</b>	<b>\$649,993.00</b>	<b>\$543,336.76</b>	<b>\$685,250.74</b>	<b>\$697,500.00</b>
Division <b>61 - Preventive Maintenance Totals</b>		<b>\$1,586,253.00</b>	<b>\$1,898,107.00</b>	<b>\$1,343,522.57</b>	<b>\$1,586,500.00</b>	<b>\$1,863,217.00</b>	<b>\$1,405,929.56</b>	<b>\$1,357,215.31</b>	<b>\$1,375,000.00</b>
Division <b>63 - Wastewater Treatment Plant</b>									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	900,000.00	900,000.00	537,883.53	901,600.00	901,600.00	619,321.89	1,038,987.00	1,050,000.00
50 02	Salaries Part-time	104,000.00	104,000.00	69,360.00	104,000.00	104,000.00	110,485.00	104,000.00	100,000.00
50 04	Salaries Overtime	24,000.00	24,000.00	21,242.63	84,000.00	84,000.00	69,569.78	84,000.00	85,000.00
<i>Personnel - Salaries Totals</i>		<b>\$1,028,000.00</b>	<b>\$1,028,000.00</b>	<b>\$628,486.16</b>	<b>\$1,089,600.00</b>	<b>\$1,089,600.00</b>	<b>\$799,376.67</b>	<b>\$1,226,987.00</b>	<b>\$1,235,000.00</b>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	4,400.00	4,400.00	800.00	1,800.00	1,800.00	1,600.00	27,388.00	4,000.00
51 10	Benefits FICA	78,900.00	78,900.00	47,245.39	69,000.00	69,000.00	59,980.15	79,402.78	85,000.00
51 11	Benefits Group Insurance - Health	172,537.00	172,537.00	59,614.12	148,500.00	148,500.00	83,334.84	153,000.00	165,000.00
51 15	Benefits Life Insurance	2,387.00	2,387.00	1,022.60	2,500.00	2,500.00	1,360.62	2,594.86	3,000.00
51 20	Benefits Retirement - General Employees	106,176.00	106,176.00	69,831.32	129,300.00	129,300.00	100,080.55	157,041.05	175,000.00
51 30	Benefits 401K - General Employees	46,913.00	46,913.00	25,572.03	45,000.00	45,000.00	34,383.96	51,897.24	55,000.00
<i>Personnel - Benefits Totals</i>		<b>\$411,313.00</b>	<b>\$411,313.00</b>	<b>\$204,085.46</b>	<b>\$396,100.00</b>	<b>\$396,100.00</b>	<b>\$280,740.12</b>	<b>\$471,323.93</b>	<b>\$487,000.00</b>
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	.00	5,112.00	6,687.50	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	648,410.00	648,410.00	88,063.16	205,000.00	210,504.00	176,891.44	240,000.00	250,000.00
56 50	Cont Serv Equipment Rental	2,000.00	2,000.00	.00	2,000.00	2,000.00	1,047.42	2,000.00	5,000.00
56 80	Cont Serv Johnston County Treatment	3,251,420.00	3,251,420.00	4,449,243.30	3,500,000.00	3,500,000.00	3,777,680.32	4,000,000.00	4,000,000.00
56 81	Cont Serv Raleigh Treatment	912,500.00	912,500.00	720,284.96	600,000.00	600,000.00	755,273.53	1,100,000.00	1,000,000.00
<i>Contractual Services Totals</i>		<b>\$4,814,330.00</b>	<b>\$4,819,442.00</b>	<b>\$5,264,278.92</b>	<b>\$4,307,000.00</b>	<b>\$4,312,504.00</b>	<b>\$4,710,892.71</b>	<b>\$5,342,000.00</b>	<b>\$5,255,000.00</b>
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	2,000.00	2,000.00	285.92	2,000.00	2,000.00	95.58	2,000.00	2,000.00
52 10	Op Exp Utility Exp - Town Electricity	360,000.00	360,000.00	355,427.84	510,000.00	510,000.00	315,204.06	510,000.00	550,000.00
52 11	Op Exp Utility Exp - Town W/S	18,000.00	18,000.00	44,114.09	33,000.00	33,000.00	63,435.39	70,000.00	75,000.00
52 12	Op Exp Utility Exp - Other	5,160.00	5,160.00	.00	5,200.00	5,200.00	.00	5,200.00	5,000.00
52 26	Op Exp Professional Development	25,000.00	25,000.00	14,124.48	26,500.00	26,500.00	11,106.84	19,000.00	20,000.00
52 35	Op Exp Maint and Repair - Equipment	20,600.00	25,550.00	21,882.04	20,600.00	20,600.00	29,578.12	20,600.00	25,000.00
52 36	Op Exp Maint and Repair - Vehicles	3,000.00	3,000.00	738.33	3,000.00	3,000.00	335.75	5,000.00	5,000.00
52 38	Op Exp Maint and Repair - Grounds	1,750.00	1,750.00	1,138.23	1,800.00	1,800.00	54.99	1,800.00	2,500.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 300 - WSF									
<b>EXPENSE</b>									
Department 56 - Water Sewer Enterprise									
Division 63 - Wastewater Treatment Plant									
<i>Operating Expenses</i>									
52 39	Op Exp Maint and Repair - System	265,000.00	401,719.00	342,825.31	187,000.00	191,211.00	170,833.99	187,000.00	200,000.00
52 50	Op Exp Contracted Vehicle Service	1,300.00	1,300.00	.00	1,300.00	1,300.00	5,683.59	1,300.00	2,500.00
52 52	Op Exp Fuel	44,775.00	44,775.00	11,191.24	30,000.00	30,000.00	24,091.59	30,000.00	30,000.00
52 60	Op Exp Equipment Purchase	3,100.00	3,100.00	235.20	3,100.00	3,100.00	.00	17,500.00	17,500.00
52 62	Op Exp Dues and Subscriptions	1,050.00	1,050.00	.80	1,100.00	1,100.00	.00	1,100.00	1,000.00
52 63	Op Exp Permits and Fees	17,090.00	17,090.00	11,536.71	17,100.00	17,100.00	8,420.08	17,200.00	17,500.00
52 70	Op Exp Safety	5,770.00	5,770.00	1,461.77	5,800.00	5,800.00	4,754.87	8,000.00	7,500.00
52 71	Op Exp Protective Clothing	6,830.00	6,830.00	3,834.16	7,800.00	7,800.00	6,187.94	8,300.00	7,500.00
52 72	Op Exp Uniform Purchase	7,680.00	8,931.00	7,038.50	8,900.00	8,900.00	8,900.00	9,800.00	10,000.00
52 80	Op Exp Tools	2,600.00	2,600.00	2,504.25	2,600.00	2,600.00	2,765.70	5,000.00	5,000.00
52 81	Op Exp Chemicals	145,012.00	145,012.00	111,446.08	241,000.00	241,000.00	232,077.57	241,000.00	250,000.00
52 82	Op Exp Lab Supplies	23,650.00	23,650.00	22,105.07	43,700.00	43,700.00	31,373.82	60,000.00	50,000.00
52 85	Op Exp Departmental Supplies	6,100.00	6,100.00	1,309.27	6,100.00	6,100.00	2,619.45	8,000.00	10,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	8,204.11	14,300.00	14,300.00	11,435.83	14,528.88	15,000.00
53 90	Op Exp New Employee Upfit	5,000.00	5,000.00	.00	5,000.00	5,000.00	.00	5,000.00	5,000.00
	<i>Operating Expenses Totals</i>	\$970,467.00	\$1,113,387.00	\$961,403.40	\$1,176,900.00	\$1,181,111.00	\$928,955.16	\$1,247,328.88	\$1,313,000.00
<i>Programs</i>									
54 43	Programs Liquid Sludge Disposal	1,000,000.00	1,104,352.00	848,979.38	803,000.00	804,709.00	999,350.50	803,000.00	874,924.00
	<i>Programs Totals</i>	\$1,000,000.00	\$1,104,352.00	\$848,979.38	\$803,000.00	\$804,709.00	\$999,350.50	\$803,000.00	\$874,924.00
	Division 63 - Wastewater Treatment Plant Totals	\$8,224,110.00	\$8,476,494.00	\$7,907,233.32	\$7,772,600.00	\$7,784,024.00	\$7,719,315.16	\$9,090,639.81	\$9,164,924.00
Division 90 - Debt Service									
<i>Debt Service</i>									
57 019	Debt Service FY 07-08 Sewer Revolving Loan	195,120.00	195,120.00	195,120.00	195,100.00	195,100.00	191,340.00	187,560.00	187,600.00
57 042	Debt Service System Improvements	.00	.00	.00	7,160,000.00	7,160,000.00	6,349,742.47	6,607,700.00	6,607,700.00
57 045	Debt Service Vector Truck Capital Lease - W&S	127,954.00	127,954.00	127,953.98	347,000.00	347,000.00	346,152.97	.00	.00
57 051	Debt Service AMI Project	271,219.00	271,219.00	271,219.29	271,000.00	271,000.00	271,171.30	271,000.00	271,000.00
57 052	Debt Service Nutrient Credits	851,896.00	851,896.00	851,896.00	846,000.00	846,000.00	184,694.40	852,478.00	852,500.00
57 055	Debt Service W&S Revenue Bond, Series 2022	4,501,000.00	4,501,000.00	4,501,000.00	6,806,000.00	6,806,000.00	6,748,375.00	6,745,250.00	6,745,300.00
	<i>Debt Service Totals</i>	\$5,947,189.00	\$5,947,189.00	\$5,947,189.27	\$15,625,100.00	\$15,625,100.00	\$14,091,476.14	\$14,663,988.00	\$14,664,100.00
	Division 90 - Debt Service Totals	\$5,947,189.00	\$5,947,189.00	\$5,947,189.27	\$15,625,100.00	\$15,625,100.00	\$14,091,476.14	\$14,663,988.00	\$14,664,100.00
Division 95 - Capital Outlay									
<i>Capital Outlay</i>									
58 00	Cap Out Capital Projects	15,115,260.00	15,406,205.00	182,236.17	.00	500,000.00	540,697.97	.00	3,500,000.00
58 02	Cap Out Easement Acquisition	250,000.00	250,000.00	132,767.24	.00	113,800.00	199,579.61	.00	.00
58 30	Cap Out Water Line Improvements	.00	877.00	877.45	.00	.00	689,900.00	.00	.00
58 31	Cap Out Sewer Line Improvements	300,000.00	350,415.00	877.46	.00	49,538.00	49,538.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 300 - WSF									
<b>EXPENSE</b>									
Department 56 - Water Sewer Enterprise									
Division 95 - Capital Outlay									
<i>Capital Outlay</i>									
58 35	Cap Out Nitrogen Capacity	.00	1,180,000.00	1,180,000.00	.00	742,500.00	742,500.00	.00	.00
58 47	Cap Out Vehicles	379,000.00	400,840.00	106,704.50	340,000.00	340,000.00	235,497.57	512,000.00	330,000.00
58 50	Cap Out Capital Outlay	171,000.00	171,000.00	137,787.63	100,000.00	100,000.00	93,782.28	.00	.00
58 60	Cap Out Program Initiative	1,800,000.00	1,800,000.00	1,201,429.24	1,800,000.00	757,474.00	.00	1,800,000.00	.00
58 70	Cap Out Program Initiative-Water Sys R&R	.00	.00	.00	.00	500,000.00	.00	.00	500,000.00
58 71	Cap Out Program Initiative-Sewer Sys R&R	.00	.00	.00	.00	500,000.00	483,087.44	.00	500,000.00
58 72	Cap Out Program Initiative - PS R&R	.00	.00	.00	.00	200,000.00	113,989.26	.00	200,000.00
58 73	Cap Out Program Initiative - WRF R&R	.00	.00	.00	.00	500,000.00	.00	.00	500,000.00
58 74	Cap Out Program Initiative-Streets CIP	.00	.00	.00	.00	100,000.00	.00	.00	100,000.00
<i>Capital Outlay Totals</i>		\$18,015,260.00	\$19,559,337.00	\$2,942,679.69	\$2,240,000.00	\$4,403,312.00	\$3,148,572.13	\$2,312,000.00	\$5,630,000.00
Division 95 - Capital Outlay Totals		\$18,015,260.00	\$19,559,337.00	\$2,942,679.69	\$2,240,000.00	\$4,403,312.00	\$3,148,572.13	\$2,312,000.00	\$5,630,000.00
Division 97 - Inter-departmental									
<i>Miscellaneous</i>									
59 97	Misc Support Services - General Fund	4,622,930.00	4,622,930.00	4,482,792.00	4,698,385.00	4,698,385.00	4,306,852.99	4,698,385.00	6,165,976.00
<i>Miscellaneous Totals</i>		\$4,622,930.00	\$4,622,930.00	\$4,482,792.00	\$4,698,385.00	\$4,698,385.00	\$4,306,852.99	\$4,698,385.00	\$6,165,976.00
Division 97 - Inter-departmental Totals		\$4,622,930.00	\$4,622,930.00	\$4,482,792.00	\$4,698,385.00	\$4,698,385.00	\$4,306,852.99	\$4,698,385.00	\$6,165,976.00
Department 56 - Water Sewer Enterprise Totals		\$59,511,820.00	\$62,461,235.00	\$46,281,449.34	\$48,272,100.00	\$52,487,903.00	\$42,454,415.44	\$49,288,398.26	\$54,250,000.00
<b>EXPENSE TOTALS</b>		\$59,511,820.00	\$62,461,235.00	(\$20,390,899.55)	\$48,272,100.00	\$52,487,903.00	\$42,454,415.44	\$49,288,398.26	\$54,250,000.00
Fund 300 - WSF Totals									
<b>REVENUE TOTALS</b>		\$59,511,820.00	\$62,461,235.00	\$47,207,102.47	\$48,272,100.00	\$52,487,903.00	\$46,943,770.99	\$48,408,100.00	\$54,250,000.00
<b>EXPENSE TOTALS</b>		\$59,511,820.00	\$62,461,235.00	(\$20,390,899.55)	\$48,272,100.00	\$52,487,903.00	\$42,454,415.44	\$49,288,398.26	\$54,250,000.00
Fund 300 - WSF Totals		\$0.00	\$0.00	\$67,598,002.02	\$0.00	\$0.00	\$4,489,355.55	(\$880,298.26)	\$0.00
Fund 310 - EF									
<b>REVENUE</b>									
Department 57 - Electric Enterprise									
Division 00 - Non-departmental									
<i>Permits and Fees</i>									
43 20	Per & Fees Late Fee Penalties	150,000.00	150,000.00	155,226.95	150,000.00	150,000.00	156,075.78	150,000.00	150,000.00
43 21	Per & Fees Past Due Penalty	325,000.00	325,000.00	285,842.11	325,000.00	325,000.00	346,311.83	325,000.00	350,000.00
43 59	Per & Fees Meter Fees	102,500.00	102,500.00	97,540.08	102,500.00	102,500.00	55,549.97	102,500.00	100,000.00
43 66	Per & Fees Meter Tampering Fee	500.00	500.00	.00	500.00	500.00	.00	500.00	500.00
43 70	Per & Fees Solar Application Fee	.00	.00	500.00	.00	.00	.00	.00	.00
43 71	Per & Fees Underground Electric Fees	375,000.00	375,000.00	468,000.00	453,800.00	453,800.00	248,500.00	453,800.00	425,000.00
43 74	Per & Fees Connection Fees	75,000.00	75,000.00	56,680.00	75,000.00	75,000.00	58,720.00	75,000.00	50,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 310 - EF									
<b>REVENUE</b>									
Department 57 - Electric Enterprise									
Division 00 - Non-departmental									
<i>Permits and Fees</i>									
43 80	Per & Fees Damage Reimbursement	.00	.00	29,989.01	.00	.00	20,920.09	.00	25,000.00
43 99	Per & Fees Returned Check Fees	8,000.00	8,000.00	15,100.00	8,000.00	8,000.00	16,950.00	8,000.00	10,000.00
	<i>Permits and Fees Totals</i>	\$1,036,000.00	\$1,036,000.00	\$1,108,878.15	\$1,114,800.00	\$1,114,800.00	\$903,027.67	\$1,114,800.00	\$1,110,500.00
<i>Sales and Services</i>									
44 15	Sales & Serv Sale of Electricity	17,750,000.00	18,950,000.00	18,988,052.92	19,684,800.00	19,684,800.00	18,163,246.61	19,684,800.00	21,580,000.00
44 16	Sales & Serv Sale of Electricity - Gen Fund	285,000.00	285,000.00	268,930.62	285,000.00	285,000.00	234,732.47	285,000.00	292,000.00
44 17	Sales & Serv Sale of Electricity - W/S Fund	325,000.00	325,000.00	359,975.70	325,000.00	325,000.00	316,820.99	325,000.00	333,000.00
	<i>Sales and Services Totals</i>	\$18,360,000.00	\$19,560,000.00	\$19,616,959.24	\$20,294,800.00	\$20,294,800.00	\$18,714,800.07	\$20,294,800.00	\$22,205,000.00
<i>Other Financing Sources</i>									
48 05	Misc Finance Capital	.00	.00	.00	2,000,000.00	2,000,000.00	.00	.00	.00
	<i>Other Financing Sources Totals</i>	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$2,000,000.00	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>									
48 00	Misc Investment Earnings	91,000.00	91,000.00	293,346.12	100,000.00	100,000.00	197,942.45	105,000.00	149,500.00
48 10	Misc Debt Setoff Revenue	15,000.00	15,000.00	43,151.03	15,000.00	15,000.00	55,536.06	15,000.00	25,000.00
48 60	Misc Reimbursable Projects	.00	.00	92,890.83	.00	.00	4,580.12	.00	.00
48 71	Misc Sale of Scrap	.00	.00	4,223.07	.00	.00	1,414.38	.00	.00
48 73	Misc Sale of Surplus Equipment	.00	.00	90,100.00	.00	.00	.00	.00	.00
48 94	Misc Conservation Program Repayments	6,000.00	6,000.00	7,509.50	6,000.00	6,000.00	8,705.17	6,000.00	5,000.00
48 97	Misc Miscellaneous	6,000.00	6,000.00	23,677.37	6,000.00	6,000.00	6,369.37	6,000.00	5,000.00
	<i>Miscellaneous Totals</i>	\$118,000.00	\$118,000.00	\$554,897.92	\$127,000.00	\$127,000.00	\$274,547.55	\$132,000.00	\$184,500.00
<i>Fund Balance and Capital Reserve</i>									
48 99	Misc Fund Balance Appropriated	.00	300,737.00	.00	2,188,000.00	3,854,768.00	.00	.00	.00
	<i>Fund Balance and Capital Reserve Totals</i>	\$0.00	\$300,737.00	\$0.00	\$2,188,000.00	\$3,854,768.00	\$0.00	\$0.00	\$0.00
	Division 00 - Non-departmental Totals	\$19,514,000.00	\$21,014,737.00	\$21,280,735.31	\$25,724,600.00	\$27,391,368.00	\$19,892,375.29	\$21,541,600.00	\$23,500,000.00
	Department 57 - Electric Enterprise Totals	\$19,514,000.00	\$21,014,737.00	\$21,280,735.31	\$25,724,600.00	\$27,391,368.00	\$19,892,375.29	\$21,541,600.00	\$23,500,000.00
	<b>REVENUE TOTALS</b>	\$19,514,000.00	\$21,014,737.00	\$21,280,735.31	\$25,724,600.00	\$27,391,368.00	\$19,892,375.29	\$21,541,600.00	\$23,500,000.00
<b>EXPENSE</b>									
<i>Capital Outlay</i>									
58 98	Cap Out Capital Asset Contra	.00	.00	(2,490,387.15)	.00	.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	(\$2,490,387.15)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 57 - Electric Enterprise									
Division 00 - Non-departmental									
<i>Personnel - Benefits</i>									
51 13	Benefits State Health Plan 2.4%	.00	.00	.00	.00	.00	.00	.00	30,000.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 310 - EF									
<b>EXPENSE</b>									
Department 57 - Electric Enterprise									
Division 00 - Non-departmental									
<i>Operating Expenses</i>									
53 01	Op Exp Insurance Deductible	.00	.00	2,500.00	.00	.00	4,256.86	.00	.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$4,256.86	\$0.00	\$0.00
<i>Programs</i>									
54 50	Programs Purchase for Resale	304,678.00	304,678.00	.00	767,517.00	767,517.00	.00	767,517.00	.00
	<i>Programs Totals</i>	\$304,678.00	\$304,678.00	\$0.00	\$767,517.00	\$767,517.00	\$0.00	\$767,517.00	\$0.00
<i>Special Appropriations</i>									
55 00	Spec App Salary Reserve	72,163.00	72,163.00	.00	100,000.00	100,000.00	.00	130,000.00	100,000.00
	<i>Special Appropriations Totals</i>	\$72,163.00	\$72,163.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$130,000.00	\$100,000.00
<i>Miscellaneous</i>									
59 00	Misc Depreciation Expense	.00	.00	1,150,972.72	.00	.00	.00	.00	.00
59 01	Misc Bad Debt Expense	50,000.00	50,000.00	91,157.18	50,000.00	50,000.00	94,846.36	50,000.00	50,000.00
59 23	Misc Transfer to Capital Project Fund	.00	.00	.00	.00	1,352,260.00	1,352,260.00	.00	.00
	<i>Miscellaneous Totals</i>	\$50,000.00	\$50,000.00	\$1,242,129.90	\$50,000.00	\$1,402,260.00	\$1,447,106.36	\$50,000.00	\$50,000.00
	Division 00 - Non-departmental Totals	\$426,841.00	\$426,841.00	\$1,244,629.90	\$917,517.00	\$2,269,777.00	\$1,451,363.22	\$947,517.00	\$180,000.00
Division 02 - Administration									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	222,000.00	222,000.00	189,410.87	188,000.00	188,000.00	138,831.64	234,290.40	237,500.00
50 04	Salaries Overtime	3,000.00	3,000.00	.00	3,000.00	3,000.00	.00	3,000.00	2,000.00
	<i>Personnel - Salaries Totals</i>	\$225,000.00	\$225,000.00	\$189,410.87	\$191,000.00	\$191,000.00	\$138,831.64	\$237,290.40	\$239,500.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	1,300.00	1,300.00	600.00	600.00	600.00	500.00	800.00	1,000.00
51 10	Benefits FICA	15,600.00	15,600.00	14,423.46	14,400.00	14,400.00	10,638.89	17,923.22	18,000.00
51 11	Benefits Group Insurance - Health	20,298.00	20,298.00	15,394.64	19,800.00	19,800.00	11,983.64	18,000.00	18,000.00
51 15	Benefits Life Insurance	532.00	532.00	405.39	500.00	500.00	331.38	585.73	1,000.00
51 20	Benefits Retirement - General Employees	27,426.00	27,426.00	25,855.65	27,000.00	27,000.00	20,096.40	35,448.14	35,000.00
51 30	Benefits 401K - General Employees	10,053.00	10,053.00	9,500.60	9,400.00	9,400.00	6,966.64	11,714.52	12,000.00
	<i>Personnel - Benefits Totals</i>	\$75,209.00	\$75,209.00	\$66,179.74	\$71,700.00	\$71,700.00	\$50,516.95	\$84,471.61	\$85,000.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	.00	.00	46.62	.00	.00	.00	.00	.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$46.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	600.00	600.00	.00	600.00	600.00	582.88	600.00	500.00
52 25	Op Exp Advertising Expense	3,000.00	3,000.00	4,431.14	3,000.00	3,000.00	1,481.08	3,000.00	2,500.00
52 26	Op Exp Professional Development	6,000.00	6,000.00	2,575.05	6,000.00	6,000.00	1,921.20	9,000.00	7,500.00
52 27	Op Exp Local Mileage	200.00	200.00	.00	200.00	200.00	1,513.66	200.00	4,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 310 - EF									
<b>EXPENSE</b>									
Department 57 - Electric Enterprise									
Division 02 - Administration									
<i>Operating Expenses</i>									
52 62	Op Exp Dues and Subscriptions	32,500.00	32,500.00	33,762.00	36,000.00	36,000.00	36,412.00	36,000.00	37,500.00
52 80	Op Exp Tools	.00	.00	.00	.00	.00	.00	.00	1,000.00
52 85	Op Exp Departmental Supplies	2,000.00	2,000.00	1,152.90	2,000.00	2,000.00	2,207.81	18,000.00	3,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	5,211.04	4,900.00	4,900.00	2,668.98	5,314.47	4,000.00
	<i>Operating Expenses Totals</i>	<u>\$44,300.00</u>	<u>\$44,300.00</u>	<u>\$47,132.13</u>	<u>\$52,700.00</u>	<u>\$52,700.00</u>	<u>\$46,787.61</u>	<u>\$72,114.47</u>	<u>\$60,000.00</u>
<i>Programs</i>									
54 50	Programs Purchase for Resale	22,200.00	22,200.00	23,496.53	.00	.00	23,914.01	.00	15,000.00
54 56	Programs Electric Conservation Program	15,000.00	15,000.00	6,672.28	15,000.00	15,000.00	4,132.75	15,000.00	10,000.00
	<i>Programs Totals</i>	<u>\$37,200.00</u>	<u>\$37,200.00</u>	<u>\$30,168.81</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>	<u>\$28,046.76</u>	<u>\$15,000.00</u>	<u>\$25,000.00</u>
	Division 02 - Administration Totals	<u>\$381,709.00</u>	<u>\$381,709.00</u>	<u>\$332,938.17</u>	<u>\$330,400.00</u>	<u>\$330,400.00</u>	<u>\$264,182.96</u>	<u>\$408,876.48</u>	<u>\$409,500.00</u>
Division 65 - Operations									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	862,740.00	862,740.00	929,404.88	939,500.00	939,500.00	772,041.97	1,278,127.00	1,005,000.00
50 04	Salaries Overtime	30,000.00	30,000.00	62,106.53	30,000.00	30,000.00	50,737.96	30,000.00	25,000.00
	<i>Personnel - Salaries Totals</i>	<u>\$892,740.00</u>	<u>\$892,740.00</u>	<u>\$991,511.41</u>	<u>\$969,500.00</u>	<u>\$969,500.00</u>	<u>\$822,779.93</u>	<u>\$1,308,127.00</u>	<u>\$1,030,000.00</u>
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	10,750.00	10,750.00	9,400.00	10,900.00	10,900.00	9,950.00	128,066.00	10,000.00
51 10	Benefits FICA	67,600.00	67,600.00	74,373.76	67,400.00	67,400.00	62,004.04	76,630.52	80,000.00
51 11	Benefits Group Insurance - Health	131,940.00	131,940.00	114,454.70	118,800.00	118,800.00	92,009.22	117,000.00	120,000.00
51 15	Benefits Life Insurance	2,265.00	2,265.00	2,028.78	2,200.00	2,200.00	1,678.64	2,504.27	2,500.00
51 20	Benefits Retirement - General Employees	111,420.00	111,420.00	132,359.77	126,300.00	126,300.00	119,087.53	151,558.15	150,000.00
51 30	Benefits 401K - General Employees	43,137.00	43,137.00	48,885.75	44,000.00	44,000.00	41,284.56	50,085.31	50,000.00
	<i>Personnel - Benefits Totals</i>	<u>\$367,112.00</u>	<u>\$367,112.00</u>	<u>\$381,502.76</u>	<u>\$369,600.00</u>	<u>\$369,600.00</u>	<u>\$326,013.99</u>	<u>\$525,844.25</u>	<u>\$412,500.00</u>
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	390,200.00	519,188.00	184,984.26	250,000.00	492,609.00	614,299.54	250,000.00	250,000.00
56 11	Cont Serv Contract Services	459,876.00	607,642.00	151,802.76	201,000.00	222,373.00	187,364.56	201,000.00	200,000.00
56 50	Cont Serv Equipment Rental	1,000.00	1,000.00	.00	1,000.00	1,000.00	.00	1,000.00	.00
	<i>Contractual Services Totals</i>	<u>\$851,076.00</u>	<u>\$1,127,830.00</u>	<u>\$336,787.02</u>	<u>\$452,000.00</u>	<u>\$715,982.00</u>	<u>\$801,664.10</u>	<u>\$452,000.00</u>	<u>\$450,000.00</u>
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	200.00	200.00	.00	200.00	200.00	.00	200.00	.00
52 16	Op Exp Telephone Exp - Mobile	.00	.00	1,575.00	.00	.00	290.00	.00	.00
52 25	Op Exp Advertising Expense	2,000.00	2,000.00	.00	2,000.00	2,000.00	.00	2,000.00	.00
52 26	Op Exp Professional Development	25,900.00	25,900.00	6,940.43	11,000.00	11,000.00	5,128.38	11,000.00	12,500.00
52 27	Op Exp Local Mileage	250.00	250.00	9.42	300.00	300.00	.00	300.00	500.00
52 35	Op Exp Maint and Repair - Equipment	8,000.00	8,000.00	7,331.34	8,000.00	8,000.00	39,783.97	628,000.00	600,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 310 - EF									
<b>EXPENSE</b>									
Department 57 - Electric Enterprise									
Division 65 - Operations									
<i>Operating Expenses</i>									
52 36	Op Exp Maint and Repair - Vehicles	18,500.00	18,500.00	11,056.12	18,500.00	18,500.00	19,826.58	18,500.00	20,000.00
52 39	Op Exp Maint and Repair - System	270,000.00	270,000.00	251,314.91	250,000.00	269,500.00	223,308.74	250,000.00	250,000.00
52 50	Op Exp Contracted Vehicle Service	20,000.00	20,000.00	24,247.37	20,000.00	20,000.00	5,348.11	20,000.00	20,000.00
52 52	Op Exp Fuel	39,838.00	39,838.00	21,862.20	27,000.00	27,000.00	22,609.32	200,000.00	175,000.00
52 58	Op Exp Electric Meters	65,400.00	65,400.00	108,607.15	65,400.00	65,400.00	82,677.44	65,400.00	100,000.00
52 60	Op Exp Equipment Purchase	10,000.00	10,000.00	12,241.01	10,000.00	10,000.00	15,343.29	110,000.00	110,000.00
52 65	Op Exp Easement Acquisition	40,000.00	57,500.00	.00	40,000.00	57,500.00	.00	40,000.00	25,000.00
52 70	Op Exp Safety	28,515.00	28,515.00	7,251.81	30,200.00	30,200.00	27,321.16	40,000.00	40,000.00
52 71	Op Exp Protective Clothing	23,072.00	23,072.00	17,162.53	22,300.00	22,942.00	13,969.49	22,300.00	25,000.00
52 80	Op Exp Tools	9,255.00	9,255.00	18,844.01	10,000.00	10,000.00	19,805.80	10,000.00	25,000.00
52 85	Op Exp Departmental Supplies	8,500.00	8,500.00	14,116.37	8,500.00	8,500.00	4,488.93	8,500.00	10,000.00
52 87	Op Exp System Expansion	200,000.00	200,000.00	171,301.20	200,000.00	200,000.00	44,463.52	200,000.00	200,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	33,421.15	35,200.00	35,200.00	34,250.72	22,221.05	35,000.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	.00	.00	849.90	.00	.00
	<i>Operating Expenses Totals</i>	\$769,430.00	\$786,930.00	\$707,282.02	\$758,600.00	\$796,242.00	\$559,465.35	\$1,648,421.05	\$1,648,000.00
<i>Programs</i>									
54 50	Programs Purchase for Resale	10,800,000.00	12,000,000.00	12,240,433.93	12,228,100.00	12,228,100.00	9,764,653.42	11,728,100.00	13,492,785.00
54 55	Programs Load Control Expense	.00	.00	3,560.00	10,000.00	10,000.00	140.37	10,000.00	10,000.00
54 60	Programs Recurring Program Initiative	160,000.00	194,686.00	145,703.23	160,000.00	.00	38,168.41	160,000.00	.00
54 70	Programs Program Init.-Aging Infrast. R&R	.00	.00	.00	.00	160,000.00	78,858.38	.00	100,000.00
	<i>Programs Totals</i>	\$10,960,000.00	\$12,194,686.00	\$12,389,697.16	\$12,398,100.00	\$12,398,100.00	\$9,881,820.58	\$11,898,100.00	\$13,602,785.00
	Division 65 - Operations Totals	\$13,840,358.00	\$15,369,298.00	\$14,806,780.37	\$14,947,800.00	\$15,249,424.00	\$12,391,743.95	\$15,832,492.30	\$17,143,285.00
Division 90 - Debt Service									
<i>Debt Service</i>									
57 041	Debt Service System Expansion-New Development	.00	.00	.00	760,000.00	760,000.00	759,371.67	760,000.00	760,000.00
57 049	Debt Service Revenue Bond - Substation	412,574.00	412,574.00	412,574.18	412,600.00	412,600.00	405,119.85	397,666.00	397,700.00
57 051	Debt Service AMI Project	137,144.00	137,144.00	137,144.08	137,100.00	137,100.00	137,119.81	137,100.00	137,100.00
	<i>Debt Service Totals</i>	\$549,718.00	\$549,718.00	\$549,718.26	\$1,309,700.00	\$1,309,700.00	\$1,301,611.33	\$1,294,766.00	\$1,294,800.00
	Division 90 - Debt Service Totals	\$549,718.00	\$549,718.00	\$549,718.26	\$1,309,700.00	\$1,309,700.00	\$1,301,611.33	\$1,294,766.00	\$1,294,800.00
Division 95 - Capital Outlay									
<i>Capital Outlay</i>									
58 00	Cap Out Capital Projects	.00	.00	.00	1,687,000.00	1,687,000.00	.00	.00	.00
58 47	Cap Out Vehicles	.00	.00	84,075.19	20,000.00	20,000.00	7,943.45	100,000.00	50,000.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	370,000.00	270,000.00	189,849.98	.00	.00	115,073.08	.00	.00
58 50	Cap Out Capital Outlay	.00	.00	.00	100,000.00	100,000.00	45,000.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request	2027 Manager Recommended
Fund 310 - EF									
<b>EXPENSE</b>									
Department 57 - Electric Enterprise									
Division 95 - Capital Outlay									
<i>Capital Outlay</i>									
58 60	Cap Out Program Initiative	2,200,000.00	2,271,797.00	2,218,341.47	4,388,000.00	12,884.00	652,074.72	2,200,000.00	.00
58 80	Cap Out Program Init. - New Development	.00	.00	.00	.00	1,700,000.00	312,649.81	.00	1,500,000.00
58 81	Cap Out Program Init. - Line Replacement	.00	.00	.00	.00	500,000.00	.00	.00	250,000.00
58 82	Cap Out Program Initiat.-CIP Adjustment	.00	.00	.00	.00	2,188,000.00	.00	.00	.00
<i>Capital Outlay Totals</i>		<u>\$2,570,000.00</u>	<u>\$2,541,797.00</u>	<u>\$2,492,266.64</u>	<u>\$6,195,000.00</u>	<u>\$6,207,884.00</u>	<u>\$1,132,741.06</u>	<u>\$2,300,000.00</u>	<u>\$1,800,000.00</u>
Division 95 - Capital Outlay Totals		<u>\$2,570,000.00</u>	<u>\$2,541,797.00</u>	<u>\$2,492,266.64</u>	<u>\$6,195,000.00</u>	<u>\$6,207,884.00</u>	<u>\$1,132,741.06</u>	<u>\$2,300,000.00</u>	<u>\$1,800,000.00</u>
Division 97 - Inter-departmental									
<i>Miscellaneous</i>									
59 96	Misc Payments in Lieu of Taxes	110,819.00	110,819.00	110,819.00	110,800.00	110,800.00	.00	110,800.00	110,800.00
59 97	Misc Support Services - General Fund	1,634,555.00	1,634,555.00	1,507,317.96	1,913,383.00	1,913,383.00	1,753,934.38	1,913,383.00	2,561,615.00
<i>Miscellaneous Totals</i>		<u>\$1,745,374.00</u>	<u>\$1,745,374.00</u>	<u>\$1,618,136.96</u>	<u>\$2,024,183.00</u>	<u>\$2,024,183.00</u>	<u>\$1,753,934.38</u>	<u>\$2,024,183.00</u>	<u>\$2,672,415.00</u>
Division 97 - Inter-departmental Totals		<u>\$1,745,374.00</u>	<u>\$1,745,374.00</u>	<u>\$1,618,136.96</u>	<u>\$2,024,183.00</u>	<u>\$2,024,183.00</u>	<u>\$1,753,934.38</u>	<u>\$2,024,183.00</u>	<u>\$2,672,415.00</u>
Department 57 - Electric Enterprise Totals		<u>\$19,514,000.00</u>	<u>\$21,014,737.00</u>	<u>\$21,044,470.30</u>	<u>\$25,724,600.00</u>	<u>\$27,391,368.00</u>	<u>\$18,295,576.90</u>	<u>\$22,807,834.78</u>	<u>\$23,500,000.00</u>
<b>EXPENSE TOTALS</b>		<u>\$19,514,000.00</u>	<u>\$21,014,737.00</u>	<u>\$18,554,083.15</u>	<u>\$25,724,600.00</u>	<u>\$27,391,368.00</u>	<u>\$18,295,576.90</u>	<u>\$22,807,834.78</u>	<u>\$23,500,000.00</u>
Fund 310 - EF Totals									
<b>REVENUE TOTALS</b>		<u>\$19,514,000.00</u>	<u>\$21,014,737.00</u>	<u>\$21,280,735.31</u>	<u>\$25,724,600.00</u>	<u>\$27,391,368.00</u>	<u>\$19,892,375.29</u>	<u>\$21,541,600.00</u>	<u>\$23,500,000.00</u>
<b>EXPENSE TOTALS</b>		<u>\$19,514,000.00</u>	<u>\$21,014,737.00</u>	<u>\$18,554,083.15</u>	<u>\$25,724,600.00</u>	<u>\$27,391,368.00</u>	<u>\$18,295,576.90</u>	<u>\$22,807,834.78</u>	<u>\$23,500,000.00</u>
Fund 310 - EF Totals		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,726,652.16</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,596,798.39</u>	<u>(\$1,266,234.78)</u>	<u>\$0.00</u>
Net Grand Totals									
<b>REVENUE GRAND TOTALS</b>		<u>\$132,531,175.00</u>	<u>\$147,482,969.00</u>	<u>\$120,300,304.19</u>	<u>\$141,169,600.00</u>	<u>\$172,677,663.00</u>	<u>\$141,822,772.51</u>	<u>\$129,165,691.00</u>	<u>\$140,300,000.00</u>
<b>EXPENSE GRAND TOTALS</b>		<u>\$132,531,175.00</u>	<u>\$147,482,969.00</u>	<u>\$48,559,725.36</u>	<u>\$141,169,600.00</u>	<u>\$172,677,663.00</u>	<u>\$132,072,042.00</u>	<u>\$138,642,932.46</u>	<u>\$140,250,000.00</u>
Net Grand Totals		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$71,740,578.83</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$9,750,730.51</u>	<u>(\$9,477,241.46)</u>	<u>\$50,000.00</u>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>REVENUE</b>								
Department: 40 - General Government								
Division: 00 - Non-departmental								
<i>Ad Val</i>								
40 00	Ad Val Taxes - Johnston Co. - CY	20,714,377.00	20,686,283.49	24,524,400.00	24,595,153.25	24,524,400.00	25,605,400.00	26,000,000.00
40 01	Ad Val Taxes - Johnston Co. - PY	.00	1,140.17	.00	5,857.76	.00	.00	.00
40 02	Ad Val Taxes - Wake Co. - CY	274.00	392.06	300.00	290.43	300.00	300.00	500.00
40 05	Ad Val Vehicle Taxes - Johnston Co.-CY	2,069,167.00	2,043,075.87	1,682,100.00	1,198,816.84	1,682,100.00	1,782,100.00	1,750,000.00
40 15	Ad Val Penalties and Interest	35,000.00	58,979.87	35,000.00	61,511.66	35,000.00	35,000.00	50,000.00
40 50	Ad Val PILOT	10,000.00	17,535.29	10,000.00	.00	10,000.00	10,000.00	10,000.00
	<i>Ad Val Totals</i>	<b>\$22,828,818.00</b>	<b>\$22,807,406.75</b>	<b>\$26,251,800.00</b>	<b>\$25,861,629.94</b>	<b>\$26,251,800.00</b>	<b>\$27,432,800.00</b>	<b>\$27,810,500.00</b>
<i>St Shrd Rev</i>								
41 00	SS Rev. Sales Tax - Article 39 (1cent)	3,000,000.00	3,169,613.77	3,198,000.00	2,438,580.34	3,198,000.00	3,600,000.00	3,500,000.00
41 01	SS Rev. Sales Tax -Article 40 (1/2 cent)	2,000,000.00	2,168,956.02	2,132,000.00	1,622,105.32	2,132,000.00	2,400,000.00	2,500,000.00
41 02	SS Rev. Sales Tax -Article 42 (1/2 cent)	1,600,000.00	1,678,281.11	1,706,000.00	1,382,636.06	1,706,000.00	1,920,000.00	2,000,000.00
41 03	SS Rev. Sales Tax - Article 44 (1/2 cent)	2,400,000.00	2,629,990.16	2,558,000.00	1,847,514.08	2,558,000.00	2,880,000.00	2,500,000.00
41 50	SS Rev. Utilities Franchise Tax	1,300,000.00	1,692,960.04	1,300,000.00	832,939.11	1,300,000.00	1,300,000.00	1,600,000.00
41 51	SS Rev. Telecommunications Tax	32,000.00	28,035.71	32,000.00	15,004.80	32,000.00	32,000.00	25,000.00
41 54	SS Rev. Beer and Wine Tax	125,000.00	120,252.41	125,000.00	.00	125,000.00	125,000.00	125,000.00
	<i>St Shrd Rev Totals</i>	<b>\$10,457,000.00</b>	<b>\$11,488,089.22</b>	<b>\$11,051,000.00</b>	<b>\$8,138,779.71</b>	<b>\$11,051,000.00</b>	<b>\$12,257,000.00</b>	<b>\$12,250,000.00</b>
<i>Intergovernmental</i>								
42 00	Intgmtl ABC Revenue	85,000.00	106,890.94	85,000.00	80,168.08	85,000.00	85,000.00	110,000.00
42 05	Intgmtl RTZ Interlocal Agreement	.00	.00	125,000.00	285,327.18	125,000.00	125,000.00	150,000.00
42 21	Intgmtl PILOT - Electric	110,819.00	110,819.00	110,800.00	.00	110,819.00	110,819.00	110,000.00
	<i>Intergovernmental Totals</i>	<b>\$195,819.00</b>	<b>\$217,709.94</b>	<b>\$320,800.00</b>	<b>\$365,495.26</b>	<b>\$320,819.00</b>	<b>\$320,819.00</b>	<b>\$370,000.00</b>
<i>Permits and Fees</i>								
43 04	Per & Fees Lease Revenue	.00	3,427.53	.00	.00	.00	.00	.00
43 05	Per & Fees Rental Car Revenue	81,000.00	91,518.49	81,000.00	75,897.61	81,000.00	81,000.00	80,000.00
43 11	Per & Fees Occupancy Tax Administrative Fee	.00	775.97	.00	6,284.59	.00	.00	.00
43 99	Per & Fees Returned Check Fees	.00	25.00	.00	50.00	.00	.00	.00
	<i>Permits and Fees Totals</i>	<b>\$81,000.00</b>	<b>\$95,746.99</b>	<b>\$81,000.00</b>	<b>\$82,232.20</b>	<b>\$81,000.00</b>	<b>\$81,000.00</b>	<b>\$80,000.00</b>
<i>Grants and Donations</i>								
45 05	Grants & Don Grant Funds - OSBM Grant	.00	.00	.00	1,000,000.00	.00	.00	.00
	<i>Grants and Donations Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Other Financing Sources</i>								
49 85	Other Fin Scs Due from Capital Project Fund	.00	.00	.00	1,266,768.99	.00	.00	.00
	<i>Other Financing Sources Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,266,768.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Miscellaneous</i>								
48 10	Misc Debt Setoff Revenue	3,000.00	3,212.03	3,000.00	4,268.71	3,000.00	3,000.00	4,000.00
48 21	Misc Cable TV - State Allocation	210,000.00	183,765.00	210,000.00	82,794.29	210,000.00	210,000.00	192,300.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>REVENUE</b>								
Department: 40 - General Government								
Division: 00 - Non-departmental								
<i>Miscellaneous</i>								
48 71	Misc Sale of Scrap	.00	.00	.00	703.56	.00	.00	.00
48 73	Misc Sale of Surplus Equipment	.00	61,415.10	.00	11,919.00	.00	.00	.00
48 97	Misc Miscellaneous	.00	2,239.59	.00	1,926.09	.00	.00	.00
<i>Miscellaneous Totals</i>		\$213,000.00	\$250,631.72	\$213,000.00	\$101,611.65	\$213,000.00	\$213,000.00	\$196,300.00
<i>Fund Balance and Capital Reserve</i>								
48 99	Misc Fund Balance Appropriated	3,002,614.00	.00	5,502,600.00	.00	.00	1,788,768.00	1,788,800.00
<i>Fund Balance and Capital Reserve Totals</i>		\$3,002,614.00	\$0.00	\$5,502,600.00	\$0.00	\$0.00	\$1,788,768.00	\$1,788,800.00
Division 00 - Non-departmental Totals		\$36,778,251.00	\$34,859,584.62	\$43,420,200.00	\$36,816,517.75	\$37,917,619.00	\$42,093,387.00	\$42,495,600.00
Department: 40 - General Government Totals		\$36,778,251.00	\$34,859,584.62	\$43,420,200.00	\$36,816,517.75	\$37,917,619.00	\$42,093,387.00	\$42,495,600.00
Department: 41 - Financial Services								
Division: 02 - Administration								
<i>Permits and Fees</i>								
43 41	Per & Fees Alarm Response	.00	.00	.00	150.00	.00	.00	.00
<i>Permits and Fees Totals</i>		\$0.00	\$0.00	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00
<i>Other Financing Sources</i>								
48 05	Misc Finance Capital	2,680,000.00	.00	7,400,000.00	21,422,000.00	.00	.00	2,331,800.00
<i>Other Financing Sources Totals</i>		\$2,680,000.00	\$0.00	\$7,400,000.00	\$21,422,000.00	\$0.00	\$0.00	\$2,331,800.00
<i>Miscellaneous</i>								
48 00	Misc Investment Earnings	1,750,000.00	2,836,608.62	2,500,000.00	2,613,295.06	2,500,000.00	2,900,000.00	2,915,000.00
48 97	Misc Miscellaneous	40,000.00	36,953.44	40,000.00	47,383.65	40,000.00	40,000.00	40,200.00
<i>Miscellaneous Totals</i>		\$1,790,000.00	\$2,873,562.06	\$2,540,000.00	\$2,660,678.71	\$2,540,000.00	\$2,940,000.00	\$2,955,200.00
Division 02 - Administration Totals		\$4,470,000.00	\$2,873,562.06	\$9,940,000.00	\$24,082,828.71	\$2,540,000.00	\$2,940,000.00	\$5,287,000.00
Department: 41 - Financial Services Totals		\$4,470,000.00	\$2,873,562.06	\$9,940,000.00	\$24,082,828.71	\$2,540,000.00	\$2,940,000.00	\$5,287,000.00
Department: 42 - Planning								
Division: 02 - Administration								
<i>Permits and Fees</i>								
43 34	Per & Fees Zoning Permit Fees	.00	.00	60,000.00	.00	60,000.00	60,000.00	.00
43 37	Per & Fees Public Notice Fee	.00	.00	1,000.00	.00	1,000.00	1,000.00	.00
43 39	Per & Fees Application Fees	.00	.00	65,400.00	.00	65,400.00	65,400.00	.00
<i>Permits and Fees Totals</i>		\$0.00	\$0.00	\$126,400.00	\$0.00	\$126,400.00	\$126,400.00	\$0.00
Division 02 - Administration Totals		\$0.00	\$0.00	\$126,400.00	\$0.00	\$126,400.00	\$126,400.00	\$0.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>REVENUE</b>								
Department 42 - Planning								
Division 15 - Current Planning								
<i>Permits and Fees</i>								
43 34	Per & Fees Zoning Permit Fees	60,000.00	106,595.00	.00	115,332.24	.00	.00	100,000.00
43 35	Per & Fees Zoning/Code Enforcement Fines	5,000.00	1,376.00	.00	930.80	.00	.00	.00
43 37	Per & Fees Public Notice Fee	1,000.00	192.00	.00	.00	.00	.00	1,000.00
43 39	Per & Fees Application Fees	65,400.00	281,977.10	.00	85,936.25	.00	.00	95,000.00
	<i>Permits and Fees Totals</i>	<u>\$131,400.00</u>	<u>\$390,140.10</u>	<u>\$0.00</u>	<u>\$202,199.29</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$196,000.00</u>
	Division 15 - Current Planning Totals	\$131,400.00	\$390,140.10	\$0.00	\$202,199.29	\$0.00	\$0.00	\$196,000.00
Division 16 - Code Enforcement								
<i>Permits and Fees</i>								
43 35	Per & Fees Zoning/Code Enforcement Fines	.00	.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
	<i>Permits and Fees Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>
	Division 16 - Code Enforcement Totals	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
	Department 42 - Planning Totals	\$131,400.00	\$390,140.10	\$131,400.00	\$202,199.29	\$131,400.00	\$131,400.00	\$201,000.00
Department 43 - Economic Development								
Division 02 - Administration								
<i>Permits and Fees</i>								
43 09	Per & Fees Special Events Revenue	2,500.00	3,818.00	.00	250.00	.00	.00	.00
	<i>Permits and Fees Totals</i>	<u>\$2,500.00</u>	<u>\$3,818.00</u>	<u>\$0.00</u>	<u>\$250.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Grants and Donations</i>								
45 20	Grants & Don Grant Funds - Miscellaneous	12,500.00	12,500.00	.00	14,950.00	.00	.00	.00
	<i>Grants and Donations Totals</i>	<u>\$12,500.00</u>	<u>\$12,500.00</u>	<u>\$0.00</u>	<u>\$14,950.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Miscellaneous</i>								
48 72	Misc Sale of Real Property	300,000.00	300,000.00	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	<u>\$300,000.00</u>	<u>\$300,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division 02 - Administration Totals	\$315,000.00	\$316,318.00	\$0.00	\$15,200.00	\$0.00	\$0.00	\$0.00
	Department 43 - Economic Development Totals	\$315,000.00	\$316,318.00	\$0.00	\$15,200.00	\$0.00	\$0.00	\$0.00
Department 44 - Inspections								
Division 02 - Administration								
<i>Permits and Fees</i>								
43 30	Per & Fees Homeowner's Recovery	6,500.00	6,320.00	6,500.00	4,480.00	6,500.00	6,500.00	6,500.00
43 32	Per & Fees Building Permits	1,000,000.00	1,249,875.67	1,000,000.00	1,608,255.98	1,000,000.00	1,300,000.00	1,300,000.00
43 33	Per & Fees Building Reinspection Fees	55,000.00	135,005.00	75,000.00	87,890.00	75,000.00	95,000.00	95,000.00
43 36	Per & Fees Building Inspections (Special)	.00	16,360.80	.00	4,122.90	.00	.00	.00
	<i>Permits and Fees Totals</i>	<u>\$1,061,500.00</u>	<u>\$1,407,561.47</u>	<u>\$1,081,500.00</u>	<u>\$1,704,748.88</u>	<u>\$1,081,500.00</u>	<u>\$1,401,500.00</u>	<u>\$1,401,500.00</u>
	Division 02 - Administration Totals	\$1,061,500.00	\$1,407,561.47	\$1,081,500.00	\$1,704,748.88	\$1,081,500.00	\$1,401,500.00	\$1,401,500.00
	Department 44 - Inspections Totals	\$1,061,500.00	\$1,407,561.47	\$1,081,500.00	\$1,704,748.88	\$1,081,500.00	\$1,401,500.00	\$1,401,500.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>REVENUE</b>								
Department 46 - Community Development								
Division 49 - Downtown								
<i>Permits and Fees</i>								
43 09	Per & Fees Special Events Revenue	.00	.00	2,500.00	2,336.10	2,500.00	2,500.00	2,500.00
	<i>Permits and Fees Totals</i>	\$0.00	\$0.00	\$2,500.00	\$2,336.10	\$2,500.00	\$2,500.00	\$2,500.00
<i>Grants and Donations</i>								
45 20	Grants & Don Grant Funds - Miscellaneous	.00	.00	12,500.00	.00	12,500.00	12,500.00	12,500.00
	<i>Grants and Donations Totals</i>	\$0.00	\$0.00	\$12,500.00	\$0.00	\$12,500.00	\$12,500.00	\$12,500.00
	Division 49 - Downtown Totals	\$0.00	\$0.00	\$15,000.00	\$2,336.10	\$15,000.00	\$15,000.00	\$15,000.00
	Department 46 - Community Development Totals	\$0.00	\$0.00	\$15,000.00	\$2,336.10	\$15,000.00	\$15,000.00	\$15,000.00
Department 47 - Data & Technology Services								
Division 02 - Administration								
<i>Miscellaneous</i>								
48 22	Misc Cable TV - PEG Channel	.00	(18,750.00)	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$0.00	(\$18,750.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 02 - Administration Totals	\$0.00	(\$18,750.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department 47 - Data & Technology Services Totals	\$0.00	(\$18,750.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 48 - Communications & Outreach								
Division 02 - Administration								
<i>Miscellaneous</i>								
48 22	Misc Cable TV - PEG Channel	52,000.00	95,951.25	52,000.00	37,735.86	52,000.00	52,000.00	74,000.00
	<i>Miscellaneous Totals</i>	\$52,000.00	\$95,951.25	\$52,000.00	\$37,735.86	\$52,000.00	\$52,000.00	\$74,000.00
	Division 02 - Administration Totals	\$52,000.00	\$95,951.25	\$52,000.00	\$37,735.86	\$52,000.00	\$52,000.00	\$74,000.00
	Department 48 - Communications & Outreach Totals	\$52,000.00	\$95,951.25	\$52,000.00	\$37,735.86	\$52,000.00	\$52,000.00	\$74,000.00
Department 50 - Law Enforcement								
Division 00 - Non-departmental								
<i>Intergovernmental</i>								
42 51	Intgmtl Drug Seizure Revenues - State	.00	14,065.25	.00	6,755.28	.00	.00	.00
	<i>Intergovernmental Totals</i>	\$0.00	\$14,065.25	\$0.00	\$6,755.28	\$0.00	\$0.00	\$0.00
<i>Permits and Fees</i>								
43 40	Per & Fees Court Fees	5,000.00	11,405.65	5,000.00	16,417.73	5,000.00	5,000.00	9,000.00
43 41	Per & Fees Alarm Response	4,000.00	5,100.00	4,000.00	4,800.00	4,000.00	4,000.00	4,000.00
43 42	Per & Fees Fines & Citations - Parking	1,000.00	1,200.00	1,000.00	815.00	1,000.00	1,000.00	1,000.00
43 43	Per & Fees Animal Fees	6,000.00	13,303.64	6,000.00	17,630.16	6,000.00	6,000.00	10,000.00
43 44	Per & Fees Fines & Citations-Ord. Violation	200.00	2,100.00	200.00	2,000.00	200.00	200.00	200.00
43 47	Per & Fees Precious Metals	390.00	461.00	400.00	436.00	400.00	400.00	400.00
43 48	Per & Fees Fingerprints/Golf Cart/Reports	.00	10,454.80	.00	12,579.08	.00	.00	5,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>REVENUE</b>								
Department 50 - Law Enforcement								
Division 00 - Non-departmental								
<i>Permits and Fees</i>								
43 80	Per & Fees Damage Reimbursement	.00	53,771.09	.00	15,389.53	.00	.00	.00
	<i>Permits and Fees Totals</i>	\$16,590.00	\$97,796.18	\$16,600.00	\$70,067.50	\$16,600.00	\$16,600.00	\$29,600.00
<i>Grants and Donations</i>								
45 10	Grants & Don Grant Funds - Police - Federal	4,000.00	.00	4,000.00	10,310.26	4,000.00	4,000.00	4,000.00
45 20	Grants & Don Grant Funds - Miscellaneous	3,500.00	5,000.00	3,500.00	2,665.00	3,500.00	3,500.00	3,500.00
45 33	Grants & Don Donations - Miscellaneous	500.00	1,500.00	500.00	1,500.00	500.00	500.00	500.00
	<i>Grants and Donations Totals</i>	\$8,000.00	\$6,500.00	\$8,000.00	\$14,475.26	\$8,000.00	\$8,000.00	\$8,000.00
<i>Miscellaneous</i>								
48 50	Misc Other	.00	2,500.00	.00	2,500.00	.00	.00	.00
48 60	Misc Reimbursable Projects	600,000.00	660,000.00	600,000.00	.00	600,000.00	600,000.00	660,000.00
	<i>Miscellaneous Totals</i>	\$600,000.00	\$662,500.00	\$600,000.00	\$2,500.00	\$600,000.00	\$600,000.00	\$660,000.00
	Division 00 - Non-departmental Totals	\$624,590.00	\$780,861.43	\$624,600.00	\$93,798.04	\$624,600.00	\$624,600.00	\$697,600.00
	Department 50 - Law Enforcement Totals	\$624,590.00	\$780,861.43	\$624,600.00	\$93,798.04	\$624,600.00	\$624,600.00	\$697,600.00
Department 51 - Engineering								
Division 02 - Administration								
<i>Permits and Fees</i>								
43 39	Per & Fees Application Fees	115,000.00	136,687.20	115,000.00	179,570.10	115,000.00	115,000.00	115,000.00
43 50	Per & Fees Utility Inspection Fees	100,000.00	247,548.50	140,000.00	215,829.30	140,000.00	150,000.00	150,000.00
43 52	Per & Fees Street Inspection Fees	100,000.00	262,594.75	200,000.00	234,755.80	200,000.00	300,000.00	300,000.00
43 75	Per & Fees Stormwater Fees	300,000.00	504,876.90	375,000.00	714,437.00	375,000.00	450,000.00	450,000.00
	<i>Permits and Fees Totals</i>	\$615,000.00	\$1,151,707.35	\$830,000.00	\$1,344,592.20	\$830,000.00	\$1,015,000.00	\$1,015,000.00
<i>Grants and Donations</i>								
45 65	Grants & Don NCDOT TIP Project	.00	59,955.00	.00	17,857.50	.00	.00	.00
45 75	Grants & Don NC DEQ ARPA Grant	.00	297,645.00	.00	.00	.00	.00	.00
	<i>Grants and Donations Totals</i>	\$0.00	\$357,600.00	\$0.00	\$17,857.50	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>								
48 60	Misc Reimbursable Projects	.00	1,000.00	.00	4,892.50	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$1,000.00	\$0.00	\$4,892.50	\$0.00	\$0.00	\$0.00
	Division 02 - Administration Totals	\$615,000.00	\$1,510,307.35	\$830,000.00	\$1,367,342.20	\$830,000.00	\$1,015,000.00	\$1,015,000.00
	Department 51 - Engineering Totals	\$615,000.00	\$1,510,307.35	\$830,000.00	\$1,367,342.20	\$830,000.00	\$1,015,000.00	\$1,015,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>REVENUE</b>								
Department 52 - Fire & Emergency Services								
Division 00 - Non-departmental								
<i>Intergovernmental</i>								
42 55	Intgmtl JOCO Fire Protection SvcDistrict	3,588,780.00	3,514,872.27	4,588,800.00	3,946,799.71	4,128,800.00	4,128,800.00	4,494,000.00
42 57	Intgmtl First Responder Reimbursement	233,004.00	237,014.31	233,000.00	.00	233,004.00	233,004.00	.00
<i>Intergovernmental Totals</i>		<b>\$3,821,784.00</b>	<b>\$3,751,886.58</b>	<b>\$4,821,800.00</b>	<b>\$3,946,799.71</b>	<b>\$4,361,804.00</b>	<b>\$4,361,804.00</b>	<b>\$4,494,000.00</b>
<i>Permits and Fees</i>								
43 45	Per & Fees Fire Inspection Fees	7,500.00	3,675.00	42,500.00	18,675.45	42,500.00	42,500.00	42,500.00
43 80	Per & Fees Damage Reimbursement	.00	30,836.89	.00	882.35	.00	.00	.00
<i>Permits and Fees Totals</i>		<b>\$7,500.00</b>	<b>\$34,511.89</b>	<b>\$42,500.00</b>	<b>\$19,557.80</b>	<b>\$42,500.00</b>	<b>\$42,500.00</b>	<b>\$42,500.00</b>
<i>Grants and Donations</i>								
45 11	Grants & Don Grant Funds - Fire SAFER Grant	240,000.00	118,253.93	711,900.00	397,001.92	537,000.00	537,000.00	537,000.00
45 20	Grants & Don Grant Funds - Miscellaneous	.00	42,138.00	.00	.00	.00	.00	.00
45 31	Grants & Don Donations - Fire	.00	580.00	.00	.00	.00	.00	.00
<i>Grants and Donations Totals</i>		<b>\$240,000.00</b>	<b>\$160,971.93</b>	<b>\$711,900.00</b>	<b>\$397,001.92</b>	<b>\$537,000.00</b>	<b>\$537,000.00</b>	<b>\$537,000.00</b>
<i>Miscellaneous</i>								
48 25	Misc Hazmat Response Reimbursement	.00	.00	.00	17,823.22	.00	.00	.00
48 26	Misc Fire - Special Services	1,450.00	34,549.78	1,500.00	.00	1,500.00	1,500.00	1,500.00
48 97	Misc Miscellaneous	.00	.00	.00	25,000.00	.00	.00	125,000.00
<i>Miscellaneous Totals</i>		<b>\$1,450.00</b>	<b>\$34,549.78</b>	<b>\$1,500.00</b>	<b>\$42,823.22</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$126,500.00</b>
Division 00 - Non-departmental Totals		<b>\$4,070,734.00</b>	<b>\$3,981,920.18</b>	<b>\$5,577,700.00</b>	<b>\$4,406,182.65</b>	<b>\$4,942,804.00</b>	<b>\$4,942,804.00</b>	<b>\$5,200,000.00</b>
Department 52 - Fire & Emergency Services Totals		<b>\$4,070,734.00</b>	<b>\$3,981,920.18</b>	<b>\$5,577,700.00</b>	<b>\$4,406,182.65</b>	<b>\$4,942,804.00</b>	<b>\$4,942,804.00</b>	<b>\$5,200,000.00</b>
Department 54 - Property Maintenance								
Division 46 - Facilities								
<i>Grants and Donations</i>								
45 20	Grants & Don Grant Funds - Miscellaneous	.00	24,000.00	.00	.00	.00	.00	.00
<i>Grants and Donations Totals</i>		<b>\$0.00</b>	<b>\$24,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Division 46 - Facilities Totals		<b>\$0.00</b>	<b>\$24,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Division 47 - Grounds								
<i>Permits and Fees</i>								
43 51	Per & Fees Cemetery Lots	35,000.00	62,100.00	.00	.00	.00	.00	.00
<i>Permits and Fees Totals</i>		<b>\$35,000.00</b>	<b>\$62,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Sales and Services</i>								
43 53	Per & Fees Cemetery Services	35,000.00	53,075.00	.00	.00	.00	.00	.00
<i>Sales and Services Totals</i>		<b>\$35,000.00</b>	<b>\$53,075.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>REVENUE</b>								
Department 54 - Property Maintenance								
Division 47 - Grounds								
<i>Miscellaneous</i>								
48 60	Misc Reimbursable Projects	5,000.00	.00	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 47 - Grounds Totals	\$75,000.00	\$115,175.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department 54 - Property Maintenance Totals	\$75,000.00	\$139,175.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 55 - Public Works								
Division 52 - Grounds & Easement Maintenance								
<i>Permits and Fees</i>								
43 51	Per & Fees Cemetery Lots	.00	.00	45,000.00	49,200.00	45,000.00	45,000.00	50,000.00
43 80	Per & Fees Damage Reimbursement	.00	.00	.00	1,250.44	.00	.00	.00
	<i>Permits and Fees Totals</i>	\$0.00	\$0.00	\$45,000.00	\$50,450.44	\$45,000.00	\$45,000.00	\$50,000.00
<i>Sales and Services</i>								
43 53	Per & Fees Cemetery Services	.00	.00	40,000.00	44,700.00	40,000.00	40,000.00	40,000.00
	<i>Sales and Services Totals</i>	\$0.00	\$0.00	\$40,000.00	\$44,700.00	\$40,000.00	\$40,000.00	\$40,000.00
<i>Miscellaneous</i>								
48 60	Misc Reimbursable Projects	.00	.00	5,000.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 52 - Grounds & Easement Maintenance Totals	\$0.00	\$0.00	\$90,000.00	\$95,150.44	\$85,000.00	\$85,000.00	\$90,000.00
Division 54 - Facilities Maintenance								
<i>Permits and Fees</i>								
43 80	Per & Fees Damage Reimbursement	.00	.00	.00	250.00	.00	.00	.00
	<i>Permits and Fees Totals</i>	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00
	Division 54 - Facilities Maintenance Totals	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00
Division 55 - Streets Operations								
<i>Ad Val</i>								
40 20	Ad Val Motor Vehicle Licenses - CY	625,200.00	579,990.00	625,200.00	360,510.00	625,200.00	625,200.00	625,200.00
	<i>Ad Val Totals</i>	\$625,200.00	\$579,990.00	\$625,200.00	\$360,510.00	\$625,200.00	\$625,200.00	\$625,200.00
<i>St Shrd Rev</i>								
41 53	SS Rev. Powell Bill	865,000.00	969,819.82	865,000.00	982,046.38	1,000,000.00	1,000,000.00	1,000,000.00
	<i>St Shrd Rev Totals</i>	\$865,000.00	\$969,819.82	\$865,000.00	\$982,046.38	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>REVENUE</b>								
Department 55 - Public Works								
Division 55 - Streets Operations								
<i>Permits and Fees</i>								
43 80	Per & Fees Damage Reimbursement	.00	742.54	.00	.00	.00	.00	.00
	<i>Permits and Fees Totals</i>	\$0.00	\$742.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 55 - Streets Operations Totals	\$1,490,200.00	\$1,550,552.36	\$1,490,200.00	\$1,342,556.38	\$1,625,200.00	\$1,625,200.00	\$1,625,200.00
Division 59 - Sanitation & Solid Waste								
<i>St Shrd Rev</i>								
41 55	SS Rev. Solid Waste Disposal Tax Dist	20,000.00	23,211.06	20,000.00	12,830.94	20,000.00	20,000.00	20,000.00
	<i>St Shrd Rev Totals</i>	\$20,000.00	\$23,211.06	\$20,000.00	\$12,830.94	\$20,000.00	\$20,000.00	\$20,000.00
<i>Permits and Fees</i>								
43 20	Per & Fees Late Fee Penalties	19,200.00	21,913.77	20,000.00	21,397.29	20,000.00	20,000.00	20,000.00
	<i>Permits and Fees Totals</i>	\$19,200.00	\$21,913.77	\$20,000.00	\$21,397.29	\$20,000.00	\$20,000.00	\$20,000.00
<i>Sales and Services</i>								
44 00	Sales & Serv Refuse Collection Fees	2,825,001.00	2,994,470.54	2,937,500.00	2,681,971.18	2,937,500.00	3,337,500.00	3,437,500.00
	<i>Sales and Services Totals</i>	\$2,825,001.00	\$2,994,470.54	\$2,937,500.00	\$2,681,971.18	\$2,937,500.00	\$3,337,500.00	\$3,437,500.00
	Division 59 - Sanitation & Solid Waste Totals	\$2,864,201.00	\$3,039,595.37	\$2,977,500.00	\$2,716,199.41	\$2,977,500.00	\$3,377,500.00	\$3,477,500.00
	Department 55 - Public Works Totals	\$4,354,401.00	\$4,590,147.73	\$4,557,700.00	\$4,154,156.23	\$4,687,700.00	\$5,087,700.00	\$5,192,700.00
Department 60 - Parks & Recreational Services								
Division 02 - Administration								
<i>Permits and Fees</i>								
43 06	Per & Fees Facility Rental	.00	(390.00)	.00	.00	.00	.00	.00
43 09	Per & Fees Special Events Revenue	6,500.00	8,125.00	6,500.00	8,105.00	6,500.00	6,500.00	6,500.00
43 90	Per & Fees Recreation: Sponsor Fees	.00	.00	.00	.00	.00	5,000.00	5,000.00
	<i>Permits and Fees Totals</i>	\$6,500.00	\$7,735.00	\$6,500.00	\$8,105.00	\$6,500.00	\$11,500.00	\$11,500.00
<i>Sales and Services</i>								
44 39	Sales & Serv Recreation: Picnic Shelter Rent	7,000.00	25,395.00	7,000.00	22,982.00	7,000.00	7,000.00	15,000.00
44 42	Sales & Serv Clayton Community Center Rentals	22,950.00	66,190.00	23,000.00	5,861.00	23,000.00	38,000.00	30,500.00
44 44	Sales & Serv Membership Fees - Resident	100.00	549.00	100.00	475.00	100.00	100.00	100.00
44 53	Sales & Serv Membership Fees - Nonresident	20,000.00	47,474.00	20,000.00	44,103.00	20,000.00	35,000.00	27,500.00
	<i>Sales and Services Totals</i>	\$50,050.00	\$139,608.00	\$50,100.00	\$73,421.00	\$50,100.00	\$80,100.00	\$73,100.00
<i>Grants and Donations</i>								
45 32	Grants & Don Donations - Recreation	500.00	5,604.31	500.00	18,000.00	500.00	500.00	500.00
	<i>Grants and Donations Totals</i>	\$500.00	\$5,604.31	\$500.00	\$18,000.00	\$500.00	\$500.00	\$500.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>REVENUE</b>								
Department: 60 - Parks & Recreational Services								
Division: 02 - Administration								
<i>Miscellaneous</i>								
48 97	Misc Miscellaneous	.00	.00	.00	1,407.52	.00	.00	.00
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$0.00	\$1,407.52	\$0.00	\$0.00	\$0.00
Division 02 - Administration Totals		\$57,050.00	\$152,947.31	\$57,100.00	\$100,933.52	\$57,100.00	\$92,100.00	\$85,100.00
Division 70 - Youth Athletics								
<i>Permits and Fees</i>								
43 06	Per & Fees Facility Rental	69,850.00	36,565.00	69,900.00	30,428.75	69,900.00	69,900.00	69,900.00
43 07	Per & Fees ECCP Synthetic Turf Field Rental	.00	51,215.00	.00	47,280.00	.00	.00	40,000.00
43 08	Per & Fees Clayton High School Rentals	.00	.00	.00	2,258.75	.00	.00	.00
43 90	Per & Fees Recreation: Sponsor Fees	5,000.00	10,000.00	5,000.00	11,000.00	5,000.00	5,000.00	5,000.00
<i>Permits and Fees Totals</i>		\$74,850.00	\$97,780.00	\$74,900.00	\$90,967.50	\$74,900.00	\$74,900.00	\$114,900.00
<i>Sales and Services</i>								
44 31	Sales & Serv Recreation: Concessions	1,400.00	.00	1,400.00	.00	1,400.00	1,400.00	1,400.00
44 32	Sales & Serv Recreation: Athletics Res	46,350.00	38,144.29	46,400.00	37,818.00	46,400.00	51,400.00	51,400.00
44 33	Sales & Serv Recreation: Athletics Non Res	53,250.00	42,755.00	53,300.00	45,987.65	53,300.00	58,300.00	58,300.00
<i>Sales and Services Totals</i>		\$101,000.00	\$80,899.29	\$101,100.00	\$83,805.65	\$101,100.00	\$111,100.00	\$111,100.00
Division 70 - Youth Athletics Totals		\$175,850.00	\$178,679.29	\$176,000.00	\$174,773.15	\$176,000.00	\$186,000.00	\$226,000.00
Division 71 - Adult Athletics								
<i>Permits and Fees</i>								
43 06	Per & Fees Facility Rental	.00	10,000.00	.00	9,166.67	.00	.00	.00
43 90	Per & Fees Recreation: Sponsor Fees	28,560.00	.00	28,600.00	15,000.00	28,600.00	28,600.00	28,600.00
<i>Permits and Fees Totals</i>		\$28,560.00	\$10,000.00	\$28,600.00	\$24,166.67	\$28,600.00	\$28,600.00	\$28,600.00
<i>Sales and Services</i>								
44 32	Sales & Serv Recreation: Athletics Res	9,000.00	12,305.00	9,000.00	13,051.00	9,000.00	9,000.00	9,000.00
44 33	Sales & Serv Recreation: Athletics Non Res	6,400.00	7,426.00	6,400.00	3,720.00	6,400.00	6,400.00	6,400.00
<i>Sales and Services Totals</i>		\$15,400.00	\$19,731.00	\$15,400.00	\$16,771.00	\$15,400.00	\$15,400.00	\$15,400.00
Division 71 - Adult Athletics Totals		\$43,960.00	\$29,731.00	\$44,000.00	\$40,937.67	\$44,000.00	\$44,000.00	\$44,000.00
Division 73 - Programs and Classes								
<i>Sales and Services</i>								
44 34	Sales & Serv Recreation: Senior Trips	.00	75.00	.00	.00	.00	.00	.00
44 35	Sales & Serv Recreation: Youth Council Trips	4,700.00	1,674.00	4,700.00	1,325.00	4,700.00	4,700.00	4,700.00
44 36	Sales & Serv Recreation: Programs Res	186,175.00	103,351.27	186,200.00	125,815.00	186,200.00	150,000.00	135,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>REVENUE</b>								
Department 60 - Parks & Recreational Services								
Division 73 - Programs and Classes								
<i>Sales and Services</i>								
44 37	Sales & Serv Recreation: Programs Non Res	158,950.00	71,504.50	159,000.00	71,215.00	159,000.00	100,000.00	90,000.00
	<i>Sales and Services Totals</i>	<b>\$349,825.00</b>	<b>\$176,604.77</b>	<b>\$349,900.00</b>	<b>\$198,355.00</b>	<b>\$349,900.00</b>	<b>\$254,700.00</b>	<b>\$229,700.00</b>
	Division 73 - Programs and Classes Totals	<b>\$349,825.00</b>	<b>\$176,604.77</b>	<b>\$349,900.00</b>	<b>\$198,355.00</b>	<b>\$349,900.00</b>	<b>\$254,700.00</b>	<b>\$229,700.00</b>
	Department 60 - Parks & Recreational Services Totals	<b>\$626,685.00</b>	<b>\$537,962.37</b>	<b>\$627,000.00</b>	<b>\$514,999.34</b>	<b>\$627,000.00</b>	<b>\$576,800.00</b>	<b>\$584,800.00</b>
Department 65 - Cultural & Performing Arts								
Division 02 - Administration								
<i>Sales and Services</i>								
44 421	Sales & Serv Value Added Services	.00	.00	.00	.00	.00	2,000.00	2,000.00
44 52	Sales & Serv Cultural Arts	142,233.00	149,132.31	142,200.00	166,240.03	142,200.00	156,200.00	156,200.00
	<i>Sales and Services Totals</i>	<b>\$142,233.00</b>	<b>\$149,132.31</b>	<b>\$142,200.00</b>	<b>\$166,240.03</b>	<b>\$142,200.00</b>	<b>\$158,200.00</b>	<b>\$158,200.00</b>
<i>Grants and Donations</i>								
45 20	Grants & Don Grant Funds - Miscellaneous	.00	6,063.00	.00	2,000.00	.00	.00	.00
	<i>Grants and Donations Totals</i>	<b>\$0.00</b>	<b>\$6,063.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	Division 02 - Administration Totals	<b>\$142,233.00</b>	<b>\$155,195.31</b>	<b>\$142,200.00</b>	<b>\$168,240.03</b>	<b>\$142,200.00</b>	<b>\$158,200.00</b>	<b>\$158,200.00</b>
Division 75 - Facility Enterprises								
<i>Sales and Services</i>								
44 420	Sales & Serv Staff Services Support	53,000.00	69,467.44	53,000.00	64,275.28	53,000.00	53,000.00	53,000.00
44 421	Sales & Serv Value Added Services	1,800.00	5,809.41	1,800.00	5,308.37	1,800.00	1,800.00	1,800.00
44 50	Sales & Serv Clayton Center Sales and Rentals	78,000.00	76,854.09	78,000.00	79,533.47	78,000.00	82,000.00	82,000.00
	<i>Sales and Services Totals</i>	<b>\$132,800.00</b>	<b>\$152,130.94</b>	<b>\$132,800.00</b>	<b>\$149,117.12</b>	<b>\$132,800.00</b>	<b>\$136,800.00</b>	<b>\$136,800.00</b>
