

	A	B	Y	Z
1	FY26 Proposed Budget			Manager
2	REVENUES		TOTAL FY 25	FY 26
3			Approved	Proposed
4	GENERAL FUND			
5	10-00-3100-1100	TAXES CURRENT YEAR	\$3,328,500	\$3,406,076
6	10-00-3100-1110	TAXES PRIOR YEARS	\$4,500	\$4,500
7	10-10-3100-1200	FIRE DISTRICT TAX	\$380,268	\$439,936
8	10-10-3100-1300	FIRE TAX COLLECTION FEE	(\$1,500)	(\$1,500)
9	10-10-3100-1400	FIRE TAX INTEREST & PENALTIES	\$300	\$300
10	10-00-3100-1600	ALA COUNTY TAX PENALTIES	\$1,500	\$1,500
11	10-00-3100-1700	TAX PENALTIES & INTEREST	\$2,500	\$2,500
12	10-00-3100-1800	VEHICLE TAX COLLECTION FEE	(\$10,000)	(\$10,000)
13	10-00-3100-1900	TAX DISCOUNTS	(\$10,000)	(\$10,000)
14	10-00-3230-1600	LOCAL OPTION SALES TAX	\$3,600,000	\$3,900,000
15	10-00-3230-1620	SOLID WASTE DISPOSAL TAX DIST	\$9,000	\$9,000
16	10-00-3260-0000	BUSINESS LICENSE - BEER & WINE	\$550	\$550
17	10-00-3280-1200	VEHICLE TAXES	\$315,000	\$315,000
18	10-00-3310-3000	PROGRAM FUNDING AWARDS/GRANTS	\$164,100	\$274,200
19	10-00-3322-1600	BEER AND WINE TAX	\$54,000	\$54,000
20	10-00-3324-1600	UTILITIES FRANCHISE TAX	\$450,000	\$485,000
21	10-00-3400-0000	SPONSORSHIPS	\$1,000	\$5,000
22	10-10-3430-1600	ABSS SRO Contract	\$75,000	\$75,000
23	10-10-3430-1700	PARKING VIOLATION PENALTIES	\$22,000	\$33,000
24	10-10-3430-1800	NOISE ORDINANCE VIOLATIONS	\$0	\$500
25	10-30-3471-0000	SOLID WASTE CHARGES	\$482,000	\$519,480
26	10-30-3472-0000	BULK/BRUSH PICKUP	\$9,000	\$9,000
27	10-30-3474-0000	CEMETERY (LOTS SALES) REVENUE	\$44,500	\$20,000
28	10-80-3612-0000	REC FEES/SUBDIV/ELON PARK	\$34,000	\$34,000
29	10-00-3710-8910	OTHER FINANCING SOURCES	\$0	\$0
30	10-00-3831-0000	INTEREST EARNED ON INVESTMENTS	\$300,000	\$360,000
31	10-00-3833-0000	GF SUBSIDY FR ELON UNIVERSITY	\$7,956	\$8,100
32	10-10-3833-0000	EU CONTRIBUTION TO POLICE DEPT	\$15,198	\$15,450
33	10-00-3834-0000	ELON UNIV CONTR TO DWNTWN POSITION	\$51,002	\$44,000
34	10-10-3834-0000	ELON UNIV CONTR TO FIRE DEPT	\$86,598	\$423,524
35	10-10-3835-0000	TWIN LAKES CONTR TO FIRE DEPT	\$56,000	\$60,000
36	10-00-3838-0000	PLAN REVIEW FEE	\$48,500	\$27,000
37	10-00-3838-1000	PLANNING/ZONING FEES	\$12,000	\$30,000
38	10-00-3838-2000	CODE ENFORCEMENT	\$5,000	\$5,000
39	10-00-3838-3000	FARMERS MARKET	\$1,750	\$0
40	10-00-3839-0000	MISCELLANEOUS REVENUE	\$10,000	\$10,000
41	10-10-3839-1000	ANNEXATION FEE	\$0	\$1,000
42	10-00-3839-1601	GASOLINE TAX REFUND	\$1,750	\$1,750
43	10-00-3839-4430	NCDOT & TWIN LAKES UNIV DR REIMB	\$10,000	\$10,000
44	10-00-3900-0000	SALE OF SURPLUS ITEMS	\$34,156	\$15,500
45	10-10-3936-0000	FIRE FLOW TESTING	\$10,000	\$10,000