	Division 75 - Facility Enterprises Totals	<b>\$132,800.00</b>	<b>\$152,130.94</b>	<b>\$132,800.00</b>	<b>\$149,117.12</b>	<b>\$132,800.00</b>	<b>\$136,800.00</b>	<b>\$136,800.00</b>
	Department 65 - Cultural & Performing Arts Totals	<b>\$275,033.00</b>	<b>\$307,326.25</b>	<b>\$275,000.00</b>	<b>\$317,357.15</b>	<b>\$275,000.00</b>	<b>\$295,000.00</b>	<b>\$295,000.00</b>
Department 68 - Library Operations								
Division 02 - Administration								
<i>St Shrd Rev</i>								
41 60	SS Rev. State Library Aid	25,386.00	26,058.00	25,400.00	25,081.00	25,400.00	25,400.00	25,400.00
	<i>St Shrd Rev Totals</i>	<b>\$25,386.00</b>	<b>\$26,058.00</b>	<b>\$25,400.00</b>	<b>\$25,081.00</b>	<b>\$25,400.00</b>	<b>\$25,400.00</b>	<b>\$25,400.00</b>
<i>Permits and Fees</i>								
43 91	Per & Fees Library Card Fees	375.00	285.00	400.00	330.00	400.00	400.00	400.00
43 95	Per & Fees Library Fees	1,500.00	1,358.18	1,500.00	1,268.30	1,500.00	1,500.00	1,500.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>REVENUE</b>								
Department 68 - Library Operations								
Division 02 - Administration								
<i>Permits and Fees</i>								
43 96	Per & Fees	4,000.00	5,037.42	4,000.00	3,744.33	4,000.00	4,000.00	4,000.00
	<i>Permits and Fees Totals</i>	\$5,875.00	\$6,680.60	\$5,900.00	\$5,342.63	\$5,900.00	\$5,900.00	\$5,900.00
<i>Grants and Donations</i>								
45 20	Grants & Don Grant Funds - Miscellaneous	2,000.00	866.00	2,000.00	.00	2,000.00	2,000.00	2,000.00
45 60	Grants & Don Donations - Library	22,500.00	6,794.00	7,500.00	7,830.20	7,500.00	7,500.00	7,500.00
	<i>Grants and Donations Totals</i>	\$24,500.00	\$7,660.00	\$9,500.00	\$7,830.20	\$9,500.00	\$9,500.00	\$9,500.00
	Division 02 - Administration Totals	\$55,761.00	\$40,398.60	\$40,800.00	\$38,253.83	\$40,800.00	\$40,800.00	\$40,800.00
	Department 68 - Library Operations Totals	\$55,761.00	\$40,398.60	\$40,800.00	\$38,253.83	\$40,800.00	\$40,800.00	\$40,800.00
	<b>REVENUE TOTALS</b>	<b>\$53,505,355.00</b>	<b>\$51,812,466.41</b>	<b>\$67,172,900.00</b>	<b>\$73,753,656.03</b>	<b>\$53,765,423.00</b>	<b>\$59,215,991.00</b>	<b>\$62,500,000.00</b>
<b>EXPENSE</b>								
<i>Miscellaneous</i>								
59 23	Misc Transfer to Capital Project Fund	.00	248,143.00	1,600,000.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$248,143.00	\$1,600,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 40 - General Government								
Division 00 - Non-departmental								
<i>Personnel - Benefits</i>								
51 13	Benefits State Health Plan 2.4%	.00	.00	.00	.00	.00	.00	500,000.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00
<i>Operating Expenses</i>								
53 00	Op Exp Insurance and Bonds	.00	(12,349.82)	.00	(6,539.08)	.00	.00	.00
	<i>Operating Expenses Totals</i>	\$0.00	(\$12,349.82)	\$0.00	(\$6,539.08)	\$0.00	\$0.00	\$0.00
<i>Special Appropriations</i>								
55 00	Spec App Salary Reserve	1,588,077.00	.00	1,757,743.00	.00	1,757,700.00	2,287,700.00	1,529,891.00
	<i>Special Appropriations Totals</i>	\$1,588,077.00	\$0.00	\$1,757,743.00	\$0.00	\$1,757,700.00	\$2,287,700.00	\$1,529,891.00
<i>Miscellaneous</i>								
59 01	Misc Bad Debt Expense	10,000.00	12,063.67	10,000.00	12,323.91	10,000.00	10,000.00	10,000.00
59 06	Misc Miscellaneous	.00	2,892.56	.00	.00	.00	.00	.00
59 23	Misc Transfer to Capital Project Fund	.00	.00	.00	12,949,633.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$10,000.00	\$14,956.23	\$10,000.00	\$12,961,956.91	\$10,000.00	\$10,000.00	\$10,000.00
	Division 00 - Non-departmental Totals	\$1,598,077.00	\$2,606.41	\$1,767,743.00	\$12,955,417.83	\$1,767,700.00	\$2,297,700.00	\$2,039,891.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: 40 - General Government								
Division: 01 - Legislative & Town Clerk								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	120,000.00	134,313.96	141,600.00	117,713.44	148,826.40	231,968.89	155,000.00
50 04	Salaries Overtime	.00	1,837.27	.00	1,029.53	.00	.00	.00
50 06	Salaries Council	78,000.00	78,192.59	80,300.00	69,833.13	.00	.00	85,000.00
<i>Personnel - Salaries Totals</i>		<b>\$198,000.00</b>	<b>\$214,343.82</b>	<b>\$221,900.00</b>	<b>\$188,576.10</b>	<b>\$148,826.40</b>	<b>\$231,968.89</b>	<b>\$240,000.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	1,050.00	1,000.00	1,000.00	1,200.00	4,272.33	1,200.00	1,000.00
51 10	Benefits FICA	15,000.00	16,374.85	17,000.00	14,452.04	10,884.91	17,745.62	18,000.00
51 11	Benefits Group Insurance - Health	52,877.00	35,204.37	79,200.00	36,594.78	19,800.00	72,000.00	72,500.00
51 15	Benefits Life Insurance	327.00	454.57	600.00	394.71	355.72	579.92	1,000.00
51 20	Benefits Retirement - General Employees	16,100.00	18,500.63	20,300.00	17,343.45	23,875.66	22,614.72	22,500.00
51 30	Benefits 401K - General Employees	6,000.00	6,802.01	7,100.00	5,919.81	7,114.32	7,473.47	7,500.00
<i>Personnel - Benefits Totals</i>		<b>\$91,354.00</b>	<b>\$78,336.43</b>	<b>\$125,200.00</b>	<b>\$75,904.79</b>	<b>\$66,302.94</b>	<b>\$121,613.73</b>	<b>\$122,500.00</b>
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	.00	.00	50,000.00	.00	50,000.00	50,000.00	50,000.00
56 11	Cont Serv Contract Services	26,000.00	16,540.21	26,000.00	67,161.40	26,000.00	76,000.00	75,000.00
<i>Contractual Services Totals</i>		<b>\$26,000.00</b>	<b>\$16,540.21</b>	<b>\$76,000.00</b>	<b>\$67,161.40</b>	<b>\$76,000.00</b>	<b>\$126,000.00</b>	<b>\$125,000.00</b>
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	100.00	.00	100.00	.00	100.00	100.00	500.00
52 01	Op Exp Postage and Shipping Expense	2,000.00	393.82	2,000.00	.00	2,000.00	2,000.00	2,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	1,080.00	1,500.00	.00	1,500.00	1,500.00	1,500.00
52 25	Op Exp Advertising Expense	2,000.00	6,042.19	2,000.00	1,610.32	2,000.00	2,000.00	6,000.00
52 26	Op Exp Professional Development	60,000.00	34,505.35	50,000.00	17,487.23	50,000.00	50,000.00	50,000.00
52 27	Op Exp Local Mileage	6,000.00	4,544.52	6,000.00	3,942.36	6,000.00	6,000.00	7,500.00
52 28	Op Exp Elections	.00	.00	15,000.00	10,248.01	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	83,145.00	44,252.61	67,000.00	77,785.08	67,000.00	67,000.00	67,000.00
52 85	Op Exp Departmental Supplies	2,750.00	6,432.68	2,800.00	2,403.11	2,800.00	2,800.00	2,500.00
53 00	Op Exp Insurance and Bonds	20,000.00	19,929.41	20,000.00	23,358.20	20,000.00	20,000.00	25,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	184.03	325.00	132.22	199.20	324.01	500.00
53 99	Op Exp Miscellaneous Expense	37,500.00	29,240.42	18,000.00	25,765.80	18,000.00	28,000.00	25,000.00
<i>Operating Expenses Totals</i>		<b>\$213,495.00</b>	<b>\$146,605.03</b>	<b>\$184,725.00</b>	<b>\$162,732.33</b>	<b>\$169,599.20</b>	<b>\$179,724.01</b>	<b>\$187,500.00</b>
<i>Miscellaneous</i>								
59 05	Misc Reserve Fund	25,000.00	.00	25,000.00	.00	25,000.00	25,000.00	25,000.00
59 97	Misc Support Services - General Fund	(527.00)	(527.04)	(606.00)	(555.50)	(606.00)	(606.00)	(154,259.00)
59 98	Misc Support Services - W/S Fund	(15,521.00)	(15,521.04)	(17,838.00)	(16,351.50)	(17,838.00)	(17,838.00)	(77,129.00)
59 99	Misc Support Services - Electric Fund	(10,257.00)	(10,257.00)	(11,786.00)	(10,803.87)	(11,786.00)	(11,786.00)	.00
<i>Miscellaneous Totals</i>		<b>(\$1,305.00)</b>	<b>(\$26,305.08)</b>	<b>(\$5,230.00)</b>	<b>(\$27,710.87)</b>	<b>(\$5,230.00)</b>	<b>(\$5,230.00)</b>	<b>(\$206,388.00)</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 40 - General Government								
Division 01 - Legislative & Town Clerk Totals		\$527,544.00	\$429,520.41	\$602,595.00	\$466,663.75	\$455,498.54	\$654,076.63	\$468,612.00
Division 02 - Administration								
Personnel - Salaries								
50 00	Salaries Full-time	865,000.00	954,037.70	296,300.00	298,044.21	379,996.35	490,913.12	525,000.00
50 02	Salaries Part-time	67,788.00	27,678.59	67,800.00	36,083.47	67,800.00	67,800.00	75,000.00
50 04	Salaries Overtime	.00	168.75	.00	.00	.00	.00	.00
Personnel - Salaries Totals		\$932,788.00	\$981,885.04	\$364,100.00	\$334,127.68	\$447,796.35	\$558,713.12	\$600,000.00
Personnel - Benefits								
51 00	Benefits Longevity	4,000.00	3,250.00	1,200.00	1,000.00	5,423.29	1,600.00	2,000.00
51 10	Benefits FICA	71,000.00	68,874.01	17,800.00	20,185.33	23,668.47	37,554.85	45,000.00
51 11	Benefits Group Insurance - Health	38,244.00	68,753.31	19,800.00	21,599.70	29,700.00	36,000.00	45,000.00
51 15	Benefits Life Insurance	2,329.00	1,895.85	800.00	516.89	949.99	1,227.28	11,500.00
51 20	Benefits Retirement - General Employees	125,500.00	126,232.00	42,500.00	43,414.72	63,763.39	74,275.16	90,000.00
51 30	Benefits 401K - General Employees	46,000.00	46,421.11	14,800.00	17,080.72	18,999.82	24,545.66	35,000.00
Personnel - Benefits Totals		\$287,073.00	\$315,426.28	\$96,900.00	\$103,797.36	\$142,504.96	\$175,202.95	\$228,500.00
Contractual Services								
56 00	Cont Serv Professional Services	100,000.00	117,297.00	150,000.00	489,580.00	150,000.00	150,000.00	125,000.00
56 11	Cont Serv Contract Services	250,000.00	59,058.51	75,000.00	6,509.00	75,000.00	75,000.00	75,000.00
56 50	Cont Serv Equipment Rental	.00	3,003.39	.00	.00	.00	.00	.00
Contractual Services Totals		\$350,000.00	\$179,358.90	\$225,000.00	\$496,089.00	\$225,000.00	\$225,000.00	\$200,000.00
Operating Expenses								
52 01	Op Exp Postage and Shipping Expense	1,000.00	.00	1,000.00	43.40	1,000.00	1,000.00	1,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	360.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	500.00	1,293.65	500.00	5,543.36	500.00	500.00	5,000.00
52 26	Op Exp Professional Development	16,250.00	14,738.08	9,000.00	5,854.62	9,000.00	9,000.00	15,000.00
52 27	Op Exp Local Mileage	19,000.00	18,252.71	17,500.00	5,279.35	17,500.00	17,500.00	17,500.00
52 35	Op Exp Maint and Repair - Equipment	500.00	5.29	500.00	.00	500.00	500.00	500.00
52 60	Op Exp Equipment Purchase	1,000.00	3,182.34	1,000.00	316.14	1,000.00	1,000.00	1,000.00
52 62	Op Exp Dues and Subscriptions	5,500.00	5,225.77	5,000.00	2,102.50	5,000.00	5,000.00	5,000.00
52 85	Op Exp Departmental Supplies	12,500.00	27,160.55	11,500.00	12,487.48	11,500.00	11,500.00	15,000.00
53 00	Op Exp Insurance and Bonds	290,000.00	286,070.29	290,000.00	365,382.67	290,000.00	290,000.00	375,000.00
53 01	Op Exp Insurance Deductible	20,000.00	7,500.00	15,000.00	9,376.86	15,000.00	15,000.00	15,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	1,666.12	400.00	795.79	2,293.65	3,593.57	2,500.00
53 99	Op Exp Miscellaneous Expense	10,000.00	2,578.64	10,000.00	1,779.36	10,000.00	10,000.00	10,000.00
Operating Expenses Totals		\$376,250.00	\$368,033.44	\$361,400.00	\$408,961.53	\$363,293.65	\$364,593.57	\$462,500.00
Programs								
54 05	Programs Sustainability	50,000.00	.00	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 40 - General Government								
Division 02 - Administration								
<i>Programs</i>								
54 60	Programs Recurring Program Initiative	300,000.00	.00	350,000.00	.00	350,000.00	350,000.00	.00
54 61	Programs Program Initiative-Parking Lots	.00	.00	.00	.00	.00	.00	100,000.00
54 62	Programs Program Initiat.-Greenway Maint.	.00	.00	.00	.00	.00	.00	100,000.00
54 63	Programs Program Initiat.-Strategic Land	.00	.00	.00	.00	.00	.00	100,000.00
54 64	Programs Program Initiat.-Sustainability	.00	.00	.00	.00	.00	.00	50,000.00
<i>Programs Totals</i>		<b>\$350,000.00</b>	<b>\$0.00</b>	<b>\$350,000.00</b>	<b>\$0.00</b>	<b>\$350,000.00</b>	<b>\$350,000.00</b>	<b>\$350,000.00</b>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(96,645.00)	(96,645.00)	(105,367.00)	(96,586.38)	(105,367.00)	(105,367.00)	(155,637.00)
59 98	Misc Support Services - W/S Fund	(350,709.00)	(350,709.00)	(395,467.00)	(362,511.49)	(395,467.00)	(395,467.00)	(328,567.00)
59 99	Misc Support Services - Electric Fund	(170,712.00)	(170,712.00)	(193,433.00)	(177,313.62)	(193,433.00)	(193,433.00)	(155,637.00)
<i>Miscellaneous Totals</i>		<b>(\$618,066.00)</b>	<b>(\$618,066.00)</b>	<b>(\$694,267.00)</b>	<b>(\$636,411.49)</b>	<b>(\$694,267.00)</b>	<b>(\$694,267.00)</b>	<b>(\$639,841.00)</b>
Division 02 - Administration Totals		<b>\$1,678,045.00</b>	<b>\$1,226,637.66</b>	<b>\$703,133.00</b>	<b>\$706,564.08</b>	<b>\$834,327.96</b>	<b>\$979,242.64</b>	<b>\$1,201,159.00</b>
Division 03 - Budget & Performance								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	103,800.00	89,492.27	104,230.20	188,716.00	190,300.00
50 02	Salaries Part-time	.00	.00	.00	1,020.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$103,800.00</b>	<b>\$90,512.27</b>	<b>\$104,230.20</b>	<b>\$188,716.00</b>	<b>\$190,300.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	200.00	100.00	425.75	33,337.00	300.00
51 10	Benefits FICA	.00	.00	7,800.00	6,452.90	7,973.61	8,539.75	14,600.00
51 11	Benefits Group Insurance - Health	.00	.00	9,900.00	7,753.84	9,900.00	9,000.00	18,000.00
51 15	Benefits Life Insurance	.00	.00	200.00	210.48	260.58	279.08	500.00
51 20	Benefits Retirement - General Employees	.00	.00	14,800.00	13,060.45	17,489.83	16,889.72	28,800.00
51 30	Benefits 401K - General Employees	.00	.00	5,200.00	4,479.69	5,211.51	5,581.54	9,500.00
<i>Personnel - Benefits Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$38,100.00</b>	<b>\$32,057.36</b>	<b>\$41,261.28</b>	<b>\$73,627.09</b>	<b>\$71,700.00</b>
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	.00	.00	60,000.00	495.00	.00	10,000.00	10,000.00
<i>Contractual Services Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60,000.00</b>	<b>\$495.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	4,050.00	6,041.40	4,050.00	6,050.00	7,500.00
52 27	Op Exp Local Mileage	.00	.00	500.00	.00	500.00	500.00	500.00
52 62	Op Exp Dues and Subscriptions	.00	.00	500.00	80.00	500.00	500.00	500.00
52 85	Op Exp Departmental Supplies	.00	.00	2,000.00	51.96	2,000.00	3,000.00	2,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	100.00	.00	1,438.38	1,540.50	2,000.00
<i>Operating Expenses Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,150.00</b>	<b>\$6,173.36</b>	<b>\$8,488.38</b>	<b>\$11,590.50</b>	<b>\$13,000.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 40 - General Government								
Division 03 - Budget & Performance								
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(65,312.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(38,443.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(28,654.00)
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$132,409.00)
Division 03 - Budget & Performance Totals		\$0.00	\$0.00	\$209,050.00	\$129,237.99	\$153,979.86	\$283,933.59	\$152,591.00
Division 04 - Human Resources								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	350,000.00	420,089.39	.00	.00	.00	.00	.00
50 02	Salaries Part-time	17,680.00	7,385.00	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$367,680.00	\$427,474.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	1,100.00	800.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	28,000.00	32,177.32	.00	.00	.00	.00	.00
51 11	Benefits Group Insurance - Health	94,914.00	31,259.23	.00	.00	.00	.00	.00
51 15	Benefits Life Insurance	978.00	916.96	.00	.00	.00	.00	.00
51 20	Benefits Retirement - General Employees	49,490.00	55,548.11	.00	.00	.00	.00	.00
51 30	Benefits 401K - General Employees	18,000.00	20,351.23	.00	.00	.00	.00	.00
<i>Personnel - Benefits Totals</i>		\$192,482.00	\$141,052.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	25,000.00	151,679.63	.00	3,723.50	.00	.00	.00
56 11	Cont Serv Contract Services	60,000.00	33,226.55	.00	.00	.00	.00	.00
56 40	Cont Serv Pre-employment Screening	8,000.00	.00	.00	.00	.00	.00	.00
<i>Contractual Services Totals</i>		\$93,000.00	\$184,906.18	\$0.00	\$3,723.50	\$0.00	\$0.00	\$0.00
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	250.00	.00	.00	.00	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	300.00	125.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	6,000.00	23,434.67	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	18,000.00	2,272.59	.00	119.92	.00	.00	.00
52 27	Op Exp Local Mileage	4,600.00	539.19	.00	.00	.00	.00	.00
52 35	Op Exp Maint and Repair - Equipment	500.00	.00	.00	.00	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	1,000.00	.00	.00	.00	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	2,500.00	.00	.00	.00	.00	.00	.00
52 60	Op Exp Equipment Purchase	5,000.00	.00	.00	.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	6,000.00	3,588.46	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: <b>40 - General Government</b>								
Division: <b>04 - Human Resources</b>								
<i>Operating Expenses</i>								
52 70	Op Exp Safety	20,000.00	2,938.64	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	980.00	451.10	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	4,320.00	5,177.40	.00	.00	.00	.00	.00
53 01	Op Exp Insurance Deductible	10,000.00	21,041.30	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	3,000.00	415.94	.00	.00	.00	.00	.00
53 05	Op Exp Employee In Service Training	16,000.00	1,193.47	.00	.00	.00	.00	.00
53 90	Op Exp New Employee Upfit	5,000.00	.00	.00	.00	.00	.00	.00
53 99	Op Exp Miscellaneous Expense	500.00	.00	.00	.00	.00	.00	.00
	<i>Operating Expenses Totals</i>	<b>\$103,950.00</b>	<b>\$61,177.76</b>	<b>\$0.00</b>	<b>\$119.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Programs</i>								
54 15	Programs Special Events	45,000.00	23,070.26	.00	.00	.00	.00	.00
54 17	Programs Benefit Programs	30,000.00	20,002.93	.00	.00	.00	.00	.00
54 18	Programs Employee Wellness	10,000.00	3,369.11	.00	.00	.00	.00	.00
	<i>Programs Totals</i>	<b>\$85,000.00</b>	<b>\$46,442.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(16,799.00)	(16,799.04)	.00	.00	.00	.00	.00
59 98	Misc Support Services - W/S Fund	(49,855.00)	(49,854.96)	.00	.00	.00	.00	.00
59 99	Misc Support Services - Electric Fund	(30,346.00)	(30,345.96)	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	<b>(\$97,000.00)</b>	<b>(\$96,999.96)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	Division <b>04 - Human Resources Totals</b>	<b>\$745,112.00</b>	<b>\$764,053.52</b>	<b>\$0.00</b>	<b>\$3,843.42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Division: <b>06 - Legal</b>								
<i>Contractual Services</i>								
56 32	Cont Serv Document Fees	25,000.00	.00	.00	(207.70)	.00	.00	.00
56 33	Cont Serv Miscellaneous Legal Fees	375,000.00	595,961.94	375,000.00	624,763.50	375,000.00	375,000.00	500,000.00
	<i>Contractual Services Totals</i>	<b>\$400,000.00</b>	<b>\$595,961.94</b>	<b>\$375,000.00</b>	<b>\$624,555.80</b>	<b>\$375,000.00</b>	<b>\$375,000.00</b>	<b>\$500,000.00</b>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(4,589.00)	(4,589.04)	(4,302.00)	(3,943.50)	(4,302.00)	(4,302.00)	(96,222.00)
59 98	Misc Support Services - W/S Fund	(218,522.00)	(218,522.04)	(204,865.00)	(187,792.88)	(204,865.00)	(204,865.00)	(38,220.00)
59 99	Misc Support Services - Electric Fund	(52,603.00)	(52,602.96)	(49,315.00)	(45,205.38)	(49,315.00)	(49,315.00)	.00
	<i>Miscellaneous Totals</i>	<b>(\$275,714.00)</b>	<b>(\$275,714.04)</b>	<b>(\$258,482.00)</b>	<b>(\$236,941.76)</b>	<b>(\$258,482.00)</b>	<b>(\$258,482.00)</b>	<b>(\$134,442.00)</b>
	Division <b>06 - Legal Totals</b>	<b>\$124,286.00</b>	<b>\$320,247.90</b>	<b>\$116,518.00</b>	<b>\$387,614.04</b>	<b>\$116,518.00</b>	<b>\$116,518.00</b>	<b>\$365,558.00</b>
Division: <b>07 - Strategic Management</b>								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	210,500.00	181,777.30	53,537.45	233,230.03	234,300.00
	<i>Personnel - Salaries Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$210,500.00</b>	<b>\$181,777.30</b>	<b>\$53,537.45</b>	<b>\$233,230.03</b>	<b>\$234,300.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 40 - General Government								
Division 07 - Strategic Management								
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	700.00	600.00	558.08	900.00	900.00
51 10	Benefits FICA	.00	.00	16,100.00	13,701.96	3,636.61	17,842.10	17,900.00
51 11	Benefits Group Insurance - Health	.00	.00	19,800.00	16,482.68	9,900.00	18,000.00	18,000.00
51 15	Benefits Life Insurance	.00	.00	500.00	408.30	118.84	583.07	600.00
51 20	Benefits Retirement - General Employees	.00	.00	30,200.00	26,528.37	7,976.78	35,287.70	35,500.00
51 30	Benefits 401K - General Employees	.00	.00	10,600.00	9,119.04	2,376.87	11,661.51	11,700.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$77,900.00	\$66,840.35	\$24,567.18	\$84,274.38	\$84,600.00
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	3,250.00	.00	3,250.00	3,250.00	3,500.00
52 27	Op Exp Local Mileage	.00	.00	6,000.00	5,000.00	6,000.00	6,000.00	6,000.00
52 85	Op Exp Departmental Supplies	.00	.00	2,500.00	.00	2,500.00	2,500.00	4,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	300.00	.00	656.02	3,218.58	2,100.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$12,050.00	\$5,000.00	\$12,406.02	\$14,968.58	\$16,100.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(30,051.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(63,441.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(30,051.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$123,543.00)
	<b>Division 07 - Strategic Management Totals</b>	\$0.00	\$0.00	\$300,450.00	\$253,617.65	\$90,510.65	\$332,472.99	\$211,457.00
Division 95 - Capital Outlay								
<i>Capital Outlay</i>								
58 07	Cap Out Land Acquisition	.00	3,660,670.68	7,500,000.00	8,803,521.40	.00	.00	.00
58 20	Cap Out Buiding Improvements	.00	336,999.89	.00	.00	.00	.00	.00
58 60	Cap Out Program Initiative	150,000.00	33,149.11	150,000.00	.00	150,000.00	150,000.00	.00
58 61	Cap Out Program Init.-Monument&Wayfindin	.00	.00	.00	170,773.07	.00	.00	50,000.00
58 62	Cap Out Program Init.-Playground &Equip.	.00	.00	.00	.00	.00	.00	50,000.00
58 63	Cap Out Program Initiative-Turf & Lights	.00	.00	.00	.00	.00	.00	50,000.00
	<i>Capital Outlay Totals</i>	\$150,000.00	\$4,030,819.68	\$7,650,000.00	\$8,974,294.47	\$150,000.00	\$150,000.00	\$150,000.00
	<b>Division 95 - Capital Outlay Totals</b>	\$150,000.00	\$4,030,819.68	\$7,650,000.00	\$8,974,294.47	\$150,000.00	\$150,000.00	\$150,000.00
Division 99 - Special Appropriations								
<i>Operating Expenses</i>								
53 23	Op Exp Citizen Boards	47,200.00	44,290.27	47,200.00	45,999.15	47,200.00	47,200.00	47,500.00
	<i>Operating Expenses Totals</i>	\$47,200.00	\$44,290.27	\$47,200.00	\$45,999.15	\$47,200.00	\$47,200.00	\$47,500.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 40 - General Government								
Division 99 - Special Appropriations								
<i>Special Appropriations</i>								
55 20	Spec App Economic Development	.00	.00	.00	.00	.00	.00	1,500.00
55 35	Spec App Cultural Arts	10,000.00	.00	10,000.00	.00	10,000.00	10,000.00	10,000.00
<i>Special Appropriations Totals</i>		\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$11,500.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(1,613.00)	(1,612.80)	(1,524.00)	(1,397.00)	(1,524.00)	(1,524.00)	(11,544.00)
59 98	Misc Support Services - W/S Fund	(4,979.00)	(4,979.04)	(5,143.00)	(4,714.38)	(5,143.00)	(5,143.00)	(8,952.00)
59 99	Misc Support Services - Electric Fund	(2,299.00)	(2,298.96)	(2,413.00)	(2,211.88)	(2,413.00)	(2,413.00)	(4,463.00)
<i>Miscellaneous Totals</i>		(\$8,891.00)	(\$8,890.80)	(\$9,080.00)	(\$8,323.26)	(\$9,080.00)	(\$9,080.00)	(\$24,959.00)
Division 99 - Special Appropriations Totals		\$48,309.00	\$35,399.47	\$48,120.00	\$37,675.89	\$48,120.00	\$48,120.00	\$34,041.00
Department 40 - General Government Totals		\$4,871,373.00	\$6,809,285.05	\$11,397,609.00	\$23,914,929.12	\$3,616,655.01	\$4,862,063.85	\$4,623,309.00
Department 41 - Financial Services								
Division 02 - Administration								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	514,000.00	463,406.97	287,100.00	208,316.56	285,003.70	300,139.88	305,100.00
50 02	Salaries Part-time	.00	.00	.00	.00	.00	.00	48,100.00
50 04	Salaries Overtime	.00	.00	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$514,000.00	\$463,406.97	\$287,100.00	\$208,316.56	\$285,003.70	\$300,139.88	\$353,200.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	5,250.00	2,850.00	2,900.00	2,700.00	23,853.70	3,100.00	2,500.00
51 10	Benefits FICA	39,000.00	35,036.45	21,900.00	15,745.36	21,761.47	22,960.70	23,300.00
51 11	Benefits Group Insurance - Health	60,000.00	39,185.93	29,700.00	17,218.98	29,700.00	27,000.00	27,000.00
51 15	Benefits Life Insurance	1,250.00	1,091.74	700.00	466.83	711.16	750.35	800.00
51 20	Benefits Retirement - General Employees	69,000.00	63,342.31	41,200.00	30,397.00	47,733.01	45,411.16	46,200.00
51 30	Benefits 401K - General Employees	26,000.00	23,313.15	14,400.00	10,550.93	14,223.19	15,006.99	15,300.00
<i>Personnel - Benefits Totals</i>		\$200,500.00	\$164,819.58	\$110,800.00	\$77,079.10	\$137,982.53	\$114,229.20	\$115,100.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	163,530.00	115,731.39	115,000.00	309,341.30	115,000.00	250,000.00	250,000.00
56 11	Cont Serv Contract Services	6,000.00	6,000.00	6,000.00	5,000.00	6,000.00	6,000.00	15,000.00
56 20	Cont Serv Tax Collection Service	524,122.00	466,246.95	545,000.00	525,247.10	545,000.00	545,000.00	550,000.00
<i>Contractual Services Totals</i>		\$693,652.00	\$587,978.34	\$666,000.00	\$839,588.40	\$666,000.00	\$801,000.00	\$815,000.00
<i>Operating Expenses</i>								
52 16	Op Exp Telephone Exp - Mobile	.00	360.00	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 41 - Financial Services								
Division 02 - Administration								
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	15,000.00	6,766.24	4,800.00	2,236.80	4,800.00	4,800.00	7,500.00
52 27	Op Exp Local Mileage	100.00	.00	100.00	.00	100.00	100.00	6,700.00
52 60	Op Exp Equipment Purchase	500.00	.00	500.00	.00	500.00	500.00	1,000.00
52 62	Op Exp Dues and Subscriptions	2,100.00	2,504.88	2,100.00	1,090.00	2,100.00	2,100.00	2,500.00
52 85	Op Exp Departmental Supplies	5,000.00	2,178.32	2,000.00	455.73	2,000.00	2,000.00	2,500.00
53 02	Op Exp Unemployment Insurance	10,500.00	17,931.17	10,500.00	27,014.17	10,500.00	10,500.00	22,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	346.61	400.00	286.48	3,933.05	4,141.93	3,500.00
53 99	Op Exp Miscellaneous Expense	500.00	237.28	500.00	228.00	500.00	500.00	500.00
	<i>Operating Expenses Totals</i>	\$33,700.00	\$30,324.50	\$20,900.00	\$31,311.18	\$24,433.05	\$24,641.93	\$46,700.00
<i>Miscellaneous</i>								
59 01	Misc Bad Debt Expense	.00	(29,663.00)	.00	.00	.00	.00	.00
59 97	Misc Support Services - General Fund	(36,147.00)	(36,147.00)	(34,607.00)	(31,723.12)	(34,607.00)	(34,607.00)	(249,326.00)
59 98	Misc Support Services - W/S Fund	(173,715.00)	(173,715.00)	(175,226.00)	(160,623.87)	(175,226.00)	(175,226.00)	(361,999.00)
59 99	Misc Support Services - Electric Fund	(70,379.00)	(70,379.04)	(71,718.00)	(65,741.50)	(71,718.00)	(71,718.00)	(90,452.00)
	<i>Miscellaneous Totals</i>	(\$280,241.00)	(\$309,904.04)	(\$281,551.00)	(\$258,088.49)	(\$281,551.00)	(\$281,551.00)	(\$701,777.00)
	Division 02 - Administration Totals	\$1,161,611.00	\$936,625.35	\$803,249.00	\$898,206.75	\$831,868.28	\$958,460.01	\$628,223.00
Division 08 - Accounting								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	243,600.00	199,730.75	225,659.03	228,621.28	229,400.00
50 03	Salaries Part-Time with Benefits	.00	.00	.00	.00	.00	.00	52,800.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$243,600.00	\$199,730.75	\$225,659.03	\$228,621.28	\$282,200.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	700.00	600.00	852.33	500.00	500.00
51 10	Benefits FICA	.00	.00	18,700.00	15,146.75	17,262.92	17,489.53	17,500.00
51 11	Benefits Group Insurance - Health	.00	.00	29,700.00	13,619.33	29,700.00	27,000.00	27,000.00
51 15	Benefits Life Insurance	.00	.00	600.00	442.20	564.15	571.55	600.00
51 20	Benefits Retirement - General Employees	.00	.00	34,900.00	29,170.92	37,865.58	34,590.40	34,700.00
51 30	Benefits 401K - General Employees	.00	.00	12,100.00	9,952.70	11,282.95	11,431.06	11,500.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$96,700.00	\$68,931.90	\$97,527.93	\$91,582.54	\$91,800.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	.00	.00	.00	.00	.00	.00	10,000.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: <b>41 - Financial Services</b>								
Division: <b>08 - Accounting</b>								
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	5,200.00	654.14	5,200.00	5,200.00	7,500.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	.00	.00	250.00	1,000.00
52 85	Op Exp Departmental Supplies	.00	.00	3,000.00	116.48	3,000.00	3,000.00	5,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	300.00	.00	3,114.09	3,154.97	2,500.00
<i>Operating Expenses Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,500.00</b>	<b>\$770.62</b>	<b>\$11,314.09</b>	<b>\$11,604.97</b>	<b>\$16,000.00</b>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(36,279.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(98,735.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(16,132.00)
<i>Miscellaneous Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$151,146.00)</b>
Division: <b>08 - Accounting Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$348,800.00</b>	<b>\$269,433.27</b>	<b>\$334,501.05</b>	<b>\$331,808.79</b>	<b>\$248,854.00</b>
Division: <b>10 - Procurement &amp; Purchasing</b>								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	360,000.00	354,845.31	249,000.00	142,750.25	237,335.35	242,570.03	243,500.00
50 02	Salaries Part-time	.00	.00	.00	.00	.00	.00	26,000.00
<i>Personnel - Salaries Totals</i>		<b>\$360,000.00</b>	<b>\$354,845.31</b>	<b>\$249,000.00</b>	<b>\$142,750.25</b>	<b>\$237,335.35</b>	<b>\$242,570.03</b>	<b>\$269,500.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	2,400.00	2,200.00	900.00	450.00	1,582.74	700.00	750.00
51 10	Benefits FICA	27,000.00	26,602.31	19,000.00	10,858.02	18,156.15	18,556.61	18,600.00
51 11	Benefits Group Insurance - Health	46,000.00	41,455.83	29,700.00	13,016.32	29,700.00	27,000.00	27,000.00
51 15	Benefits Life Insurance	1,000.00	817.02	700.00	297.89	593.34	606.43	600.00
51 20	Benefits Retirement - General Employees	49,000.00	48,505.05	35,700.00	20,871.09	39,824.87	36,700.84	36,800.00
51 30	Benefits 401K - General Employees	18,000.00	17,852.46	12,400.00	7,160.10	11,866.77	12,128.50	12,200.00
<i>Personnel - Benefits Totals</i>		<b>\$143,400.00</b>	<b>\$137,432.67</b>	<b>\$98,400.00</b>	<b>\$52,653.42</b>	<b>\$101,723.87</b>	<b>\$95,692.38</b>	<b>\$95,950.00</b>
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	.00	.00	.00	2,174.00	.00	.00	15,000.00
<i>Contractual Services Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,174.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	.00	49.24	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	19,550.00	8,223.84	10,000.00	3,113.21	10,000.00	12,000.00	10,000.00
52 27	Op Exp Local Mileage	500.00	90.62	500.00	187.53	500.00	500.00	500.00
52 35	Op Exp Maint and Repair - Equipment	1,000.00	247.82	.00	754.92	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	.00	9.03	.00	.00	.00	.00	.00
52 52	Op Exp Fuel	100.00	90.00	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: 41 - Financial Services								
Division: 10 - Procurement & Purchasing								
<i>Operating Expenses</i>								
52 60	Op Exp Equipment Purchase	7,000.00	13,529.31	.00	.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	1,620.00	1,828.20	1,600.00	1,004.00	1,600.00	1,600.00	2,550.00
52 70	Op Exp Safety	400.00	15,759.27	.00	.00	.00	.00	.00
52 71	Op Exp Protective Clothing	37,909.00	1,900.38	.00	540.10	.00	.00	.00
52 72	Op Exp Uniform Purchase	1,550.00	606.02	800.00	943.96	800.00	300.00	500.00
52 85	Op Exp Departmental Supplies	3,000.00	10,852.26	1,800.00	544.84	1,800.00	600.00	1,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	1,842.24	400.00	871.38	3,275.23	3,347.47	3,000.00
53 99	Op Exp Miscellaneous Expense	3,000.00	26.87	1,800.00	.00	1,800.00	1,800.00	2,000.00
	<i>Operating Expenses Totals</i>	\$75,629.00	\$55,055.10	\$16,900.00	\$7,959.94	\$19,775.23	\$20,147.47	\$19,550.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(1,353.00)	(1,353.00)	(1,588.00)	(1,455.63)	(1,588.00)	(1,588.00)	(66,631.00)
59 98	Misc Support Services - W/S Fund	(75,358.00)	(75,357.72)	(88,420.00)	(81,051.74)	(88,420.00)	(88,420.00)	(100,601.00)
59 99	Misc Support Services - Electric Fund	(185,803.00)	(185,803.20)	(218,011.00)	(199,843.49)	(218,011.00)	(218,011.00)	(47,915.00)
	<i>Miscellaneous Totals</i>	(\$262,514.00)	(\$262,513.92)	(\$308,019.00)	(\$282,350.86)	(\$308,019.00)	(\$308,019.00)	(\$215,147.00)
	<b>Division 10 - Procurement &amp; Purchasing Totals</b>	\$316,515.00	\$284,819.16	\$56,281.00	(\$76,813.25)	\$50,815.45	\$50,390.88	\$184,853.00
Division: 11 - Billing & Collections								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	524,000.00	400,384.16	519,541.30	537,346.57	539,700.00
50 02	Salaries Part-time	.00	.00	79,100.00	.00	79,100.00	79,100.00	5,900.00
50 03	Salaries Part-Time with Benefits	.00	.00	.00	93,207.52	.00	23,000.00	102,100.00
50 04	Salaries Overtime	.00	.00	.00	22.98	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$603,100.00	\$493,614.66	\$598,641.30	\$639,446.57	\$647,700.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	6,100.00	5,350.00	34,467.40	5,400.00	5,000.00
51 10	Benefits FICA	.00	.00	40,000.00	37,772.70	39,744.91	41,107.01	41,300.00
51 11	Benefits Group Insurance - Health	.00	.00	89,100.00	49,883.61	89,100.00	81,000.00	81,000.00
51 15	Benefits Life Insurance	.00	.00	1,200.00	930.55	1,298.85	1,343.37	1,300.00
51 20	Benefits Retirement - General Employees	.00	.00	75,300.00	71,978.95	87,179.03	81,300.54	81,700.00
51 30	Benefits 401K - General Employees	.00	.00	26,100.00	20,634.83	25,977.07	26,867.33	27,000.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$237,800.00	\$186,550.64	\$277,767.26	\$237,018.25	\$237,300.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	.00	.00	500.00	79,157.34	500.00	500.00	17,600.00
56 11	Cont Serv Contract Services	.00	.00	119,000.00	78,691.85	69,000.00	169,000.00	170,000.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$119,500.00	\$157,849.19	\$69,500.00	\$169,500.00	\$187,600.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 41 - Financial Services								
Division 11 - Billing & Collections								
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	.00	.00	16,300.00	16,300.00	16,300.00	16,300.00	17,500.00
52 12	Op Exp Utility Exp - Other	.00	.00	1,200.00	720.82	1,200.00	1,200.00	1,500.00
52 26	Op Exp Professional Development	.00	.00	14,800.00	9,467.71	14,800.00	14,800.00	15,000.00
52 27	Op Exp Local Mileage	.00	.00	300.00	329.74	300.00	300.00	500.00
52 62	Op Exp Dues and Subscriptions	.00	.00	2,400.00	1,140.00	2,400.00	2,400.00	2,500.00
52 85	Op Exp Departmental Supplies	.00	.00	3,000.00	1,391.92	3,000.00	3,000.00	3,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	1,000.00	572.97	7,169.67	7,415.38	7,400.00
53 99	Op Exp Miscellaneous Expense	.00	.00	5,000.00	1,529.22	5,000.00	5,000.00	5,000.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$44,000.00	\$31,452.38	\$50,169.67	\$50,415.38	\$52,400.00
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	.00	.00	(606,334.00)	(555,806.13)	(606,334.00)	(606,334.00)	(610,167.00)
59 99	Misc Support Services - Electric Fund	.00	.00	(420,266.00)	(385,243.87)	(420,266.00)	(420,266.00)	(324,323.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	(\$1,026,600.00)	(\$941,050.00)	(\$1,026,600.00)	(\$1,026,600.00)	(\$934,490.00)
	Division 11 - Billing & Collections Totals	\$0.00	\$0.00	(\$22,200.00)	(\$71,583.13)	(\$30,521.77)	\$69,780.20	\$190,510.00
Division 95 - Capital Outlay								
<i>Capital Outlay</i>								
58 00	Cap Out Capital Projects	3,800,129.00	.00	4,925,598.00	.00	4,729,840.00	4,729,840.00	4,729,800.00
	<i>Capital Outlay Totals</i>	\$3,800,129.00	\$0.00	\$4,925,598.00	\$0.00	\$4,729,840.00	\$4,729,840.00	\$4,729,800.00
	Division 95 - Capital Outlay Totals	\$3,800,129.00	\$0.00	\$4,925,598.00	\$0.00	\$4,729,840.00	\$4,729,840.00	\$4,729,800.00
	Department 41 - Financial Services Totals	\$5,278,255.00	\$1,221,444.51	\$6,111,728.00	\$1,019,243.64	\$5,916,503.01	\$6,140,279.88	\$5,982,240.00
Department 42 - Planning								
Division 02 - Administration								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	125,500.00	106,142.96	129,071.47	181,602.00	129,700.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$125,500.00	\$106,142.96	\$129,071.47	\$181,602.00	\$129,700.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	200.00	200.00	500.55	22,813.00	300.00
51 10	Benefits FICA	.00	.00	9,400.00	7,748.49	9,633.21	9,873.97	9,900.00
51 11	Benefits Group Insurance - Health	.00	.00	9,900.00	10,957.34	9,900.00	9,000.00	9,000.00
51 15	Benefits Life Insurance	.00	.00	300.00	249.16	314.81	322.68	300.00
51 20	Benefits Retirement - General Employees	.00	.00	17,600.00	15,173.81	21,130.10	19,528.51	19,600.00
51 30	Benefits 401K - General Employees	.00	.00	6,100.00	5,207.25	6,296.22	6,453.57	6,500.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$43,500.00	\$39,536.05	\$47,774.89	\$67,991.73	\$45,600.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: 42 - Planning								
Division 02 - Administration								
<i>Operating Expenses</i>								
52 25	Op Exp Advertising Expense	.00	.00	10,400.00	.00	10,400.00	10,400.00	10,400.00
52 26	Op Exp Professional Development	.00	.00	1,500.00	.00	1,500.00	1,500.00	1,500.00
52 62	Op Exp Dues and Subscriptions	.00	.00	2,870.00	.00	2,870.00	2,870.00	2,900.00
52 85	Op Exp Departmental Supplies	.00	.00	1,812.00	901.50	1,812.00	5,812.00	1,800.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	200.00	.00	1,781.19	1,781.19	1,800.00
<i>Operating Expenses Totals</i>		\$0.00	\$0.00	\$16,782.00	\$901.50	\$18,363.19	\$22,363.19	\$18,400.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(77,480.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(38,740.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(38,740.00)
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$154,960.00)
Division 02 - Administration Totals		\$0.00	\$0.00	\$185,782.00	\$146,580.51	\$195,209.55	\$271,956.92	\$38,740.00
Division 15 - Current Planning								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	750,000.00	717,702.49	381,300.00	309,704.53	410,856.33	485,418.00	418,700.00
50 02	Salaries Part-time	70,914.00	13,695.15	70,900.00	.00	.00	.00	.00
50 04	Salaries Overtime	.00	4,961.76	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$820,914.00	\$736,359.40	\$452,200.00	\$309,704.53	\$410,856.33	\$485,418.00	\$418,700.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	7,000.00	2,700.00	700.00	1,300.00	781.92	30,152.00	900.00
51 10	Benefits FICA	63,000.00	55,206.14	29,200.00	23,439.34	31,430.51	31,913.14	32,000.00
51 11	Benefits Group Insurance - Health	105,000.00	91,165.94	49,500.00	25,039.56	49,500.00	45,000.00	45,000.00
51 15	Benefits Life Insurance	2,150.00	1,659.52	1,000.00	731.58	1,027.14	1,042.91	1,000.00
51 20	Benefits Retirement - General Employees	100,000.00	97,577.78	54,800.00	45,164.87	68,941.69	63,117.09	63,400.00
51 30	Benefits 401K - General Employees	41,000.00	35,800.40	19,100.00	15,519.47	20,542.82	20,858.26	20,900.00
<i>Personnel - Benefits Totals</i>		\$318,150.00	\$284,109.78	\$154,300.00	\$111,194.82	\$172,224.08	\$192,083.40	\$163,200.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	125,000.00	116,439.87	275,000.00	145,762.50	125,000.00	125,000.00	125,000.00
56 11	Cont Serv Contract Services	.00	.00	.00	426,000.00	.00	.00	.00
56 50	Cont Serv Equipment Rental	1,440.00	1,790.25	.00	1,401.00	.00	.00	.00
<i>Contractual Services Totals</i>		\$126,440.00	\$118,230.12	\$275,000.00	\$573,163.50	\$125,000.00	\$125,000.00	\$125,000.00
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	10,050.00	.00	64,650.00	326.00	10,050.00	10,050.00	10,100.00
52 16	Op Exp Telephone Exp - Mobile	.00	360.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	5,000.00	1,115.79	.00	1,493.60	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 42 - Planning								
Division 15 - Current Planning								
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	16,000.00	14,020.94	6,580.00	3,080.34	6,580.00	6,580.00	6,600.00
52 27	Op Exp Local Mileage	500.00	.00	400.00	219.80	400.00	400.00	400.00
52 36	Op Exp Maint and Repair - Vehicles	1,000.00	899.89	.00	.00	.00	.00	.00
52 44	Op Exp Clean-Up Activity	8,000.00	1,166.00	.00	.00	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	1,000.00	.00	.00	.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	3,350.00	1,972.13	4,386.00	1,492.00	4,386.00	4,386.00	4,400.00
52 70	Op Exp Safety	750.00	271.98	750.00	.00	750.00	750.00	800.00
52 71	Op Exp Protective Clothing	.00	493.03	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	12,000.00	6,364.58	1,812.00	490.47	1,812.00	13,812.00	9,800.00
53 03	Op Exp Worker's Compensation Insurance	.00	12,727.52	600.00	9,501.61	5,669.82	5,756.88	7,600.00
53 23	Op Exp Citizen Boards	.00	257.75	.00	241.83	.00	.00	.00
53 90	Op Exp New Employee Upfit	2,200.00	630.39	.00	.00	.00	.00	.00
53 99	Op Exp Miscellaneous Expense	.00	.00	175,000.00	.00	175,000.00	175,000.00	175,000.00
<i>Operating Expenses Totals</i>		\$59,850.00	\$40,280.00	\$254,178.00	\$16,845.65	\$204,647.82	\$216,734.88	\$214,700.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(222,744.00)	(222,744.00)	(330,615.00)	(303,063.75)	(330,615.00)	(330,615.00)	(322,560.00)
59 98	Misc Support Services - W/S Fund	(114,995.00)	(114,995.04)	(170,686.00)	(156,462.13)	(170,686.00)	(170,686.00)	(230,400.00)
59 99	Misc Support Services - Electric Fund	(67,171.00)	(67,170.96)	(99,700.00)	(91,391.63)	(99,700.00)	(99,700.00)	(230,400.00)
<i>Miscellaneous Totals</i>		(\$404,910.00)	(\$404,910.00)	(\$601,001.00)	(\$550,917.51)	(\$601,001.00)	(\$601,001.00)	(\$783,360.00)
Division 15 - Current Planning Totals		\$920,444.00	\$774,069.30	\$534,677.00	\$459,990.99	\$311,727.23	\$418,235.28	\$138,240.00
Division 16 - Code Enforcement								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	120,600.00	100,984.16	124,985.43	273,191.00	112,800.00
<i>Personnel - Salaries Totals</i>		\$0.00	\$0.00	\$120,600.00	\$100,984.16	\$124,985.43	\$273,191.00	\$112,800.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	300.00	300.00	823.56	63,429.00	200.00
51 10	Benefits FICA	.00	.00	9,200.00	7,623.52	9,561.39	9,666.38	8,600.00
51 11	Benefits Group Insurance - Health	.00	.00	19,800.00	14,858.12	19,800.00	18,000.00	18,000.00
51 15	Benefits Life Insurance	.00	.00	300.00	218.45	312.46	315.89	300.00
51 20	Benefits Retirement - General Employees	.00	.00	17,300.00	14,746.58	20,972.55	19,117.95	17,100.00
51 30	Benefits 401K - General Employees	.00	.00	6,000.00	5,064.28	6,249.27	6,317.90	5,600.00
<i>Personnel - Benefits Totals</i>		\$0.00	\$0.00	\$52,900.00	\$42,810.95	\$57,719.23	\$116,847.12	\$49,800.00
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	2,000.00	1,510.00	2,000.00	2,000.00	2,000.00
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	1,000.00	88.39	1,000.00	1,000.00	1,000.00
52 44	Op Exp Clean-Up Activity	.00	.00	.00	800.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 42 - Planning								
Division 16 - Code Enforcement								
<i>Operating Expenses</i>								
52 50	Op Exp Contracted Vehicle Service	.00	.00	8,000.00	.00	8,000.00	8,000.00	8,000.00
52 62	Op Exp Dues and Subscriptions	.00	.00	2,870.00	.00	2,870.00	2,870.00	2,900.00
52 71	Op Exp Protective Clothing	.00	.00	.00	319.05	.00	.00	.00
52 85	Op Exp Departmental Supplies	.00	.00	1,812.00	594.30	1,812.00	9,812.00	1,800.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	200.00	.00	1,724.80	1,743.74	1,600.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$15,882.00	\$3,311.74	\$17,406.80	\$25,425.74	\$17,300.00
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(8,995.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(8,995.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$17,990.00)
	<b>Division 16 - Code Enforcement Totals</b>	\$0.00	\$0.00	\$189,382.00	\$147,106.85	\$200,111.46	\$415,463.86	\$161,910.00
Division 18 - Long Range Planning								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	.00	.00	.00	186,580.00	130,300.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$186,580.00	\$130,300.00
<i>Personnel - Benefits</i>								
51 10	Benefits FICA	.00	.00	.00	.00	.00	.00	10,000.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	.00	.00	.00	18,000.00
51 15	Benefits Life Insurance	.00	.00	.00	.00	.00	.00	300.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	.00	.00	.00	23,000.00
51 30	Benefits 401K - General Employees	.00	.00	.00	.00	.00	.00	3,300.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,600.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	.00	.00	.00	300,000.00	.00	.00	.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(27,735.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(27,735.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(27,735.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$83,205.00)
	<b>Division 18 - Long Range Planning Totals</b>	\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00	\$186,580.00	\$101,695.00
	<b>Department 42 - Planning Totals</b>	\$920,444.00	\$774,069.30	\$909,841.00	\$1,053,678.35	\$707,048.24	\$1,292,236.06	\$440,585.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: 43 - Economic Development								
Division: 02 - Administration								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	205,000.00	152,079.49	200,400.00	155,701.42	209,679.80	213,330.85	214,300.00
50 04	Salaries Overtime	5,000.00	2,611.97	5,000.00	.00	5,000.00	5,000.00	5,000.00
<i>Personnel - Salaries Totals</i>		<b>\$210,000.00</b>	<b>\$154,691.46</b>	<b>\$205,400.00</b>	<b>\$155,701.42</b>	<b>\$214,679.80</b>	<b>\$218,330.85</b>	<b>\$219,300.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	800.00	1,000.00	100.00	100.00	250.68	300.00	300.00
51 10	Benefits FICA	15,000.00	11,526.78	15,300.00	11,983.03	15,581.50	16,319.81	16,400.00
51 11	Benefits Group Insurance - Health	17,516.00	13,562.12	19,800.00	12,829.26	19,800.00	18,000.00	18,000.00
51 15	Benefits Life Insurance	609.00	320.78	500.00	369.34	509.20	533.33	500.00
51 20	Benefits Retirement - General Employees	26,000.00	21,162.19	28,700.00	22,704.73	34,177.47	32,276.96	32,400.00
51 30	Benefits 401K - General Employees	9,800.00	7,784.62	10,000.00	7,790.07	10,183.99	10,666.54	10,700.00
<i>Personnel - Benefits Totals</i>		<b>\$69,725.00</b>	<b>\$55,356.49</b>	<b>\$74,400.00</b>	<b>\$55,776.43</b>	<b>\$80,502.84</b>	<b>\$78,096.64</b>	<b>\$78,300.00</b>
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	92,500.00	50,301.57	50,000.00	183,499.05	165,000.00	265,000.00	265,000.00
56 11	Cont Serv Contract Services	90,000.00	35,500.00	115,000.00	78,150.00	50,000.00	100,000.00	100,000.00
<i>Contractual Services Totals</i>		<b>\$182,500.00</b>	<b>\$85,801.57</b>	<b>\$165,000.00</b>	<b>\$261,649.05</b>	<b>\$215,000.00</b>	<b>\$365,000.00</b>	<b>\$365,000.00</b>
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	3,500.00	.00	3,500.00	.00	3,500.00	3,500.00	3,500.00
52 24	Op Exp Marketing Expense	49,000.00	17,605.46	25,000.00	33,133.89	43,900.00	91,900.00	91,900.00
52 26	Op Exp Professional Development	22,150.00	3,436.09	10,400.00	2,918.21	16,750.00	16,750.00	16,800.00
52 27	Op Exp Local Mileage	2,000.00	1,817.50	2,000.00	2,500.00	2,000.00	2,000.00	2,000.00
52 62	Op Exp Dues and Subscriptions	10,220.00	4,389.99	13,775.00	4,474.17	10,025.00	10,025.00	10,000.00
52 85	Op Exp Departmental Supplies	1,000.00	1,155.94	1,000.00	1,280.28	1,500.00	1,500.00	1,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	69.32	300.00	47.75	2,893.58	2,943.97	3,000.00
53 99	Op Exp Miscellaneous Expense	.00	.00	30,000.00	27,686.93	10,000.00	10,000.00	37,000.00
<i>Operating Expenses Totals</i>		<b>\$87,870.00</b>	<b>\$28,474.30</b>	<b>\$85,975.00</b>	<b>\$72,041.23</b>	<b>\$90,568.58</b>	<b>\$138,618.97</b>	<b>\$165,700.00</b>
<i>Programs</i>								
54 00	Programs Promotions	83,250.00	65,688.13	10,000.00	.00	8,000.00	8,000.00	8,000.00
54 01	Programs Facade Grants	37,500.00	25,984.00	.00	.00	.00	.00	.00
54 02	Programs Building Reuse & Renovation	350,000.00	350,062.00	.00	.00	.00	.00	.00
54 15	Programs Special Events	139,850.00	91,795.69	.00	.00	.00	.00	.00
<i>Programs Totals</i>		<b>\$610,600.00</b>	<b>\$533,529.82</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(66,563.00)
59 98	Misc Support Services - W/S Fund	(734,371.00)	(734,370.96)	(342,148.00)	(313,635.74)	(342,148.00)	(342,148.00)	(617,408.00)
59 99	Misc Support Services - Electric Fund	(88,887.00)	(88,887.00)	(41,413.00)	(37,961.88)	(41,413.00)	(41,413.00)	(53,465.00)
<i>Miscellaneous Totals</i>		<b>(\$823,258.00)</b>	<b>(\$823,257.96)</b>	<b>(\$383,561.00)</b>	<b>(\$351,597.62)</b>	<b>(\$383,561.00)</b>	<b>(\$383,561.00)</b>	<b>(\$737,436.00)</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 43 - Economic Development								
	Division 02 - Administration Totals	\$337,437.00	\$34,595.68	\$157,214.00	\$193,570.51	\$225,190.22	\$424,485.46	\$98,864.00
	Department 43 - Economic Development Totals	\$337,437.00	\$34,595.68	\$157,214.00	\$193,570.51	\$225,190.22	\$424,485.46	\$98,864.00
Department 44 - Inspections								
Division 02 - Administration								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	730,000.00	644,525.79	762,600.00	618,799.26	763,799.34	872,063.49	790,300.00
50 02	Salaries Part-time	77,000.00	129,456.85	119,000.00	48,933.64	119,000.00	60,000.00	60,000.00
50 03	Salaries Part-Time with Benefits	.00	643.56	.00	.00	.00	.00	.00
50 04	Salaries Overtime	15,000.00	9,168.71	15,000.00	11,251.85	15,000.00	15,000.00	15,000.00
	<i>Personnel - Salaries Totals</i>	\$822,000.00	\$783,794.91	\$896,600.00	\$678,984.75	\$897,799.34	\$947,063.49	\$865,300.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	5,250.00	2,750.00	3,300.00	3,400.00	14,790.96	4,100.00	4,000.00
51 10	Benefits FICA	63,000.00	54,635.87	57,900.00	50,948.07	58,031.76	66,712.86	60,500.00
51 11	Benefits Group Insurance - Health	61,908.00	59,559.73	79,200.00	55,000.38	79,200.00	81,000.00	72,000.00
51 15	Benefits Life Insurance	1,885.00	1,372.14	1,900.00	1,362.63	1,896.46	2,180.16	2,000.00
51 20	Benefits Retirement - General Employees	100,000.00	87,905.50	108,700.00	91,198.10	127,290.57	131,943.21	119,600.00
51 30	Benefits 401K - General Employees	41,000.00	32,270.51	37,900.00	30,849.63	37,929.25	43,603.17	39,500.00
	<i>Personnel - Benefits Totals</i>	\$273,043.00	\$238,493.75	\$288,900.00	\$232,758.81	\$319,139.00	\$329,539.40	\$297,600.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	25,000.00	10,110.39	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	.00	211,842.15	130,000.00	5.45	130,000.00	130,000.00	130,000.00
	<i>Contractual Services Totals</i>	\$25,000.00	\$221,952.54	\$130,000.00	\$5.45	\$130,000.00	\$130,000.00	\$130,000.00
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	34,000.00	25,670.09	30,000.00	5,595.04	30,000.00	30,000.00	30,000.00
52 36	Op Exp Maint and Repair - Vehicles	5,000.00	45.79	5,000.00	503.47	5,000.00	5,000.00	5,000.00
52 50	Op Exp Contracted Vehicle Service	2,500.00	.00	2,500.00	.00	2,500.00	2,500.00	2,500.00
52 62	Op Exp Dues and Subscriptions	960.00	606.21	1,000.00	170.00	1,000.00	1,000.00	1,000.00
52 71	Op Exp Protective Clothing	.00	.00	1,800.00	1,217.97	1,800.00	1,800.00	1,800.00
52 72	Op Exp Uniform Purchase	2,400.00	2,009.78	2,400.00	1,159.69	2,400.00	2,400.00	2,400.00
52 85	Op Exp Departmental Supplies	13,500.00	6,711.44	13,500.00	2,820.91	8,000.00	12,000.00	12,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	12,588.87	10,200.00	7,030.71	10,540.43	12,034.48	10,900.00
53 20	Op Exp Homeowner's Recovery Reimb	5,850.00	5,868.00	6,900.00	2,691.00	6,900.00	6,900.00	6,900.00
53 21	Op Exp Minimum Housing Code	500.00	.00	500.00	.00	500.00	500.00	500.00
	<i>Operating Expenses Totals</i>	\$64,710.00	\$53,500.18	\$73,800.00	\$21,188.79	\$68,640.43	\$74,134.48	\$73,000.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	508,384.00	508,383.96	630,038.00	577,534.87	630,038.00	630,038.00	673,912.00
	<i>Miscellaneous Totals</i>	\$508,384.00	\$508,383.96	\$630,038.00	\$577,534.87	\$630,038.00	\$630,038.00	\$673,912.00
	Division 02 - Administration Totals	\$1,693,137.00	\$1,806,125.34	\$2,019,338.00	\$1,510,472.67	\$2,045,616.77	\$2,110,775.37	\$2,039,812.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
	Department 44 - Inspections Totals	\$1,693,137.00	\$1,806,125.34	\$2,019,338.00	\$1,510,472.67	\$2,045,616.77	\$2,110,775.37	\$2,039,812.00
	Department 45 - Human Resources							
	Division 02 - Administration							
	Personnel - Salaries							
50 00	Salaries Full-time	.00	.00	486,400.00	424,817.83	502,623.67	517,805.97	520,300.00
50 02	Salaries Part-time	.00	.00	17,700.00	18,099.96	17,700.00	17,700.00	17,700.00
50 04	Salaries Overtime	.00	.00	.00	313.14	.00	.00	.00
	Personnel - Salaries Totals	\$0.00	\$0.00	\$504,100.00	\$443,230.93	\$520,323.67	\$535,505.97	\$538,000.00
	Personnel - Benefits							
51 00	Benefits Longevity	.00	.00	1,400.00	1,350.00	4,332.88	2,100.00	2,100.00
51 10	Benefits FICA	.00	.00	37,000.00	33,358.81	38,251.26	39,612.16	39,800.00
51 11	Benefits Group Insurance - Health	.00	.00	59,400.00	33,643.74	59,400.00	54,000.00	54,000.00
51 15	Benefits Life Insurance	.00	.00	1,200.00	940.49	1,250.04	1,294.51	1,300.00
51 20	Benefits Retirement - General Employees	.00	.00	69,400.00	61,718.00	83,902.77	78,344.04	78,700.00
51 30	Benefits 401K - General Employees	.00	.00	24,200.00	21,209.27	25,000.83	25,890.30	26,000.00
	Personnel - Benefits Totals	\$0.00	\$0.00	\$192,600.00	\$152,220.31	\$212,137.78	\$201,241.01	\$201,900.00
	Contractual Services							
56 11	Cont Serv Contract Services	.00	.00	99,000.00	97,952.85	99,000.00	99,000.00	99,000.00
	Contractual Services Totals	\$0.00	\$0.00	\$99,000.00	\$97,952.85	\$99,000.00	\$99,000.00	\$99,000.00
	Operating Expenses							
52 00	Op Exp Copy Expense	.00	.00	300.00	.00	300.00	300.00	300.00
52 01	Op Exp Postage and Shipping Expense	.00	.00	300.00	.00	300.00	300.00	300.00
52 25	Op Exp Advertising Expense	.00	.00	15,000.00	12,649.43	25,000.00	25,000.00	25,000.00
52 26	Op Exp Professional Development	.00	.00	5,000.00	3,255.40	5,000.00	5,000.00	5,000.00
52 27	Op Exp Local Mileage	.00	.00	4,600.00	394.34	4,600.00	4,600.00	4,600.00
52 35	Op Exp Maint and Repair - Equipment	.00	.00	500.00	.00	500.00	500.00	500.00
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	1,000.00	.00	1,000.00	1,000.00	1,000.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	2,500.00	.00	2,500.00	2,500.00	2,500.00
52 60	Op Exp Equipment Purchase	.00	.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
52 62	Op Exp Dues and Subscriptions	.00	.00	6,000.00	569.00	6,000.00	6,000.00	6,000.00
52 70	Op Exp Safety	.00	.00	20,000.00	2,468.19	20,000.00	20,000.00	20,000.00
52 72	Op Exp Uniform Purchase	.00	.00	1,000.00	440.48	1,000.00	1,000.00	1,000.00
52 85	Op Exp Departmental Supplies	.00	.00	4,300.00	1,696.78	4,300.00	4,300.00	4,300.00
53 01	Op Exp Insurance Deductible	.00	.00	20,000.00	12,280.85	20,000.00	20,000.00	20,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	1,500.00	334.23	6,936.21	7,145.72	7,200.00
53 05	Op Exp Employee In Service Training	.00	.00	9,000.00	.00	9,000.00	9,000.00	9,000.00
53 90	Op Exp New Employee Upfit	.00	.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
53 99	Op Exp Miscellaneous Expense	.00	.00	500.00	81.09	500.00	500.00	500.00
	Operating Expenses Totals	\$0.00	\$0.00	\$101,500.00	\$34,169.79	\$116,936.21	\$117,145.72	\$117,200.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 45 - Human Resources								
Division 02 - Administration								
Programs								
54 15	Programs Special Events	.00	.00	50,000.00	16,821.97	50,000.00	50,000.00	50,000.00
54 17	Programs Benefit Programs	.00	.00	20,000.00	16,516.00	20,000.00	20,000.00	20,000.00
54 18	Programs Employee Wellness	.00	.00	10,000.00	1,385.81	10,000.00	10,000.00	10,000.00
	<i>Programs Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$80,000.00</u>	<u>\$34,723.78</u>	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$80,000.00</u>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	(19,494.00)	(17,869.50)	(19,494.00)	(19,494.00)	(213,884.00)
59 98	Misc Support Services - W/S Fund	.00	.00	(57,852.00)	(53,031.00)	(57,852.00)	(57,852.00)	(168,084.00)
59 99	Misc Support Services - Electric Fund	.00	.00	(35,214.00)	(32,279.50)	(35,214.00)	(35,214.00)	(98,070.00)
	<i>Miscellaneous Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$112,560.00)</u>	<u>(\$103,180.00)</u>	<u>(\$112,560.00)</u>	<u>(\$112,560.00)</u>	<u>(\$480,038.00)</u>
	Division 02 - Administration Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$864,640.00</u>	<u>\$659,117.66</u>	<u>\$915,837.66</u>	<u>\$920,332.70</u>	<u>\$556,062.00</u>
	Department 45 - Human Resources Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$864,640.00</u>	<u>\$659,117.66</u>	<u>\$915,837.66</u>	<u>\$920,332.70</u>	<u>\$556,062.00</u>
Department 46 - Community Development								
Division 02 - Administration								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	237,800.00	145,356.36	600,805.95	217,706.58	218,000.00
50 02	Salaries Part-time	.00	.00	25,000.00	9,015.00	25,000.00	25,000.00	25,000.00
	<i>Personnel - Salaries Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$262,800.00</u>	<u>\$154,371.36</u>	<u>\$625,805.95</u>	<u>\$242,706.58</u>	<u>\$243,000.00</u>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	1,200.00	1,100.00	50,644.38	1,200.00	1,200.00
51 10	Benefits FICA	.00	.00	17,300.00	11,277.11	41,931.80	16,654.55	16,700.00
51 11	Benefits Group Insurance - Health	.00	.00	19,800.00	11,673.50	39,600.00	18,000.00	18,000.00
51 15	Benefits Life Insurance	.00	.00	600.00	277.36	1,485.66	544.27	500.00
51 20	Benefits Retirement - General Employees	.00	.00	34,200.00	21,357.65	99,717.83	32,939.00	33,000.00
51 30	Benefits 401K - General Employees	.00	.00	11,900.00	7,322.86	29,713.30	10,885.33	10,900.00
	<i>Personnel - Benefits Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$85,000.00</u>	<u>\$53,008.48</u>	<u>\$263,092.97</u>	<u>\$80,223.15</u>	<u>\$80,300.00</u>
<i>Operating Expenses</i>								
52 62	Op Exp Dues and Subscriptions	.00	.00	2,870.00	.00	2,870.00	2,870.00	2,900.00
52 85	Op Exp Departmental Supplies	.00	.00	1,812.00	336.95	1,812.00	1,812.00	1,800.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	400.00	.00	8,373.92	3,004.35	3,000.00
	<i>Operating Expenses Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,082.00</u>	<u>\$336.95</u>	<u>\$13,055.92</u>	<u>\$7,686.35</u>	<u>\$7,700.00</u>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(33,100.00)



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: 46 - Community Development								
Division 02 - Administration								
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(16,550.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(16,550.00)
	<i>Miscellaneous Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$66,200.00)</u>
	Division 02 - Administration Totals	\$0.00	\$0.00	\$352,882.00	\$207,716.79	\$901,954.84	\$330,616.08	\$264,800.00
Division 48 - Development Services								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	288,700.00	252,901.59	323,360.96	447,355.00	380,600.00
50 02	Salaries Part-time	.00	.00	.00	967.01	.00	.00	.00
50 04	Salaries Overtime	.00	.00	.00	4,558.92	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$288,700.00</u>	<u>\$258,427.52</u>	<u>\$323,360.96</u>	<u>\$447,355.00</u>	<u>\$380,600.00</u>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	1,000.00	350.00	3,894.52	52,664.00	1,500.00
51 10	Benefits FICA	.00	.00	22,100.00	19,417.72	24,338.22	25,089.97	29,100.00
51 11	Benefits Group Insurance - Health	.00	.00	49,500.00	34,596.18	49,500.00	45,000.00	54,000.00
51 15	Benefits Life Insurance	.00	.00	600.00	592.81	795.37	819.93	1,000.00
51 20	Benefits Retirement - General Employees	.00	.00	41,500.00	36,840.98	53,385.01	49,622.38	57,600.00
51 30	Benefits 401K - General Employees	.00	.00	14,500.00	12,647.11	15,907.33	16,398.67	19,000.00
	<i>Personnel - Benefits Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$129,200.00</u>	<u>\$104,444.80</u>	<u>\$147,820.45</u>	<u>\$189,594.95</u>	<u>\$162,200.00</u>
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	3,500.00	3,114.11	3,500.00	3,500.00	3,500.00
52 27	Op Exp Local Mileage	.00	.00	100.00	50.00	100.00	100.00	100.00
52 62	Op Exp Dues and Subscriptions	.00	.00	2,870.00	1,027.00	2,870.00	2,870.00	2,900.00
52 85	Op Exp Departmental Supplies	.00	.00	1,812.00	1,568.56	1,812.00	2,812.00	2,300.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	500.00	.00	4,462.38	4,526.03	6,500.00
	<i>Operating Expenses Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$8,782.00</u>	<u>\$5,759.67</u>	<u>\$12,744.38</u>	<u>\$13,808.03</u>	<u>\$15,300.00</u>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(189,754.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(156,268.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(122,782.00)
	<i>Miscellaneous Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$468,804.00)</u>
	Division 48 - Development Services Totals	\$0.00	\$0.00	\$426,682.00	\$368,631.99	\$483,925.79	\$650,757.98	\$89,296.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 46 - Community Development								
Division 49 - Downtown								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	71,900.00	63,186.62	.00	75,627.58	76,000.00
50 02	Salaries Part-time	.00	.00	.00	.00	.00	35,800.00	35,800.00
50 04	Salaries Overtime	.00	.00	.00	4,179.58	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$0.00	\$0.00	\$71,900.00	\$67,366.20	\$0.00	\$111,427.58	\$111,800.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	1,200.00	1,100.00	8,202.47	1,300.00	1,300.00
51 10	Benefits FICA	.00	.00	5,500.00	4,852.72	5,785.51	5,785.51	5,800.00
51 11	Benefits Group Insurance - Health	.00	.00	9,900.00	7,641.34	9,900.00	9,000.00	9,000.00
51 15	Benefits Life Insurance	.00	.00	200.00	136.66	189.07	189.07	200.00
51 20	Benefits Retirement - General Employees	.00	.00	10,300.00	9,804.37	12,690.31	11,442.45	11,500.00
51 30	Benefits 401K - General Employees	.00	.00	3,600.00	3,416.64	3,781.38	3,781.38	3,800.00
<i>Personnel - Benefits Totals</i>		\$0.00	\$0.00	\$30,700.00	\$26,951.73	\$40,548.74	\$31,498.41	\$31,600.00
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	.00	.00	35,000.00	15,000.00	35,000.00	35,000.00	35,000.00
<i>Contractual Services Totals</i>		\$0.00	\$0.00	\$35,000.00	\$15,000.00	\$35,000.00	\$35,000.00	\$35,000.00
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	4,600.00	.00	4,600.00	2,500.00	2,500.00
52 62	Op Exp Dues and Subscriptions	.00	.00	1,925.00	175.00	1,925.00	1,500.00	1,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	100.00	.00	1,043.66	1,043.66	1,000.00
<i>Operating Expenses Totals</i>		\$0.00	\$0.00	\$6,625.00	\$175.00	\$7,568.66	\$5,043.66	\$5,000.00
<i>Programs</i>								
54 00	Programs Promotions	.00	.00	50,000.00	26,755.74	50,000.00	50,000.00	50,000.00
54 01	Programs Facade Grants	.00	.00	37,500.00	34,728.49	37,500.00	30,000.00	30,000.00
54 15	Programs Special Events	.00	.00	107,000.00	158,925.38	107,000.00	120,000.00	120,000.00
<i>Programs Totals</i>		\$0.00	\$0.00	\$194,500.00	\$220,409.61	\$194,500.00	\$200,000.00	\$200,000.00
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	.00	.00	(214,311.00)	(196,451.75)	(214,311.00)	(214,311.00)	.00
59 99	Misc Support Services - Electric Fund	.00	.00	(25,940.00)	(23,778.26)	(25,940.00)	(25,940.00)	.00
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	(\$240,251.00)	(\$220,230.01)	(\$240,251.00)	(\$240,251.00)	\$0.00
Division 49 - Downtown Totals		\$0.00	\$0.00	\$98,474.00	\$109,672.53	\$37,366.40	\$142,718.65	\$383,400.00
Department 46 - Community Development Totals		\$0.00	\$0.00	\$878,038.00	\$686,021.31	\$1,423,247.03	\$1,124,092.71	\$737,496.00
Department 47 - Data & Technology Services								
Division 02 - Administration								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	585,000.00	562,686.50	574,100.00	417,436.39	578,741.95	505,713.30	585,700.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: 47 - Data & Technology Services								
Division: 02 - Administration								
Personnel - Salaries								
50 04	Salaries Overtime	.00	100.35	.00	34.18	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$585,000.00	\$562,786.85	\$574,100.00	\$417,470.57	\$578,741.95	\$505,713.30	\$585,700.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	3,750.00	1,750.00	1,500.00	1,050.00	3,776.99	2,000.00	2,000.00
51 10	Benefits FICA	44,000.00	38,626.64	43,800.00	30,708.86	44,232.45	38,687.07	44,800.00
51 11	Benefits Group Insurance - Health	95,000.00	62,078.60	69,300.00	46,809.30	69,300.00	54,000.00	63,000.00
51 15	Benefits Life Insurance	1,627.00	1,295.33	1,400.00	949.33	1,445.50	1,264.28	1,500.00
51 20	Benefits Retirement - General Employees	73,000.00	76,941.38	82,400.00	60,976.75	97,022.29	76,514.42	88,600.00
51 30	Benefits 401K - General Employees	29,000.00	28,227.10	28,900.00	20,926.41	28,910.10	25,285.67	29,300.00
	<i>Personnel - Benefits Totals</i>	\$246,377.00	\$208,919.05	\$227,300.00	\$161,420.65	\$244,687.33	\$197,751.44	\$229,200.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	483,999.00	193,322.27	487,000.00	130,556.38	96,000.00	96,000.00	596,000.00
56 10	Cont Serv Contracts and Agreements	.00	35,850.00	90,000.00	.00	90,000.00	90,000.00	90,000.00
56 11	Cont Serv Contract Services	711,258.00	566,877.77	717,100.00	215,212.81	405,000.00	405,000.00	405,000.00
	<i>Contractual Services Totals</i>	\$1,195,257.00	\$796,050.04	\$1,294,100.00	\$345,769.19	\$591,000.00	\$591,000.00	\$1,091,000.00
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	.00	.00	.00	72.94	.00	.00	.00
52 15	Op Exp Telephone Exp - Buildings	154,893.00	71,205.49	154,900.00	95,974.34	110,000.00	120,000.00	120,000.00
52 16	Op Exp Telephone Exp - Mobile	245,460.00	205,510.80	250,000.00	218,758.15	210,000.00	217,650.00	217,700.00
52 26	Op Exp Professional Development	19,400.00	13,176.93	19,400.00	2,809.28	19,400.00	19,400.00	19,400.00
52 35	Op Exp Maint and Repair - Equipment	9,000.00	.00	9,000.00	540.95	9,000.00	9,000.00	9,000.00
52 36	Op Exp Maint and Repair - Vehicles	500.00	.00	500.00	.00	500.00	500.00	500.00
52 60	Op Exp Equipment Purchase	394,825.00	160,121.43	576,900.00	252,000.92	342,000.00	373,800.00	373,800.00
52 62	Op Exp Dues and Subscriptions	15,222.00	16,252.95	15,200.00	5,166.00	15,200.00	15,200.00	15,200.00
52 64	Op Exp Software License & Subscription	725,853.00	690,636.75	795,746.00	1,428,513.76	1,250,000.00	1,328,050.00	1,312,800.00
52 70	Op Exp Safety	1,400.00	.00	1,400.00	.00	1,400.00	1,400.00	1,400.00
52 72	Op Exp Uniform Purchase	350.00	335.27	400.00	.00	400.00	400.00	400.00
52 80	Op Exp Tools	1,000.00	73.41	1,000.00	205.49	1,000.00	1,000.00	1,000.00
52 85	Op Exp Departmental Supplies	4,950.00	11,696.84	5,000.00	38.95	5,000.00	5,000.00	5,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	11,023.93	9,100.00	5,478.94	10,016.25	9,039.30	10,200.00
53 90	Op Exp New Employee Upfit	55,200.00	23,358.42	83,200.00	3,373.84	20,000.00	111,420.00	84,000.00
	<i>Operating Expenses Totals</i>	\$1,628,053.00	\$1,203,392.22	\$1,921,746.00	\$2,012,933.56	\$1,993,916.25	\$2,211,859.30	\$2,170,400.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(72,906.00)	(72,906.00)	(70,119.00)	(64,275.75)	(70,119.00)	(70,119.00)	(702,409.00)