	A	B	Y	Z
1	FY26 Proposed Budget			Manager
2	REVENUES		TOTAL FY 25	FY 26
3			Approved	Proposed
46	10-10-3936-1000	FIRE INSPECTION FEES	\$5,667	\$5,500
47	10-10-3936-2000	FIRE DEPARTMENT FINES	\$5,667	\$5,500
48	10-10-3936-3000	FIRE DEPARTMENT PERMITS	\$5,666	\$5,500
49	10-00-3980-9800	TRANSFER FROM WATER SEWER FUND for PAYROLL		
50	10-00-3990-0000	APPROPRIATED FUND BALANCE	\$1,610,880	\$1,273,994
51	10-00-3990-0030	APPROP FUND BALANCE-RESTRICTED CEMETERY	\$20,000	\$15,000
52		Tranfer from ARPA into general fund		
53	10-00-3839-1600	SALES TAX REFUND	\$0	
54				
55				
56		GENERAL FUND TOTAL	\$11,254,008	\$11,893,860
57				
58				
59	ENTERPRISE AND DEDICATED RESERVE ACCOUNTS		\$0	
60				
61				
62	LOCAL OCCUPANCY TAXES		\$0	
63		OCCUPANCY TAX COLLECTION	\$56,000	\$54,000
64				
65	LOCAL OCCUPANCY TAXES TOTAL		\$56,000	\$54,000
66				
67				
68	FEDERAL ASSET FORFEITURE FUND			
69	11-10-3317-0000	FEDERAL EQUITABLE SHARING REVENUE	\$0	\$0
70	11-10-3900-0000	SALE OF SURPLUS ITEMS	\$0	\$0
71	11-10-3990-0000	APPROPRIATED FUND BALANCE	\$45,000	
72	FEDERAL ASSET FORFEITURE FUND TOTAL		\$45,000	\$0
73				
74	STATE DRUG FUNDS			
75	13-10-3317-0000	STATE DRUG REVENUE	\$0	\$0
76	13-10-3990-0000	APPROPRIATED FUND BALANCE	\$0	\$0
77		TOTAL	\$0	\$0
78				
79		STATE DRUG FUNDS TOTAL	\$0	\$0

	A	B	Y	Z
1	FY26 Proposed Budget			Manager
2	REVENUES		TOTAL FY 25	FY 26
3			Approved	Proposed
80				
81	POWELL BILL FUND			
82	21-21-3316-0000	POWELL BILL STATE ALLOCATION	\$56,200	\$57,000
83	21-21-3831-0000	INTEREST ON INVESTMENTS	\$5,000	\$5,000
84	21-21-3839-1600	SALES TAX REFUND	\$2,500	\$2,500
85	21-21-3839-8900	OTHER FINANCING SOURCES	\$0	\$0
86	21-21-3900-0000	SALE OF SURPLUS ITEMS	\$0	\$0
87	21-21-3990-0000	APPROPRIATED FUND BALANCE	\$322,182	\$722,182
88		POWELL BILL FUND TOTAL	\$385,882	\$786,682
89				
90	STORM WATER FUND			
91	20-30-3471-0000	STORM WATER FEE	\$135,000	\$135,000
92	20-30-3839-1600	SALES TAX REFUND	\$0	
93	20-30-3990-0000	APPROPRIATED FUND BALANCE	\$0	\$85,000
94	STORM WATER FUND TOTAL		\$135,000	\$220,000
95				
96	WATER & SEWER FUND			
97	61-91-3710-5100	GIBSONVILLE SEWER	\$946,313	\$1,012,554
98	61-91-3710-5102	WATER CHARGES	\$1,843,473	\$1,972,516
99	61-91-3710-5103	SEWER CHARGES	\$3,028,292	\$3,240,272
100	61-91-3710-5200	TAPS AND CONNECTION FEES	\$20,000	\$20,000
101	61-91-3710-5300	SYSTEM FEES	\$0	\$0
102	61-91-3710-5800	RECONNECT FEES	\$25,000	\$25,000
103	61-91-3710-5801	LATE FEES AND CHARGES	\$12,000	\$12,000
104	61-91-3710-6300	WATER & SEWER ASSESSMENTS	\$0	\$0
105	61-91-3710-6301	NONPETITION W/S ASSESSMENTS	\$0	\$0
106	61-91-3710-6400	INTEREST ON W&S ASSESSMENTS	\$0	\$0
107	61-91-3710-8900	OTHER FINANCING SOURCES	\$0	\$0
108	61-91-3831-0000	INTEREST EARNED ON INVESTMENTS	\$75,000	\$75,000
109	61-91-3834-8600	ANTENNA CO-LOCATION RENT	\$18,000	\$18,000
110	61-91-3839-0000	MISCELLANEOUS REVENUE	\$5,000	\$5,000
111	61-91-3839-0001	FEDERAL GRANT	\$0	\$0
112	61-91-3839-0002	STATE GRANT/DENR	\$0	\$0
113	61-91-3839-1600	SALES TAX REFUND	\$0	\$0
114	61-91-3900-0000	SALE OF SURPLUS ITEMS	\$0	\$0
115	61-91-3990-0000	W/S RETAINED EARNINGS APPROP.	\$0	\$0
116		WATER & SEWER FUND TOTAL	\$5,973,077	\$6,380,342
117				
118	TOTAL SEWER/SWATER REVENUE TOTAL		\$5,973,077	\$6,380,342
119				
120				