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: 47 - Data & Technology Services								
Division 02 - Administration								
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	(216,365.00)	(216,365.04)	(208,095.00)	(190,753.75)	(208,095.00)	(208,095.00)	(792,444.00)
59 99	Misc Support Services - Electric Fund	(131,700.00)	(131,700.00)	(126,667.00)	(116,111.38)	(126,667.00)	(126,667.00)	(248,309.00)
<i>Miscellaneous Totals</i>		<u>(\$420,971.00)</u>	<u>(\$420,971.04)</u>	<u>(\$404,881.00)</u>	<u>(\$371,140.88)</u>	<u>(\$404,881.00)</u>	<u>(\$404,881.00)</u>	<u>(\$1,743,162.00)</u>
Division 02 - Administration Totals		\$3,233,716.00	\$2,350,177.12	\$3,612,365.00	\$2,566,453.09	\$3,003,464.53	\$3,101,443.04	\$2,333,138.00
Division 25 - GIS								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	147,700.00	121,918.34	147,073.15	149,308.67	150,000.00
<i>Personnel - Salaries Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$147,700.00</u>	<u>\$121,918.34</u>	<u>\$147,073.15</u>	<u>\$149,308.67</u>	<u>\$150,000.00</u>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	1,100.00	950.00	5,681.64	1,300.00	1,300.00
51 10	Benefits FICA	.00	.00	11,300.00	9,170.03	11,251.10	11,422.11	11,500.00
51 11	Benefits Group Insurance - Health	.00	.00	19,800.00	15,395.18	19,800.00	18,000.00	18,000.00
51 15	Benefits Life Insurance	.00	.00	400.00	289.49	367.68	373.27	400.00
51 20	Benefits Retirement - General Employees	.00	.00	21,200.00	17,796.78	24,678.87	22,590.40	22,700.00
51 30	Benefits 401K - General Employees	.00	.00	7,400.00	6,143.51	7,353.66	7,465.43	7,500.00
<i>Personnel - Benefits Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$61,200.00</u>	<u>\$49,744.99</u>	<u>\$69,132.95</u>	<u>\$61,151.21</u>	<u>\$61,400.00</u>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(49,885.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(30,873.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(10,465.00)
<i>Miscellaneous Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$91,223.00)</u>
Division 25 - GIS Totals		\$0.00	\$0.00	\$208,900.00	\$171,663.33	\$216,206.10	\$210,459.88	\$120,177.00
Division 95 - Capital Outlay								
<i>Capital Outlay</i>								
58 50	Cap Out Capital Outlay	1,500,000.00	.00	.00	.00	.00	.00	.00
<i>Capital Outlay Totals</i>		<u>\$1,500,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Division 95 - Capital Outlay Totals		\$1,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department: 47 - Data & Technology Services Totals		\$4,733,716.00	\$2,350,177.12	\$3,821,265.00	\$2,738,116.42	\$3,219,670.63	\$3,311,902.92	\$2,453,315.00
Department: 48 - Communications & Outreach								
Division 02 - Administration								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	275,000.00	292,445.28	367,900.00	317,916.33	381,465.70	381,465.70	395,600.00
50 02	Salaries Part-time	51,952.00	298.35	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: 48 - Communications & Outreach								
Division: 02 - Administration								
Personnel - Salaries								
50 03	Salaries Part-Time with Benefits	.00	24,926.75	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	<u>\$326,952.00</u>	<u>\$317,670.38</u>	<u>\$367,900.00</u>	<u>\$317,916.33</u>	<u>\$381,465.70</u>	<u>\$381,465.70</u>	<u>\$395,600.00</u>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	850.00	850.00	1,600.00	1,400.00	199.18	200.00	2,100.00
51 10	Benefits FICA	25,000.00	22,953.77	28,100.00	23,839.32	33,627.18	31,082.13	29,900.00
51 11	Benefits Group Insurance - Health	36,360.00	33,449.22	49,500.00	38,206.70	49,500.00	45,000.00	45,000.00
51 15	Benefits Life Insurance	725.00	627.22	900.00	709.64	950.96	953.66	1,000.00
51 20	Benefits Retirement - General Employees	37,000.00	41,976.50	52,800.00	46,401.49	63,828.72	57,715.76	59,400.00
51 30	Benefits 401K - General Employees	14,000.00	14,645.58	18,400.00	15,918.37	19,019.29	19,073.29	19,700.00
	<i>Personnel - Benefits Totals</i>	<u>\$113,935.00</u>	<u>\$114,502.29</u>	<u>\$151,300.00</u>	<u>\$126,475.52</u>	<u>\$167,125.33</u>	<u>\$154,024.84</u>	<u>\$157,100.00</u>
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	4,000.00	16,975.86	4,000.00	11,760.00	4,000.00	5,000.00	5,000.00
56 10	Cont Serv Contracts and Agreements	.00	2,500.00	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	26,000.00	42,513.87	26,000.00	28,425.00	26,000.00	26,000.00	26,000.00
	<i>Contractual Services Totals</i>	<u>\$30,000.00</u>	<u>\$61,989.73</u>	<u>\$30,000.00</u>	<u>\$40,185.00</u>	<u>\$30,000.00</u>	<u>\$31,000.00</u>	<u>\$31,000.00</u>
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	3,000.00	.00	3,000.00	.00	3,000.00	3,000.00	3,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	720.00	.00	.00	.00	.00	.00
52 24	Op Exp Marketing Expense	.00	.00	.00	.00	.00	.00	30,000.00
52 25	Op Exp Advertising Expense	20,000.00	26,885.47	20,000.00	39,822.05	20,000.00	50,000.00	20,000.00
52 26	Op Exp Professional Development	11,200.00	13,014.01	11,200.00	7,954.47	11,200.00	11,200.00	11,200.00
52 27	Op Exp Local Mileage	.00	90.02	.00	300.00	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	500.00	.00	500.00	.00	500.00	500.00	500.00
52 50	Op Exp Contracted Vehicle Service	500.00	.00	500.00	.00	500.00	500.00	500.00
52 52	Op Exp Fuel	.00	.00	.00	47.75	.00	.00	.00
52 60	Op Exp Equipment Purchase	15,000.00	26,810.39	15,000.00	17,369.29	15,000.00	15,000.00	15,000.00
52 62	Op Exp Dues and Subscriptions	2,000.00	6,245.51	2,000.00	3,424.66	2,000.00	2,000.00	48,000.00
52 72	Op Exp Uniform Purchase	5,500.00	3,178.46	5,500.00	.00	5,500.00	5,500.00	5,500.00
52 85	Op Exp Departmental Supplies	1,100.00	4,258.78	3,000.00	2,052.99	3,000.00	3,000.00	3,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	277.29	2,200.00	238.74	5,264.23	5,264.23	5,400.00
53 90	Op Exp New Employee Upfit	1,500.00	.00	1,500.00	.00	1,500.00	1,500.00	1,500.00
	<i>Operating Expenses Totals</i>	<u>\$60,300.00</u>	<u>\$81,479.93</u>	<u>\$64,400.00</u>	<u>\$71,209.95</u>	<u>\$67,464.23</u>	<u>\$97,464.23</u>	<u>\$143,600.00</u>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(5,298.00)	(5,298.00)	(6,120.00)	(5,610.00)	(6,120.00)	(6,120.00)	(214,260.00)