	A	B	Y	Z
1	FY26 Proposed Budget			Manager
2	REVENUES		TOTAL FY 25	FY 26
3			Approved	Proposed
121	ARPA AND STATE COVID FUND			
122				
123	14-00-3316-0000	ARPA	\$0	\$0
124	50-91-3839-0000	DEQ Funding	\$0	\$0
125	ARPA AND STATE COVID FUND TOTAL		\$0	\$0
126				
127				
128	SKATEPARK FUND			
129				
130	18-00-3990-0000	Capital Outlay		
131		Appropriated Fund Balance		\$245,000
132				
133	TOTAL SKATEPARK			\$245,000
134				
135	CAPITAL RESERVE SYSTEM DEV FEES FUND			
136	62-91-3710-5300	TRANS FROM W&S SYSTEM DEV FEES	\$0	\$0
137	62-91-3831-0000	INTEREST ON INVESTMENTS	\$0	\$0
138	62-91-	APPROPRIATED FUND BALANCE	\$0	\$0
139	CAPITAL RESERVE SYSTEM DEV FEES FUND		\$0	\$0
140				
141				
142	ENTERPRISE AND DEDICATED RESERVE ACCOUNTS			
143				
144	Revenue Total from all accounts			\$7,686,024
145				
146				
147				
148	GENERAL FUND TOTAL REVENUE		\$11,052,366	\$11,893,860
149	SPECIAL FUNDS TOTAL REVENUE		\$6,272,777	\$7,686,024
150				
151		GRAND TOTAL FOR ALL FUNDS	\$17,325,143	\$19,579,885

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2		Expenditures	TOTAL	Recommended
3	ADMINISTRATION			
4	10-00-4200-0020	STAFF SALARIES	\$509,048	\$400,479
5	10-00-4200-1810	FICA TAX EXPENSE	\$38,942	\$30,637
6	10-00-4200-1820	401(K) SUPPLEMENTAL RETIREMENT	\$25,097	\$19,452
7	10-00-4200-1821	STATE RETIREMENT EXPENSE	\$59,011	\$55,827
8	10-00-4200-1830	HOSPITAL/DENTAL INSURANCE EXP	\$32,384	\$36,906
9	10-00-4200-1860	WORKER'S COMPENSATION INSURANCE	\$750	\$477
10		Health Care Adjustments	\$0	\$0
11		Employee Educational Incentives		\$32,000
12				
13		Total Personnel Cost	\$665,232	\$575,778
14				
15	10-00-4200-2500	BANK CREDIT CARD/RET ITEM FEES	\$5,000	\$5,000
16	10-00-4200-2600	SUPPLIES AND MATERIALS	\$16,000	\$25,000
17	10-00-4200-2620	EQUIPMENT	\$3,000	\$5,000
18	10-00-4200-2800	BACKGROUNDS/DRUG TESTING	\$2,900	\$4,000
19	10-00-4200-3100	TRAINING AND TRAVEL	\$12,000	\$25,000
20	10-00-4200-3110	GENERAL HR TRAINING	\$10,000	\$10,000
21	10-00-4200-2900	SAFETY SUPPLIES/SERVICES	\$5,000	\$5,000
22	10-00-4200-3000	WELLNESS	\$8,000	\$8,000
23	10-00-4200-3210	TELEPHONE EXPENSE	\$17,600	\$18,000
24	10-00-4200-3250	POSTAGE	\$6,000	\$6,500
25	10-00-4200-3291	ADVERTISING	\$2,000	\$2,000
26	10-00-4200-3310	ELECTRIC AND GAS	\$7,500	\$8,000
27	10-00-4200-3400	PRINTING	\$5,000	\$5,000
28	10-00-4200-3500	OFFICE EQUIPMENT LEASES	\$5,500	\$6,000
29	10-00-4200-3520	MAINTENANCE/REPAIR EQUIPMENT	\$2,500	\$2,500
30	10-00-4200-4910	DUES & SUBSCRIPTIONS	\$10,000	\$22,000
31	10-00-4200-7500	PROPERTY RENTAL	\$0	\$0
32		Total Operating Cost	\$118,000	\$157,000
33				
34	10-00-4200-1930	CONTRACTED SERVICES	\$0	\$0
35	10-00-4200-3220	WEBSITE EXPENSE	\$12,000	\$12,000
36	10-00-4200-3230	STORAGE/SHRED SERVICE	\$6,000	\$7,369
37	10-00-4200-1910	AUDIT EXPENSE	\$45,000	\$45,000
38	10-00-4200-1920	LEGAL SERVICE	\$65,000	\$75,000
39	10-00-4200-1930	CONTRACTED PROFESSIONAL SERVICES	\$65,000	\$50,000
40	10-00-4200-3993	UNEMPLOYMENT INSURANCE	\$5,000	\$5,000
41	10-00-4200-3940	LINK TRANSIT	\$29,500	\$29,500
42	10-00-4200-4100	INSURANCE AND BOND PREMIUMS	\$140,000	\$200,000
43	10-00-4200-3930	JANITORIAL SERVICE	\$16,800	\$11,880
44	10-00-4200-4000	FINANCE SOFTWARE	\$45,000	\$45,000
45	10-00-4200-4010	IT CONTRACT	\$127,000	\$160,000
46		Total Contracted Services	\$556,300	\$640,749