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 48 - Communications & Outreach								
Division 02 - Administration								
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	(121,961.00)	(121,961.04)	(140,883.00)	(129,142.75)	(140,883.00)	(140,883.00)	(107,130.00)
59 99	Misc Support Services - Electric Fund	(36,131.00)	(36,131.04)	(41,736.00)	(38,258.00)	(41,736.00)	(41,736.00)	(107,130.00)
<i>Miscellaneous Totals</i>		<u>(\$163,390.00)</u>	<u>(\$163,390.08)</u>	<u>(\$188,739.00)</u>	<u>(\$173,010.75)</u>	<u>(\$188,739.00)</u>	<u>(\$188,739.00)</u>	<u>(\$428,520.00)</u>
Division 02 - Administration Totals		<u>\$367,797.00</u>	<u>\$412,252.25</u>	<u>\$424,861.00</u>	<u>\$382,776.05</u>	<u>\$457,316.26</u>	<u>\$475,215.77</u>	<u>\$298,780.00</u>
Department 48 - Communications & Outreach Totals		<u>\$367,797.00</u>	<u>\$412,252.25</u>	<u>\$424,861.00</u>	<u>\$382,776.05</u>	<u>\$457,316.26</u>	<u>\$475,215.77</u>	<u>\$298,780.00</u>
Department 49 - Customer Service								
Division 11 - Billing & Collections								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	460,000.00	455,506.33	.00	.00	.00	.00	.00
50 02	Salaries Part-time	79,098.00	20,471.56	.00	.00	.00	.00	.00
50 03	Salaries Part-Time with Benefits	.00	80,627.30	.00	.00	.00	.00	.00
50 04	Salaries Overtime	.00	56.77	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		<u>\$539,098.00</u>	<u>\$556,661.96</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	9,000.00	5,400.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	41,100.00	40,778.81	.00	.00	.00	.00	.00
51 11	Benefits Group Insurance - Health	61,307.00	59,780.41	.00	.00	.00	.00	.00
51 15	Benefits Life Insurance	1,100.00	1,058.40	.00	.00	.00	.00	.00
51 20	Benefits Retirement - General Employees	62,000.00	72,456.86	.00	.00	.00	.00	.00
51 30	Benefits 401K - General Employees	23,000.00	22,974.65	.00	.00	.00	.00	.00
<i>Personnel - Benefits Totals</i>		<u>\$197,507.00</u>	<u>\$202,449.13</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	500.00	.00	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	166,200.00	85,162.75	.00	.00	.00	.00	.00
<i>Contractual Services Totals</i>		<u>\$166,700.00</u>	<u>\$85,162.75</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	16,320.00	10,109.73	.00	.00	.00	.00	.00
52 12	Op Exp Utility Exp - Other	1,200.00	837.38	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	14,750.00	6,566.40	.00	.00	.00	.00	.00
52 27	Op Exp Local Mileage	349.00	103.74	.00	.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	2,400.00	3,054.00	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	3,000.00	2,102.29	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	.00	762.55	.00	.00	.00	.00	.00
53 99	Op Exp Miscellaneous Expense	5,000.00	1,004.52	.00	.00	.00	.00	.00
<i>Operating Expenses Totals</i>		<u>\$43,019.00</u>	<u>\$24,540.61</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: 49 - Customer Service								
Division: 11 - Billing & Collections								
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	(558,922.00)	(558,921.96)	.00	.00	.00	.00	.00
59 99	Misc Support Services - Electric Fund	(387,402.00)	(387,402.00)	.00	.00	.00	.00	.00
<i>Miscellaneous Totals</i>		<u>(\$946,324.00)</u>	<u>(\$946,323.96)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Division: 11 - Billing & Collections Totals		\$0.00	(\$77,509.51)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division: 12 - Meter Reading & Technicians - Inactl								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	120,000.00	.00	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		<u>\$120,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	2,100.00	.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	9,150.00	.00	.00	.00	.00	.00	.00
51 11	Benefits Group Insurance - Health	18,200.00	.00	.00	.00	.00	.00	.00
51 15	Benefits Life Insurance	320.00	.00	.00	.00	.00	.00	.00
51 20	Benefits Retirement - General Employees	16,000.00	.00	.00	.00	.00	.00	.00
51 30	Benefits 401K - General Employees	6,000.00	.00	.00	.00	.00	.00	.00
<i>Personnel - Benefits Totals</i>		<u>\$51,770.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	78,000.00	.00	.00	.00	.00	.00	.00
56 51	Cont Serv Uniform Rental	2,700.00	45.64	.00	.00	.00	.00	.00
<i>Contractual Services Totals</i>		<u>\$80,700.00</u>	<u>\$45.64</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	2,000.00	.00	.00	.00	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	3,066.00	.00	.00	.00	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	3,500.00	.00	.00	.00	.00	.00	.00
52 60	Op Exp Equipment Purchase	3,500.00	.00	.00	.00	.00	.00	.00
52 70	Op Exp Safety	942.00	.00	.00	.00	.00	.00	.00
52 80	Op Exp Tools	397.00	.00	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	500.00	.00	.00	.00	.00	.00	.00
53 99	Op Exp Miscellaneous Expense	1,000.00	.00	.00	.00	.00	.00	.00
<i>Operating Expenses Totals</i>		<u>\$14,905.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	(140,138.00)	.00	.00	.00	.00	.00	.00
59 99	Misc Support Services - Electric Fund	(127,237.00)	.00	.00	.00	.00	.00	.00
<i>Miscellaneous Totals</i>		<u>(\$267,375.00)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 49 - Customer Service								
Division 12 - Meter Reading&Technicians-Inacti		\$0.00	\$45.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals								
Department 49 - Customer Service Totals		\$0.00	(\$77,463.87)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 50 - Law Enforcement								
Division 02 - Administration								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	800,000.00	767,377.73	1,224,200.00	610,343.52	1,235,676.82	1,305,664.00	1,184,600.00
50 02	Salaries Part-time	40,757.00	23,700.56	40,800.00	25,224.12	40,800.00	40,800.00	40,800.00
50 03	Salaries Part-Time with Benefits	.00	1,203.28	.00	.00	.00	.00	.00
50 04	Salaries Overtime	8,000.00	7,496.68	8,000.00	7,509.07	8,000.00	8,000.00	8,000.00
<i>Personnel - Salaries Totals</i>		\$848,757.00	\$799,778.25	\$1,273,000.00	\$643,076.71	\$1,284,476.82	\$1,354,464.00	\$1,233,400.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	6,200.00	4,100.00	12,300.00	2,500.00	34,432.60	33,793.00	9,100.00
51 10	Benefits FICA	65,000.00	77,391.13	95,600.00	60,763.17	81,589.69	95,879.51	90,700.00
51 11	Benefits Group Insurance - Health	98,472.00	121,744.49	168,300.00	98,979.31	148,500.00	153,000.00	148,500.00
51 15	Benefits Life Insurance	1,471.00	1,774.30	3,300.00	1,397.29	2,666.33	3,133.32	3,000.00
51 20	Benefits Retirement - General Employees	107,000.00	15,924.98	38,400.00	20,588.54	27,597.63	25,694.38	29,600.00
51 21	Benefits Retirement - LEO Employees	.00	98,178.72	156,000.00	77,539.89	135,929.78	200,314.33	184,300.00
51 30	Benefits 401K - General Employees	40,400.00	5,868.92	13,400.00	7,104.73	33,739.31	42,616.65	43,800.00
51 31	Benefits 401K -LEO Employees	.00	32,732.98	48,900.00	23,816.72	11,301.45	26,100.78	21,500.00
51 40	Benefits LEO Separation	.00	216,854.14	.00	157,281.24	.00	.00	.00
<i>Personnel - Benefits Totals</i>		\$318,543.00	\$574,569.66	\$536,200.00	\$449,970.89	\$475,756.79	\$580,531.97	\$530,500.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	3,500.00	3,086.73	3,500.00	1,652.94	3,500.00	3,500.00	3,500.00
56 11	Cont Serv Contract Services	132,800.00	115,044.32	167,900.00	151,794.76	167,900.00	203,700.00	203,700.00
56 40	Cont Serv Pre-employment Screening	4,500.00	3,100.00	11,000.00	9,999.00	11,000.00	12,820.00	11,900.00
<i>Contractual Services Totals</i>		\$140,800.00	\$121,231.05	\$182,400.00	\$163,446.70	\$182,400.00	\$220,020.00	\$219,100.00
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	3,000.00	2,034.76	3,000.00	2,168.53	3,000.00	3,000.00	3,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	1,080.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	20,600.00	20,647.01	20,600.00	9,969.58	20,600.00	20,600.00	20,600.00
52 27	Op Exp Local Mileage	600.00	193.47	600.00	422.56	600.00	600.00	600.00
52 35	Op Exp Maint and Repair - Equipment	12,000.00	6,159.21	12,000.00	4,157.02	12,000.00	12,000.00	12,000.00
52 36	Op Exp Maint and Repair - Vehicles	1,500.00	122.84	1,500.00	853.78	1,500.00	1,500.00	1,500.00
52 50	Op Exp Contracted Vehicle Service	1,500.00	1,032.17	1,500.00	1,549.66	1,500.00	1,500.00	1,500.00
52 60	Op Exp Equipment Purchase	100,000.00	111,624.44	100,000.00	80,362.86	100,000.00	100,000.00	100,000.00
52 61	Op Exp Uniform Cleaning	6,500.00	2,842.11	6,500.00	6,000.00	6,500.00	6,500.00	6,500.00
52 62	Op Exp Dues and Subscriptions	2,280.00	1,534.57	2,300.00	630.00	2,300.00	2,300.00	2,300.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 50 - Law Enforcement								
Division 02 - Administration								
<i>Operating Expenses</i>								
52 70	Op Exp Safety	9,000.00	7,496.52	9,000.00	3,691.57	9,000.00	9,000.00	9,000.00
52 71	Op Exp Protective Clothing	13,800.00	6,395.00	13,800.00	8,000.00	13,800.00	13,800.00	13,800.00
52 72	Op Exp Uniform Purchase	51,400.00	47,057.65	53,000.00	26,463.92	53,000.00	53,000.00	53,000.00
52 85	Op Exp Departmental Supplies	43,520.00	40,247.12	72,800.00	41,775.79	72,800.00	72,800.00	72,800.00
52 95	Op Exp Canine Expense	30,405.00	30,041.21	26,000.00	20,165.17	26,000.00	26,000.00	26,000.00
53 00	Op Exp Insurance and Bonds	45,000.00	68,908.74	34,000.00	70,809.17	34,000.00	34,000.00	34,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	12,429.27	117,900.00	5,937.85	21,503.09	26,068.91	24,200.00
53 90	Op Exp New Employee Upfit	120,000.00	100,320.31	110,000.00	33,959.23	110,000.00	147,174.00	129,400.00
53 99	Op Exp Miscellaneous Expense	2,500.00	1,383.88	2,500.00	1,906.68	2,500.00	2,500.00	2,500.00
<i>Operating Expenses Totals</i>		<b>\$463,605.00</b>	<b>\$461,550.28</b>	<b>\$587,000.00</b>	<b>\$318,823.37</b>	<b>\$490,603.09</b>	<b>\$532,342.91</b>	<b>\$512,700.00</b>
Division 02 - Administration Totals		<b>\$1,771,705.00</b>	<b>\$1,957,129.24</b>	<b>\$2,578,600.00</b>	<b>\$1,575,317.67</b>	<b>\$2,433,236.70</b>	<b>\$2,687,358.88</b>	<b>\$2,495,700.00</b>
Division 31 - Patrol Operations								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	2,400,000.00	2,433,751.23	2,173,600.00	2,118,534.64	2,098,693.38	2,350,087.00	2,387,200.00
50 04	Salaries Overtime	33,000.00	48,804.76	33,000.00	137,391.19	33,000.00	33,000.00	100,000.00
50 09	Salaries K-9 Pay	.00	9,505.00	5,100.00	8,036.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		<b>\$2,433,000.00</b>	<b>\$2,492,060.99</b>	<b>\$2,211,700.00</b>	<b>\$2,263,961.83</b>	<b>\$2,131,693.38</b>	<b>\$2,383,087.00</b>	<b>\$2,487,200.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	19,000.00	15,100.00	13,600.00	15,250.00	77,931.23	67,850.00	17,200.00
51 10	Benefits FICA	185,000.00	186,131.59	165,900.00	169,714.00	155,211.04	170,419.46	182,600.00
51 11	Benefits Group Insurance - Health	313,635.00	295,290.05	336,600.00	272,356.82	316,800.00	297,000.00	315,000.00
51 15	Benefits Life Insurance	6,148.00	5,245.18	5,400.00	4,639.96	5,072.26	5,569.26	6,000.00
51 20	Benefits Retirement - General Employees	.00	2,107.94	.00	2,741.89	.00	24,970.77	36,800.00
51 21	Benefits Retirement - LEO Employees	350,000.00	372,835.06	345,600.00	365,654.96	352,194.77	359,725.48	386,900.00
51 30	Benefits 401K - General Employees	.00	1,122.93	.00	953.39	.00	.00	.00
51 31	Benefits 401K -LEO Employees	120,000.00	124,021.78	108,400.00	112,465.36	95,394.03	105,182.89	113,100.00
<i>Personnel - Benefits Totals</i>		<b>\$993,783.00</b>	<b>\$1,001,854.53</b>	<b>\$975,500.00</b>	<b>\$943,776.38</b>	<b>\$1,002,603.33</b>	<b>\$1,030,717.86</b>	<b>\$1,057,600.00</b>
<i>Operating Expenses</i>								
52 27	Op Exp Local Mileage	.00	.00	.00	60.00	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	40,000.00	38,427.32	40,000.00	14,213.91	40,000.00	40,000.00	40,000.00
52 50	Op Exp Contracted Vehicle Service	38,000.00	38,678.29	48,000.00	47,785.46	48,000.00	48,000.00	48,000.00
52 60	Op Exp Equipment Purchase	.00	.00	.00	329.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	.00	700.00	.00	500.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	375.00	.00	.00	.00
52 95	Op Exp Canine Expense	26,000.00	.00	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 50 - Law Enforcement								
Division 31 - Patrol Operations								
<i>Operating Expenses</i>								
53 03	Op Exp Worker's Compensation Insurance	.00	61,453.10	1,400.00	51,721.79	47,315.44	50,439.90	54,400.00
	<i>Operating Expenses Totals</i>	\$104,000.00	\$139,258.71	\$89,400.00	\$114,985.16	\$135,315.44	\$138,439.90	\$142,400.00
	Division 31 - Patrol Operations Totals	\$3,530,783.00	\$3,633,174.23	\$3,276,600.00	\$3,322,723.37	\$3,269,612.15	\$3,552,244.76	\$3,687,200.00
Division 32 - Special Operations								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	1,300,000.00	1,515,897.74	1,508,800.00	1,373,071.44	1,540,638.94	1,583,250.24	1,588,000.00
50 02	Salaries Part-time	12,870.00	2,205.09	12,900.00	.00	12,870.00	12,870.00	12,900.00
50 04	Salaries Overtime	55,000.00	55,788.08	59,000.00	67,348.07	59,000.00	59,000.00	100,000.00
50 09	Salaries K-9 Pay	.00	2,548.00	.00	2,156.00	.00	.00	.00
50 50	Salaries Cashout	.00	3,858.00	.00	3,215.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$1,367,870.00	\$1,580,296.91	\$1,580,700.00	\$1,445,790.51	\$1,612,508.94	\$1,655,120.24	\$1,700,900.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	17,500.00	16,650.00	20,100.00	20,850.00	153,193.15	21,000.00	20,400.00
51 10	Benefits FICA	104,300.00	118,432.67	115,000.00	108,668.72	117,257.43	121,036.02	121,400.00
51 11	Benefits Group Insurance - Health	124,461.00	164,680.80	198,000.00	148,158.56	198,000.00	180,000.00	180,000.00
51 15	Benefits Life Insurance	4,862.00	3,414.32	3,800.00	3,128.58	3,831.94	3,955.43	4,000.00
51 20	Benefits Retirement - General Employees	10,000.00	13,365.54	7,100.00	12,694.21	21,004.20	26,862.46	26,200.00
51 21	Benefits Retirement - LEO Employees	175,000.00	228,056.47	231,800.00	220,393.31	251,178.18	240,901.07	241,700.00
51 30	Benefits 401K - General Employees	.00	4,914.20	75,200.00	4,384.13	.00	.00	.00
51 31	Benefits 401K -LEO Employees	68,000.00	74,689.25	68,000.00	68,632.40	68,033.09	70,438.91	70,700.00
	<i>Personnel - Benefits Totals</i>	\$504,123.00	\$624,203.25	\$719,000.00	\$586,909.91	\$812,497.99	\$664,193.89	\$664,400.00
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	.00	.00	.00	140.00	.00	.00	.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$140.00	\$0.00	\$0.00	\$0.00
<i>Operating Expenses</i>								
52 16	Op Exp Telephone Exp - Mobile	.00	1,485.00	.00	.00	.00	.00	.00
52 27	Op Exp Local Mileage	.00	.00	.00	160.00	.00	.00	.00
52 35	Op Exp Maint and Repair - Equipment	.00	1,473.59	.00	199.81	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	12,000.00	24,992.37	12,000.00	4,530.61	12,000.00	12,000.00	12,000.00
52 50	Op Exp Contracted Vehicle Service	8,500.00	7,639.42	8,500.00	7,225.92	8,500.00	8,500.00	8,500.00
52 71	Op Exp Protective Clothing	.00	(1,444.02)	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	.00	5,464.09	.00	3,000.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	.00	47,215.82	.00	41,894.88	33,744.41	34,769.50	34,900.00
53 27	Op Exp Law Enforcement - Special Ops	7,500.00	3,382.02	7,500.00	2,461.21	7,500.00	7,500.00	7,500.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 50 - Law Enforcement								
Division 32 - Special Operations								
<i>Operating Expenses</i>								
53 99	Op Exp Miscellaneous Expense	2,000.00	1,623.37	2,000.00	115.87	2,000.00	2,000.00	2,000.00
	<i>Operating Expenses Totals</i>	\$30,000.00	\$91,831.66	\$30,000.00	\$59,588.30	\$63,744.41	\$64,769.50	\$64,900.00
	Division 32 - Special Operations Totals	\$1,901,993.00	\$2,296,331.82	\$2,329,700.00	\$2,092,428.72	\$2,488,751.34	\$2,384,083.63	\$2,430,200.00
Division 95 - Capital Outlay								
<i>Capital Outlay</i>								
58 47	Cap Out Vehicles	.00	113,543.60	.00	1,508.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	\$0.00	\$113,543.60	\$0.00	\$1,508.00	\$0.00	\$0.00	\$0.00
	Division 95 - Capital Outlay Totals	\$0.00	\$113,543.60	\$0.00	\$1,508.00	\$0.00	\$0.00	\$0.00
	Department 50 - Law Enforcement Totals	\$7,204,481.00	\$8,000,178.89	\$8,184,900.00	\$6,991,977.76	\$8,191,600.19	\$8,623,687.27	\$8,613,100.00
Department 51 - Engineering								
Division 02 - Administration								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	1,028,000.00	824,168.21	574,300.00	396,179.36	631,753.75	673,131.00	662,400.00
50 04	Salaries Overtime	.00	9,533.74	.00	3,065.93	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$1,028,000.00	\$833,701.95	\$574,300.00	\$399,245.29	\$631,753.75	\$673,131.00	\$662,400.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	4,800.00	3,850.00	1,800.00	1,100.00	6,714.79	45,554.00	2,100.00
51 10	Benefits FICA	78,000.00	62,407.11	44,100.00	30,465.09	41,169.58	68,492.59	50,700.00
51 11	Benefits Group Insurance - Health	107,000.00	80,858.77	69,300.00	40,730.52	49,500.00	54,000.00	63,000.00
51 15	Benefits Life Insurance	2,700.00	1,787.33	1,500.00	899.15	884.59	1,429.93	1,700.00
51 20	Benefits Retirement - General Employees	138,000.00	113,222.16	82,400.00	58,227.94	59,373.38	86,539.47	100,200.00
51 30	Benefits 401K - General Employees	52,000.00	41,627.61	28,600.00	19,996.20	3,590.45	3,861.95	33,100.00
	<i>Personnel - Benefits Totals</i>	\$382,500.00	\$303,752.98	\$227,700.00	\$151,418.90	\$161,232.79	\$259,877.94	\$250,800.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	850,000.00	947,959.49	850,000.00	1,798,156.04	850,000.00	850,000.00	850,000.00
56 11	Cont Serv Contract Services	500.00	693.85	500.00	.00	500.00	500.00	500.00
56 51	Cont Serv Uniform Rental	2,080.00	.00	.00	.00	.00	.00	.00
	<i>Contractual Services Totals</i>	\$852,580.00	\$948,653.34	\$850,500.00	\$1,798,156.04	\$850,500.00	\$850,500.00	\$850,500.00
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	250.00	140.17	300.00	.00	300.00	300.00	300.00
52 25	Op Exp Advertising Expense	500.00	996.70	500.00	698.00	500.00	500.00	500.00
52 26	Op Exp Professional Development	24,000.00	16,922.48	12,000.00	5,003.47	12,000.00	12,000.00	12,000.00
52 27	Op Exp Local Mileage	500.00	224.14	240.00	.00	240.00	240.00	200.00
52 36	Op Exp Maint and Repair - Vehicles	4,000.00	803.89	4,000.00	991.12	4,000.00	4,000.00	4,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 51 - Engineering								
Division 02 - Administration								
<i>Operating Expenses</i>								
52 50	Op Exp Contracted Vehicle Service	2,500.00	111.60	2,500.00	2,214.08	2,500.00	2,500.00	2,500.00
52 60	Op Exp Equipment Purchase	3,750.00	548.18	3,800.00	785.80	3,800.00	3,800.00	3,800.00
52 62	Op Exp Dues and Subscriptions	9,400.00	5,629.81	4,700.00	5,696.99	4,700.00	4,700.00	4,700.00
52 63	Op Exp Permits and Fees	3,000.00	6,004.32	3,000.00	2,003.68	3,000.00	3,000.00	3,000.00
52 72	Op Exp Uniform Purchase	.00	1,491.52	.00	.00	.00	200.00	200.00
52 85	Op Exp Departmental Supplies	3,600.00	6,319.13	1,800.00	3,638.78	1,800.00	1,800.00	1,800.00
53 03	Op Exp Worker's Compensation Insurance	.00	14,084.49	8,900.00	6,207.08	4,882.91	7,893.22	9,100.00
53 90	Op Exp New Employee Upfit	250.00	154.97	300.00	.00	300.00	4,800.00	300.00
<i>Operating Expenses Totals</i>		\$51,750.00	\$53,431.40	\$42,040.00	\$27,239.00	\$38,022.91	\$45,733.22	\$42,400.00
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	(1,258,421.00)	(1,258,421.04)	(1,495,973.00)	(1,371,308.62)	(1,495,973.00)	(1,495,973.00)	(1,083,660.00)
59 99	Misc Support Services - Electric Fund	(43,923.00)	(43,923.00)	(52,214.00)	(47,862.87)	(52,214.00)	(52,214.00)	.00
<i>Miscellaneous Totals</i>		(\$1,302,344.00)	(\$1,302,344.04)	(\$1,548,187.00)	(\$1,419,171.49)	(\$1,548,187.00)	(\$1,548,187.00)	(\$1,083,660.00)
Division 02 - Administration Totals		\$1,012,486.00	\$837,195.63	\$146,353.00	\$956,887.74	\$133,322.45	\$281,055.16	\$722,440.00
Division 21 - Project Management								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	433,900.00	318,221.92	431,379.60	448,888.33	505,100.00
50 04	Salaries Overtime	.00	.00	.00	10,023.58	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$0.00	\$0.00	\$433,900.00	\$328,245.50	\$431,379.60	\$448,888.33	\$505,100.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	1,300.00	650.00	2,343.01	1,300.00	1,300.00
51 10	Benefits FICA	.00	.00	33,200.00	24,524.00	33,000.54	34,339.96	38,600.00
51 11	Benefits Group Insurance - Health	.00	.00	49,500.00	36,644.04	49,500.00	45,000.00	49,500.00
51 15	Benefits Life Insurance	.00	.00	1,000.00	739.65	1,078.45	1,122.22	1,300.00
51 20	Benefits Retirement - General Employees	.00	.00	62,300.00	47,595.34	72,385.50	67,916.80	76,400.00
51 30	Benefits 401K - General Employees	.00	.00	21,800.00	16,409.41	21,568.98	22,444.42	25,300.00
<i>Personnel - Benefits Totals</i>		\$0.00	\$0.00	\$169,100.00	\$126,562.44	\$179,876.48	\$172,123.40	\$192,400.00
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	7,500.00	2,845.85	7,500.00	9,000.00	9,000.00
52 27	Op Exp Local Mileage	.00	.00	160.00	.00	160.00	160.00	200.00
52 62	Op Exp Dues and Subscriptions	.00	.00	2,937.00	95.00	2,937.00	3,437.00	3,400.00
52 85	Op Exp Departmental Supplies	.00	.00	1,125.00	984.13	1,125.00	1,525.00	1,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	6,800.00	.00	5,953.04	6,194.66	7,000.00
<i>Operating Expenses Totals</i>		\$0.00	\$0.00	\$18,522.00	\$3,924.98	\$17,675.04	\$20,316.66	\$21,100.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: <b>51 - Engineering</b>								
Division: <b>21 - Project Management</b>								
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(107,790.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(215,580.00)
	<i>Miscellaneous Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$323,370.00)</b>
Division <b>21 - Project Management Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$621,522.00</b>	<b>\$458,732.92</b>	<b>\$628,931.12</b>	<b>\$641,328.39</b>	<b>\$395,230.00</b>
Division: <b>22 - Environmental Programs</b>								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	242,600.00	52,501.86	217,494.20	212,942.33	213,200.00
50 04	Salaries Overtime	.00	.00	.00	367.60	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$242,600.00</b>	<b>\$52,869.46</b>	<b>\$217,494.20</b>	<b>\$212,942.33</b>	<b>\$213,200.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	200.00	100.00	388.77	100.00	100.00
51 10	Benefits FICA	.00	.00	18,600.00	4,000.47	16,638.31	16,290.09	16,300.00
51 11	Benefits Group Insurance - Health	.00	.00	29,700.00	4,032.16	29,700.00	27,000.00	27,000.00
51 15	Benefits Life Insurance	.00	.00	600.00	122.99	543.74	532.36	500.00
51 20	Benefits Retirement - General Employees	.00	.00	34,800.00	7,735.59	36,495.53	32,218.17	32,300.00
51 30	Benefits 401K - General Employees	.00	.00	12,200.00	2,648.54	10,874.71	10,647.12	10,700.00
	<i>Personnel - Benefits Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$96,100.00</b>	<b>\$18,639.75</b>	<b>\$94,641.06</b>	<b>\$86,787.74</b>	<b>\$86,900.00</b>
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	4,500.00	1,283.36	4,500.00	4,500.00	4,500.00
52 27	Op Exp Local Mileage	.00	.00	100.00	.00	100.00	100.00	100.00
52 62	Op Exp Dues and Subscriptions	.00	.00	1,763.00	1,083.98	1,763.00	1,763.00	1,800.00
52 85	Op Exp Departmental Supplies	.00	.00	675.00	1,018.93	675.00	675.00	700.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	3,800.00	.00	3,001.42	2,938.60	2,900.00
	<i>Operating Expenses Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,838.00</b>	<b>\$3,386.27</b>	<b>\$10,039.42</b>	<b>\$9,976.60</b>	<b>\$10,000.00</b>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(15,505.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(15,505.00)
	<i>Miscellaneous Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$31,010.00)</b>
Division <b>22 - Environmental Programs Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$349,538.00</b>	<b>\$74,895.48</b>	<b>\$322,174.68</b>	<b>\$309,706.67</b>	<b>\$279,090.00</b>
Department: <b>51 - Engineering Totals</b>		<b>\$1,012,486.00</b>	<b>\$837,195.63</b>	<b>\$1,117,413.00</b>	<b>\$1,490,516.14</b>	<b>\$1,084,428.25</b>	<b>\$1,232,090.22</b>	<b>\$1,396,760.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 52 - Fire & Emergency Services								
Division 02 - Administration								
Personnel - Salaries								
50 00	Salaries Full-time	3,600,000.00	4,202,029.10	3,991,300.00	3,749,750.93	4,051,227.93	4,273,080.97	4,494,000.00
50 02	Salaries Part-time	106,000.00	105,061.00	106,000.00	46,269.34	106,000.00	106,000.00	106,000.00
50 04	Salaries Overtime	120,000.00	109,342.78	120,000.00	241,615.33	120,000.00	470,000.00	620,000.00
<i>Personnel - Salaries Totals</i>		<b>\$3,826,000.00</b>	<b>\$4,416,432.88</b>	<b>\$4,217,300.00</b>	<b>\$4,037,635.60</b>	<b>\$4,277,227.93</b>	<b>\$4,849,080.97</b>	<b>\$5,220,000.00</b>
Personnel - Benefits								
51 00	Benefits Longevity	41,150.00	30,250.00	41,100.00	32,450.00	308,906.30	47,000.00	47,000.00
51 10	Benefits FICA	291,000.00	323,818.47	303,200.00	297,514.48	305,123.90	326,890.69	328,500.00
51 11	Benefits Group Insurance - Health	450,000.00	495,586.13	574,200.00	463,786.40	574,200.00	531,000.00	531,000.00
51 15	Benefits Life Insurance	8,250.00	8,545.38	9,900.00	8,064.88	9,971.37	10,682.70	10,700.00
51 20	Benefits Retirement - General Employees	465,000.00	588,432.57	568,700.00	581,713.91	669,278.30	646,517.15	649,700.00
51 30	Benefits 401K - General Employees	150,000.00	216,650.96	198,200.00	200,101.44	199,427.38	213,654.05	214,700.00
<i>Personnel - Benefits Totals</i>		<b>\$1,405,400.00</b>	<b>\$1,663,283.51</b>	<b>\$1,695,300.00</b>	<b>\$1,583,631.11</b>	<b>\$2,066,907.25</b>	<b>\$1,775,744.59</b>	<b>\$1,781,600.00</b>
Contractual Services								
56 00	Cont Serv Professional Services	15,000.00	8,314.00	15,000.00	2,884.74	15,000.00	15,000.00	15,000.00
56 11	Cont Serv Contract Services	89,000.00	91,732.16	.00	109,063.93	.00	.00	.00
<i>Contractual Services Totals</i>		<b>\$104,000.00</b>	<b>\$100,046.16</b>	<b>\$15,000.00</b>	<b>\$111,948.67</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>
Operating Expenses								
52 01	Op Exp Postage and Shipping Expense	200.00	673.80	.00	.00	.00	.00	.00
52 16	Op Exp Telephone Exp - Mobile	.00	1,215.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	.00	25.00	.00	466.40	.00	.00	.00
52 27	Op Exp Local Mileage	200.00	256.81	.00	360.00	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	.00	514.27	.00	400.59	.00	.00	.00
52 38	Op Exp Maint and Repair - Grounds	.00	132.60	.00	774.02	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	.00	2,289.86	.00	1,263.92	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	13,055.00	9,942.31	15,100.00	15,159.93	15,100.00	16,600.00	16,600.00
52 73	Op Exp Emergency Operations Center	22,000.00	11,256.73	22,000.00	15,680.00	22,000.00	22,000.00	22,000.00
52 85	Op Exp Departmental Supplies	.00	6.04	.00	100.00	.00	.00	.00
53 00	Op Exp Insurance and Bonds	90,964.00	84,388.00	100,400.00	88,486.00	100,400.00	100,400.00	100,400.00
53 03	Op Exp Worker's Compensation Insurance	.00	6,379.23	99,700.00	5,796.31	83,905.35	89,350.19	89,800.00
53 07	Op Exp Other Benefits	5,000.00	636.87	5,000.00	1,539.43	5,000.00	5,000.00	5,000.00
53 28	Op Exp Fire Prevention	7,900.00	7,226.00	7,900.00	2,328.36	7,900.00	7,900.00	7,900.00
53 90	Op Exp New Employee Upfit	7,000.00	6,465.65	.00	.00	.00	.00	.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	.00	.00	261,449.00	261,400.00
<i>Operating Expenses Totals</i>		<b>\$146,319.00</b>	<b>\$131,408.17</b>	<b>\$250,100.00</b>	<b>\$132,354.96</b>	<b>\$234,305.35</b>	<b>\$502,699.19</b>	<b>\$503,100.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 52 - Fire & Emergency Services								
Division 02 - Administration								
Programs								
54 15	Programs Special Events	.00	11,491.91	.00	.00	.00	.00	.00
	<i>Programs Totals</i>	\$0.00	\$11,491.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	2,818,767.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,818,767.00
	Division 02 - Administration Totals	\$5,481,719.00	\$6,322,662.63	\$6,177,700.00	\$5,865,570.34	\$6,593,440.53	\$7,142,524.75	\$10,338,467.00
Division 40 - Operations								
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	20,000.00	11,515.78	20,000.00	9,000.00	20,000.00	20,000.00	20,000.00
56 11	Cont Serv Contract Services	75,265.00	82,814.98	185,800.00	67,764.45	185,800.00	191,000.00	191,000.00
	<i>Contractual Services Totals</i>	\$95,265.00	\$94,330.76	\$205,800.00	\$76,764.45	\$205,800.00	\$211,000.00	\$211,000.00
<i>Operating Expenses</i>								
52 16	Op Exp Telephone Exp - Mobile	2,700.00	1,739.73	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	45,720.00	38,915.31	45,700.00	32,598.96	45,700.00	45,700.00	45,700.00
52 35	Op Exp Maint and Repair - Equipment	15,500.00	14,527.06	15,500.00	6,465.73	15,500.00	19,000.00	19,000.00
52 36	Op Exp Maint and Repair - Vehicles	46,000.00	37,048.96	46,000.00	24,578.37	46,000.00	46,000.00	46,000.00
52 50	Op Exp Contracted Vehicle Service	120,500.00	166,745.26	113,000.00	117,719.14	113,000.00	135,000.00	135,000.00
52 52	Op Exp Fuel	650.00	1,188.74	.00	101.92	.00	60,000.00	60,000.00
52 60	Op Exp Equipment Purchase	89,350.00	86,868.03	185,400.00	299,867.81	185,400.00	117,500.00	117,500.00
52 61	Op Exp Uniform Cleaning	1,200.00	553.84	.00	.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	.00	123.20	.00	.00	.00	.00	.00
52 71	Op Exp Protective Clothing	76,725.00	74,886.31	164,900.00	152,697.49	164,900.00	88,400.00	88,400.00
52 72	Op Exp Uniform Purchase	50,950.00	53,257.74	56,200.00	62,809.13	56,200.00	56,200.00	56,200.00
52 85	Op Exp Departmental Supplies	38,270.00	49,390.29	35,400.00	25,505.82	35,400.00	35,400.00	35,400.00
53 03	Op Exp Worker's Compensation Insurance	.00	105,165.19	.00	87,665.61	.00	.00	.00
53 28	Op Exp Fire Prevention	.00	.00	.00	95.69	.00	.00	.00
53 90	Op Exp New Employee Upfit	39,900.00	34,412.04	.00	.00	.00	.00	.00
	<i>Operating Expenses Totals</i>	\$527,465.00	\$664,821.70	\$662,100.00	\$810,105.67	\$662,100.00	\$603,200.00	\$603,200.00
	Division 40 - Operations Totals	\$622,730.00	\$759,152.46	\$867,900.00	\$886,870.12	\$867,900.00	\$814,200.00	\$814,200.00
Division 95 - Capital Outlay								
<i>Capital Outlay</i>								
58 03	Cap Out Furniture Fixtures and Equipment	112,500.00	205,567.52	130,000.00	182,022.20	.00	894,000.00	894,000.00
58 47	Cap Out Vehicles	15,000.00	14,277.67	.00	.00	.00	.00	.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	.00	.00	.00	1,856,352.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 52 - Fire & Emergency Services								
Division 95 - Capital Outlay								
<i>Capital Outlay</i>								
58 60	Cap Out Program Initiative	200,000.00	.00	200,000.00	.00	200,000.00	200,000.00	200,000.00
	<i>Capital Outlay Totals</i>	\$327,500.00	\$219,845.19	\$330,000.00	\$2,038,374.20	\$200,000.00	\$1,094,000.00	\$1,094,000.00
	Division 95 - Capital Outlay Totals	\$327,500.00	\$219,845.19	\$330,000.00	\$2,038,374.20	\$200,000.00	\$1,094,000.00	\$1,094,000.00
	Department 52 - Fire & Emergency Services Totals	\$6,431,949.00	\$7,301,660.28	\$7,375,600.00	\$8,790,814.66	\$7,661,340.53	\$9,050,724.75	\$12,246,667.00
Department 53 - Operations Management								
Division 02 - Administration								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	410,500.00	351,642.02	218,531.03	453,127.55	455,300.00
50 04	Salaries Overtime	.00	.00	.00	11,949.75	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$410,500.00	\$363,591.77	\$218,531.03	\$453,127.55	\$455,300.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	4,200.00	4,950.00	26,201.10	5,900.00	5,900.00
51 10	Benefits FICA	.00	.00	28,400.00	24,768.07	16,717.62	34,664.26	34,800.00
51 11	Benefits Group Insurance - Health	.00	.00	39,600.00	26,631.90	29,700.00	36,000.00	36,000.00
51 15	Benefits Life Insurance	.00	.00	1,000.00	708.80	546.33	1,132.82	1,100.00
51 20	Benefits Retirement - General Employees	.00	.00	58,900.00	52,959.87	36,669.51	68,558.20	68,900.00
51 30	Benefits 401K - General Employees	.00	.00	20,500.00	18,391.02	10,926.55	22,656.38	22,800.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$152,600.00	\$128,409.66	\$120,761.11	\$168,911.66	\$169,500.00
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	2,500.00	.00	2,500.00	7,500.00	7,500.00
52 27	Op Exp Local Mileage	.00	.00	.00	5,000.00	.00	2,400.00	2,400.00
52 62	Op Exp Dues and Subscriptions	.00	.00	500.00	220.89	500.00	1,200.00	1,200.00
52 85	Op Exp Departmental Supplies	.00	.00	2,000.00	459.99	2,000.00	4,500.00	4,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	700.00	.00	2,322.72	5,526.86	5,600.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$5,700.00	\$5,680.88	\$7,322.72	\$21,126.86	\$21,200.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(16,150.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(161,500.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(387,600.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$565,250.00)
	Division 02 - Administration Totals	\$0.00	\$0.00	\$568,800.00	\$497,682.31	\$346,614.86	\$643,166.07	\$80,750.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 53 - Operations Management								
Division 43 - Warehouse								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	181,200.00	157,349.17	189,413.85	256,364.00	229,700.00
50 04	Salaries Overtime	.00	.00	.00	6,571.58	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$0.00	\$0.00	\$181,200.00	\$163,920.75	\$189,413.85	\$256,364.00	\$229,700.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	1,500.00	1,350.00	7,352.60	29,997.00	1,800.00
51 10	Benefits FICA	.00	.00	13,900.00	12,396.84	.00	.00	17,600.00
51 11	Benefits Group Insurance - Health	.00	.00	29,700.00	23,437.54	44,190.16	41,578.69	33,700.00
51 15	Benefits Life Insurance	.00	.00	400.00	362.25	473.53	476.43	600.00
51 20	Benefits Retirement - General Employees	.00	.00	26,000.00	23,912.98	31,783.64	28,833.40	34,700.00
51 30	Benefits 401K - General Employees	.00	.00	9,100.00	8,263.61	9,470.69	9,528.55	11,500.00
<i>Personnel - Benefits Totals</i>		\$0.00	\$0.00	\$80,600.00	\$69,723.22	\$93,270.62	\$110,414.07	\$99,900.00
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	.00	.00	.00	8,000.00	8,000.00
52 35	Op Exp Maint and Repair - Equipment	.00	.00	1,000.00	.00	1,000.00	11,000.00	11,000.00
52 52	Op Exp Fuel	.00	.00	100.00	.00	100.00	1,100.00	1,100.00
52 60	Op Exp Equipment Purchase	.00	.00	7,000.00	.00	7,000.00	7,000.00	7,000.00
52 70	Op Exp Safety	.00	.00	400.00	528.00	400.00	50,400.00	50,400.00
52 71	Op Exp Protective Clothing	.00	.00	40,000.00	1,573.53	40,000.00	40,600.00	40,600.00
52 72	Op Exp Uniform Purchase	.00	.00	900.00	1,800.00	900.00	2,700.00	2,700.00
52 85	Op Exp Departmental Supplies	.00	.00	1,200.00	19,710.15	1,200.00	3,700.00	3,700.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	300.00	.00	2,613.91	2,629.88	3,200.00
53 99	Op Exp Miscellaneous Expense	.00	.00	1,200.00	11,625.86	1,200.00	4,640.00	4,600.00
<i>Operating Expenses Totals</i>		\$0.00	\$0.00	\$52,100.00	\$35,237.54	\$54,413.91	\$131,769.88	\$132,300.00
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(115,633.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(346,267.00)
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$461,900.00)
Division 43 - Warehouse Totals		\$0.00	\$0.00	\$313,900.00	\$268,881.51	\$337,098.38	\$498,547.95	\$0.00
Division 44 - Field Services								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	200,700.00	165,762.69	211,152.08	213,882.68	214,700.00
50 04	Salaries Overtime	.00	.00	.00	17,150.23	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$0.00	\$0.00	\$200,700.00	\$182,912.92	\$211,152.08	\$213,882.68	\$214,700.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	1,300.00	1,200.00	5,375.89	1,600.00	1,600.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 53 - Operations Management								
Division 44 - Field Services								
<i>Personnel - Benefits</i>								
51 10	Benefits FICA	.00	.00	15,300.00	13,853.88	16,153.13	16,362.02	16,400.00
51 11	Benefits Group Insurance - Health	.00	.00	39,600.00	27,100.97	39,600.00	36,000.00	36,000.00
51 15	Benefits Life Insurance	.00	.00	400.00	369.44	527.88	534.71	500.00
51 20	Benefits Retirement - General Employees	.00	.00	28,800.00	26,233.67	35,431.32	32,360.45	32,500.00
51 30	Benefits 401K - General Employees	.00	.00	10,100.00	9,058.71	10,557.60	10,694.13	10,700.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$95,500.00	\$77,816.67	\$107,645.82	\$97,551.31	\$97,700.00
<i>Operating Expenses</i>								
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	.00	1,054.02	.00	.00	.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$1,054.02	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(234,300.00)
59 99	Misc Support Services - Electric Fund	.00	.00	(296,200.00)	(271,516.63)	(296,200.00)	(280,400.00)	(78,100.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	(\$296,200.00)	(\$271,516.63)	(\$296,200.00)	(\$280,400.00)	(\$312,400.00)
	Division 44 - Field Services Totals	\$0.00	\$0.00	\$0.00	(\$9,733.02)	\$22,597.90	\$31,033.99	\$0.00
	Department 53 - Operations Management Totals	\$0.00	\$0.00	\$882,700.00	\$756,830.80	\$706,311.14	\$1,172,748.01	\$80,750.00
Department 54 - Property Maintenance								
Division 45 - Custodial								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	195,000.00	231,199.89	.00	.00	.00	.00	.00
50 02	Salaries Part-time	21,000.00	1,989.00	.00	.00	.00	.00	.00
50 03	Salaries Part-Time with Benefits	.00	1,415.74	.00	.00	.00	.00	.00
50 04	Salaries Overtime	10,000.00	10,240.77	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$226,000.00	\$244,845.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	2,550.00	1,950.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	16,689.00	18,058.16	.00	.00	.00	.00	.00
51 11	Benefits Group Insurance - Health	34,591.00	41,940.16	.00	.00	.00	.00	.00
51 15	Benefits Life Insurance	501.00	524.73	.00	.00	.00	.00	.00
51 20	Benefits Retirement - General Employees	26,042.00	33,179.18	.00	.00	.00	.00	.00
51 30	Benefits 401K - General Employees	9,548.00	12,159.97	.00	.00	.00	.00	.00
	<i>Personnel - Benefits Totals</i>	\$89,921.00	\$107,812.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Operating Expenses</i>								
52 36	Op Exp Maint and Repair - Vehicles	1,000.00	923.89	.00	11.99	.00	.00	.00
52 37	Op Exp Maint and Repair - Buildings	.00	14.62	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 54 - Property Maintenance								
Division 45 - Custodial								
<i>Operating Expenses</i>								
52 50	Op Exp Contracted Vehicle Service	1,500.00	.00	.00	.00	.00	.00	.00
52 60	Op Exp Equipment Purchase	10,050.00	2,679.24	.00	.00	.00	.00	.00
52 70	Op Exp Safety	1,745.00	.00	.00	.00	.00	.00	.00
52 71	Op Exp Protective Clothing	.00	719.86	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	2,300.00	2,170.44	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	51,200.00	36,934.21	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	.00	12,360.49	.00	.00	.00	.00	.00
	<i>Operating Expenses Totals</i>	<b>\$67,795.00</b>	<b>\$55,802.75</b>	<b>\$0.00</b>	<b>\$11.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(5,873.00)	(5,873.04)	.00	.00	.00	.00	.00
59 98	Misc Support Services - W/S Fund	(27,790.00)	(27,789.96)	.00	.00	.00	.00	.00
59 99	Misc Support Services - Electric Fund	(14,803.00)	(14,802.96)	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	<b>(\$48,466.00)</b>	<b>(\$48,465.96)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	Division 45 - Custodial Totals	<b>\$335,250.00</b>	<b>\$359,994.39</b>	<b>\$0.00</b>	<b>\$11.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Division 46 - Facilities								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	270,000.00	274,948.84	.00	.00	.00	.00	.00
50 04	Salaries Overtime	12,000.00	9,584.29	.00	.00	.00	.00	.00
50 50	Salaries Cashout	.00	2,317.44	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	<b>\$282,000.00</b>	<b>\$286,850.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	3,550.00	3,350.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	20,918.00	21,934.05	.00	.00	.00	.00	.00
51 11	Benefits Group Insurance - Health	28,831.00	24,956.68	.00	.00	.00	.00	.00
51 15	Benefits Life Insurance	674.00	585.86	.00	.00	.00	.00	.00
51 20	Benefits Retirement - General Employees	35,338.00	38,858.49	.00	.00	.00	.00	.00
51 30	Benefits 401K - General Employees	12,953.00	14,380.12	.00	.00	.00	.00	.00
	<i>Personnel - Benefits Totals</i>	<b>\$102,264.00</b>	<b>\$104,065.20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	.00	69,650.00	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	146,562.00	73,506.17	.00	975.00	.00	.00	.00
56 50	Cont Serv Equipment Rental	1,500.00	1,569.03	.00	200.59	.00	.00	.00
56 72	Cont Serv Security	411,500.00	236,293.03	.00	12,558.66	.00	.00	.00
	<i>Contractual Services Totals</i>	<b>\$559,562.00</b>	<b>\$381,018.23</b>	<b>\$0.00</b>	<b>\$13,734.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 54 - Property Maintenance								
Division 46 - Facilities								
<i>Operating Expenses</i>								
52 10	Op Exp Utility Exp - Town Electricity	325,000.00	276,232.08	.00	.00	.00	.00	.00
52 11	Op Exp Utility Exp - Town W/S	110,000.00	161,651.02	.00	.00	.00	.00	.00
52 12	Op Exp Utility Exp - Other	105,000.00	66,405.77	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	2,000.00	308.09	.00	.00	.00	.00	.00
52 35	Op Exp Maint and Repair - Equipment	2,000.00	.00	.00	.00	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	2,000.00	378.10	.00	.00	.00	.00	.00
52 37	Op Exp Maint and Repair - Buildings	405,100.00	468,496.89	.00	73,774.72	.00	.00	.00
52 371	Op Exp Building Special Projects	768,500.00	237,801.03	.00	5,509.00	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	2,500.00	323.10	.00	.00	.00	.00	.00
52 60	Op Exp Equipment Purchase	15,450.00	1,560.73	.00	12,115.45	.00	.00	.00
52 70	Op Exp Safety	800.00	.00	.00	.00	.00	.00	.00
52 71	Op Exp Protective Clothing	.00	411.78	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	2,400.00	2,335.01	.00	.00	.00	.00	.00
52 80	Op Exp Tools	2,000.00	755.62	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	1,500.00	1,388.21	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	.00	6,180.24	.00	2,623.48	.00	.00	.00
<i>Operating Expenses Totals</i>		\$1,744,250.00	\$1,224,227.67	\$0.00	\$94,022.65	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(3,693.00)	(3,693.00)	.00	.00	.00	.00	.00
59 98	Misc Support Services - W/S Fund	(301,298.00)	(301,298.04)	.00	.00	.00	.00	.00
59 99	Misc Support Services - Electric Fund	(124,213.00)	(124,212.96)	.00	.00	.00	.00	.00
<i>Miscellaneous Totals</i>		(\$429,204.00)	(\$429,204.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 46 - Facilities Totals		\$2,258,872.00	\$1,566,957.67	\$0.00	\$107,756.90	\$0.00	\$0.00	\$0.00
Division 47 - Grounds								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	400,000.00	332,614.63	.00	.00	.00	.00	.00
50 02	Salaries Part-time	.00	1,512.38	.00	.00	.00	.00	.00
50 04	Salaries Overtime	6,000.00	3,627.99	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$406,000.00	\$337,755.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	6,500.00	4,450.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	29,498.00	25,144.65	.00	.00	.00	.00	.00
51 11	Benefits Group Insurance - Health	65,684.00	57,819.52	.00	.00	.00	.00	.00
51 15	Benefits Life Insurance	1,217.00	758.75	.00	.00	.00	.00	.00
51 20	Benefits Retirement - General Employees	52,549.00	45,888.26	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 54 - Property Maintenance								
Division 47 - Grounds								
<i>Personnel - Benefits</i>								
51 30	Benefits 401K - General Employees	23,191.00	17,008.31	.00	.00	.00	.00	.00
	<i>Personnel - Benefits Totals</i>	\$178,639.00	\$151,069.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Contractual Services</i>								
56 70	Cont Serv Contract Services - Grounds	162,000.00	154,640.60	.00	.00	.00	.00	.00
	<i>Contractual Services Totals</i>	\$162,000.00	\$154,640.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	13,000.00	4,375.50	.00	.00	.00	.00	.00
52 31	Op Exp Maint and Repair - Cemeteries	104,500.00	20,702.33	.00	.00	.00	.00	.00
52 32	Op Exp Maint and Repair - Town Square	.00	164.08	.00	.00	.00	.00	.00
52 33	Op Exp Maint and Repair - Prop Damage	1,500.00	5,330.91	.00	.00	.00	.00	.00
52 35	Op Exp Maint and Repair - Equipment	20,000.00	18,960.55	.00	.00	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	10,000.00	2,237.55	.00	.00	.00	.00	.00
52 37	Op Exp Maint and Repair - Buildings	.00	106.92	.00	.00	.00	.00	.00
52 38	Op Exp Maint and Repair - Grounds	37,750.00	23,525.06	.00	13,200.00	.00	.00	.00
52 380	Op Exp Maint and Repair - Easements	1,000.00	361.03	.00	.00	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	6,500.00	17,462.80	.00	.00	.00	.00	.00
52 60	Op Exp Equipment Purchase	36,650.00	9,601.57	.00	.00	.00	.00	.00
52 70	Op Exp Safety	2,190.00	130.32	.00	890.32	.00	.00	.00
52 71	Op Exp Protective Clothing	.00	1,525.89	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	4,800.00	4,365.61	.00	.00	.00	.00	.00
52 80	Op Exp Tools	750.00	919.23	.00	.00	.00	.00	.00
52 81	Op Exp Chemicals	6,500.00	3,537.57	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	7,344.00	4,488.09	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	.00	12,001.46	.00	6,303.15	.00	.00	.00
	<i>Operating Expenses Totals</i>	\$252,484.00	\$129,796.47	\$0.00	\$20,393.47	\$0.00	\$0.00	\$0.00
	Division 47 - Grounds Totals	\$999,123.00	\$773,261.56	\$0.00	\$20,393.47	\$0.00	\$0.00	\$0.00
Division 95 - Capital Outlay								
<i>Capital Outlay</i>								
58 20	Cap Out Buiding Improvements	.00	189,553.09	.00	.00	.00	.00	.00
58 50	Cap Out Capital Outlay	19,500.00	28,799.00	.00	59,285.73	.00	.00	.00
	<i>Capital Outlay Totals</i>	\$19,500.00	\$218,352.09	\$0.00	\$59,285.73	\$0.00	\$0.00	\$0.00
	Division 95 - Capital Outlay Totals	\$19,500.00	\$218,352.09	\$0.00	\$59,285.73	\$0.00	\$0.00	\$0.00
	Department 54 - Property Maintenance Totals	\$3,612,745.00	\$2,918,565.71	\$0.00	\$187,448.09	\$0.00	\$0.00	\$0.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 55 - Public Works								
Division 02 - Administration								
Personnel - Salaries								
50 00	Salaries Full-time	360,000.00	253,128.85	377,100.00	275,019.79	378,860.20	394,474.90	396,100.00
50 04	Salaries Overtime	5,000.00	2,799.26	.00	2,691.97	.00	.00	.00
50 50	Salaries Cashout	.00	.00	.00	1,931.20	.00	.00	.00
<i>Personnel - Salaries Totals</i>		<b>\$365,000.00</b>	<b>\$255,928.11</b>	<b>\$377,100.00</b>	<b>\$279,642.96</b>	<b>\$378,860.20</b>	<b>\$394,474.90</b>	<b>\$396,100.00</b>
Personnel - Benefits								
51 00	Benefits Longevity	2,700.00	2,300.00	4,800.00	4,200.00	55,748.77	4,900.00	4,900.00
51 10	Benefits FICA	32,204.00	19,532.83	28,800.00	21,391.74	28,982.81	30,177.33	30,300.00
51 11	Benefits Group Insurance - Health	44,134.00	10,633.81	39,600.00	9,535.74	39,600.00	36,000.00	36,000.00
51 15	Benefits Life Insurance	1,129.00	548.65	900.00	612.31	947.15	986.19	1,000.00
51 20	Benefits Retirement - General Employees	31,200.00	35,004.81	54,100.00	40,876.82	63,572.74	59,684.05	59,900.00
51 30	Benefits 401K - General Employees	21,859.00	12,911.51	18,900.00	14,182.45	18,943.01	19,723.75	19,800.00
<i>Personnel - Benefits Totals</i>		<b>\$133,226.00</b>	<b>\$80,931.61</b>	<b>\$147,100.00</b>	<b>\$90,799.06</b>	<b>\$207,794.48</b>	<b>\$151,471.32</b>	<b>\$151,900.00</b>
Contractual Services								
56 00	Cont Serv Professional Services	100,000.00	.00	50,000.00	61,000.00	50,000.00	50,000.00	50,000.00
<i>Contractual Services Totals</i>		<b>\$100,000.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$61,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>
Operating Expenses								
52 26	Op Exp Professional Development	7,500.00	1,086.13	9,000.00	145.00	9,000.00	9,000.00	9,000.00
52 36	Op Exp Maint and Repair - Vehicles	.00	217.14	.00	3,241.66	.00	.00	.00
52 37	Op Exp Maint and Repair - Buildings	.00	.00	.00	1,463.06	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	.00	55.00	.00	.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	5,000.00	1,253.50	4,500.00	1,325.35	4,500.00	4,500.00	4,500.00
52 70	Op Exp Safety	1,000.00	704.41	1,000.00	473.21	1,000.00	1,000.00	1,000.00
52 72	Op Exp Uniform Purchase	2,000.00	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
52 85	Op Exp Departmental Supplies	5,000.00	4,418.84	3,000.00	5,407.51	3,000.00	3,000.00	3,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	277.29	350.00	9,182.12	5,858.43	5,443.75	5,500.00
53 90	Op Exp New Employee Upfit	.00	.00	5,000.00	140.00	5,000.00	5,000.00	5,000.00
<i>Operating Expenses Totals</i>		<b>\$20,500.00</b>	<b>\$8,012.31</b>	<b>\$24,850.00</b>	<b>\$23,377.91</b>	<b>\$30,358.43</b>	<b>\$29,943.75</b>	<b>\$30,000.00</b>
Miscellaneous								
59 97	Misc Support Services - General Fund	(21,149.00)	(21,149.04)	(25,402.00)	(23,285.24)	(25,402.00)	(25,402.00)	(27,004.00)
59 98	Misc Support Services - W/S Fund	(65,264.00)	(65,264.04)	(85,642.00)	(78,505.13)	(85,642.00)	(85,642.00)	(32,656.00)
59 99	Misc Support Services - Electric Fund	(30,130.00)	(30,129.96)	(40,180.00)	(36,831.63)	(40,180.00)	(40,180.00)	(7,536.00)
<i>Miscellaneous Totals</i>		<b>(\$116,543.00)</b>	<b>(\$116,543.04)</b>	<b>(\$151,224.00)</b>	<b>(\$138,622.00)</b>	<b>(\$151,224.00)</b>	<b>(\$151,224.00)</b>	<b>(\$67,196.00)</b>
Division 02 - Administration Totals		<b>\$502,183.00</b>	<b>\$228,328.99</b>	<b>\$447,826.00</b>	<b>\$316,197.93</b>	<b>\$515,789.11</b>	<b>\$474,665.97</b>	<b>\$560,804.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 55 - Public Works								
Division 52 - Grounds & Easement Maintenance								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	443,300.00	370,014.47	465,592.93	877,312.00	610,100.00
50 02	Salaries Part-time	.00	.00	25,000.00	.00	25,000.00	25,000.00	25,000.00
50 04	Salaries Overtime	.00	.00	6,000.00	15,927.53	6,000.00	6,000.00	6,000.00
<i>Personnel - Salaries Totals</i>		\$0.00	\$0.00	\$474,300.00	\$385,942.00	\$496,592.93	\$908,312.00	\$641,100.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	4,200.00	4,850.00	39,986.85	179,853.00	6,500.00
51 10	Benefits FICA	.00	.00	33,800.00	28,445.33	27,990.83	28,453.23	46,700.00
51 11	Benefits Group Insurance - Health	.00	.00	89,100.00	67,264.58	96,727.03	88,717.67	108,000.00
51 15	Benefits Life Insurance	.00	.00	1,000.00	831.99	1,163.98	1,182.06	1,500.00
51 20	Benefits Retirement - General Employees	.00	.00	63,800.00	56,294.84	78,126.49	71,538.01	92,300.00
51 30	Benefits 401K - General Employees	.00	.00	22,200.00	19,493.42	23,279.65	23,641.11	30,500.00
<i>Personnel - Benefits Totals</i>		\$0.00	\$0.00	\$214,100.00	\$177,180.16	\$267,274.83	\$393,385.08	\$285,500.00
<i>Contractual Services</i>								
56 70	Cont Serv Contract Services - Grounds	.00	.00	170,000.00	155,652.68	170,000.00	170,000.00	170,000.00
<i>Contractual Services Totals</i>		\$0.00	\$0.00	\$170,000.00	\$155,652.68	\$170,000.00	\$170,000.00	\$170,000.00
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	8,700.00	940.35	8,700.00	8,700.00	8,700.00
52 31	Op Exp Maint and Repair - Cemeteries	.00	.00	50,000.00	64,664.14	50,000.00	50,000.00	50,000.00
52 33	Op Exp Maint and Repair - Prop Damage	.00	.00	1,500.00	650.00	1,500.00	1,500.00	1,500.00
52 35	Op Exp Maint and Repair - Equipment	.00	.00	20,000.00	21,414.85	20,000.00	20,000.00	20,000.00
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	10,000.00	2,094.50	10,000.00	10,000.00	10,000.00
52 38	Op Exp Maint and Repair - Grounds	.00	.00	38,800.00	104,898.85	38,800.00	38,800.00	38,800.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	6,500.00	10,111.92	6,500.00	6,500.00	6,500.00
52 60	Op Exp Equipment Purchase	.00	.00	59,000.00	23,336.37	59,000.00	59,000.00	59,000.00
52 70	Op Exp Safety	.00	.00	2,200.00	1,193.46	2,200.00	2,200.00	2,200.00
52 71	Op Exp Protective Clothing	.00	.00	200.00	65.52	200.00	200.00	200.00
52 72	Op Exp Uniform Purchase	.00	.00	5,300.00	5,300.00	5,300.00	10,300.00	6,800.00
52 80	Op Exp Tools	.00	.00	800.00	1,742.65	800.00	800.00	800.00
52 81	Op Exp Chemicals	.00	.00	10,000.00	4,483.03	10,000.00	10,000.00	10,000.00
52 85	Op Exp Departmental Supplies	.00	.00	7,300.00	7,736.35	7,300.00	7,300.00	7,300.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	12,400.00	.00	8,332.92	8,481.67	11,900.00
<i>Operating Expenses Totals</i>		\$0.00	\$0.00	\$232,700.00	\$248,631.99	\$228,632.92	\$233,781.67	\$233,700.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(21,935.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(50,818.00)



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 55 - Public Works								
Division 52 - Grounds & Easement Maintenance								
<i>Miscellaneous</i>								
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(21,096.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$93,849.00)
	Division 52 - Grounds & Easement Maintenance Totals	\$0.00	\$0.00	\$1,091,100.00	\$967,406.83	\$1,162,500.68	\$1,705,478.75	\$1,236,451.00
Division 53 - Vehicle Maintenance								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	192,000.00	148,719.23	249,000.00	189,686.77	170,644.05	287,588.00	324,100.00
50 04	Salaries Overtime	4,000.00	1,686.08	4,000.00	7,242.80	4,000.00	4,000.00	4,000.00
	<i>Personnel - Salaries Totals</i>	\$196,000.00	\$150,405.31	\$253,000.00	\$196,929.57	\$174,644.05	\$291,588.00	\$328,100.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	2,800.00	550.00	900.00	750.00	446.03	45,722.00	1,300.00
51 10	Benefits FICA	15,211.00	11,174.50	19,000.00	14,659.65	13,054.27	13,928.33	24,800.00
51 11	Benefits Group Insurance - Health	30,652.00	19,760.10	39,600.00	25,896.16	29,700.00	27,000.00	45,000.00
51 15	Benefits Life Insurance	594.00	351.87	600.00	432.23	426.61	455.17	800.00
51 20	Benefits Retirement - General Employees	18,399.00	20,570.40	35,700.00	28,686.10	28,634.07	27,547.15	49,000.00
51 30	Benefits 401K - General Employees	11,400.00	7,547.88	12,500.00	9,883.07	8,532.20	9,103.49	16,200.00
	<i>Personnel - Benefits Totals</i>	\$79,056.00	\$59,954.75	\$108,300.00	\$80,307.21	\$80,793.18	\$123,756.14	\$137,100.00
<i>Contractual Services</i>								
56 10	Cont Serv Contracts and Agreements	.00	175.00	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	3,480.00	3,263.23	3,500.00	6,183.72	3,480.00	3,480.00	3,500.00
	<i>Contractual Services Totals</i>	\$3,480.00	\$3,438.23	\$3,500.00	\$6,183.72	\$3,480.00	\$3,480.00	\$3,500.00
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	9,950.00	2,236.51	10,000.00	1,056.67	10,000.00	10,000.00	10,000.00
52 35	Op Exp Maint and Repair - Equipment	10,000.00	26,076.92	10,000.00	12,706.97	10,000.00	10,000.00	10,000.00
52 36	Op Exp Maint and Repair - Vehicles	3,000.00	158,320.11	3,000.00	86,124.58	3,000.00	3,000.00	3,000.00
52 50	Op Exp Contracted Vehicle Service	880.00	7,968.04	900.00	12,472.27	900.00	900.00	900.00
52 510	Op Exp Fleet Reimbursable - Fuel	(140,447.00)	(47,833.14)	(140,400.00)	(49,658.43)	(140,400.00)	(200,400.00)	(200,400.00)
52 52	Op Exp Fuel	551,975.00	331,689.22	440,000.00	351,524.26	440,000.00	440,000.00	440,000.00
52 60	Op Exp Equipment Purchase	17,850.00	23,727.01	40,900.00	3,453.28	40,900.00	40,900.00	40,900.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	1,334.01	.00	.00	.00
52 63	Op Exp Permits and Fees	840.00	862.26	800.00	.00	800.00	800.00	800.00
52 70	Op Exp Safety	900.00	555.91	900.00	2,009.69	900.00	900.00	900.00
52 71	Op Exp Protective Clothing	.00	106.17	.00	67.02	.00	1,000.00	500.00
52 72	Op Exp Uniform Purchase	3,300.00	1,981.43	3,300.00	3,415.37	3,300.00	4,500.00	3,900.00
52 85	Op Exp Departmental Supplies	5,200.00	18,277.00	5,200.00	4,370.99	5,200.00	5,200.00	5,200.00



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Fund 100 - GF								
<b>EXPENSE</b>								
Department 55 - Public Works								
Division 53 - Vehicle Maintenance								
<i>Operating Expenses</i>								
53 03	Op Exp Worker's Compensation Insurance	.00	4,637.87	4,600.00	3,812.05	3,447.01	3,677.81	6,000.00
53 99	Op Exp Miscellaneous Expense	.00	6,912.85	.00	.00	.00	.00	.00
<i>Operating Expenses Totals</i>		<b>\$463,448.00</b>	<b>\$535,518.16</b>	<b>\$379,200.00</b>	<b>\$432,688.73</b>	<b>\$378,047.01</b>	<b>\$320,477.81</b>	<b>\$321,700.00</b>
<i>Capital Outlay</i>								
58 47	Cap Out Vehicles	250,000.00	761,939.76	1,800,000.00	1,087,865.78	1,000,000.00	2,067,530.00	1,437,800.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	.00	491,401.37	33,700.00	378,301.52	.00	.00	.00
<i>Capital Outlay Totals</i>		<b>\$250,000.00</b>	<b>\$1,253,341.13</b>	<b>\$1,833,700.00</b>	<b>\$1,466,167.30</b>	<b>\$1,000,000.00</b>	<b>\$2,067,530.00</b>	<b>\$1,437,800.00</b>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(19,025.00)	(19,025.04)	(19,077.00)	(17,487.25)	(19,077.00)	(19,077.00)	(76,183.00)
59 98	Misc Support Services - W/S Fund	(176,663.00)	(176,663.04)	(177,143.00)	(162,381.12)	(177,143.00)	(177,143.00)	(198,394.00)
59 99	Misc Support Services - Electric Fund	(59,794.00)	(59,793.96)	(59,955.00)	(54,958.75)	(59,955.00)	(59,955.00)	(47,614.00)
<i>Miscellaneous Totals</i>		<b>(\$255,482.00)</b>	<b>(\$255,482.04)</b>	<b>(\$256,175.00)</b>	<b>(\$234,827.12)</b>	<b>(\$256,175.00)</b>	<b>(\$256,175.00)</b>	<b>(\$322,191.00)</b>
Division 53 - Vehicle Maintenance Totals		<b>\$736,502.00</b>	<b>\$1,747,175.54</b>	<b>\$2,321,525.00</b>	<b>\$1,947,449.41</b>	<b>\$1,380,789.24</b>	<b>\$2,550,656.95</b>	<b>\$1,906,009.00</b>
Division 54 - Facilities Maintenance								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	191,000.00	176,314.37	197,306.92	252,883.00	203,100.00
50 04	Salaries Overtime	.00	.00	12,000.00	9,918.58	12,000.00	12,000.00	12,000.00
<i>Personnel - Salaries Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$203,000.00</b>	<b>\$186,232.95</b>	<b>\$209,306.92</b>	<b>\$264,883.00</b>	<b>\$215,100.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	1,500.00	1,550.00	9,044.66	23,633.00	1,900.00
51 10	Benefits FICA	.00	.00	14,400.00	14,064.24	11,176.37	15,466.28	15,500.00
51 11	Benefits Group Insurance - Health	.00	.00	29,700.00	22,924.02	19,800.00	27,000.00	27,000.00
51 15	Benefits Life Insurance	.00	.00	500.00	377.16	365.24	505.43	500.00
51 20	Benefits Retirement - General Employees	.00	.00	27,000.00	26,628.64	24,514.96	30,588.87	30,700.00
51 30	Benefits 401K - General Employees	.00	.00	9,400.00	9,206.08	7,304.82	10,108.68	10,200.00
<i>Personnel - Benefits Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$82,500.00</b>	<b>\$74,750.14</b>	<b>\$72,206.05</b>	<b>\$107,302.26</b>	<b>\$85,800.00</b>
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	.00	.00	88,000.00	110,445.15	88,000.00	178,000.00	178,000.00
56 50	Cont Serv Equipment Rental	.00	.00	1,500.00	2,201.30	1,500.00	6,500.00	6,500.00
56 72	Cont Serv Security	.00	.00	300,000.00	77,559.84	300,000.00	300,000.00	300,000.00
<i>Contractual Services Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$389,500.00</b>	<b>\$190,206.29</b>	<b>\$389,500.00</b>	<b>\$484,500.00</b>	<b>\$484,500.00</b>
<i>Operating Expenses</i>								
52 10	Op Exp Utility Exp - Town Electricity	.00	.00	300,000.00	245,885.36	300,000.00	450,000.00	412,000.00
52 11	Op Exp Utility Exp - Town W/S	.00	.00	175,000.00	159,065.04	175,000.00	262,500.00	240,500.00
52 12	Op Exp Utility Exp - Other	.00	.00	67,000.00	80,517.53	67,000.00	67,000.00	67,000.00



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Fund 100 - GF								
<b>EXPENSE</b>								
Department 55 - Public Works								
Division 54 - Facilities Maintenance								
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	2,000.00	144.49	2,000.00	2,000.00	2,000.00
52 35	Op Exp Maint and Repair - Equipment	.00	.00	2,000.00	530.51	2,000.00	2,000.00	2,000.00
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	2,000.00	602.99	2,000.00	2,000.00	2,000.00
52 37	Op Exp Maint and Repair - Buildings	.00	.00	405,100.00	658,172.26	405,100.00	1,012,750.00	400,000.00
52 371	Op Exp Building Special Projects	.00	.00	515,000.00	84,504.39	515,000.00	722,500.00	500,000.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	2,500.00	1,502.17	2,500.00	2,500.00	2,500.00
52 60	Op Exp Equipment Purchase	.00	.00	15,500.00	8,335.34	15,500.00	15,500.00	15,500.00
52 70	Op Exp Safety	.00	.00	800.00	634.40	800.00	800.00	800.00
52 72	Op Exp Uniform Purchase	.00	.00	2,400.00	2,886.58	2,400.00	2,900.00	2,400.00
52 80	Op Exp Tools	.00	.00	2,000.00	1,173.66	2,000.00	3,500.00	2,000.00
52 85	Op Exp Departmental Supplies	.00	.00	1,500.00	326.01	1,500.00	23,500.00	23,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	7,800.00	.00	1,740.13	3,027.45	3,000.00
<i>Operating Expenses Totals</i>		\$0.00	\$0.00	\$1,500,600.00	\$1,244,280.73	\$1,494,540.13	\$2,572,477.45	\$1,675,200.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	(3,159.00)	(2,895.75)	(3,159.00)	(3,159.00)	(363,431.00)
59 98	Misc Support Services - W/S Fund	.00	.00	(257,755.00)	(236,275.38)	(257,755.00)	(257,755.00)	(88,738.00)
59 99	Misc Support Services - Electric Fund	.00	.00	(106,262.00)	(97,406.87)	(106,262.00)	(106,262.00)	.00
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	(\$367,176.00)	(\$336,578.00)	(\$367,176.00)	(\$367,176.00)	(\$452,169.00)
Division 54 - Facilities Maintenance Totals		\$0.00	\$0.00	\$1,808,424.00	\$1,358,892.11	\$1,798,377.10	\$3,061,986.71	\$2,008,431.00
Division 55 - Streets Operations								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	405,000.00	225,437.04	379,500.00	252,056.83	620,981.80	640,256.93	404,700.00
50 04	Salaries Overtime	7,000.00	5,004.26	7,000.00	15,259.84	7,000.00	7,000.00	7,000.00
<i>Personnel - Salaries Totals</i>		\$412,000.00	\$230,441.30	\$386,500.00	\$267,316.67	\$627,981.80	\$647,256.93	\$411,700.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	4,150.00	2,850.00	1,500.00	1,300.00	50,053.97	5,600.00	1,800.00
51 10	Benefits FICA	32,250.00	17,472.78	28,800.00	20,265.95	40,743.62	48,979.65	31,000.00
51 11	Benefits Group Insurance - Health	70,237.00	40,191.69	79,200.00	39,089.66	89,100.00	99,000.00	72,000.00
51 15	Benefits Life Insurance	976.00	466.30	900.00	573.41	1,331.49	1,600.64	1,000.00
51 20	Benefits Retirement - General Employees	32,985.00	31,473.38	54,500.00	38,870.36	89,369.68	96,870.87	61,200.00
51 30	Benefits 401K - General Employees	18,902.00	11,664.56	19,100.00	13,406.89	26,629.82	32,012.85	20,200.00
<i>Personnel - Benefits Totals</i>		\$159,500.00	\$104,118.71	\$184,000.00	\$113,506.27	\$297,228.58	\$284,064.01	\$187,200.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	75,000.00	.00	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	10,000.00	5,038.80	10,000.00	5,714.18	10,000.00	10,000.00	10,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: 55 - Public Works								
Division: 55 - Streets Operations								
<i>Contractual Services</i>								
56 50	Cont Serv Equipment Rental	10,000.00	.00	10,000.00	5,055.00	10,000.00	10,000.00	10,000.00
	<i>Contractual Services Totals</i>	\$95,000.00	\$5,038.80	\$20,000.00	\$10,769.18	\$20,000.00	\$20,000.00	\$20,000.00
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	125.00	.00	100.00	.00	100.00	100.00	100.00
52 12	Op Exp Utility Exp - Other	48,000.00	.00	48,000.00	.00	48,000.00	48,000.00	48,000.00
52 13	Op Exp Street Lights - Rental	70,000.00	91,123.80	70,000.00	77,063.46	70,000.00	70,000.00	70,000.00
52 14	Op Exp Street Lights - Special	75,000.00	72,062.64	75,000.00	72,062.64	75,000.00	75,000.00	75,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	360.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	4,900.00	2,295.80	4,900.00	.00	4,900.00	4,900.00	4,900.00
52 26	Op Exp Professional Development	19,900.00	10,562.77	4,000.00	1,161.44	4,000.00	4,000.00	4,000.00
52 35	Op Exp Maint and Repair - Equipment	42,500.00	24,581.03	42,500.00	15,904.54	42,500.00	42,500.00	42,500.00
52 36	Op Exp Maint and Repair - Vehicles	21,300.00	20,969.67	21,300.00	9,478.84	21,300.00	21,300.00	21,300.00
52 38	Op Exp Maint and Repair - Grounds	5,000.00	.00	5,000.00	319.90	5,000.00	5,000.00	5,000.00
52 39	Op Exp Maint and Repair - System	150,850.00	122,867.16	61,000.00	115,789.85	61,000.00	61,000.00	61,000.00
52 50	Op Exp Contracted Vehicle Service	50,000.00	9,182.98	12,000.00	4,808.25	12,000.00	12,000.00	12,000.00
52 60	Op Exp Equipment Purchase	22,000.00	14,027.83	22,000.00	10,822.42	22,000.00	22,000.00	22,000.00
52 70	Op Exp Safety	10,316.00	10,176.46	10,300.00	8,191.69	10,300.00	10,300.00	10,300.00
52 71	Op Exp Protective Clothing	.00	200.00	.00	510.19	.00	.00	.00
52 72	Op Exp Uniform Purchase	5,700.00	3,332.18	5,700.00	5,700.00	5,700.00	5,700.00	5,700.00
52 85	Op Exp Departmental Supplies	15,130.00	7,047.35	15,100.00	15,977.48	15,100.00	15,100.00	15,100.00
52 86	Op Exp System Maintenance	.00	.00	.00	148.57	.00	.00	.00
52 90	Op Exp Regulatory Signs	.00	.00	.00	1,436.60	.00	.00	.00
53 00	Op Exp Insurance and Bonds	1,000.00	.00	1,000.00	.00	1,000.00	1,000.00	1,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	11,811.69	13,300.00	5,459.91	8,657.44	11,250.29	11,300.00
	<i>Operating Expenses Totals</i>	\$541,721.00	\$400,601.36	\$411,200.00	\$344,835.78	\$406,557.44	\$409,150.29	\$409,200.00
<i>Programs</i>								
54 60	Programs Recurring Program Initiative	128,300.00	24,295.84	128,300.00	.00	128,300.00	128,300.00	.00
54 65	Programs Program Initiat.-NSRR Crossing	.00	.00	.00	3,175.50	.00	.00	3,300.00
54 66	Programs Program Initiat-Signage&Striping	.00	.00	.00	110,887.38	.00	.00	125,000.00
	<i>Programs Totals</i>	\$128,300.00	\$24,295.84	\$128,300.00	\$114,062.88	\$128,300.00	\$128,300.00	\$128,300.00
<i>Capital Outlay</i>								
58 10	Cap Out Sidewalk Repair and Improvements	.00	.00	50,000.00	52,872.00	.00	.00	.00
58 12	Cap Out Street Repair and Improvements	.00	.00	.00	16,327.92	.00	.00	.00
58 60	Cap Out Program Initiative	2,650,000.00	4,159,324.77	3,150,000.00	.00	2,650,000.00	2,650,000.00	.00
58 64	Cap Out Program Initiat - ADA Transition	.00	.00	.00	.00	.00	.00	100,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 55 - Public Works								
Division 55 - Streets Operations								
<i>Capital Outlay</i>								
58 65	Cap Out Program Initiative-Road Rehab	.00	.00	.00	221,353.05	.00	.00	2,000,000.00
58 66	Cap Out Program Init.-Sidewalk & Improve	.00	.00	.00	.00	.00	.00	100,000.00
58 67	Cap Out Program Initiative-Stormwater	.00	.00	.00	.00	.00	.00	300,000.00
	<i>Capital Outlay Totals</i>	<b>\$2,650,000.00</b>	<b>\$4,159,324.77</b>	<b>\$3,200,000.00</b>	<b>\$290,552.97</b>	<b>\$2,650,000.00</b>	<b>\$2,650,000.00</b>	<b>\$2,500,000.00</b>
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(23.00)	(22.92)	(21.00)	(19.25)	(21.00)	(21.00)	.00
59 98	Misc Support Services - W/S Fund	(18,083.00)	(18,083.04)	(16,575.00)	(15,193.75)	(16,575.00)	(16,575.00)	.00
59 99	Misc Support Services - Electric Fund	(765.00)	(765.00)	(702.00)	(643.50)	(702.00)	(702.00)	.00
	<i>Miscellaneous Totals</i>	<b>(\$18,871.00)</b>	<b>(\$18,870.96)</b>	<b>(\$17,298.00)</b>	<b>(\$15,856.50)</b>	<b>(\$17,298.00)</b>	<b>(\$17,298.00)</b>	<b>\$0.00</b>
	Division 55 - Streets Operations Totals	<b>\$3,967,650.00</b>	<b>\$4,904,949.82</b>	<b>\$4,312,702.00</b>	<b>\$1,125,187.25</b>	<b>\$4,112,769.82</b>	<b>\$4,121,473.23</b>	<b>\$3,656,400.00</b>
Division 56 - Custodial								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	279,900.00	195,339.48	283,450.18	288,609.00	287,600.00
50 02	Salaries Part-time	.00	.00	21,100.00	11,322.00	21,000.00	21,000.00	21,000.00
50 04	Salaries Overtime	.00	.00	10,000.00	4,027.41	10,000.00	10,000.00	10,000.00
	<i>Personnel - Salaries Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$311,000.00</b>	<b>\$210,688.89</b>	<b>\$314,450.18</b>	<b>\$319,609.00</b>	<b>\$318,600.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	1,100.00	850.00	2,813.97	1,700.00	1,600.00
51 10	Benefits FICA	.00	.00	21,400.00	15,272.96	18,548.61	22,078.59	22,000.00
51 11	Benefits Group Insurance - Health	.00	.00	69,300.00	41,699.43	59,400.00	63,000.00	63,000.00
51 15	Benefits Life Insurance	.00	.00	700.00	448.96	606.16	721.52	700.00
51 20	Benefits Retirement - General Employees	.00	.00	40,100.00	29,077.59	40,685.72	43,666.54	43,500.00
51 30	Benefits 401K - General Employees	.00	.00	14,100.00	9,970.88	12,123.28	14,430.45	14,400.00
	<i>Personnel - Benefits Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$146,700.00</b>	<b>\$97,319.82</b>	<b>\$134,177.74</b>	<b>\$145,597.10</b>	<b>\$145,200.00</b>
<i>Operating Expenses</i>								
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	1,000.00	147.14	1,000.00	1,000.00	1,000.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	1,500.00	.00	1,500.00	1,500.00	1,500.00
52 60	Op Exp Equipment Purchase	.00	.00	10,100.00	2,735.01	10,100.00	10,100.00	10,100.00
52 70	Op Exp Safety	.00	.00	1,700.00	887.36	1,700.00	1,700.00	1,700.00
52 72	Op Exp Uniform Purchase	.00	.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00
52 85	Op Exp Departmental Supplies	.00	.00	43,000.00	40,084.93	43,000.00	43,000.00	43,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	7,800.00	7,870.43	6,061.64	7,215.23	7,200.00
	<i>Operating Expenses Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$67,400.00</b>	<b>\$54,024.87</b>	<b>\$65,661.64</b>	<b>\$66,815.23</b>	<b>\$66,800.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 55 - Public Works								
Division 56 - Custodial								
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	(8,037.00)	(7,367.25)	(8,037.00)	(8,037.00)	(101,789.00)
59 98	Misc Support Services - W/S Fund	.00	.00	(38,029.00)	(34,859.88)	(38,029.00)	(38,029.00)	(48,312.00)
59 99	Misc Support Services - Electric Fund	.00	.00	(20,258.00)	(18,569.87)	(20,258.00)	(20,258.00)	(13,134.00)
	<i>Miscellaneous Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$66,324.00)</u>	<u>(\$60,797.00)</u>	<u>(\$66,324.00)</u>	<u>(\$66,324.00)</u>	<u>(\$163,235.00)</u>
	Division 56 - Custodial Totals	\$0.00	\$0.00	\$458,776.00	\$301,236.58	\$447,965.56	\$465,697.33	\$367,365.00
Division 59 - Sanitation & Solid Waste								
<i>Operating Expenses</i>								
52 43	Op Exp Contracted Yard Waste Disposal	660,000.00	669,542.99	675,000.00	675,000.00	675,000.00	675,000.00	675,000.00
52 44	Op Exp Clean-Up Activity	5,000.00	.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
53 40	Op Exp Landfill Fees	450,000.00	527,710.50	525,000.00	525,000.00	525,000.00	525,000.00	525,000.00
53 41	Op Exp Contracted Trash Hauling Fees	1,140,000.00	1,233,293.35	1,350,000.00	1,350,000.00	1,350,000.00	1,350,000.00	1,450,000.00
53 42	Op Exp Contracted Recycling Fees	750,000.00	709,066.48	775,000.00	775,000.00	775,000.00	775,000.00	775,000.00
53 43	Op Exp Contracted Fuel Surcharge	50,000.00	.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
53 99	Op Exp Miscellaneous Expense	5,000.00	1,587.98	5,000.00	2,110.75	5,000.00	5,000.00	5,000.00
	<i>Operating Expenses Totals</i>	<u>\$3,060,000.00</u>	<u>\$3,141,201.30</u>	<u>\$3,385,000.00</u>	<u>\$3,377,110.75</u>	<u>\$3,385,000.00</u>	<u>\$3,385,000.00</u>	<u>\$3,485,000.00</u>
	Division 59 - Sanitation & Solid Waste Totals	\$3,060,000.00	\$3,141,201.30	\$3,385,000.00	\$3,377,110.75	\$3,385,000.00	\$3,385,000.00	\$3,485,000.00
Division 95 - Capital Outlay								
<i>Capital Outlay</i>								
58 47	Cap Out Vehicles	.00	8,385.58	.00	568,401.82	.00	.00	.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	1,027,000.00	248,186.96	.00	5,815.00	.00	.00	.00
58 50	Cap Out Capital Outlay	77,000.00	19,145.25	.00	107,915.30	.00	.00	.00
	<i>Capital Outlay Totals</i>	<u>\$1,104,000.00</u>	<u>\$275,717.79</u>	<u>\$0.00</u>	<u>\$682,132.12</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division 95 - Capital Outlay Totals	\$1,104,000.00	\$275,717.79	\$0.00	\$682,132.12	\$0.00	\$0.00	\$0.00
	Department 55 - Public Works Totals	\$9,370,335.00	\$10,297,373.44	\$13,825,353.00	\$10,075,612.98	\$12,803,191.51	\$15,764,958.94	\$13,220,460.00
Department 60 - Parks & Recreational Services								
Division 02 - Administration								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	340,000.00	438,967.62	404,000.00	284,043.87	379,859.73	537,760.00	434,200.00
50 02	Salaries Part-time	100,000.00	88,993.32	100,000.00	116,177.40	100,000.00	270,000.00	185,500.00
50 04	Salaries Overtime	1,000.00	.00	1,000.00	936.40	1,000.00	1,000.00	1,000.00
	<i>Personnel - Salaries Totals</i>	<u>\$441,000.00</u>	<u>\$527,960.94</u>	<u>\$505,000.00</u>	<u>\$401,157.67</u>	<u>\$480,859.73</u>	<u>\$808,760.00</u>	<u>\$620,700.00</u>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 60 - Parks & Recreational Services								
Division 02 - Administration								
Personnel - Benefits								
51 00	Benefits Longevity	3,650.00	2,550.00	3,000.00	2,450.00	10,129.86	67,818.00	2,800.00
51 10	Benefits FICA	37,570.00	39,438.76	30,900.00	30,041.46	28,894.03	29,515.16	33,100.00
51 11	Benefits Group Insurance - Health	43,791.00	43,985.00	49,500.00	32,278.56	49,500.00	45,000.00	49,500.00
51 15	Benefits Life Insurance	935.00	917.34	1,000.00	602.13	944.25	964.55	1,100.00
51 20	Benefits Retirement - General Employees	37,595.00	53,515.72	58,000.00	41,477.36	63,378.01	58,374.43	65,500.00
51 30	Benefits 401K - General Employees	17,963.00	19,678.53	20,200.00	14,331.54	18,884.99	19,290.95	21,700.00
<i>Personnel - Benefits Totals</i>		<b>\$141,504.00</b>	<b>\$160,085.35</b>	<b>\$162,600.00</b>	<b>\$121,181.05</b>	<b>\$171,731.14</b>	<b>\$220,963.09</b>	<b>\$173,700.00</b>
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	25,000.00	54,295.00	25,000.00	24,620.00	25,000.00	25,000.00	25,000.00
56 11	Cont Serv Contract Services	2,700.00	2,655.11	2,700.00	8,030.04	2,700.00	6,000.00	6,000.00
<i>Contractual Services Totals</i>		<b>\$27,700.00</b>	<b>\$56,950.11</b>	<b>\$27,700.00</b>	<b>\$32,650.04</b>	<b>\$27,700.00</b>	<b>\$31,000.00</b>	<b>\$31,000.00</b>
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	850.00	.00	900.00	.00	900.00	900.00	900.00
52 16	Op Exp Telephone Exp - Mobile	.00	1,080.00	.00	.00	.00	.00	.00
52 24	Op Exp Marketing Expense	14,250.00	11,315.84	14,300.00	6,733.68	14,300.00	14,300.00	14,300.00
52 26	Op Exp Professional Development	17,025.00	12,096.79	10,000.00	6,286.50	10,000.00	11,500.00	11,000.00
52 27	Op Exp Local Mileage	.00	240.00	.00	130.34	.00	600.00	600.00
52 35	Op Exp Maint and Repair - Equipment	1,800.00	1,052.18	1,800.00	2,216.16	1,800.00	3,600.00	3,600.00
52 36	Op Exp Maint and Repair - Vehicles	.00	57.97	.00	223.99	.00	.00	.00
52 60	Op Exp Equipment Purchase	22,900.00	22,703.58	22,900.00	6,278.98	22,900.00	45,800.00	45,800.00
52 62	Op Exp Dues and Subscriptions	2,375.00	1,920.00	2,400.00	1,020.00	2,400.00	2,400.00	2,400.00
52 72	Op Exp Uniform Purchase	6,625.00	6,711.50	6,600.00	11,675.20	6,600.00	12,600.00	9,600.00
52 85	Op Exp Departmental Supplies	24,900.00	19,915.84	24,900.00	13,859.21	24,900.00	49,800.00	37,800.00
53 03	Op Exp Worker's Compensation Insurance	.00	1,905.82	16,400.00	4,709.25	3,162.37	3,237.53	4,000.00
53 26	Op Exp Special Programs	6,000.00	499.45	.00	.00	.00	.00	.00
53 99	Op Exp Miscellaneous Expense	.00	355.00	.00	.00	.00	.00	.00
<i>Operating Expenses Totals</i>		<b>\$96,725.00</b>	<b>\$79,853.97</b>	<b>\$100,200.00</b>	<b>\$53,133.31</b>	<b>\$86,962.37</b>	<b>\$144,737.53</b>	<b>\$130,000.00</b>
<i>Programs</i>								
54 15	Programs Special Events	80,000.00	89,182.34	80,000.00	58,576.72	80,000.00	100,000.00	100,000.00
<i>Programs Totals</i>		<b>\$80,000.00</b>	<b>\$89,182.34</b>	<b>\$80,000.00</b>	<b>\$58,576.72</b>	<b>\$80,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>
Division 02 - Administration Totals		<b>\$786,929.00</b>	<b>\$914,032.71</b>	<b>\$875,500.00</b>	<b>\$666,698.79</b>	<b>\$847,253.24</b>	<b>\$1,305,460.62</b>	<b>\$1,055,400.00</b>
Division 70 - Youth Athletics								
Personnel - Salaries								
50 00	Salaries Full-time	160,000.00	165,712.28	68,400.00	73,959.60	60,555.98	60,555.98	60,900.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: <b>60 - Parks &amp; Recreational Services</b>								
Division: <b>70 - Youth Athletics</b>								
<i>Personnel - Salaries</i>								
50 02	Salaries Part-time	65,000.00	52,631.85	95,000.00	47,250.17	65,000.00	85,000.00	85,000.00
50 03	Salaries Part-Time with Benefits	.00	6,366.64	.00	1,146.24	.00	.00	.00
50 04	Salaries Overtime	6,000.00	8,468.92	6,000.00	488.33	6,000.00	6,000.00	6,000.00
	<i>Personnel - Salaries Totals</i>	<b>\$231,000.00</b>	<b>\$233,179.69</b>	<b>\$169,400.00</b>	<b>\$122,844.34</b>	<b>\$131,555.98</b>	<b>\$151,555.98</b>	<b>\$151,900.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	450.00	500.00	300.00	450.00	981.37	400.00	400.00
51 10	Benefits FICA	13,086.00	17,157.04	5,200.00	9,218.25	4,632.53	4,632.53	4,700.00
51 11	Benefits Group Insurance - Health	9,748.00	17,483.18	9,900.00	10,234.96	9,900.00	9,000.00	9,000.00
51 15	Benefits Life Insurance	166.00	267.90	200.00	165.82	151.39	151.39	200.00
51 20	Benefits Retirement - General Employees	10,809.00	18,473.46	9,800.00	11,215.81	10,161.29	9,162.12	9,200.00
51 30	Benefits 401K - General Employees	3,130.00	6,461.15	3,400.00	3,737.42	3,027.80	3,027.80	3,000.00
	<i>Personnel - Benefits Totals</i>	<b>\$37,389.00</b>	<b>\$60,342.73</b>	<b>\$28,800.00</b>	<b>\$35,022.26</b>	<b>\$28,854.38</b>	<b>\$26,373.84</b>	<b>\$26,500.00</b>
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	70,795.00	37,036.73	40,000.00	65,988.80	40,000.00	40,000.00	40,000.00
	<i>Contractual Services Totals</i>	<b>\$70,795.00</b>	<b>\$37,036.73</b>	<b>\$40,000.00</b>	<b>\$65,988.80</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>
<i>Operating Expenses</i>								
52 10	Op Exp Utility Exp - Town Electricity	30,000.00	20,005.38	30,000.00	20,951.62	30,000.00	30,000.00	30,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	360.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	14,040.00	5,366.19	7,000.00	1,677.03	7,000.00	7,000.00	7,000.00
52 27	Op Exp Local Mileage	400.00	.00	400.00	.00	400.00	400.00	400.00
52 60	Op Exp Equipment Purchase	48,550.00	4,104.79	33,000.00	45,572.75	33,000.00	33,000.00	33,000.00
52 62	Op Exp Dues and Subscriptions	16,500.00	5,616.22	5,000.00	7,464.96	5,000.00	8,000.00	8,000.00
52 70	Op Exp Safety	1,400.00	464.37	1,400.00	.00	1,400.00	1,400.00	1,400.00
52 72	Op Exp Uniform Purchase	41,150.00	39,420.69	40,000.00	30,149.10	40,000.00	40,000.00	40,000.00
52 85	Op Exp Departmental Supplies	34,700.00	33,114.65	34,700.00	38,692.58	34,700.00	34,700.00	34,700.00
53 03	Op Exp Worker's Compensation Insurance	.00	4,606.07	.00	4,317.45	1,041.56	1,041.56	1,000.00
53 90	Op Exp New Employee Upfit	3,595.00	.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
	<i>Operating Expenses Totals</i>	<b>\$190,335.00</b>	<b>\$113,058.36</b>	<b>\$155,100.00</b>	<b>\$152,425.49</b>	<b>\$156,141.56</b>	<b>\$159,141.56</b>	<b>\$159,100.00</b>
	<b>Division: 70 - Youth Athletics Totals</b>	<b>\$529,519.00</b>	<b>\$443,617.51</b>	<b>\$393,300.00</b>	<b>\$376,280.89</b>	<b>\$356,551.92</b>	<b>\$377,071.38</b>	<b>\$377,500.00</b>
Division: <b>71 - Adult Athletics</b>								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	75,000.00	55,607.37	59,000.00	13,633.72	72,522.68	74,322.58	74,700.00
50 02	Salaries Part-time	6,000.00	30,152.42	6,000.00	52,126.85	6,000.00	6,000.00	6,000.00
50 03	Salaries Part-Time with Benefits	.00	534.75	.00	18,721.49	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 60 - Parks & Recreational Services								
Division 71 - Adult Athletics								
Personnel - Salaries								
50 04	Salaries Overtime	12,000.00	1,745.05	12,000.00	303.02	12,000.00	12,000.00	12,000.00
	<i>Personnel - Salaries Totals</i>	<b>\$93,000.00</b>	<b>\$88,039.59</b>	<b>\$77,000.00</b>	<b>\$84,785.08</b>	<b>\$90,522.68</b>	<b>\$92,322.58</b>	<b>\$92,700.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	200.00	200.00	300.00	.00	995.62	400.00	400.00
51 10	Benefits FICA	4,921.00	6,690.81	4,500.00	6,411.27	5,506.67	5,685.68	5,700.00
51 11	Benefits Group Insurance - Health	8,758.00	6,725.34	9,900.00	2,406.12	9,900.00	9,000.00	9,000.00
51 15	Benefits Life Insurance	146.00	102.96	100.00	36.54	179.96	185.81	200.00
51 20	Benefits Retirement - General Employees	7,547.00	6,424.69	8,500.00	4,546.73	12,078.69	11,245.01	11,300.00
51 30	Benefits 401K - General Employees	2,766.00	2,340.25	3,000.00	692.34	3,599.13	3,716.13	3,700.00
	<i>Personnel - Benefits Totals</i>	<b>\$24,338.00</b>	<b>\$22,484.05</b>	<b>\$26,300.00</b>	<b>\$14,093.00</b>	<b>\$32,260.07</b>	<b>\$30,232.63</b>	<b>\$30,300.00</b>
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	25,895.00	8,120.00	25,000.00	8,670.00	25,000.00	25,000.00	25,000.00
	<i>Contractual Services Totals</i>	<b>\$25,895.00</b>	<b>\$8,120.00</b>	<b>\$25,000.00</b>	<b>\$8,670.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>
<i>Operating Expenses</i>								
52 85	Op Exp Departmental Supplies	3,500.00	4,381.85	3,500.00	755.30	3,500.00	3,500.00	3,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	9,870.15	.00	4,129.73	1,238.10	1,269.06	1,300.00
	<i>Operating Expenses Totals</i>	<b>\$3,500.00</b>	<b>\$14,252.00</b>	<b>\$3,500.00</b>	<b>\$4,885.03</b>	<b>\$4,738.10</b>	<b>\$4,769.06</b>	<b>\$4,800.00</b>
	Division 71 - Adult Athletics Totals	<b>\$146,733.00</b>	<b>\$132,895.64</b>	<b>\$131,800.00</b>	<b>\$112,433.11</b>	<b>\$152,520.85</b>	<b>\$152,324.27</b>	<b>\$152,800.00</b>
Division 73 - Programs and Classes								
Personnel - Salaries								
50 00	Salaries Full-time	195,000.00	194,686.65	121,100.00	134,798.23	189,544.08	192,805.63	224,200.00
50 02	Salaries Part-time	109,000.00	110,788.84	120,000.00	148,827.10	109,000.00	251,000.00	186,000.00
50 04	Salaries Overtime	9,000.00	2,561.81	9,000.00	1,284.44	9,000.00	9,000.00	9,000.00
	<i>Personnel - Salaries Totals</i>	<b>\$313,000.00</b>	<b>\$308,037.30</b>	<b>\$250,100.00</b>	<b>\$284,909.77</b>	<b>\$307,544.08</b>	<b>\$452,805.63</b>	<b>\$419,200.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	500.00	400.00	800.00	1,100.00	2,937.26	1,000.00	1,100.00
51 10	Benefits FICA	39,562.00	23,580.99	9,300.00	21,693.28	14,500.12	14,749.63	17,200.00
51 11	Benefits Group Insurance - Health	17,516.00	11,729.48	19,800.00	18,537.80	29,700.00	27,000.00	31,500.00
51 15	Benefits Life Insurance	420.00	220.53	300.00	300.59	473.86	482.01	600.00
51 20	Benefits Retirement - General Employees	18,983.00	13,398.84	17,400.00	19,862.47	31,805.50	29,171.49	33,900.00
51 30	Benefits 401K - General Employees	8,052.00	4,893.94	6,100.00	6,818.50	9,477.20	9,640.28	11,200.00
	<i>Personnel - Benefits Totals</i>	<b>\$85,033.00</b>	<b>\$54,223.78</b>	<b>\$53,700.00</b>	<b>\$68,312.64</b>	<b>\$88,893.94</b>	<b>\$82,043.41</b>	<b>\$95,500.00</b>
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	.00	.00	.00	.00	.00	5,000.00	3,000.00
	<i>Contractual Services Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$3,000.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 60 - Parks & Recreational Services								
Division 73 - Programs and Classes								
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	8,500.00	1,255.28	8,500.00	80.00	8,500.00	10,000.00	10,000.00
52 35	Op Exp Maint and Repair - Equipment	1,500.00	.00	1,500.00	.00	1,500.00	1,500.00	1,500.00
52 36	Op Exp Maint and Repair - Vehicles	2,000.00	.00	2,000.00	163.02	2,000.00	2,000.00	2,000.00
52 60	Op Exp Equipment Purchase	5,100.00	1,377.57	5,100.00	801.62	5,100.00	5,100.00	5,100.00
52 70	Op Exp Safety	1,000.00	.00	1,000.00	.00	1,000.00	1,000.00	1,000.00
52 72	Op Exp Uniform Purchase	3,600.00	3,340.35	3,600.00	.00	3,600.00	3,600.00	3,600.00
52 85	Op Exp Departmental Supplies	16,360.00	7,617.13	15,000.00	3,714.69	15,000.00	15,000.00	15,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	13,818.20	2,800.00	12,389.19	3,260.16	3,316.26	3,900.00
53 26	Op Exp Special Programs	13,500.00	10,933.72	17,000.00	5,345.43	17,000.00	17,000.00	17,000.00
	<i>Operating Expenses Totals</i>	<b>\$51,560.00</b>	<b>\$38,342.25</b>	<b>\$56,500.00</b>	<b>\$22,493.95</b>	<b>\$56,960.16</b>	<b>\$58,516.26</b>	<b>\$59,100.00</b>
<i>Programs</i>								
54 10	Programs Senior Citizens Travel	3,600.00	47.87	3,600.00	.00	3,600.00	3,600.00	3,600.00
54 12	Programs Classes	21,040.00	6,642.16	8,000.00	5,638.17	8,000.00	16,000.00	12,000.00
54 14	Programs Youth Council	4,500.00	1,705.12	4,500.00	1,750.92	4,500.00	4,500.00	4,500.00
54 15	Programs Special Events	10,160.00	3,090.83	10,200.00	2,699.50	10,200.00	12,200.00	12,200.00
	<i>Programs Totals</i>	<b>\$39,300.00</b>	<b>\$11,485.98</b>	<b>\$26,300.00</b>	<b>\$10,088.59</b>	<b>\$26,300.00</b>	<b>\$36,300.00</b>	<b>\$32,300.00</b>
	<b>Division 73 - Programs and Classes Totals</b>	<b>\$488,893.00</b>	<b>\$412,089.31</b>	<b>\$386,600.00</b>	<b>\$385,804.95</b>	<b>\$479,698.18</b>	<b>\$634,665.30</b>	<b>\$609,100.00</b>
Division 74 - Parks Facilities Maintenance								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	375,000.00	369,541.33	428,100.00	334,661.00	477,281.80	479,754.08	440,900.00
50 02	Salaries Part-time	20,000.00	22,129.14	20,000.00	35,895.95	20,000.00	25,800.00	25,800.00
50 04	Salaries Overtime	31,000.00	11,656.29	31,000.00	18,072.91	31,000.00	31,000.00	31,000.00
	<i>Personnel - Salaries Totals</i>	<b>\$426,000.00</b>	<b>\$403,326.76</b>	<b>\$479,100.00</b>	<b>\$388,629.86</b>	<b>\$528,281.80</b>	<b>\$536,554.08</b>	<b>\$497,700.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	3,200.00	2,700.00	3,300.00	2,750.00	20,371.23	3,800.00	3,800.00
51 10	Benefits FICA	37,034.00	30,601.35	32,800.00	29,375.59	36,470.75	36,701.19	33,700.00
51 11	Benefits Group Insurance - Health	65,790.00	63,069.41	89,100.00	62,400.16	99,000.00	90,000.00	81,000.00
51 15	Benefits Life Insurance	989.00	857.23	1,100.00	760.40	1,191.85	1,199.39	1,100.00
51 20	Benefits Retirement - General Employees	46,205.00	51,836.94	61,400.00	51,187.53	79,997.27	72,586.79	66,700.00
51 30	Benefits 401K - General Employees	18,852.00	19,097.56	21,400.00	17,700.43	23,837.09	23,987.70	22,000.00
	<i>Personnel - Benefits Totals</i>	<b>\$172,070.00</b>	<b>\$168,162.49</b>	<b>\$209,100.00</b>	<b>\$164,174.11</b>	<b>\$260,868.19</b>	<b>\$228,275.07</b>	<b>\$208,300.00</b>
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	82,605.00	108,087.94	82,600.00	67,911.19	82,605.00	82,605.00	82,600.00
	<i>Contractual Services Totals</i>	<b>\$82,605.00</b>	<b>\$108,087.94</b>	<b>\$82,600.00</b>	<b>\$67,911.19</b>	<b>\$82,605.00</b>	<b>\$82,605.00</b>	<b>\$82,600.00</b>
<i>Operating Expenses</i>								
52 16	Op Exp Telephone Exp - Mobile	.00	720.00	.00	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department 60 - Parks & Recreational Services								
Division 74 - Parks Facilities Maintenance								
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	15,315.00	16,549.16	9,000.00	11,201.59	9,000.00	9,000.00	9,000.00
52 27	Op Exp Local Mileage	150.00	.00	200.00	.00	200.00	200.00	200.00
52 35	Op Exp Maint and Repair - Equipment	14,000.00	15,118.74	14,000.00	13,581.17	14,000.00	14,000.00	14,000.00
52 36	Op Exp Maint and Repair - Vehicles	5,600.00	6,982.43	5,600.00	449.99	5,600.00	5,600.00	5,600.00
52 38	Op Exp Maint and Repair - Grounds	103,538.00	119,391.45	103,500.00	93,241.28	103,500.00	128,200.00	128,200.00
52 42	Op Exp Park Beautification	11,750.00	13,653.84	11,800.00	11,410.40	11,800.00	11,800.00	11,800.00
52 50	Op Exp Contracted Vehicle Service	1,400.00	9,051.44	1,400.00	2,380.35	1,400.00	1,400.00	1,400.00
52 60	Op Exp Equipment Purchase	76,100.00	101,696.45	39,000.00	67,478.20	39,000.00	39,000.00	39,000.00
52 62	Op Exp Dues and Subscriptions	455.00	309.22	500.00	.00	500.00	500.00	500.00
52 70	Op Exp Safety	1,500.00	2,094.40	1,500.00	1,344.59	1,500.00	1,500.00	1,500.00
52 71	Op Exp Protective Clothing	.00	1,217.40	.00	229.97	.00	.00	.00
52 72	Op Exp Uniform Purchase	5,500.00	6,460.97	5,500.00	8,227.79	5,500.00	5,500.00	5,500.00
52 80	Op Exp Tools	2,250.00	2,055.89	2,300.00	2,231.16	2,300.00	2,300.00	2,300.00
52 81	Op Exp Chemicals	29,240.00	29,620.23	15,500.00	12,570.87	15,500.00	15,500.00	15,500.00
52 85	Op Exp Departmental Supplies	21,725.00	32,324.64	21,700.00	16,379.62	21,700.00	21,700.00	21,700.00
53 03	Op Exp Worker's Compensation Insurance	.00	4,935.07	5,600.00	2,628.01	8,891.10	9,243.75	8,300.00
<i>Operating Expenses Totals</i>		\$288,523.00	\$362,181.33	\$237,100.00	\$243,354.99	\$240,391.10	\$265,443.75	\$264,500.00
Division 74 - Parks Facilities Maintenance Totals		\$969,198.00	\$1,041,758.52	\$1,007,900.00	\$864,070.15	\$1,112,146.09	\$1,112,877.90	\$1,053,100.00
Division 95 - Capital Outlay								
<i>Capital Outlay</i>								
58 00	Cap Out Capital Projects	.00	.00	.00	11,401.35	.00	.00	.00
58 50	Cap Out Capital Outlay	76,348.00	57,677.90	25,000.00	53,586.27	.00	.00	.00
<i>Capital Outlay Totals</i>		\$76,348.00	\$57,677.90	\$25,000.00	\$64,987.62	\$0.00	\$0.00	\$0.00
Division 95 - Capital Outlay Totals		\$76,348.00	\$57,677.90	\$25,000.00	\$64,987.62	\$0.00	\$0.00	\$0.00
Department 60 - Parks & Recreational Services Totals		\$2,997,620.00	\$3,002,071.59	\$2,820,100.00	\$2,470,275.51	\$2,948,170.28	\$3,582,399.47	\$3,247,900.00
Department 65 - Cultural & Performing Arts								
Division 02 - Administration								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	225,000.00	259,387.52	201,700.00	247,007.20	316,079.28	319,406.43	320,700.00
50 02	Salaries Part-time	28,000.00	43,339.26	28,000.00	54,479.99	28,000.00	62,300.00	62,300.00
50 04	Salaries Overtime	7,000.00	11,860.31	7,000.00	5,263.15	7,000.00	7,000.00	7,000.00
50 50	Salaries Cashout	.00	174.50	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$260,000.00	\$314,761.59	\$236,700.00	\$306,750.34	\$351,079.28	\$388,706.43	\$390,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: 65 - Cultural & Performing Arts								
Division: 02 - Administration								
Personnel - Benefits								
51 00	Benefits Longevity	3,750.00	3,700.00	3,900.00	5,200.00	45,977.26	4,900.00	4,900.00
51 10	Benefits FICA	19,014.00	23,706.33	15,500.00	22,922.70	24,180.06	24,434.59	24,500.00
51 11	Benefits Group Insurance - Health	17,602.00	28,992.73	19,800.00	26,377.52	39,600.00	36,000.00	36,000.00
51 15	Benefits Life Insurance	542.00	495.31	500.00	517.34	790.20	798.52	800.00
51 20	Benefits Retirement - General Employees	27,872.00	34,800.91	28,900.00	36,668.50	53,038.10	48,326.19	48,500.00
51 30	Benefits 401K - General Employees	10,217.00	12,911.59	10,100.00	12,796.94	15,803.96	15,970.32	16,000.00
	<i>Personnel - Benefits Totals</i>	<b>\$78,997.00</b>	<b>\$104,606.87</b>	<b>\$78,700.00</b>	<b>\$104,483.00</b>	<b>\$179,389.58</b>	<b>\$130,429.62</b>	<b>\$130,700.00</b>
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	2,300.00	119.20	2,300.00	80.06	2,300.00	2,300.00	2,300.00
56 50	Cont Serv Equipment Rental	8,525.00	6,686.17	8,500.00	4,376.86	8,500.00	8,500.00	8,500.00
	<i>Contractual Services Totals</i>	<b>\$10,825.00</b>	<b>\$6,805.37</b>	<b>\$10,800.00</b>	<b>\$4,456.92</b>	<b>\$10,800.00</b>	<b>\$10,800.00</b>	<b>\$10,800.00</b>
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	700.00	67.64	700.00	54.34	700.00	700.00	700.00
52 25	Op Exp Advertising Expense	56,925.00	55,856.88	56,900.00	26,219.09	56,900.00	56,900.00	56,900.00
52 26	Op Exp Professional Development	4,300.00	3,978.43	4,300.00	3,795.34	4,300.00	4,300.00	4,300.00
52 27	Op Exp Local Mileage	325.00	82.13	300.00	61.25	300.00	300.00	300.00
52 35	Op Exp Maint and Repair - Equipment	2,500.00	1,873.47	2,500.00	501.57	2,500.00	3,000.00	3,000.00
52 60	Op Exp Equipment Purchase	4,600.00	4,623.42	4,600.00	2,242.55	4,600.00	4,600.00	4,600.00
52 62	Op Exp Dues and Subscriptions	3,939.00	2,752.42	3,900.00	732.01	3,900.00	4,700.00	4,700.00
52 70	Op Exp Safety	400.00	1,160.00	400.00	.00	400.00	400.00	400.00
52 72	Op Exp Uniform Purchase	850.00	1,254.48	900.00	675.47	900.00	1,000.00	1,000.00
52 85	Op Exp Departmental Supplies	5,650.00	5,810.37	5,700.00	4,273.00	5,700.00	5,700.00	5,700.00
53 03	Op Exp Worker's Compensation Insurance	.00	1,245.28	1,000.00	4,472.33	1,698.73	1,729.01	1,700.00
53 99	Op Exp Miscellaneous Expense	1,000.00	936.76	1,000.00	.00	1,000.00	1,000.00	1,000.00
	<i>Operating Expenses Totals</i>	<b>\$81,189.00</b>	<b>\$79,641.28</b>	<b>\$82,200.00</b>	<b>\$43,026.95</b>	<b>\$82,898.73</b>	<b>\$84,329.01</b>	<b>\$84,300.00</b>
<i>Programs</i>								
54 30	Programs Community Based Production	15,650.00	15,000.00	15,700.00	10,250.00	15,700.00	15,700.00	15,700.00
54 31	Programs Professional Season	152,500.00	124,795.95	152,500.00	119,350.00	152,500.00	152,500.00	152,500.00
54 37	Programs Hospitality	18,900.00	18,184.11	18,900.00	7,644.56	18,900.00	18,900.00	18,900.00
	<i>Programs Totals</i>	<b>\$187,050.00</b>	<b>\$157,980.06</b>	<b>\$187,100.00</b>	<b>\$137,244.56</b>	<b>\$187,100.00</b>	<b>\$187,100.00</b>	<b>\$187,100.00</b>
	<b>Division 02 - Administration Totals</b>	<b>\$618,061.00</b>	<b>\$663,795.17</b>	<b>\$595,500.00</b>	<b>\$595,961.77</b>	<b>\$811,267.59</b>	<b>\$801,365.06</b>	<b>\$802,900.00</b>
Division: 75 - Facility Enterprises								
Personnel - Salaries								
50 00	Salaries Full-time	125,000.00	114,377.97	182,800.00	92,630.85	81,443.43	83,479.08	83,900.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: 65 - Cultural & Performing Arts								
Division: 75 - Facility Enterprises								
<i>Personnel - Salaries</i>								
50 02	Salaries Part-time	50,000.00	24,753.46	50,000.00	41,650.22	50,000.00	50,000.00	50,000.00
50 04	Salaries Overtime	49,100.00	5,345.52	49,100.00	8,168.11	49,100.00	49,100.00	49,100.00
	<i>Personnel - Salaries Totals</i>	<b>\$224,100.00</b>	<b>\$144,476.95</b>	<b>\$281,900.00</b>	<b>\$142,449.18</b>	<b>\$180,543.43</b>	<b>\$182,579.08</b>	<b>\$183,000.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	1,350.00	1,300.00	2,100.00	300.00	11,350.68	1,500.00	1,500.00
51 10	Benefits FICA	16,686.00	10,804.95	14,000.00	10,827.64	16,130.42	15,386.15	15,400.00
51 11	Benefits Group Insurance - Health	17,516.00	14,661.52	29,700.00	14,216.50	.00	.00	.00
51 15	Benefits Life Insurance	313.00	234.87	500.00	221.29	203.61	208.70	200.00
51 20	Benefits Retirement - General Employees	16,575.00	14,592.11	26,200.00	14,542.77	13,666.21	12,630.38	12,700.00
51 30	Benefits 401K - General Employees	6,076.00	5,408.72	9,200.00	5,000.38	4,072.17	4,173.95	4,200.00
	<i>Personnel - Benefits Totals</i>	<b>\$58,516.00</b>	<b>\$47,002.17</b>	<b>\$81,700.00</b>	<b>\$45,108.58</b>	<b>\$45,423.09</b>	<b>\$33,899.18</b>	<b>\$34,000.00</b>
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	4,600.00	4,323.88	4,600.00	3,710.65	4,600.00	7,400.00	7,400.00
	<i>Contractual Services Totals</i>	<b>\$4,600.00</b>	<b>\$4,323.88</b>	<b>\$4,600.00</b>	<b>\$3,710.65</b>	<b>\$4,600.00</b>	<b>\$7,400.00</b>	<b>\$7,400.00</b>
<i>Operating Expenses</i>								
52 25	Op Exp Advertising Expense	14,525.00	14,457.67	14,500.00	10,580.23	14,500.00	14,500.00	14,500.00
52 27	Op Exp Local Mileage	170.00	.00	200.00	.00	200.00	200.00	200.00
52 35	Op Exp Maint and Repair - Equipment	1,200.00	20.95	1,200.00	90.91	1,200.00	2,000.00	2,000.00
52 60	Op Exp Equipment Purchase	5,660.00	5,961.99	5,700.00	2,245.09	5,700.00	5,700.00	5,700.00
52 62	Op Exp Dues and Subscriptions	720.00	.00	700.00	.00	700.00	700.00	700.00
52 72	Op Exp Uniform Purchase	875.00	31.96	900.00	.00	900.00	1,000.00	1,000.00
52 85	Op Exp Departmental Supplies	975.00	569.45	1,000.00	684.73	1,000.00	1,000.00	1,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	90.46	1,900.00	4,138.10	741.14	759.66	800.00
	<i>Operating Expenses Totals</i>	<b>\$24,125.00</b>	<b>\$21,132.48</b>	<b>\$26,100.00</b>	<b>\$17,739.06</b>	<b>\$24,941.14</b>	<b>\$25,859.66</b>	<b>\$25,900.00</b>
<i>Programs</i>								
54 35	Programs Value Added Services-Dance Floor	1,800.00	725.00	1,800.00	400.00	1,800.00	1,800.00	1,800.00
	<i>Programs Totals</i>	<b>\$1,800.00</b>	<b>\$725.00</b>	<b>\$1,800.00</b>	<b>\$400.00</b>	<b>\$1,800.00</b>	<b>\$1,800.00</b>	<b>\$1,800.00</b>
<i>Miscellaneous</i>								
59 06	Misc Miscellaneous	1,500.00	1,167.59	1,500.00	.00	1,500.00	1,500.00	1,500.00
	<i>Miscellaneous Totals</i>	<b>\$1,500.00</b>	<b>\$1,167.59</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>
	Division 75 - Facility Enterprises Totals	<b>\$314,641.00</b>	<b>\$218,828.07</b>	<b>\$397,600.00</b>	<b>\$209,407.47</b>	<b>\$258,807.66</b>	<b>\$253,037.92</b>	<b>\$253,600.00</b>
	Department 65 - Cultural & Performing Arts Totals	<b>\$932,702.00</b>	<b>\$882,623.24</b>	<b>\$993,100.00</b>	<b>\$805,369.24</b>	<b>\$1,070,075.25</b>	<b>\$1,054,402.98</b>	<b>\$1,056,500.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
<b>EXPENSE</b>								
Department: <b>68 - Library Operations</b>								
Division: <b>02 - Administration</b>								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	496,000.00	480,664.47	503,500.00	436,368.50	524,504.80	532,242.53	534,800.00
50 02	Salaries Part-time	82,000.00	40,643.28	82,000.00	55,991.68	82,000.00	82,000.00	82,000.00
50 04	Salaries Overtime	.00	.00	.00	400.45	.00	.00	.00
<i>Personnel - Salaries Totals</i>		<b>\$578,000.00</b>	<b>\$521,307.75</b>	<b>\$585,500.00</b>	<b>\$492,760.63</b>	<b>\$606,504.80</b>	<b>\$614,242.53</b>	<b>\$616,800.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	9,550.00	6,900.00	8,000.00	7,850.00	70,624.66	8,800.00	8,800.00
51 10	Benefits FICA	43,000.00	39,712.17	38,500.00	37,852.55	40,124.62	40,716.55	40,900.00
51 11	Benefits Group Insurance - Health	66,000.00	56,097.79	79,200.00	53,489.38	79,200.00	72,000.00	72,000.00
51 15	Benefits Life Insurance	1,400.00	1,057.14	1,300.00	1,007.61	1,311.26	1,330.61	1,300.00
51 20	Benefits Retirement - General Employees	67,682.00	61,929.71	72,200.00	63,729.42	88,011.91	80,528.29	80,900.00
51 30	Benefits 401K - General Employees	26,000.00	22,985.26	25,200.00	22,203.54	26,225.24	26,612.13	26,700.00
<i>Personnel - Benefits Totals</i>		<b>\$213,632.00</b>	<b>\$188,682.07</b>	<b>\$224,400.00</b>	<b>\$186,132.50</b>	<b>\$305,497.69</b>	<b>\$229,987.58</b>	<b>\$230,600.00</b>
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	24,723.00	24,636.96	24,000.00	19,065.06	24,000.00	27,500.00	27,500.00
<i>Contractual Services Totals</i>		<b>\$24,723.00</b>	<b>\$24,636.96</b>	<b>\$24,000.00</b>	<b>\$19,065.06</b>	<b>\$24,000.00</b>	<b>\$27,500.00</b>	<b>\$27,500.00</b>
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	350.00	88.65	400.00	40.38	400.00	400.00	400.00
52 25	Op Exp Advertising Expense	4,250.00	2,816.96	4,300.00	.00	4,300.00	4,300.00	4,300.00
52 26	Op Exp Professional Development	5,650.00	2,164.92	5,700.00	1,848.48	5,700.00	5,700.00	5,700.00
52 36	Op Exp Maint and Repair - Vehicles	250.00	20.04	300.00	.00	300.00	300.00	300.00
52 50	Op Exp Contracted Vehicle Service	350.00	.00	400.00	.00	400.00	400.00	400.00
52 60	Op Exp Equipment Purchase	71,789.00	11,652.40	28,000.00	18,747.58	28,000.00	15,000.00	15,000.00
52 62	Op Exp Dues and Subscriptions	6,065.00	5,737.45	4,200.00	5,575.18	4,200.00	4,200.00	4,200.00
52 85	Op Exp Departmental Supplies	10,709.00	12,131.33	10,700.00	5,567.39	10,700.00	13,700.00	13,700.00
53 03	Op Exp Worker's Compensation Insurance	.00	901.20	700.00	716.21	7,238.17	7,344.95	7,400.00
53 95	Op Exp Grant Related Expenditures	17,000.00	.00	2,000.00	.00	2,000.00	2,000.00	2,000.00
53 99	Op Exp Miscellaneous Expense	.00	11,000.00	82,500.00	70,894.68	.00	.00	.00
<i>Operating Expenses Totals</i>		<b>\$116,413.00</b>	<b>\$46,512.95</b>	<b>\$139,200.00</b>	<b>\$103,389.90</b>	<b>\$63,238.17</b>	<b>\$53,344.95</b>	<b>\$53,400.00</b>
<i>Programs</i>								
54 25	Programs Book Purchases	84,850.00	79,975.06	104,900.00	99,769.87	104,900.00	106,900.00	106,900.00
54 26	Programs Periodicals	1,530.00	1,998.54	2,000.00	1,547.64	2,000.00	2,000.00	2,000.00
54 30	Programs Community Based Production	24,417.00	17,819.80	12,000.00	4,767.11	12,000.00	16,500.00	16,500.00
<i>Programs Totals</i>		<b>\$110,797.00</b>	<b>\$99,793.40</b>	<b>\$118,900.00</b>	<b>\$106,084.62</b>	<b>\$118,900.00</b>	<b>\$125,400.00</b>	<b>\$125,400.00</b>
Division: <b>02 - Administration Totals</b>		<b>\$1,043,565.00</b>	<b>\$880,933.13</b>	<b>\$1,092,000.00</b>	<b>\$907,432.71</b>	<b>\$1,118,140.66</b>	<b>\$1,050,475.06</b>	<b>\$1,053,700.00</b>
Department: <b>68 - Library Operations Totals</b>		<b>\$1,043,565.00</b>	<b>\$880,933.13</b>	<b>\$1,092,000.00</b>	<b>\$907,432.71</b>	<b>\$1,118,140.66</b>	<b>\$1,050,475.06</b>	<b>\$1,053,700.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 90 - Debt Service								
Division 00 - Non-departmental								
Debt Service								
57 039	Debt Service FY 11-12 Series 2012 Public Imp	129,120.00	129,120.00	129,100.00	126,240.00	123,240.00	123,240.00	123,200.00
57 046	Debt Service Community Center Refunding	378,297.00	378,296.49	378,300.00	379,135.48	378,817.00	378,817.00	378,800.00
57 047	Debt Service Law Enforcement Center Refunding	513,232.00	513,232.00	513,200.00	497,420.00	476,740.00	476,740.00	476,700.00
57 053	Debt Service Fire Department Ladder Truck	98,738.00	98,737.98	98,700.00	98,737.98	98,738.00	98,738.00	98,700.00
57 054	Debt Service Parks & Rec GO Bonds Series 2021	1,076,625.00	1,076,625.00	1,076,600.00	1,042,875.00	1,009,025.00	1,009,025.00	1,009,000.00
57 056	Debt Service Parks & Rec GO Bonds Series 2024	501,300.00	501,300.00	501,300.00	493,500.00	478,500.00	478,500.00	478,500.00
57 057	Debt Service LOB Series 2025	.00	.00	.00	.00	.00	1,788,768.00	1,788,800.00
57 15	Debt Service Reserve	1.00	.00	.00	.00	.00	.00	.00
<i>Debt Service Totals</i>		<b>\$2,697,313.00</b>	<b>\$2,697,311.47</b>	<b>\$2,697,200.00</b>	<b>\$2,637,908.46</b>	<b>\$2,565,060.00</b>	<b>\$4,353,828.00</b>	<b>\$4,353,700.00</b>
Division 00 - Non-departmental Totals		<b>\$2,697,313.00</b>	<b>\$2,697,311.47</b>	<b>\$2,697,200.00</b>	<b>\$2,637,908.46</b>	<b>\$2,565,060.00</b>	<b>\$4,353,828.00</b>	<b>\$4,353,700.00</b>
Department 90 - Debt Service Totals		<b>\$2,697,313.00</b>	<b>\$2,697,311.47</b>	<b>\$2,697,200.00</b>	<b>\$2,637,908.46</b>	<b>\$2,565,060.00</b>	<b>\$4,353,828.00</b>	<b>\$4,353,700.00</b>
EXPENSE TOTALS		<b>\$53,505,355.00</b>	<b>\$50,396,541.76</b>	<b>\$67,172,900.00</b>	<b>\$67,272,112.08</b>	<b>\$56,675,402.64</b>	<b>\$66,546,699.42</b>	<b>\$62,500,000.00</b>
Fund 100 - GF Totals								
REVENUE TOTALS		<b>\$53,505,355.00</b>	<b>\$51,812,466.41</b>	<b>\$67,172,900.00</b>	<b>\$73,753,656.03</b>	<b>\$53,765,423.00</b>	<b>\$59,215,991.00</b>	<b>\$62,500,000.00</b>
EXPENSE TOTALS		<b>\$53,505,355.00</b>	<b>\$50,396,541.76</b>	<b>\$67,172,900.00</b>	<b>\$67,272,112.08</b>	<b>\$56,675,402.64</b>	<b>\$66,546,699.42</b>	<b>\$62,500,000.00</b>
Fund 100 - GF Totals		<b>\$0.00</b>	<b>\$1,415,924.65</b>	<b>\$0.00</b>	<b>\$6,481,543.95</b>	<b>(\$2,909,979.64)</b>	<b>(\$7,330,708.42)</b>	<b>\$0.00</b>
Fund 300 - WSF								
REVENUE								
Department 56 - Water Sewer Enterprise								
Division 00 - Non-departmental								
Permits and Fees								
43 20	Per & Fees Late Fee Penalties	125,000.00	192,967.93	125,000.00	183,551.61	125,000.00	155,000.00	190,000.00
43 21	Per & Fees Past Due Penalty	250,000.00	285,842.11	250,000.00	175,319.55	250,000.00	250,000.00	190,000.00
43 38	Per & Fees Tower Rental Fees	38,820.00	37,303.51	38,800.00	388,285.50	38,800.00	38,800.00	50,000.00
43 50	Per & Fees Utility Inspection Fees	.00	4,000.00	.00	1,000.00	.00	.00	.00
43 54	Per & Fees Reimbursement and User Surcharge	.00	1,663,959.02	1,750,000.00	1,758,873.13	1,750,000.00	1,750,000.00	2,000,000.00
43 56	Per & Fees Water Taps	45,000.00	12,000.00	45,000.00	14,750.00	45,000.00	45,000.00	25,000.00
43 565	Per & Fees Sewer Tap Fees	60,000.00	7,800.00	60,000.00	15,400.00	60,000.00	60,000.00	25,000.00
43 59	Per & Fees Meter Fees	150,000.00	157,149.81	150,000.00	137,656.63	150,000.00	150,000.00	150,000.00
43 63	Per & Fees System Development Fees - Water	1,250,000.00	1,836,468.65	1,600,000.00	1,422,156.00	1,600,000.00	1,600,000.00	2,000,000.00
43 64	Per & Fees System Development Fees - Sewer	2,200,000.00	3,069,704.35	2,900,000.00	3,105,566.43	2,900,000.00	3,000,000.00	3,000,000.00
43 66	Per & Fees Meter Tampering Fee	500.00	.00	500.00	500.00	500.00	500.00	.00
43 74	Per & Fees Connection Fees	45,000.00	46,375.00	45,000.00	40,000.00	45,000.00	45,000.00	45,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 300 - WSF								
<b>REVENUE</b>								
Department: 56 - Water Sewer Enterprise								
Division: 00 - Non-departmental								
<i>Permits and Fees</i>								
43 80	Per & Fees Damage Reimbursement	.00	3,957.97	.00	57,949.99	.00	.00	.00
	<i>Permits and Fees Totals</i>	\$4,164,320.00	\$7,317,528.35	\$6,964,300.00	\$7,301,008.84	\$6,964,300.00	\$7,094,300.00	\$7,675,000.00
<i>Sales and Services</i>								
44 05	Sales & Serv Sale of Water	15,684,100.00	15,118,247.44	15,893,600.00	14,537,503.81	15,893,600.00	15,893,600.00	19,500,000.00
44 07	Sales & Serv Sale of Water Treatment	23,604,900.00	23,402,819.55	25,357,200.00	22,917,403.00	25,357,200.00	25,357,200.00	27,000,000.00
44 08	Sales & Serv Sale of Water - Bulk	7,500.00	7,469.86	8,500.00	8,061.52	8,500.00	8,500.00	10,000.00
	<i>Sales and Services Totals</i>	\$39,296,500.00	\$38,528,536.85	\$41,259,300.00	\$37,462,968.33	\$41,259,300.00	\$41,259,300.00	\$46,510,000.00
<i>Grants and Donations</i>								
45 20	Grants & Don Grant Funds - Miscellaneous	14,000,000.00	.00	.00	.00	.00	.00	.00
45 76	Grants & Don NC DEQ Grant	.00	.00	.00	308,668.93	.00	.00	.00
	<i>Grants and Donations Totals</i>	\$14,000,000.00	\$0.00	\$0.00	\$308,668.93	\$0.00	\$0.00	\$0.00
<i>Other Financing Sources</i>								
48 91	Misc Transfer from Reserve Fund	2,000,000.00	1,180,000.00	.00	742,500.00	.00	.00	.00
49 01	Other Fin Scs Nutrient Offset Fee - Town	.00	22,950.00	.00	.00	.00	.00	.00
	<i>Other Financing Sources Totals</i>	\$2,000,000.00	\$1,202,950.00	\$0.00	\$742,500.00	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>								
48 00	Misc Investment Earnings	41,500.00	61,811.24	39,000.00	49,085.65	39,000.00	45,000.00	50,000.00
48 10	Misc Debt Setoff Revenue	7,000.00	12,223.09	7,000.00	15,681.15	7,000.00	7,000.00	15,000.00
48 60	Misc Reimbursable Projects	.00	73,407.00	.00	26,685.00	.00	.00	.00
48 71	Misc Sale of Scrap	.00	1,052.35	.00	806.55	.00	.00	.00
48 73	Misc Sale of Surplus Equipment	.00	6,935.03	.00	.00	.00	.00	.00
48 97	Misc Miscellaneous	2,500.00	2,658.56	2,500.00	11,871.74	2,500.00	2,500.00	.00
	<i>Miscellaneous Totals</i>	\$51,000.00	\$158,087.27	\$48,500.00	\$104,130.09	\$48,500.00	\$54,500.00	\$65,000.00
	Division: 00 - Non-departmental Totals	\$59,511,820.00	\$47,207,102.47	\$48,272,100.00	\$45,919,276.19	\$48,272,100.00	\$48,408,100.00	\$54,250,000.00
	Department: 56 - Water Sewer Enterprise Totals	\$59,511,820.00	\$47,207,102.47	\$48,272,100.00	\$45,919,276.19	\$48,272,100.00	\$48,408,100.00	\$54,250,000.00
	<b>REVENUE TOTALS</b>	\$59,511,820.00	\$47,207,102.47	\$48,272,100.00	\$45,919,276.19	\$48,272,100.00	\$48,408,100.00	\$54,250,000.00
<b>EXPENSE</b>								
<i>Capital Outlay</i>								
58 98	Cap Out Capital Asset Contra	.00	(66,672,348.89)	.00	.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	\$0.00	(\$66,672,348.89)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department: 56 - Water Sewer Enterprise								
Division: 00 - Non-departmental								
<i>Personnel - Benefits</i>								
51 13	Benefits State Health Plan 2.4%	.00	.00	.00	.00	.00	.00	75,000.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 300	WSF							
<b>EXPENSE</b>								
Department 56 - Water Sewer Enterprise								
Division 00 - Non-departmental								
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	.00	.00	.00	73,535.87	.00	.00	.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$73,535.87	\$0.00	\$0.00	\$0.00
<i>Programs</i>								
54 40	Programs Water Capacity Allocation	8,000,000.00	.00	2,666,715.00	.00	2,666,715.00	2,666,715.00	2,000,000.00
54 41	Programs Sewer Capacity Allocation	169,500.00	169,500.00	169,500.00	.00	169,500.00	169,500.00	175,000.00
	<i>Programs Totals</i>	\$8,169,500.00	\$169,500.00	\$2,836,215.00	\$0.00	\$2,836,215.00	\$2,836,215.00	\$2,175,000.00
<i>Special Appropriations</i>								
55 00	Spec App Salary Reserve	359,895.00	.00	400,000.00	.00	400,000.00	463,000.00	400,000.00
	<i>Special Appropriations Totals</i>	\$359,895.00	\$0.00	\$400,000.00	\$0.00	\$400,000.00	\$463,000.00	\$400,000.00
<i>Miscellaneous</i>								
59 00	Misc Depreciation Expense	.00	2,311,181.58	.00	.00	.00	.00	.00
59 01	Misc Bad Debt Expense	45,000.00	74,807.67	45,000.00	92,507.31	45,000.00	45,000.00	100,000.00
59 03	Misc Amortization Expense	.00	180,000.00	.00	.00	.00	.00	.00
59 23	Misc Transfer to Capital Project Fund	.00	8,000,000.00	.00	3,602,726.00	.00	.00	.00
59 31	Misc Transfer to SDF Capital Reserve	3,450,000.00	4,906,173.00	4,500,000.00	.00	4,500,000.00	4,600,000.00	5,000,000.00
	<i>Miscellaneous Totals</i>	\$3,495,000.00	\$15,472,162.25	\$4,545,000.00	\$3,695,233.31	\$4,545,000.00	\$4,645,000.00	\$5,100,000.00
	<b>Division 00 - Non-departmental Totals</b>	\$12,024,395.00	\$15,641,662.25	\$7,781,215.00	\$3,768,769.18	\$7,781,215.00	\$7,944,215.00	\$7,750,000.00
<b>Division 02 - Administration</b>								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	243,946.00	363,805.10	560,100.00	414,479.95	625,282.80	636,799.70	650,000.00
50 04	Salaries Overtime	5,000.00	363.36	5,000.00	.00	5,000.00	5,000.00	5,000.00
	<i>Personnel - Salaries Totals</i>	\$248,946.00	\$364,168.46	\$565,100.00	\$414,479.95	\$630,282.80	\$641,799.70	\$655,000.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	3,300.00	3,600.00	3,200.00	3,600.00	23,032.88	4,700.00	5,000.00
51 10	Benefits FICA	18,800.00	26,334.82	42,800.00	30,572.51	39,125.41	48,715.18	50,000.00
51 11	Benefits Group Insurance - Health	30,448.00	35,922.98	59,400.00	30,952.55	49,500.00	54,000.00	55,000.00
51 15	Benefits Life Insurance	638.00	778.61	1,400.00	901.93	1,278.61	1,592.00	1,500.00
51 20	Benefits Retirement - General Employees	23,378.00	49,791.43	80,400.00	60,588.65	85,820.17	96,347.79	95,000.00
51 30	Benefits 401K - General Employees	12,197.00	18,388.64	28,000.00	20,904.26	25,572.16	31,839.99	35,000.00
	<i>Personnel - Benefits Totals</i>	\$88,761.00	\$134,816.48	\$215,200.00	\$147,519.90	\$224,329.23	\$237,194.96	\$241,500.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	915,000.00	799,079.85	500,000.00	883,882.97	500,000.00	500,000.00	500,000.00
56 11	Cont Serv Contract Services	118,050.00	113,850.16	118,000.00	110,218.77	118,000.00	128,100.00	150,000.00
	<i>Contractual Services Totals</i>	\$1,033,050.00	\$912,930.01	\$618,000.00	\$994,101.74	\$618,000.00	\$628,100.00	\$650,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 300 - WSF								
<b>EXPENSE</b>								
Department 56 - Water Sewer Enterprise								
Division 02 - Administration								
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	2,000.00	9.25	2,000.00	.00	2,000.00	2,000.00	1,500.00
52 25	Op Exp Advertising Expense	19,500.00	3,711.91	5,000.00	7,284.82	5,000.00	5,000.00	10,000.00
52 26	Op Exp Professional Development	13,050.00	7,130.09	7,000.00	8,875.86	7,000.00	12,000.00	15,000.00
52 27	Op Exp Local Mileage	1,000.00	28.84	1,000.00	36.48	1,000.00	1,000.00	1,000.00
52 35	Op Exp Maint and Repair - Equipment	2,000.00	411.13	2,000.00	.00	2,000.00	2,000.00	1,000.00
52 36	Op Exp Maint and Repair - Vehicles	1,950.00	1,274.02	2,000.00	104.51	2,000.00	2,000.00	2,000.00
52 50	Op Exp Contracted Vehicle Service	2,000.00	1,014.45	2,000.00	.00	2,000.00	2,000.00	2,000.00
52 52	Op Exp Fuel	3,500.00	.00	3,500.00	.00	3,500.00	3,500.00	3,500.00
52 60	Op Exp Equipment Purchase	2,360.00	5,476.24	2,400.00	.00	2,400.00	2,400.00	2,500.00
52 62	Op Exp Dues and Subscriptions	38,782.00	23,094.08	34,500.00	23,136.17	34,500.00	34,500.00	34,500.00
52 63	Op Exp Permits and Fees	13,950.00	7,803.75	7,800.00	7,262.19	7,800.00	13,400.00	13,500.00
52 70	Op Exp Safety	1,350.00	.00	1,400.00	273.24	1,400.00	1,400.00	1,000.00
52 71	Op Exp Protective Clothing	2,460.00	557.23	2,500.00	450.23	2,500.00	2,500.00	2,500.00
52 72	Op Exp Uniform Purchase	2,675.00	1,148.53	2,700.00	3,644.11	2,700.00	3,600.00	4,500.00
52 80	Op Exp Tools	1,000.00	925.23	1,000.00	80.60	1,000.00	1,000.00	1,000.00
52 82	Op Exp Lab Supplies	7,085.00	4,225.10	7,100.00	602.55	7,100.00	7,100.00	2,500.00
52 85	Op Exp Departmental Supplies	3,000.00	1,925.83	3,000.00	3,180.31	3,000.00	3,000.00	3,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	7,700.00	.00	5,598.50	8,676.53	2,500.00
<i>Operating Expenses Totals</i>		<b>\$117,662.00</b>	<b>\$58,735.68</b>	<b>\$94,600.00</b>	<b>\$54,931.07</b>	<b>\$92,498.50</b>	<b>\$107,076.53</b>	<b>\$103,500.00</b>
Division 02 - Administration Totals		<b>\$1,488,419.00</b>	<b>\$1,470,650.63</b>	<b>\$1,492,900.00</b>	<b>\$1,611,032.66</b>	<b>\$1,565,110.53</b>	<b>\$1,614,171.19</b>	<b>\$1,650,000.00</b>
Division 60 - Operations								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	543,000.00	543,467.52	590,100.00	490,972.42	587,236.27	605,928.02	800,000.00
50 02	Salaries Part-time	.00	70.90	.00	.00	.00	.00	.00
50 04	Salaries Overtime	25,000.00	33,165.89	25,000.00	36,750.68	25,000.00	25,000.00	25,000.00
<i>Personnel - Salaries Totals</i>		<b>\$568,000.00</b>	<b>\$576,704.31</b>	<b>\$615,100.00</b>	<b>\$527,723.10</b>	<b>\$612,236.27</b>	<b>\$630,928.02</b>	<b>\$825,000.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	7,450.00	5,050.00	6,500.00	4,250.00	11,968.22	3,900.00	7,500.00
51 10	Benefits FICA	52,500.00	42,981.46	45,000.00	39,554.40	37,688.19	46,353.49	60,000.00
51 11	Benefits Group Insurance - Health	131,940.00	72,037.31	108,900.00	74,130.07	89,100.00	99,000.00	125,000.00
51 15	Benefits Life Insurance	1,744.00	1,236.70	1,400.00	1,059.45	1,231.64	1,514.82	2,000.00
51 20	Benefits Retirement - General Employees	73,470.00	78,546.29	84,400.00	76,531.39	82,667.69	91,676.91	115,000.00
51 30	Benefits 401K - General Employees	33,400.00	28,971.88	29,400.00	26,407.68	24,632.80	30,296.40	30,000.00
<i>Personnel - Benefits Totals</i>		<b>\$300,504.00</b>	<b>\$228,823.64</b>	<b>\$275,600.00</b>	<b>\$221,932.99</b>	<b>\$247,288.54</b>	<b>\$272,741.62</b>	<b>\$339,500.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 300 - WSF								
<b>EXPENSE</b>								
Department 56 - Water Sewer Enterprise								
Division 60 - Operations								
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	.00	112,356.29	.00	334,323.97	.00	.00	.00
56 11	Cont Serv Contract Services	14,750.00	12,000.00	14,800.00	3,010.10	14,800.00	14,800.00	25,000.00
56 50	Cont Serv Equipment Rental	3,000.00	.00	3,000.00	.00	3,000.00	3,000.00	5,000.00
	<i>Contractual Services Totals</i>	<u>\$17,750.00</u>	<u>\$124,356.29</u>	<u>\$17,800.00</u>	<u>\$337,334.07</u>	<u>\$17,800.00</u>	<u>\$17,800.00</u>	<u>\$30,000.00</u>
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	.00	.00	.00	351.33	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	800.00	.00	800.00	.00	800.00	800.00	1,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	495.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	40,580.00	4,865.38	35,000.00	2,661.54	10,000.00	10,000.00	10,000.00
52 27	Op Exp Local Mileage	.00	.00	.00	388.36	.00	.00	.00
52 35	Op Exp Maint and Repair - Equipment	36,850.00	5,842.58	13,000.00	8,435.65	13,000.00	15,000.00	15,000.00
52 36	Op Exp Maint and Repair - Vehicles	18,300.00	5,205.25	7,000.00	6,288.47	7,000.00	7,000.00	7,500.00
52 39	Op Exp Maint and Repair - System	287,500.00	254,608.50	287,500.00	378,141.49	312,500.00	312,500.00	300,000.00
52 40	Op Exp Maint and Repair - Lift Stations	.00	131.10	.00	1,770.06	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	23,000.00	15,273.84	13,000.00	62.13	13,000.00	13,000.00	10,000.00
52 52	Op Exp Fuel	40,335.00	17,497.31	21,000.00	15,096.86	21,000.00	21,000.00	21,500.00
52 59	Op Exp Water Meters	199,200.00	225,067.30	199,200.00	156,885.43	199,200.00	220,000.00	208,000.00
52 60	Op Exp Equipment Purchase	23,700.00	1,270.18	23,700.00	21,511.34	23,700.00	23,700.00	25,000.00
52 63	Op Exp Permits and Fees	5,135.00	575.34	5,100.00	2,349.25	5,100.00	5,100.00	5,000.00
52 70	Op Exp Safety	5,805.00	3,739.50	5,800.00	3,091.85	5,800.00	5,800.00	5,000.00
52 71	Op Exp Protective Clothing	8,740.00	1,505.14	8,700.00	2,887.72	8,700.00	8,700.00	7,500.00
52 72	Op Exp Uniform Purchase	9,900.00	4,758.15	9,900.00	9,900.00	9,900.00	9,900.00	10,000.00
52 80	Op Exp Tools	10,605.00	12,120.44	18,600.00	8,405.15	18,600.00	18,600.00	15,000.00
52 85	Op Exp Departmental Supplies	6,560.00	2,569.92	6,600.00	1,854.96	6,600.00	6,600.00	5,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	9,244.70	12,000.00	10,769.32	7,077.79	8,614.31	10,000.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	5,464.00	.00	.00	.00
	<i>Operating Expenses Totals</i>	<u>\$717,010.00</u>	<u>\$564,769.63</u>	<u>\$666,900.00</u>	<u>\$636,314.91</u>	<u>\$661,977.79</u>	<u>\$686,314.31</u>	<u>\$655,500.00</u>
<i>Programs</i>								
54 50	Programs Purchase for Resale	6,000,000.00	5,051,065.74	5,500,000.00	4,052,720.32	5,500,000.00	6,000,000.00	6,000,000.00
	<i>Programs Totals</i>	<u>\$6,000,000.00</u>	<u>\$5,051,065.74</u>	<u>\$5,500,000.00</u>	<u>\$4,052,720.32</u>	<u>\$5,500,000.00</u>	<u>\$6,000,000.00</u>	<u>\$6,000,000.00</u>
	<b>Division 60 - Operations Totals</b>	<u>\$7,603,264.00</u>	<u>\$6,545,719.61</u>	<u>\$7,075,400.00</u>	<u>\$5,776,025.39</u>	<u>\$7,039,302.60</u>	<u>\$7,607,783.95</u>	<u>\$7,850,000.00</u>
<b>Division 61 - Preventive Maintenance</b>								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	508,000.00	430,387.09	559,200.00	356,734.09	382,528.23	390,037.38	400,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 300 - WSF								
<b>EXPENSE</b>								
Department: 56 - Water Sewer Enterprise								
Division: 61 - Preventive Maintenance								
Personnel - Salaries								
50 04	Salaries Overtime	28,000.00	24,607.63	28,000.00	24,819.65	28,000.00	28,000.00	30,500.00
	<i>Personnel - Salaries Totals</i>	<b>\$536,000.00</b>	<b>\$454,994.72</b>	<b>\$587,200.00</b>	<b>\$381,553.74</b>	<b>\$410,528.23</b>	<b>\$418,037.38</b>	<b>\$430,500.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	5,450.00	3,800.00	1,800.00	1,600.00	253.97	800.00	1,000.00
51 10	Benefits FICA	37,500.00	34,213.51	42,800.00	28,136.59	10,946.41	25,689.37	25,000.00
51 11	Benefits Group Insurance - Health	91,343.00	64,050.58	99,000.00	50,811.47	19,800.00	54,000.00	50,000.00
51 15	Benefits Life Insurance	1,228.00	940.14	1,200.00	739.88	357.73	839.52	1,000.00
51 20	Benefits Retirement - General Employees	38,579.00	62,127.69	80,200.00	55,543.44	24,010.55	50,807.86	50,000.00
51 30	Benefits 401K - General Employees	23,578.00	22,925.75	28,000.00	19,137.80	7,154.51	16,790.44	20,000.00
	<i>Personnel - Benefits Totals</i>	<b>\$197,678.00</b>	<b>\$188,057.67</b>	<b>\$253,000.00</b>	<b>\$155,969.18</b>	<b>\$62,523.17</b>	<b>\$148,927.19</b>	<b>\$147,000.00</b>
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	.00	153,046.50	.00	280,366.00	.00	.00	.00
56 11	Cont Serv Contract Services	69,700.00	60,694.08	105,000.00	44,469.63	105,000.00	105,000.00	100,000.00
	<i>Contractual Services Totals</i>	<b>\$69,700.00</b>	<b>\$213,740.58</b>	<b>\$105,000.00</b>	<b>\$324,835.63</b>	<b>\$105,000.00</b>	<b>\$105,000.00</b>	<b>\$100,000.00</b>
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	600.00	17.26	600.00	.00	600.00	600.00	1,000.00
52 10	Op Exp Utility Exp - Town Electricity	48,000.00	60,739.18	60,000.00	54,044.47	60,000.00	68,000.00	70,000.00
52 11	Op Exp Utility Exp - Town W/S	15,600.00	20,432.90	19,400.00	35,017.22	19,400.00	30,000.00	40,000.00
52 12	Op Exp Utility Exp - Other	75,000.00	92,639.85	88,500.00	92,837.66	88,500.00	108,500.00	110,000.00
52 16	Op Exp Telephone Exp - Mobile	.00	225.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	17,060.00	7,786.95	17,100.00	2,960.90	17,100.00	17,100.00	17,000.00
52 35	Op Exp Maint and Repair - Equipment	18,850.00	15,461.43	18,900.00	26,201.15	18,900.00	18,900.00	25,000.00
52 36	Op Exp Maint and Repair - Vehicles	20,020.00	10,357.35	15,000.00	1,426.55	15,000.00	15,000.00	15,000.00
52 39	Op Exp Maint and Repair - System	43,000.00	16,495.26	30,000.00	35,788.06	30,000.00	40,000.00	50,000.00
52 40	Op Exp Maint and Repair - Lift Stations	191,500.00	70,055.46	150,000.00	113,012.55	150,000.00	150,000.00	150,000.00
52 41	Op Exp Maint and Repair - Elevated Tank	9,000.00	.00	9,000.00	1,800.00	9,000.00	9,000.00	5,000.00
52 50	Op Exp Contracted Vehicle Service	10,500.00	12,399.09	10,500.00	2,018.00	10,500.00	10,500.00	10,000.00
52 52	Op Exp Fuel	26,861.00	14,958.29	26,900.00	20,708.38	26,900.00	26,900.00	27,500.00
52 60	Op Exp Equipment Purchase	9,750.00	1,060.93	9,800.00	2,423.09	9,800.00	9,800.00	10,000.00
52 63	Op Exp Permits and Fees	1,990.00	1,304.11	2,000.00	286.21	2,000.00	2,000.00	2,000.00
52 70	Op Exp Safety	7,959.00	3,162.00	8,000.00	2,800.00	8,000.00	8,000.00	7,500.00
52 71	Op Exp Protective Clothing	5,270.00	2,064.56	5,300.00	2,265.39	5,300.00	5,300.00	5,000.00
52 72	Op Exp Uniform Purchase	6,455.00	5,390.20	6,500.00	6,500.00	6,500.00	6,500.00	7,500.00
52 80	Op Exp Tools	5,350.00	1,607.79	5,400.00	1,081.60	5,400.00	5,400.00	5,000.00
52 81	Op Exp Chemicals	250,000.00	137,019.30	130,000.00	130,000.00	130,000.00	130,000.00	125,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 300 - WSF								
<b>EXPENSE</b>								
Department 56 - Water Sewer Enterprise								
Division 61 - Preventive Maintenance								
<i>Operating Expenses</i>								
52 85	Op Exp Departmental Supplies	12,260.00	1,488.66	12,300.00	1,930.93	12,300.00	12,300.00	10,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	12,064.03	8,200.00	5,717.92	794.87	3,550.74	5,000.00
53 90	Op Exp New Employee Upfit	7,850.00	.00	7,900.00	.00	7,900.00	7,900.00	.00
<i>Operating Expenses Totals</i>		<b>\$782,875.00</b>	<b>\$486,729.60</b>	<b>\$641,300.00</b>	<b>\$538,820.08</b>	<b>\$633,894.87</b>	<b>\$685,250.74</b>	<b>\$697,500.00</b>
Division 61 - Preventive Maintenance Totals		<b>\$1,586,253.00</b>	<b>\$1,343,522.57</b>	<b>\$1,586,500.00</b>	<b>\$1,401,178.63</b>	<b>\$1,211,946.27</b>	<b>\$1,357,215.31</b>	<b>\$1,375,000.00</b>
Division 63 - Wastewater Treatment Plant								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	900,000.00	537,883.53	901,600.00	619,321.89	969,524.03	1,038,987.00	1,050,000.00
50 02	Salaries Part-time	104,000.00	69,360.00	104,000.00	110,485.00	104,000.00	104,000.00	100,000.00
50 04	Salaries Overtime	24,000.00	21,242.63	84,000.00	69,569.78	84,000.00	84,000.00	85,000.00
<i>Personnel - Salaries Totals</i>		<b>\$1,028,000.00</b>	<b>\$628,486.16</b>	<b>\$1,089,600.00</b>	<b>\$799,376.67</b>	<b>\$1,157,524.03</b>	<b>\$1,226,987.00</b>	<b>\$1,235,000.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	4,400.00	800.00	1,800.00	1,600.00	5,820.00	27,388.00	4,000.00
51 10	Benefits FICA	78,900.00	47,245.39	69,000.00	59,980.15	66,143.30	79,402.78	85,000.00
51 11	Benefits Group Insurance - Health	172,537.00	59,614.12	148,500.00	83,334.84	138,600.00	153,000.00	165,000.00
51 15	Benefits Life Insurance	2,387.00	1,022.60	2,500.00	1,360.62	2,161.55	2,594.86	3,000.00
51 20	Benefits Retirement - General Employees	106,176.00	69,831.32	129,300.00	100,080.55	145,082.96	157,041.05	175,000.00
51 30	Benefits 401K - General Employees	46,913.00	25,572.03	45,000.00	34,383.96	43,230.92	51,897.24	55,000.00
<i>Personnel - Benefits Totals</i>		<b>\$411,313.00</b>	<b>\$204,085.46</b>	<b>\$396,100.00</b>	<b>\$280,740.12</b>	<b>\$401,038.73</b>	<b>\$471,323.93</b>	<b>\$487,000.00</b>
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	.00	6,687.50	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	648,410.00	88,063.16	205,000.00	176,891.44	205,000.00	240,000.00	250,000.00
56 50	Cont Serv Equipment Rental	2,000.00	.00	2,000.00	.00	2,000.00	2,000.00	5,000.00
56 80	Cont Serv Johnston County Treatment	3,251,420.00	4,449,243.30	3,500,000.00	3,499,285.31	3,500,000.00	4,000,000.00	4,000,000.00
56 81	Cont Serv Raleigh Treatment	912,500.00	720,284.96	600,000.00	677,901.48	600,000.00	1,100,000.00	1,000,000.00
<i>Contractual Services Totals</i>		<b>\$4,814,330.00</b>	<b>\$5,264,278.92</b>	<b>\$4,307,000.00</b>	<b>\$4,354,078.23</b>	<b>\$4,307,000.00</b>	<b>\$5,342,000.00</b>	<b>\$5,255,000.00</b>
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	2,000.00	285.92	2,000.00	.00	2,000.00	2,000.00	2,000.00
52 10	Op Exp Utility Exp - Town Electricity	360,000.00	355,427.84	510,000.00	315,204.06	510,000.00	510,000.00	550,000.00
52 11	Op Exp Utility Exp - Town W/S	18,000.00	44,114.09	33,000.00	63,435.39	33,000.00	70,000.00	75,000.00
52 12	Op Exp Utility Exp - Other	5,160.00	.00	5,200.00	.00	5,200.00	5,200.00	5,000.00
52 26	Op Exp Professional Development	25,000.00	14,124.48	26,500.00	10,356.74	26,500.00	19,000.00	20,000.00
52 35	Op Exp Maint and Repair - Equipment	20,600.00	21,882.04	20,600.00	29,578.12	20,600.00	20,600.00	25,000.00
52 36	Op Exp Maint and Repair - Vehicles	3,000.00	738.33	3,000.00	335.75	3,000.00	5,000.00	5,000.00
52 38	Op Exp Maint and Repair - Grounds	1,750.00	1,138.23	1,800.00	54.99	1,800.00	1,800.00	2,500.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 300 - WSF								
<b>EXPENSE</b>								
Department 56 - Water Sewer Enterprise								
Division 63 - Wastewater Treatment Plant								
<i>Operating Expenses</i>								
52 39	Op Exp Maint and Repair - System	265,000.00	342,825.31	187,000.00	164,229.45	187,000.00	187,000.00	200,000.00
52 50	Op Exp Contracted Vehicle Service	1,300.00	.00	1,300.00	5,683.59	1,300.00	1,300.00	2,500.00
52 52	Op Exp Fuel	44,775.00	11,191.24	30,000.00	23,827.48	30,000.00	30,000.00	30,000.00
52 60	Op Exp Equipment Purchase	3,100.00	235.20	3,100.00	.00	3,100.00	17,500.00	17,500.00
52 62	Op Exp Dues and Subscriptions	1,050.00	.80	1,100.00	.00	1,100.00	1,100.00	1,000.00
52 63	Op Exp Permits and Fees	17,090.00	11,536.71	17,100.00	8,289.71	17,100.00	17,200.00	17,500.00
52 70	Op Exp Safety	5,770.00	1,461.77	5,800.00	4,638.30	5,800.00	8,000.00	7,500.00
52 71	Op Exp Protective Clothing	6,830.00	3,834.16	7,800.00	6,034.77	7,800.00	8,300.00	7,500.00
52 72	Op Exp Uniform Purchase	7,680.00	7,038.50	8,900.00	8,900.00	8,900.00	9,800.00	10,000.00
52 80	Op Exp Tools	2,600.00	2,504.25	2,600.00	2,765.70	2,600.00	5,000.00	5,000.00
52 81	Op Exp Chemicals	145,012.00	111,446.08	241,000.00	232,077.57	241,000.00	241,000.00	250,000.00
52 82	Op Exp Lab Supplies	23,650.00	22,105.07	43,700.00	29,449.06	43,700.00	60,000.00	50,000.00
52 85	Op Exp Departmental Supplies	6,100.00	1,309.27	6,100.00	2,684.45	6,100.00	8,000.00	10,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	8,204.11	14,300.00	11,435.83	12,057.96	14,528.88	15,000.00
53 90	Op Exp New Employee Upfit	5,000.00	.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
<i>Operating Expenses Totals</i>		<b>\$970,467.00</b>	<b>\$961,403.40</b>	<b>\$1,176,900.00</b>	<b>\$918,980.96</b>	<b>\$1,174,657.96</b>	<b>\$1,247,328.88</b>	<b>\$1,313,000.00</b>
<i>Programs</i>								
54 43	Programs Liquid Sludge Disposal	1,000,000.00	848,979.38	803,000.00	999,350.50	803,000.00	803,000.00	874,924.00
<i>Programs Totals</i>		<b>\$1,000,000.00</b>	<b>\$848,979.38</b>	<b>\$803,000.00</b>	<b>\$999,350.50</b>	<b>\$803,000.00</b>	<b>\$803,000.00</b>	<b>\$874,924.00</b>
Division 63 - Wastewater Treatment Plant Totals		<b>\$8,224,110.00</b>	<b>\$7,907,233.32</b>	<b>\$7,772,600.00</b>	<b>\$7,352,526.48</b>	<b>\$7,843,220.72</b>	<b>\$9,090,639.81</b>	<b>\$9,164,924.00</b>
Division 90 - Debt Service								
<i>Debt Service</i>								
57 019	Debt Service FY 07-08 Sewer Revolving Loan	195,120.00	195,120.00	195,100.00	191,340.00	187,560.00	187,560.00	187,600.00
57 042	Debt Service System Improvements	.00	.00	7,160,000.00	6,349,742.47	6,607,700.00	6,607,700.00	6,607,700.00
57 045	Debt Service Vactor Truck Capital Lease - W&S	127,954.00	127,953.98	347,000.00	346,152.97	.00	.00	.00
57 051	Debt Service AMI Project	271,219.00	271,219.29	271,000.00	271,171.30	271,000.00	271,000.00	271,000.00
57 052	Debt Service Nutrient Credits	851,896.00	851,896.00	846,000.00	184,694.40	852,478.00	852,478.00	852,500.00
57 055	Debt Service W&S Revenue Bond, Series 2022	4,501,000.00	4,501,000.00	6,806,000.00	6,748,375.00	6,745,250.00	6,745,250.00	6,745,300.00
<i>Debt Service Totals</i>		<b>\$5,947,189.00</b>	<b>\$5,947,189.27</b>	<b>\$15,625,100.00</b>	<b>\$14,091,476.14</b>	<b>\$14,663,988.00</b>	<b>\$14,663,988.00</b>	<b>\$14,664,100.00</b>
Division 90 - Debt Service Totals		<b>\$5,947,189.00</b>	<b>\$5,947,189.27</b>	<b>\$15,625,100.00</b>	<b>\$14,091,476.14</b>	<b>\$14,663,988.00</b>	<b>\$14,663,988.00</b>	<b>\$14,664,100.00</b>
Division 95 - Capital Outlay								
<i>Capital Outlay</i>								
58 00	Cap Out Capital Projects	15,115,260.00	182,236.17	.00	540,697.97	.00	.00	3,500,000.00
58 02	Cap Out Easement Acquisition	250,000.00	132,767.24	.00	199,579.61	.00	.00	.00
58 30	Cap Out Water Line Improvements	.00	877.45	.00	689,900.00	.00	.00	.00
58 31	Cap Out Sewer Line Improvements	300,000.00	877.46	.00	49,538.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
<b>Fund 300 - WSF</b>								
<b>EXPENSE</b>								
Department: <b>56 - Water Sewer Enterprise</b>								
Division: <b>95 - Capital Outlay</b>								
<i>Capital Outlay</i>								
58 35	Cap Out Nitrogen Capacity	.00	1,180,000.00	.00	742,500.00	.00	.00	.00
58 47	Cap Out Vehicles	379,000.00	106,704.50	340,000.00	235,497.57	.00	512,000.00	330,000.00
58 50	Cap Out Capital Outlay	171,000.00	137,787.63	100,000.00	93,782.28	.00	.00	.00
58 60	Cap Out Program Initiative	1,800,000.00	1,201,429.24	1,800,000.00	.00	1,800,000.00	1,800,000.00	.00
58 70	Cap Out Program Initiative-Water Sys R&R	.00	.00	.00	.00	.00	.00	500,000.00
58 71	Cap Out Program Initiative-Sewer Sys R&R	.00	.00	.00	483,087.44	.00	.00	500,000.00
58 72	Cap Out Program Initiative - PS R&R	.00	.00	.00	113,989.26	.00	.00	200,000.00
58 73	Cap Out Program Initiative - WRF R&R	.00	.00	.00	.00	.00	.00	500,000.00
58 74	Cap Out Program Initiative-Streets CIP	.00	.00	.00	.00	.00	.00	100,000.00
<i>Capital Outlay Totals</i>		\$18,015,260.00	\$2,942,679.69	\$2,240,000.00	\$3,148,572.13	\$1,800,000.00	\$2,312,000.00	\$5,630,000.00
Division <b>95 - Capital Outlay Totals</b>		\$18,015,260.00	\$2,942,679.69	\$2,240,000.00	\$3,148,572.13	\$1,800,000.00	\$2,312,000.00	\$5,630,000.00
Division: <b>97 - Inter-departmental</b>								
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	4,622,930.00	4,482,792.00	4,698,385.00	4,306,852.99	4,698,385.00	4,698,385.00	6,165,976.00
<i>Miscellaneous Totals</i>		\$4,622,930.00	\$4,482,792.00	\$4,698,385.00	\$4,306,852.99	\$4,698,385.00	\$4,698,385.00	\$6,165,976.00
Division <b>97 - Inter-departmental Totals</b>		\$4,622,930.00	\$4,482,792.00	\$4,698,385.00	\$4,306,852.99	\$4,698,385.00	\$4,698,385.00	\$6,165,976.00
Department: <b>56 - Water Sewer Enterprise Totals</b>		\$59,511,820.00	\$46,281,449.34	\$48,272,100.00	\$41,456,433.60	\$46,603,168.12	\$49,288,398.26	\$54,250,000.00
<b>EXPENSE TOTALS</b>		\$59,511,820.00	(\$20,390,899.55)	\$48,272,100.00	\$41,456,433.60	\$46,603,168.12	\$49,288,398.26	\$54,250,000.00
Fund <b>300 - WSF Totals</b>								
<b>REVENUE TOTALS</b>		\$59,511,820.00	\$47,207,102.47	\$48,272,100.00	\$45,919,276.19	\$48,272,100.00	\$48,408,100.00	\$54,250,000.00
<b>EXPENSE TOTALS</b>		\$59,511,820.00	(\$20,390,899.55)	\$48,272,100.00	\$41,456,433.60	\$46,603,168.12	\$49,288,398.26	\$54,250,000.00
Fund <b>300 - WSF Totals</b>		\$0.00	\$67,598,002.02	\$0.00	\$4,462,842.59	\$1,668,931.88	(\$880,298.26)	\$0.00
<b>Fund 310 - EF</b>								
<b>REVENUE</b>								
Department: <b>57 - Electric Enterprise</b>								
Division: <b>00 - Non-departmental</b>								
<i>Permits and Fees</i>								
43 20	Per & Fees Late Fee Penalties	150,000.00	155,226.95	150,000.00	156,244.15	150,000.00	150,000.00	150,000.00
43 21	Per & Fees Past Due Penalty	325,000.00	285,842.11	325,000.00	346,823.73	325,000.00	325,000.00	350,000.00
43 59	Per & Fees Meter Fees	102,500.00	97,540.08	102,500.00	55,329.09	102,500.00	102,500.00	100,000.00
43 66	Per & Fees Meter Tampering Fee	500.00	.00	500.00	.00	500.00	500.00	500.00
43 70	Per & Fees Solar Application Fee	.00	500.00	.00	.00	.00	.00	.00
43 71	Per & Fees Underground Electric Fees	375,000.00	468,000.00	453,800.00	247,500.00	453,800.00	453,800.00	425,000.00
43 74	Per & Fees Connection Fees	75,000.00	56,680.00	75,000.00	57,770.00	75,000.00	75,000.00	50,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 310 - EF								
<b>REVENUE</b>								
Department 57 - Electric Enterprise								
Division 00 - Non-departmental								
<i>Permits and Fees</i>								
43 80	Per & Fees Damage Reimbursement	.00	29,989.01	.00	20,920.09	.00	.00	25,000.00
43 99	Per & Fees Returned Check Fees	8,000.00	15,100.00	8,000.00	16,775.00	8,000.00	8,000.00	10,000.00
	<i>Permits and Fees Totals</i>	<b>\$1,036,000.00</b>	<b>\$1,108,878.15</b>	<b>\$1,114,800.00</b>	<b>\$901,362.06</b>	<b>\$1,114,800.00</b>	<b>\$1,114,800.00</b>	<b>\$1,110,500.00</b>
<i>Sales and Services</i>								
44 15	Sales & Serv Sale of Electricity	17,750,000.00	18,988,052.92	19,684,800.00	17,730,209.68	19,684,800.00	19,684,800.00	21,580,000.00
44 16	Sales & Serv Sale of Electricity - Gen Fund	285,000.00	268,930.62	285,000.00	234,732.47	285,000.00	285,000.00	292,000.00
44 17	Sales & Serv Sale of Electricity - W/S Fund	325,000.00	359,975.70	325,000.00	316,820.99	325,000.00	325,000.00	333,000.00
	<i>Sales and Services Totals</i>	<b>\$18,360,000.00</b>	<b>\$19,616,959.24</b>	<b>\$20,294,800.00</b>	<b>\$18,281,763.14</b>	<b>\$20,294,800.00</b>	<b>\$20,294,800.00</b>	<b>\$22,205,000.00</b>
<i>Other Financing Sources</i>								
48 05	Misc Finance Capital	.00	.00	2,000,000.00	.00	.00	.00	.00
	<i>Other Financing Sources Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Miscellaneous</i>								
48 00	Misc Investment Earnings	91,000.00	293,346.12	100,000.00	197,942.45	100,000.00	105,000.00	149,500.00
48 10	Misc Debt Setoff Revenue	15,000.00	43,151.03	15,000.00	55,536.06	15,000.00	15,000.00	25,000.00
48 60	Misc Reimbursable Projects	.00	92,890.83	.00	4,580.12	.00	.00	.00
48 71	Misc Sale of Scrap	.00	4,223.07	.00	1,414.38	.00	.00	.00
48 73	Misc Sale of Surplus Equipment	.00	90,100.00	.00	.00	.00	.00	.00
48 94	Misc Conservation Program Repayments	6,000.00	7,509.50	6,000.00	8,705.17	6,000.00	6,000.00	5,000.00
48 97	Misc Miscellaneous	6,000.00	23,677.37	6,000.00	6,369.37	6,000.00	6,000.00	5,000.00
	<i>Miscellaneous Totals</i>	<b>\$118,000.00</b>	<b>\$554,897.92</b>	<b>\$127,000.00</b>	<b>\$274,547.55</b>	<b>\$127,000.00</b>	<b>\$132,000.00</b>	<b>\$184,500.00</b>
<i>Fund Balance and Capital Reserve</i>								
48 99	Misc Fund Balance Appropriated	.00	.00	2,188,000.00	.00	.00	.00	.00
	<i>Fund Balance and Capital Reserve Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,188,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	Division 00 - Non-departmental Totals	<b>\$19,514,000.00</b>	<b>\$21,280,735.31</b>	<b>\$25,724,600.00</b>	<b>\$19,457,672.75</b>	<b>\$21,536,600.00</b>	<b>\$21,541,600.00</b>	<b>\$23,500,000.00</b>
	Department 57 - Electric Enterprise Totals	<b>\$19,514,000.00</b>	<b>\$21,280,735.31</b>	<b>\$25,724,600.00</b>	<b>\$19,457,672.75</b>	<b>\$21,536,600.00</b>	<b>\$21,541,600.00</b>	<b>\$23,500,000.00</b>
	<b>REVENUE TOTALS</b>	<b>\$19,514,000.00</b>	<b>\$21,280,735.31</b>	<b>\$25,724,600.00</b>	<b>\$19,457,672.75</b>	<b>\$21,536,600.00</b>	<b>\$21,541,600.00</b>	<b>\$23,500,000.00</b>
<b>EXPENSE</b>								
<i>Capital Outlay</i>								
58 98	Cap Out Capital Asset Contra	.00	(2,490,387.15)	.00	.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	<b>\$0.00</b>	<b>(\$2,490,387.15)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Department 57 - Electric Enterprise								
Division 00 - Non-departmental								
<i>Personnel - Benefits</i>								
51 13	Benefits State Health Plan 2.4%	.00	.00	.00	.00	.00	.00	30,000.00
	<i>Personnel - Benefits Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 310 - EF								
<b>EXPENSE</b>								
Department 57 - Electric Enterprise								
Division 00 - Non-departmental								
<i>Operating Expenses</i>								
53 01	Op Exp Insurance Deductible	.00	2,500.00	.00	4,256.86	.00	.00	.00
<i>Operating Expenses Totals</i>		\$0.00	\$2,500.00	\$0.00	\$4,256.86	\$0.00	\$0.00	\$0.00
<i>Programs</i>								
54 50	Programs Purchase for Resale	304,678.00	.00	767,517.00	.00	767,517.00	767,517.00	.00
<i>Programs Totals</i>		\$304,678.00	\$0.00	\$767,517.00	\$0.00	\$767,517.00	\$767,517.00	\$0.00
<i>Special Appropriations</i>								
55 00	Spec App Salary Reserve	72,163.00	.00	100,000.00	.00	100,000.00	130,000.00	100,000.00
<i>Special Appropriations Totals</i>		\$72,163.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$130,000.00	\$100,000.00
<i>Miscellaneous</i>								
59 00	Misc Depreciation Expense	.00	1,150,972.72	.00	.00	.00	.00	.00
59 01	Misc Bad Debt Expense	50,000.00	91,157.18	50,000.00	94,846.36	50,000.00	50,000.00	50,000.00
59 23	Misc Transfer to Capital Project Fund	.00	.00	.00	1,352,260.00	.00	.00	.00
<i>Miscellaneous Totals</i>		\$50,000.00	\$1,242,129.90	\$50,000.00	\$1,447,106.36	\$50,000.00	\$50,000.00	\$50,000.00
Division 00 - Non-departmental Totals		\$426,841.00	\$1,244,629.90	\$917,517.00	\$1,451,363.22	\$917,517.00	\$947,517.00	\$180,000.00
Division 02 - Administration								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	222,000.00	189,410.87	188,000.00	138,831.64	232,450.53	234,290.40	237,500.00
50 04	Salaries Overtime	3,000.00	.00	3,000.00	.00	3,000.00	3,000.00	2,000.00
<i>Personnel - Salaries Totals</i>		\$225,000.00	\$189,410.87	\$191,000.00	\$138,831.64	\$235,450.53	\$237,290.40	\$239,500.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	1,300.00	600.00	600.00	500.00	2,397.81	800.00	1,000.00
51 10	Benefits FICA	15,600.00	14,423.46	14,400.00	10,638.89	17,782.47	17,923.22	18,000.00
51 11	Benefits Group Insurance - Health	20,298.00	15,394.64	19,800.00	11,983.64	19,800.00	18,000.00	18,000.00
51 15	Benefits Life Insurance	532.00	405.39	500.00	331.38	581.13	585.73	1,000.00
51 20	Benefits Retirement - General Employees	27,426.00	25,855.65	27,000.00	20,096.40	39,005.20	35,448.14	35,000.00
51 30	Benefits 401K - General Employees	10,053.00	9,500.60	9,400.00	6,966.64	11,622.53	11,714.52	12,000.00
<i>Personnel - Benefits Totals</i>		\$75,209.00	\$66,179.74	\$71,700.00	\$50,516.95	\$91,189.14	\$84,471.61	\$85,000.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	.00	46.62	.00	.00	.00	.00	.00
<i>Contractual Services Totals</i>		\$0.00	\$46.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	600.00	.00	600.00	582.88	600.00	600.00	500.00
52 25	Op Exp Advertising Expense	3,000.00	4,431.14	3,000.00	1,481.08	3,000.00	3,000.00	2,500.00
52 26	Op Exp Professional Development	6,000.00	2,575.05	6,000.00	1,921.20	6,000.00	9,000.00	7,500.00
52 27	Op Exp Local Mileage	200.00	.00	200.00	1,513.66	200.00	200.00	4,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 310 - EF								
<b>EXPENSE</b>								
Department 57 - Electric Enterprise								
Division 02 - Administration								
<i>Operating Expenses</i>								
52 62	Op Exp Dues and Subscriptions	32,500.00	33,762.00	36,000.00	36,412.00	36,000.00	36,000.00	37,500.00
52 80	Op Exp Tools	.00	.00	.00	.00	.00	.00	1,000.00
52 85	Op Exp Departmental Supplies	2,000.00	1,152.90	2,000.00	2,059.50	2,000.00	18,000.00	3,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	5,211.04	4,900.00	2,668.98	5,289.08	5,314.47	4,000.00
	<i>Operating Expenses Totals</i>	<b>\$44,300.00</b>	<b>\$47,132.13</b>	<b>\$52,700.00</b>	<b>\$46,639.30</b>	<b>\$53,089.08</b>	<b>\$72,114.47</b>	<b>\$60,000.00</b>
<i>Programs</i>								
54 50	Programs Purchase for Resale	22,200.00	23,496.53	.00	23,914.01	.00	.00	15,000.00
54 56	Programs Electric Conservation Program	15,000.00	6,672.28	15,000.00	4,132.75	15,000.00	15,000.00	10,000.00
	<i>Programs Totals</i>	<b>\$37,200.00</b>	<b>\$30,168.81</b>	<b>\$15,000.00</b>	<b>\$28,046.76</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$25,000.00</b>
	Division 02 - Administration Totals	<b>\$381,709.00</b>	<b>\$332,938.17</b>	<b>\$330,400.00</b>	<b>\$264,034.65</b>	<b>\$394,728.75</b>	<b>\$408,876.48</b>	<b>\$409,500.00</b>
Division 65 - Operations								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	862,740.00	929,404.88	939,500.00	772,041.97	983,513.47	1,278,127.00	1,005,000.00
50 04	Salaries Overtime	30,000.00	62,106.53	30,000.00	50,737.96	30,000.00	30,000.00	25,000.00
	<i>Personnel - Salaries Totals</i>	<b>\$892,740.00</b>	<b>\$991,511.41</b>	<b>\$969,500.00</b>	<b>\$822,779.93</b>	<b>\$1,013,513.47</b>	<b>\$1,308,127.00</b>	<b>\$1,030,000.00</b>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	10,750.00	9,400.00	10,900.00	9,950.00	107,917.81	128,066.00	10,000.00
51 10	Benefits FICA	67,600.00	74,373.76	67,400.00	62,004.04	74,874.09	76,630.52	80,000.00
51 11	Benefits Group Insurance - Health	131,940.00	114,454.70	118,800.00	92,009.22	128,700.00	117,000.00	120,000.00
51 15	Benefits Life Insurance	2,265.00	2,028.78	2,200.00	1,678.64	2,446.87	2,504.27	2,500.00
51 20	Benefits Retirement - General Employees	111,420.00	132,359.77	126,300.00	119,087.53	164,233.63	151,558.15	150,000.00
51 30	Benefits 401K - General Employees	43,137.00	48,885.75	44,000.00	41,284.56	48,937.32	50,085.31	50,000.00
	<i>Personnel - Benefits Totals</i>	<b>\$367,112.00</b>	<b>\$381,502.76</b>	<b>\$369,600.00</b>	<b>\$326,013.99</b>	<b>\$527,109.72</b>	<b>\$525,844.25</b>	<b>\$412,500.00</b>
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	390,200.00	184,984.26	250,000.00	614,299.54	250,000.00	250,000.00	250,000.00
56 11	Cont Serv Contract Services	459,876.00	151,802.76	201,000.00	187,364.56	201,000.00	201,000.00	200,000.00
56 50	Cont Serv Equipment Rental	1,000.00	.00	1,000.00	.00	1,000.00	1,000.00	.00
	<i>Contractual Services Totals</i>	<b>\$851,076.00</b>	<b>\$336,787.02</b>	<b>\$452,000.00</b>	<b>\$801,664.10</b>	<b>\$452,000.00</b>	<b>\$452,000.00</b>	<b>\$450,000.00</b>
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	200.00	.00	200.00	.00	200.00	200.00	.00
52 16	Op Exp Telephone Exp - Mobile	.00	1,575.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	2,000.00	.00	2,000.00	.00	2,000.00	2,000.00	.00
52 26	Op Exp Professional Development	25,900.00	6,940.43	11,000.00	3,638.40	11,000.00	11,000.00	12,500.00
52 27	Op Exp Local Mileage	250.00	9.42	300.00	.00	300.00	300.00	500.00
52 35	Op Exp Maint and Repair - Equipment	8,000.00	7,331.34	8,000.00	39,650.78	8,000.00	628,000.00	600,000.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 310 - EF								
<b>EXPENSE</b>								
Department 57 - Electric Enterprise								
Division 65 - Operations								
<i>Operating Expenses</i>								
52 36	Op Exp Maint and Repair - Vehicles	18,500.00	11,056.12	18,500.00	19,272.73	18,500.00	18,500.00	20,000.00
52 39	Op Exp Maint and Repair - System	270,000.00	251,314.91	250,000.00	221,243.98	250,000.00	250,000.00	250,000.00
52 50	Op Exp Contracted Vehicle Service	20,000.00	24,247.37	20,000.00	1,676.93	20,000.00	20,000.00	20,000.00
52 52	Op Exp Fuel	39,838.00	21,862.20	27,000.00	19,647.77	27,000.00	200,000.00	175,000.00
52 58	Op Exp Electric Meters	65,400.00	108,607.15	65,400.00	82,677.44	65,400.00	65,400.00	100,000.00
52 60	Op Exp Equipment Purchase	10,000.00	12,241.01	10,000.00	15,343.29	10,000.00	110,000.00	110,000.00
52 65	Op Exp Easement Acquisition	40,000.00	.00	40,000.00	.00	40,000.00	40,000.00	25,000.00
52 70	Op Exp Safety	28,515.00	7,251.81	30,200.00	25,429.45	30,200.00	40,000.00	40,000.00
52 71	Op Exp Protective Clothing	23,072.00	17,162.53	22,300.00	13,969.49	22,300.00	22,300.00	25,000.00
52 80	Op Exp Tools	9,255.00	18,844.01	10,000.00	19,805.80	10,000.00	10,000.00	25,000.00
52 85	Op Exp Departmental Supplies	8,500.00	14,116.37	8,500.00	3,556.93	8,500.00	8,500.00	10,000.00
52 87	Op Exp System Expansion	200,000.00	171,301.20	200,000.00	44,463.52	200,000.00	200,000.00	200,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	33,421.15	35,200.00	34,250.72	21,808.21	22,221.05	35,000.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	849.90	.00	.00	.00
<i>Operating Expenses Totals</i>		<b>\$769,430.00</b>	<b>\$707,282.02</b>	<b>\$758,600.00</b>	<b>\$545,477.13</b>	<b>\$745,208.21</b>	<b>\$1,648,421.05</b>	<b>\$1,648,000.00</b>
<i>Programs</i>								
54 50	Programs Purchase for Resale	10,800,000.00	12,240,433.93	12,228,100.00	9,764,653.42	12,228,100.00	11,728,100.00	13,492,785.00
54 55	Programs Load Control Expense	.00	3,560.00	10,000.00	140.37	10,000.00	10,000.00	10,000.00
54 60	Programs Recurring Program Initiative	160,000.00	145,703.23	160,000.00	38,168.41	160,000.00	160,000.00	.00
54 70	Programs Program Init.-Aging Infrast. R&R	.00	.00	.00	78,858.38	.00	.00	100,000.00
<i>Programs Totals</i>		<b>\$10,960,000.00</b>	<b>\$12,389,697.16</b>	<b>\$12,398,100.00</b>	<b>\$9,881,820.58</b>	<b>\$12,398,100.00</b>	<b>\$11,898,100.00</b>	<b>\$13,602,785.00</b>
Division 65 - Operations Totals		<b>\$13,840,358.00</b>	<b>\$14,806,780.37</b>	<b>\$14,947,800.00</b>	<b>\$12,377,755.73</b>	<b>\$15,135,931.40</b>	<b>\$15,832,492.30</b>	<b>\$17,143,285.00</b>
Division 90 - Debt Service								
<i>Debt Service</i>								
57 041	Debt Service System Expansion-New Development	.00	.00	760,000.00	759,371.67	760,000.00	760,000.00	760,000.00
57 049	Debt Service Revenue Bond - Substation	412,574.00	412,574.18	412,600.00	405,119.85	397,666.00	397,666.00	397,700.00
57 051	Debt Service AMI Project	137,144.00	137,144.08	137,100.00	137,119.81	137,100.00	137,100.00	137,100.00
<i>Debt Service Totals</i>		<b>\$549,718.00</b>	<b>\$549,718.26</b>	<b>\$1,309,700.00</b>	<b>\$1,301,611.33</b>	<b>\$1,294,766.00</b>	<b>\$1,294,766.00</b>	<b>\$1,294,800.00</b>
Division 90 - Debt Service Totals		<b>\$549,718.00</b>	<b>\$549,718.26</b>	<b>\$1,309,700.00</b>	<b>\$1,301,611.33</b>	<b>\$1,294,766.00</b>	<b>\$1,294,766.00</b>	<b>\$1,294,800.00</b>
Division 95 - Capital Outlay								
<i>Capital Outlay</i>								
58 00	Cap Out Capital Projects	.00	.00	1,687,000.00	.00	.00	.00	.00
58 47	Cap Out Vehicles	.00	84,075.19	20,000.00	7,943.45	.00	100,000.00	50,000.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	370,000.00	189,849.98	.00	115,073.08	.00	.00	.00
58 50	Cap Out Capital Outlay	.00	.00	100,000.00	45,000.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2027 Base Budget	2027 Departmental Request	2027 Manager Recommended
Fund 310 - EF								
	<b>EXPENSE</b>							
	Department 57 - Electric Enterprise							
	Division 95 - Capital Outlay							
	Capital Outlay							
58 60	Cap Out Program Initiative	2,200,000.00	2,218,341.47	4,388,000.00	652,074.72	2,200,000.00	2,200,000.00	.00
58 80	Cap Out Program Init. - New Development	.00	.00	.00	312,649.81	.00	.00	1,500,000.00
58 81	Cap Out Program Init. - Line Replacement	.00	.00	.00	.00	.00	.00	250,000.00
	<i>Capital Outlay Totals</i>	<b>\$2,570,000.00</b>	<b>\$2,492,266.64</b>	<b>\$6,195,000.00</b>	<b>\$1,132,741.06</b>	<b>\$2,200,000.00</b>	<b>\$2,300,000.00</b>	<b>\$1,800,000.00</b>
	Division 95 - Capital Outlay Totals	<b>\$2,570,000.00</b>	<b>\$2,492,266.64</b>	<b>\$6,195,000.00</b>	<b>\$1,132,741.06</b>	<b>\$2,200,000.00</b>	<b>\$2,300,000.00</b>	<b>\$1,800,000.00</b>
	Division 97 - Inter-departmental							
	Miscellaneous							
59 96	Misc Payments in Lieu of Taxes	110,819.00	110,819.00	110,800.00	.00	110,800.00	110,800.00	110,800.00
59 97	Misc Support Services - General Fund	1,634,555.00	1,507,317.96	1,913,383.00	1,753,934.38	1,913,383.00	1,913,383.00	2,561,615.00
	<i>Miscellaneous Totals</i>	<b>\$1,745,374.00</b>	<b>\$1,618,136.96</b>	<b>\$2,024,183.00</b>	<b>\$1,753,934.38</b>	<b>\$2,024,183.00</b>	<b>\$2,024,183.00</b>	<b>\$2,672,415.00</b>
	Division 97 - Inter-departmental Totals	<b>\$1,745,374.00</b>	<b>\$1,618,136.96</b>	<b>\$2,024,183.00</b>	<b>\$1,753,934.38</b>	<b>\$2,024,183.00</b>	<b>\$2,024,183.00</b>	<b>\$2,672,415.00</b>
	Department 57 - Electric Enterprise Totals	<b>\$19,514,000.00</b>	<b>\$21,044,470.30</b>	<b>\$25,724,600.00</b>	<b>\$18,281,440.37</b>	<b>\$21,967,126.15</b>	<b>\$22,807,834.78</b>	<b>\$23,500,000.00</b>
	<b>EXPENSE TOTALS</b>	<b>\$19,514,000.00</b>	<b>\$18,554,083.15</b>	<b>\$25,724,600.00</b>	<b>\$18,281,440.37</b>	<b>\$21,967,126.15</b>	<b>\$22,807,834.78</b>	<b>\$23,500,000.00</b>
	Fund 310 - EF Totals							
	<b>REVENUE TOTALS</b>	<b>\$19,514,000.00</b>	<b>\$21,280,735.31</b>	<b>\$25,724,600.00</b>	<b>\$19,457,672.75</b>	<b>\$21,536,600.00</b>	<b>\$21,541,600.00</b>	<b>\$23,500,000.00</b>
	<b>EXPENSE TOTALS</b>	<b>\$19,514,000.00</b>	<b>\$18,554,083.15</b>	<b>\$25,724,600.00</b>	<b>\$18,281,440.37</b>	<b>\$21,967,126.15</b>	<b>\$22,807,834.78</b>	<b>\$23,500,000.00</b>
	Fund 310 - EF Totals	<b>\$0.00</b>	<b>\$2,726,652.16</b>	<b>\$0.00</b>	<b>\$1,176,232.38</b>	<b>(\$430,526.15)</b>	<b>(\$1,266,234.78)</b>	<b>\$0.00</b>
	Net Grand Totals							
	<b>REVENUE GRAND TOTALS</b>	<b>\$132,531,175.00</b>	<b>\$120,300,304.19</b>	<b>\$141,169,600.00</b>	<b>\$139,130,604.97</b>	<b>\$123,574,123.00</b>	<b>\$129,165,691.00</b>	<b>\$140,250,000.00</b>
	<b>EXPENSE GRAND TOTALS</b>	<b>\$132,531,175.00</b>	<b>\$48,559,725.36</b>	<b>\$141,169,600.00</b>	<b>\$127,009,986.05</b>	<b>\$125,245,696.91</b>	<b>\$138,642,932.46</b>	<b>\$140,250,000.00</b>
	Net Grand Totals	<b>\$0.00</b>	<b>\$71,740,578.83</b>	<b>\$0.00</b>	<b>\$12,120,618.92</b>	<b>(\$1,671,573.91)</b>	<b>(\$9,477,241.46)</b>	<b>\$0.00</b>

**Town of Clayton  
Fiscal Year 2026-2027  
Ordinance Establishing Rates and Fees**

BE IT HEREBY ADOPTED BY THE TOWN COUNCIL FOR THE TOWN OF CLAYTON, NORTH CAROLINA that the following fees are established as noted herein:

1. Water Rates – Water rates shall be adjusted as reflected in the Comprehensive List of Fees and Charges, which follows, effective July 1, 2026.
2. Sewer Rates – Sewer rates shall be adjusted as reflected in the Comprehensive List of Fees and Charges, which follows, effective July 1, 2026.
3. Electric Rates – Electric rates shall be adjusted as reflected in the Comprehensive List of Fees and Charges, which follows, effective July 1, 2026.
4. Planning Department Fees shall be adjusted as reflected in the Comprehensive List of Fees and Charges, which follows, effective July 1, 2026.
5. Inspections Department Fees shall be adjusted as reflected in the Comprehensive List of Fees and Charges, which follows, effective July 1, 2026.
6. Engineering Department Fees shall be adjusted as reflected in the Comprehensive List of Fees and Charges, which follows, effective July 1, 2026.
7. Police Department Fees shall be adjusted as reflected in the Comprehensive List of Fees and Charges, which follows, effective July 1, 2026.
8. Various fees and charges shall be adjusted, added, or eliminated as indicated on the Comprehensive List of Fees and Charges, which follows, effective July 1, 2026.
9. All other rates, fees, and charges for FY 26-27 shall remain as indicated in the Town of Clayton Comprehensive List of Fees and Charges for FY 26-27 unless the subject of another action.

Duly adopted this 15th day of June, 2026 while in regular session.

\_\_\_\_\_  
Jody L. McLeod  
Mayor

ATTEST:

APPROVED AS TO FORM

\_\_\_\_\_  
Michelle Snyder  
Acting Town Clerk

\_\_\_\_\_  
Jim Cauley  
Town Attorney

**Town of Clayton  
Fiscal Year 2026-2027  
Budget Ordinance**

**BE IT HEREBY ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF CLAYTON, NORTH CAROLINA:**

This Budget Ordinance establishes revenues and appropriations for the operation of the Town of Clayton government and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027. This Ordinance is adopted in accordance with the chart of accounts heretofore established for the Town of Clayton and shall serve as the legal authority for all financial transactions, subject to the provisions, limitations, and delegations of authority set forth in the sections that follow.

Whereas budgetary control for the annual operating budget is established at the department level within the General Fund and at the division/function level within the Water and Sewer Fund and Electric Fund, unless otherwise stated in this Ordinance.

Accordingly, the following sections detail the estimated revenues, appropriations, and administrative provisions necessary to implement and administer the Fiscal Year 2026–2027 budget:

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 the Town of Clayton:

General Government	4,623,309
Financial Services	5,982,240
Planning	440,585
Economic Development	98,864
Inspections	2,039,812
Human Resources	556,062
Community Development	737,496
Data and Technology Services	2,453,315
Communications & Outreach	298,780
Law Enforcement	8,613,100
Engineering	1,396,760
Fire & Emergency Services	12,246,667
Operations Management	80,750
Public Works	13,220,460
Parks & Recreational Services	3,247,900
Cultural & Performing Arts	1,056,500
Library Operations	1,053,700
Debt Service	4,353,700
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Total	62,500,000

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:

REVENUES PENDING

Ad Valorem Taxes	28,435,700
State Shared Revenues	13,295,400
Intergovernmental	4,864,000
Permits & Fees	3,003,000
Sales & Services	4,201,800
Grants & Donations	567,500
Other Financing Sources	2,331,800
Miscellaneous	4,012,000
Fund Balance/Cap. Reserve	1,788,800
	<hr/>
Total	62,500,000

Section 3. The following amounts were hereby appropriated in the Water and Sewer Fund for the operation of the water and 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:

Non-Departmental	7,750,000
Administration	1,650,000
Operations	7,850,000
Preventive Maintenance	1,375,000
Wastewater Treatment Plant	9,164,924
Debt Service	14,664,100
Capital Outlay	5,630,000
Inter-Departmental	6,165,976
	<hr/>
Total	54,250,000

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

REVENUES PENDING

Permits & Fees	7,675,000
Sales & Services	46,510,000
Miscellaneous	65,000
Fund Balance/Cap. Reserve	0
	<hr/>
Total	54,250,000

Section 5. The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility 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:

Non-departmental	180,000
Administration	409,500
Operations	17,143,285
Debt Service	1,294,800
Capital Outlay	1,800,000
Inter-departmental	2,672,415
	<hr/>
Total	23,500,000

Section 6. It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

REVENUES PENDING

Permits & Fees	1,110,500
Sales & Services	22,205,000
Miscellaneous	184,500
	<hr/>
Total	23,500,000

Section 7. There is hereby levied, for the Fiscal Year 2026–2027 budget year and in accordance with G.S. 159-13, a tax at the rate of forty-nine cents (\$0.49) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2026, for the purpose of raising the revenue listed as “Ad Valorem Taxes” in the General Fund in Section 2 of this ordinance.

This rate is based on an estimated real property valuation for the purposes of taxation of \$5,306,122,450 and an estimated rate of collection of 99.6%. The estimated rate of collection is based on the fiscal year 2025–2026 collection rate of 99.96%. The estimated vehicle property valuation for the purpose of taxation is \$367,346,950.

There is hereby levied, for the Fiscal Year 2026–2027 budget year, a Municipal Vehicle Tax at a rate of \$30 per vehicle registered as of July 1, 2026.

Section 8. Authorized staffing for Fiscal Year 2026–2027 is established at a total of 370 full-time equivalent (FTE) positions – 310 in the General Fund, 44 in the Water and Sewer Fund, and 16 in the Electric fund. In addition to regular full-time staffing, the Town maintains authorized positions consisting of elected officials, permanent part-time employees, apprentice classifications, interns, auxiliary public safety personnel, and seasonal or roster-based workers as needed to support operational demands, all subject to available funding.

Fiscal Year 2026-27 authorized position totals are as follows:

- 6 elected officials
- 370 full-time
- 27 permanent part-time
- 1 full-time water resources apprentice
- 1 full-time electric enterprise apprentice
- 10 interns
- A pool of auxiliary positions in Fire and Police
- A pool of seasonal/roster workers as needed to support operations, subject to available funding at the discretion of the Town Manager

The compensation for Fiscal Year 2026–2027 for the position classifications noted above is hereby adopted by reference as presented in the pay scales and schedules provided as part of the Town Manager’s Recommended Budget. Such pay scales and schedules shall govern compensation for positions authorized in this Ordinance and may be administered in accordance with the Town’s personnel policies and applicable law, provided that all compensation actions remain within the appropriations established herein.

New position authorizations are initially established by the annual budget ordinance, and changes authorized by the Town Manager to this schedule may occur during the fiscal year as reclassifications of authorizations to meet the changing needs of the organization.

To provide organizational flexibility and ensure responsiveness to emerging service needs, the Town Manager is authorized to add up to three (3) additional full-time equivalent positions during the fiscal year, provided sufficient funding exists within the adopted budget and such actions are necessary to support the effective delivery of Town services. The Town Manager shall notify the Town Council in advance of authorizing any such position, or as soon as practicable thereafter when circumstances require immediate action.

Succession planning may require onboarding a successor employee prior to the effective date of the current employee's retirement or separation from the Town to meet the needs of the organization. The Town Manager is authorized to utilize lapse salary for succession planning or reassignment of positions within each fund without Council approval. Other funding sources for succession planning require Council approval.

Additionally, the Town Manager is authorized to Develop and implement Career Progression Plans within Town departments, provided that such plans do not increase the total number of Full-Time Equivalent (FTE) positions and are fully funded within the limits of the currently approved fiscal year budget. All previously adopted Town Council policies pertaining to Career Progression Plans shall be reclassified as Town Manager Administrative Policies. These policies will be reviewed, updated, and maintained under the authority of the Town Manager in accordance with current administrative practices and organizational needs.

Section 9. The Budget Officer may reallocate funds accrued due to personnel lapse salary, subject to compliance with G.S. 159-15 where applicable, to provide the Town Manager with reasonable flexibility to mitigate unforeseen circumstances, address temporary staffing needs resulting from vacant positions, and support the effective delivery of Town services. All lapse salary reallocations shall remain within the same fund and shall not increase total appropriations or materially alter the intent of the adopted budget.

During the first six months of the fiscal year, a maximum of seventy-five thousand dollars (\$75,000) per department may be reallocated without Council approval. During the second half of the fiscal year, there shall be no cap on the amount that may be reallocated, provided such reallocations remain within available lapse salary and the approved budget.

The Town Manager is authorized to utilize lapse salary funds to engage contractors or consultants, or otherwise supplement staffing capacity, based on operational need and the criticality of the position.

The Town Manager shall provide a formal mid-year report to the Town Council in January summarizing the use of lapse salary reallocations during the first half of the fiscal year. All reallocations authorized under this section require the approval of the Town Manager, acting as Budget Officer, and shall not be delegated.

Section 10. Operating funds that are encumbered and unspent on the financial records as of June 30, 2026, are hereby automatically reappropriated to Fiscal Year 2026–2027 for the purpose of liquidating outstanding obligations consistent with pre-audit and encumbrance requirements under G.S. 159-28. Unencumbered appropriations shall lapse at fiscal year-end unless otherwise reauthorized by the Town Council or specifically provided for in this Ordinance.

Notwithstanding the foregoing, unspent funds associated with capital program activities may be administratively transferred by the Town Manager/Budget Officer, or his/her designee, to the Capital Program Reserve Fund as of June 30 to support future capital needs, consistent with the Town's financial policies and adopted Capital Improvement Plan.

Section 11. The Town Manager may authorize and approve changes to administrative procedures, internal business rules, account structures, reporting methodologies, and other operational processes necessary to effectively implement and administer the Fiscal Year 2026–2027 Budget Ordinance, provided such changes do not conflict with applicable North Carolina General Statutes, alter the total appropriations adopted by Council, or otherwise require formal budget amendment action by the Town Council.

Section 12. The Town Manager, acting as Budget Officer, is authorized to administer the adopted budget by approving transfers within a department and between departments or divisions within each fund, provided all transfers remain within total fund appropriations.

The Town Manager may also make administrative adjustments to line-item accounts, departmental budgets, and enterprise fund allocations as necessary to implement the adopted budget. The lapse salary authority provided in Section 9 operates as a separate and distinct authority and shall not be subject to the transfer limits established in this section.

No action taken under this section shall increase total appropriations, appropriate additional fund balance, or create new financial obligations. The Town Council retains exclusive authority over any amendment requiring the use of additional fund balance, or any change to total appropriations, consistent with G.S. 159-15.

Section 13. The Town Manager is authorized to accept and expend grant funds that have been formally awarded to the Town, provided that such grants do not require a local financial match beyond amounts already included in the adopted budget or otherwise approved by the Town Council. The Town Manager is further authorized to establish and administer project budgets necessary to implement grant-funded or capital activities, including aligning expenditures with grant terms, funding requirements, and project timelines, provided that such actions remain within authorized appropriations and do not require additional Council action.

Section 14. Capital expenditures may be included in the annual budget ordinance or authorized through separate project ordinances in accordance with G.S. 159-13.2. When included in the annual budget, such appropriations are limited to the amounts adopted for the fiscal year but may be modified or reallocated as permitted under the Budget Amendments and Transfer Authority provisions of this Ordinance.

Capital projects extending beyond a single fiscal year or involving significant construction, acquisition, or grant funding may be authorized through a project ordinance, which establishes a life-of-project budget independent of the annual budget. Capital planning and prioritization are guided by the Town's separately adopted Capital Improvement Plan (CIP), which serves as a planning document and does not in itself authorize expenditures. The Town Manager is authorized to administer capital appropriations consistent with the method of authorization and applicable law, provided no action increases total appropriations or obligates funds beyond those approved by the Town Council.

Section 15. Copies of this Budget Ordinance shall be furnished to the Clerk, the Council, the Budget Officer, the Finance Director, and the Budget Manager to be kept on file by them for their direction in the disbursement of funds.

Duly adopted this 15th day of June, 2026 while in regular session.

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Jody L. McLeod  
Mayor

ATTEST:

APPROVED AS TO FORM

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Michelle Snyder  
Acting Town Clerk

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Jim Cauley  
Town Attorney

Part-Time/Roster Cost of Living Adjustments					
Proposed Classification Title	Department	FY26 Wage	Rate	FY27 Wage	Rate
Audio Technician	Cultural Arts	\$20.50	Per Hour	\$21.25	Per Hour
Senior Audio Technician	Cultural Arts	\$22.50	Per Hour	\$23.25	Per Hour
Box Office Associate	Cultural Arts	\$19.50	Per Hour	\$20.25	Per Hour
Custodian - Roster	Cultural Arts	\$15.75	Per Hour	\$16.25	Per Hour
Event Staff/Tech Crew - 0 to 2 years	Cultural Arts	\$14.00	Per Hour	\$14.50	Per Hour
Event Staff/Tech Crew - 2 to 5 years	Cultural Arts	\$15.00	Per Hour	\$15.50	Per Hour
Event Staff/Tech Crew - 5 years plus	Cultural Arts	\$16.00	Per Hour	\$16.50	Per Hour
Lead Event Staff/Tech Staff	Cultural Arts	\$17.00	Per Hour	\$17.75	Per Hour
Lighting Technician - 0 to 2 years	Cultural Arts	\$15.00	Per Hour	\$15.50	Per Hour
Lighting Technician - 2 to 5 years	Cultural Arts	\$16.00	Per Hour	\$16.50	Per Hour
Lighting Technician - 5 years plus	Cultural Arts	\$17.00	Per Hour	\$17.75	Per Hour
Receptionist	Customer Service	\$16.00	Per Hour	\$16.50	Per Hour
Library Assistant - 0 to 2 years	Library	\$15.00	Per Hour	\$15.50	Per Hour
Library Assistant - 2 to 5 years	Library	\$16.00	Per Hour	\$16.50	Per Hour
Library Assistant - 5 years plus	Library	\$17.00	Per Hour	\$17.75	Per Hour
Library Associate - 0 to 2 years	Library	\$15.50	Per Hour	\$16.00	Per Hour
Library Associate - 2 to 5 years	Library	\$16.50	Per Hour	\$17.00	Per Hour
Library Associate - 5 years plus	Library	\$17.50	Per Hour	\$18.25	Per Hour
Summer Camp Counselor 0 to 2 years	Parks & Recreation	\$13.25	Per Hour	\$13.75	Per Hour
Summer Camp Counselor 2 to 5 years	Parks & Recreation	\$14.25	Per Hour	\$14.75	Per Hour
Summer Camp Counselor 5 years	Parks & Recreation	\$15.25	Per Hour	\$15.75	Per Hour
Summer Camp Counselor Lead	Parks & Recreation	\$16.00	Per Hour	\$16.50	Per Hour
Athletic Facility Supervisor	Parks & Recreation	\$15.00	Per Hour	\$15.50	Per Hour
Athletic Scorekeeper	Parks & Recreation	\$14.00	Per Hour	\$14.50	Per Hour
Community Center Aide	Parks & Recreation	\$15.00	Per Hour	\$15.50	Per Hour
General Maintenance Worker - PT	Parks & Recreation	\$16.54	Per Hour	\$17.25	Per Hour
Instructor	Parks & Recreation	\$25.00	Per Hour	\$25.75	Per Hour
Park Ranger PT	Parks & Recreation		Per Hour	\$20.00	Per Hour

Elected Officials Cost of Living Adjustments			FY27 Annual Salary	
Proposed Classification Title	Department	FY26 Annual Salary		
Mayor	Legislative		\$16,000	\$16,500
Mayor Pro Tempore	Legislative		\$14,500	\$15,000
Councilmember	Legislative		\$13,000	\$13,400

FY26 Full Time Personnel Pay Grades General Salary Schedule 100 Pay Scale																										
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
101	\$ 35,536.00	\$ 36,424.00	\$ 37,335.00	\$ 38,269.00	\$ 39,226.00	\$ 40,207.00	\$ 41,213.00	\$ 42,244.00	\$ 43,301.00	\$ 44,384.00	\$ 45,494.00	\$ 46,630.00	\$ 47,792.00	\$ 48,980.00	\$ 50,194.00	\$ 51,434.00	\$ 52,700.00	\$ 54,000.00	\$ 55,334.00	\$ 56,700.00	\$ 58,098.00	\$ 59,528.00	\$ 61,000.00	\$ 62,512.00	\$ 64,064.00	\$ 65,656.00
102	\$ 37,312.00	\$ 38,245.00	\$ 39,202.00	\$ 40,183.00	\$ 41,188.00	\$ 42,218.00	\$ 43,274.00	\$ 44,356.00	\$ 45,465.00	\$ 46,602.00	\$ 47,768.00	\$ 48,963.00	\$ 50,188.00	\$ 51,443.00	\$ 52,730.00	\$ 54,049.00	\$ 55,401.00	\$ 56,787.00	\$ 58,208.00	\$ 59,664.00	\$ 61,155.00	\$ 62,680.00	\$ 64,240.00	\$ 65,835.00	\$ 67,460.00	\$ 69,115.00
103	\$ 39,178.00	\$ 40,158.00	\$ 41,162.00	\$ 42,192.00	\$ 43,247.00	\$ 44,328.00	\$ 45,436.00	\$ 46,571.00	\$ 47,734.00	\$ 48,927.00	\$ 50,150.00	\$ 51,403.00	\$ 52,687.00	\$ 53,999.00	\$ 55,340.00	\$ 56,711.00	\$ 58,113.00	\$ 59,546.00	\$ 61,010.00	\$ 62,504.00	\$ 64,028.00	\$ 65,582.00	\$ 67,166.00	\$ 68,780.00	\$ 70,424.00	\$ 72,098.00
104	\$ 41,137.00	\$ 42,166.00	\$ 43,221.00	\$ 44,302.00	\$ 45,410.00	\$ 46,545.00	\$ 47,710.00	\$ 48,903.00	\$ 50,126.00	\$ 51,380.00	\$ 52,665.00	\$ 53,982.00	\$ 55,330.00	\$ 56,710.00	\$ 58,123.00	\$ 59,569.00	\$ 61,047.00	\$ 62,556.00	\$ 64,096.00	\$ 65,667.00	\$ 67,269.00	\$ 68,902.00	\$ 70,566.00	\$ 72,260.00	\$ 74,000.00	\$ 75,775.00
105	\$ 43,194.00	\$ 44,274.00	\$ 45,381.00	\$ 46,516.00	\$ 47,679.00	\$ 48,871.00	\$ 50,093.00	\$ 51,346.00	\$ 52,630.00	\$ 53,946.00	\$ 55,295.00	\$ 56,676.00	\$ 58,089.00	\$ 59,534.00	\$ 61,011.00	\$ 62,520.00	\$ 64,060.00	\$ 65,631.00	\$ 67,233.00	\$ 68,866.00	\$ 70,530.00	\$ 72,224.00	\$ 73,948.00	\$ 75,702.00	\$ 77,486.00	\$ 79,300.00
106	\$ 45,354.00	\$ 46,488.00	\$ 47,651.00	\$ 48,843.00	\$ 50,065.00	\$ 51,317.00	\$ 52,600.00	\$ 53,915.00	\$ 55,263.00	\$ 56,644.00	\$ 58,060.00	\$ 59,511.00	\$ 61,000.00	\$ 62,528.00	\$ 64,087.00	\$ 65,676.00	\$ 67,296.00	\$ 68,946.00	\$ 70,627.00	\$ 72,339.00	\$ 74,082.00	\$ 75,856.00	\$ 77,660.00	\$ 79,494.00	\$ 81,358.00	\$ 83,252.00
107	\$ 47,622.00	\$ 48,835.00	\$ 50,079.00	\$ 51,354.00	\$ 52,660.00	\$ 54,000.00	\$ 55,375.00	\$ 56,786.00	\$ 58,233.00	\$ 59,716.00	\$ 61,235.00	\$ 62,790.00	\$ 64,381.00	\$ 65,999.00	\$ 67,645.00	\$ 69,328.00	\$ 71,048.00	\$ 72,805.00	\$ 74,598.00	\$ 76,427.00	\$ 78,292.00	\$ 80,193.00	\$ 82,130.00	\$ 84,103.00	\$ 86,112.00	\$ 88,157.00
108	\$ 50,004.00	\$ 51,255.00	\$ 52,537.00	\$ 53,851.00	\$ 55,198.00	\$ 56,578.00	\$ 57,993.00	\$ 59,444.00	\$ 60,930.00	\$ 62,452.00	\$ 64,011.00	\$ 65,605.00	\$ 67,235.00	\$ 68,900.00	\$ 70,600.00	\$ 72,335.00	\$ 74,105.00	\$ 75,910.00	\$ 77,750.00	\$ 79,625.00	\$ 81,535.00	\$ 83,480.00	\$ 85,460.00	\$ 87,475.00	\$ 89,525.00	\$ 91,610.00
109	\$ 52,505.00	\$ 53,818.00	\$ 55,164.00	\$ 56,544.00	\$ 57,958.00	\$ 59,407.00	\$ 60,891.00	\$ 62,410.00	\$ 63,964.00	\$ 65,553.00	\$ 67,177.00	\$ 68,836.00	\$ 70,530.00	\$ 72,259.00	\$ 74,024.00	\$ 75,825.00	\$ 77,662.00	\$ 79,535.00	\$ 81,445.00	\$ 83,391.00	\$ 85,373.00	\$ 87,391.00	\$ 89,445.00	\$ 91,535.00	\$ 93,660.00	\$ 95,820.00
110	\$ 55,131.00	\$ 56,510.00	\$ 57,923.00	\$ 59,370.00	\$ 60,850.00	\$ 62,364.00	\$ 63,912.00	\$ 65,495.00	\$ 67,113.00	\$ 68,766.00	\$ 70,454.00	\$ 72,177.00	\$ 73,935.00	\$ 75,728.00	\$ 77,556.00	\$ 79,419.00	\$ 81,317.00	\$ 83,250.00	\$ 85,218.00	\$ 87,221.00	\$ 89,259.00	\$ 91,332.00	\$ 93,440.00	\$ 95,583.00	\$ 97,761.00	\$ 99,974.00
111	\$ 57,883.00	\$ 59,396.00	\$ 60,947.00	\$ 62,536.00	\$ 64,161.00	\$ 65,822.00	\$ 67,519.00	\$ 69,252.00	\$ 71,021.00	\$ 72,826.00	\$ 74,667.00	\$ 76,544.00	\$ 78,457.00	\$ 80,406.00	\$ 82,391.00	\$ 84,411.00	\$ 86,466.00	\$ 88,556.00	\$ 90,681.00	\$ 92,841.00	\$ 95,035.00	\$ 97,264.00	\$ 99,528.00	\$ 101,827.00	\$ 104,161.00	\$ 106,530.00
112	\$ 60,763.00	\$ 62,330.00	\$ 63,941.00	\$ 65,588.00	\$ 67,271.00	\$ 68,990.00	\$ 70,745.00	\$ 72,536.00	\$ 74,363.00	\$ 76,226.00	\$ 78,125.00	\$ 80,060.00	\$ 82,031.00	\$ 84,038.00	\$ 86,081.00	\$ 88,160.00	\$ 90,275.00	\$ 92,426.00	\$ 94,613.00	\$ 96,836.00	\$ 99,095.00	\$ 101,389.00	\$ 103,718.00	\$ 106,082.00	\$ 108,481.00	\$ 110,915.00
113	\$ 63,823.00	\$ 65,419.00	\$ 67,055.00	\$ 68,729.00	\$ 70,441.00	\$ 72,191.00	\$ 73,978.00	\$ 75,802.00	\$ 77,663.00	\$ 79,561.00	\$ 81,496.00	\$ 83,468.00	\$ 85,477.00	\$ 87,523.00	\$ 89,606.00	\$ 91,726.00	\$ 93,883.00	\$ 96,076.00	\$ 98,305.00	\$ 100,570.00	\$ 102,871.00	\$ 105,208.00	\$ 107,581.00	\$ 109,990.00	\$ 112,435.00	\$ 114,916.00
114	\$ 67,015.00	\$ 68,691.00	\$ 70,409.00	\$ 72,170.00	\$ 73,975.00	\$ 75,825.00	\$ 77,718.00	\$ 79,654.00	\$ 81,632.00	\$ 83,652.00	\$ 85,714.00	\$ 87,817.00	\$ 89,961.00	\$ 92,145.00	\$ 94,369.00	\$ 96,633.00	\$ 98,937.00	\$ 101,281.00	\$ 103,665.00	\$ 106,089.00	\$ 108,553.00	\$ 111,057.00	\$ 113,601.00	\$ 116,185.00	\$ 118,809.00	\$ 121,473.00
115	\$ 70,366.00	\$ 72,126.00	\$ 73,930.00	\$ 75,779.00	\$ 77,672.00	\$ 79,608.00	\$ 81,587.00	\$ 83,608.00	\$ 85,670.00	\$ 87,773.00	\$ 89,917.00	\$ 92,101.00	\$ 94,325.00	\$ 96,589.00	\$ 98,893.00	\$ 101,237.00	\$ 103,621.00	\$ 106,045.00	\$ 108,509.00	\$ 111,013.00	\$ 113,557.00	\$ 116,141.00	\$ 118,765.00	\$ 121,429.00	\$ 124,133.00	\$ 126,877.00
116	\$ 73,885.00	\$ 75,733.00	\$ 77,627.00	\$ 79,568.00	\$ 81,555.00	\$ 83,587.00	\$ 85,664.00	\$ 87,786.00	\$ 89,953.00	\$ 92,165.00	\$ 94,421.00	\$ 96,721.00	\$ 99,065.00	\$ 101,453.00	\$ 103,885.00	\$ 106,361.00	\$ 108,881.00	\$ 111,445.00	\$ 114,053.00	\$ 116,705.00	\$ 119,401.00	\$ 122,141.00	\$ 124,925.00	\$ 127,753.00	\$ 130,625.00	\$ 133,541.00
117	\$ 77,580.00	\$ 79,520.00	\$ 81,508.00	\$ 83,546.00	\$ 85,633.00	\$ 87,770.00	\$ 89,956.00	\$ 92,191.00	\$ 94,475.00	\$ 96,808.00	\$ 99,190.00	\$ 101,621.00	\$ 104,101.00	\$ 106,630.00	\$ 109,208.00	\$ 111,835.00	\$ 114,511.00	\$ 117,236.00	\$ 120,010.00	\$ 122,833.00	\$ 125,705.00	\$ 128,626.00	\$ 131,596.00	\$ 134,615.00	\$ 137,683.00	\$ 140,800.00
118	\$ 81,459.00	\$ 83,496.00	\$ 85,584.00	\$ 87,724.00	\$ 89,915.00	\$ 92,156.00	\$ 94,447.00	\$ 96,788.00	\$ 99,179.00	\$ 101,620.00	\$ 104,111.00	\$ 106,652.00	\$ 109,243.00	\$ 111,884.00	\$ 114,575.00	\$ 117,316.00	\$ 120,107.00	\$ 122,948.00	\$ 125,839.00	\$ 128,780.00	\$ 131,771.00	\$ 134,812.00	\$ 137,903.00	\$ 141,044.00	\$ 144,235.00	\$ 147,476.00
119	\$ 85,520.00	\$ 87,671.00	\$ 89,863.00	\$ 92,110.00	\$ 94,413.00	\$ 96,772.00	\$ 99,187.00	\$ 101,658.00	\$ 104,184.00	\$ 106,769.00	\$ 109,414.00	\$ 112,119.00	\$ 114,884.00	\$ 117,709.00	\$ 120,594.00	\$ 123,539.00	\$ 126,544.00	\$ 129,609.00	\$ 132,734.00	\$ 135,919.00	\$ 139,164.00	\$ 142,469.00	\$ 145,834.00	\$ 149,259.00	\$ 152,744.00	\$ 156,289.00
120	\$ 89,800.00	\$ 92,055.00	\$ 94,357.00	\$ 96,710.00	\$ 99,114.00	\$ 101,578.00	\$ 104,102.00	\$ 106,686.00	\$ 109,329.00	\$ 112,032.00	\$ 114,795.00	\$ 117,618.00	\$ 120,501.00	\$ 123,444.00	\$ 126,447.00	\$ 129,510.00	\$ 132,633.00	\$ 135,816.00	\$ 139,059.00	\$ 142,362.00	\$ 145,725.00	\$ 149,148.00	\$ 152,631.00	\$ 156,174.00	\$ 159,777.00	\$ 163,440.00
121	\$ 94,300.00	\$ 96,658.00	\$ 99,070.00	\$ 101,532.00	\$ 104,044.00	\$ 106,606.00	\$ 109,228.00	\$ 111,900.00	\$ 114,632.00	\$ 117,424.00	\$ 120,276.00	\$ 123,188.00	\$ 126,160.00	\$ 129,192.00	\$ 132,284.00	\$ 135,436.00	\$ 138,648.00	\$ 141,920.00	\$ 145,252.00	\$ 148,644.00	\$ 152,096.00	\$ 155,608.00	\$ 159,180.00	\$ 162,812.00	\$ 166,504.00	\$ 170,256.00
122	\$ 99,015.00	\$ 101,491.00	\$ 104,029.00	\$ 106,620.00	\$ 109,269.00	\$ 111,977.00	\$ 114,744.00	\$ 117,570.00	\$ 120,456.00	\$ 123,392.00	\$ 126,378.00	\$ 129,414.00	\$ 132,500.00	\$ 135,636.00	\$ 138,822.00	\$ 142,058.00	\$ 145,344.00	\$ 148,680.00	\$ 152,066.00	\$ 155,502.00	\$ 158,988.00	\$ 162,524.00	\$ 166,110.00	\$ 169,746.00	\$ 173,432.00	\$ 177,168.00
123	\$ 103,860.00	\$ 106,468.00	\$ 109,141.00	\$ 111,879.00	\$ 114,682.00	\$ 117,550.00	\$ 120,483.00	\$ 123,481.00	\$ 126,544.00	\$ 129,672.00	\$ 132,865.00	\$ 136,123.00	\$ 139,446.00	\$ 142,834.00	\$ 146,287.00	\$ 149,805.00	\$ 153,388.00	\$ 157,036.00	\$ 160,749.00	\$ 164,527.00	\$ 168,370.00	\$ 172,278.00	\$ 176,251.00	\$ 180,289.00	\$ 184,392.00	\$ 188,560.00
124	\$ 108,965.00	\$ 111,695.00	\$ 114,491.00	\$ 117,354.00	\$ 120,285.00	\$ 123,284.00	\$ 126,351.00	\$ 129,486.00	\$ 132,689.00	\$ 135,959.00	\$ 139,296.00	\$ 142,699.00	\$ 146,168.00	\$ 149,693.00	\$ 153,274.00	\$ 156,911.00	\$ 160,604.00	\$ 164,353.00	\$ 168,157.00	\$ 172,016.00	\$ 175,930.00	\$ 179,900.00	\$ 183,925.00	\$ 188,005.00	\$ 192,140.00	\$ 196,330.00
125	\$ 114,340.00	\$ 117,198.00	\$ 120,129.00	\$ 123,132.00	\$ 126,207.00	\$ 129,354.00	\$ 132,573.00	\$ 135,864.00	\$ 139,227.00	\$ 142,661.00	\$ 146,165.00	\$ 149,739.00	\$ 153,383.00	\$ 157,097.00	\$ 160,881.00	\$ 164,735.00	\$ 168,659.00	\$ 172,653.00	\$ 176,717.00	\$ 180,851.00	\$ 185,055.00	\$ 189,329.00	\$ 193,673.00	\$ 198,087.00	\$ 202,571.00	\$ 207,125.00
126	\$ 120,000.00	\$ 122,988.00	\$ 126,047.00	\$ 129,176.00	\$ 132,375.00	\$ 135,644.00	\$ 138,983.00	\$ 142,392.00	\$ 145,871.00	\$ 149,420.00	\$ 153,039.00	\$ 156,728.00	\$ 160,487.00	\$ 164,316.00	\$ 168,215.00	\$ 172,184.00	\$ 176,223.00	\$ 180,332.00	\$ 184,511.00	\$ 188,760.00	\$ 193,079.00	\$ 197,468.00	\$ 201,927.00	\$ 206,456.00	\$ 211,055.00	\$ 215,724.00
127	\$ 126,034.00	\$ 129,153.00	\$ 132,342.00	\$ 135,601.00	\$ 138,930.00	\$ 142,329.00	\$ 145,798.00	\$ 149,337.00	\$ 152,946.00	\$ 156,625.00	\$ 160,374.00	\$ 164,193.00	\$ 168,082.00	\$ 172,041.00	\$ 176,070.00	\$ 180,169.00	\$ 184,338.00	\$ 188,577.00	\$ 192,886.00	\$ 197,265.00	\$ 201,714.00	\$ 206,233.00	\$ 210,822.00	\$ 215,481.00	\$ 220,210.00	\$ 224,999.00
128	\$ 132,463.00	\$ 135,682.00	\$ 139,021.00	\$ 142,480.00	\$ 146,059.00	\$ 149,658.00	\$ 153,277.00	\$ 15																		

FY26 Full Time Personnel Pay Grades Exempt Salary Schedule - Open Range 400 Pay Scale					
Grade	Minimum	Midpoint	Maximum	Range Spread	Midpoint Progression
401	\$ 51,500.00	\$ 69,525.00	\$ 87,550.00	70.0%	
402	\$ 54,075.00	\$ 73,002.00	\$ 91,928.00	70.0%	5.0%
403	\$ 56,779.00	\$ 76,652.00	\$ 96,525.00	70.0%	5.0%
404	\$ 59,618.00	\$ 80,485.00	\$ 101,351.00	70.0%	5.0%
405	\$ 62,599.00	\$ 84,509.00	\$ 106,419.00	70.0%	5.0%
406	\$ 65,729.00	\$ 88,735.00	\$ 111,740.00	70.0%	5.0%
407	\$ 69,016.00	\$ 93,172.00	\$ 117,328.00	70.0%	5.0%
408	\$ 72,467.00	\$ 97,831.00	\$ 123,194.00	70.0%	5.0%
409	\$ 76,091.00	\$ 102,723.00	\$ 129,355.00	70.0%	5.0%
410	\$ 79,896.00	\$ 107,860.00	\$ 135,824.00	70.0%	5.0%
411	\$ 83,891.00	\$ 113,253.00	\$ 142,615.00	70.0%	5.0%
412	\$ 92,281.00	\$ 119,966.00	\$ 147,650.00	60.0%	5.9%
413	\$ 96,896.00	\$ 125,965.00	\$ 155,034.00	60.0%	5.0%
414	\$ 101,741.00	\$ 132,264.00	\$ 162,786.00	60.0%	5.0%
415	\$ 106,829.00	\$ 138,878.00	\$ 170,927.00	60.0%	5.0%
416	\$ 112,171.00	\$ 145,823.00	\$ 179,474.00	60.0%	5.0%
417	\$ 123,389.00	\$ 157,321.00	\$ 191,253.00	55.0%	7.9%
418	\$ 129,559.00	\$ 165,188.00	\$ 200,817.00	55.0%	5.0%
419	\$ 136,037.00	\$ 173,448.00	\$ 210,858.00	55.0%	5.0%
420	\$ 149,641.00	\$ 187,052.00	\$ 224,462.00	50.0%	7.8%
421	\$ 157,124.00	\$ 196,405.00	\$ 235,686.00	50.0%	5.0%
422	\$ 164,981.00	\$ 206,227.00	\$ 247,472.00	50.0%	5.0%
423	\$ 173,231.00	\$ 216,539.00	\$ 259,847.00	50.0%	5.0%
424	\$ 181,893.00	\$ 227,367.00	\$ 272,840.00	50.0%	5.0%
425	\$ 190,988.00	\$ 238,735.00	\$ 286,482.00	50.0%	5.0%