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
47				
48	10-00-4200-5200	CAPITAL OUTLAY EQUIPMENT	\$0	\$55,500
49	10-00-4200-5800	CAPITAL OUTLAY BLDG/GRNDS	\$0	\$0
50		Total Capital Cost	\$0	\$55,500
51				
52	10-00-4200-9910	CONTINGENCY	\$20,000	\$20,000
53		ADMINISTRATION TOTAL	\$1,359,532	\$1,449,027
54				

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
55	TOWN COUNCIL			
56	10-00-4110-0020	SALARIES	\$0	\$0
57		COUNCIL SALARIES	\$31,500	\$31,500
58	10-00-4110-1810	FICA TAX EXPENSE	\$2,410	\$2,410
59	10-00-4110-1820	401(K) SUPPLEMENTAL RETIREMENT	\$0	\$0
60	10-00-4110-1821	STATE RETIREMENT EXPENSE	\$0	\$0
61	10-00-4110-1830	HOSPITAL/DENTAL INSURANCE EXP	\$0	\$0
62	10-00-4110-1860	WORKER'S COMPENSATION INSURANCE	\$0	\$0
63		Total Personnel Cost	\$33,910	\$33,910
64				
65	10-00-4110-1990	PUBLIC OFFICIALS LIABILITY INS	\$2,500	\$15,000
66	10-00-4110-2600	SUPPLIES	\$500	\$1,000
67	10-00-4110-2620	EQUIPMENT	\$3,000	\$3,000
68	10-00-4110-2700	EMPLOYEE RECOGNITION AWARDS	\$11,000	\$15,000
69	10-00-4110-3100	TRAVEL & TRAINING	\$2,500	\$7,500
70	10-00-4110-3210	TELEPHONE	\$912	\$912
71	10-00-4110-3291	ADVERTISING	\$500	\$1,000
72	10-00-4110-4910	DUES & SUBSCRIPTIONS	\$36,000	\$40,000
73		Total Operating Cost	\$56,912	\$83,412
74				
75	10-00-4110-4500	ELECTION EXPENSE	\$2,000	\$12,000
76	10-00-4110-4400	CONTRACTED SERVICES	\$5,000	\$3,000
77		Total Contract Services	\$7,000	\$15,000
78				
79		TOWN COUNCIL TOTAL	\$97,822	\$132,322
80				

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
81	DOWNTOWN			
82	10-00-4400-0020	STAFF SALARIES	\$125,947	\$133,220
83	10-00-4400-0020	PART TIME SALARIES	\$0	\$0
84	10-00-4400-1810	FICA TAX EXPENSE	\$9,635	\$10,191
85	10-00-4400-1820	401(K) SUPPLEMENTAL RETIREMENT	\$6,297	\$6,661
86	10-00-4400-1821	STATE RETIREMENT EXPENSE	\$17,179	\$19,117
87	10-00-4400-1830	HOSPITAL/DENTAL INSURANCE EXP	\$16,940	\$17,215
88	10-00-4400-1860	WORKER'S COMPENSATION INSURANCE	\$100	\$61
89		Total Personnel Cost	\$176,098	\$186,465
90				
91	10-00-4400-2600	SUPPLIES AND MATERIALS	\$5,000	\$5,000
92	10-00-4400-2620	EQUIPMENT	\$3,000	\$0
93	10-00-4400-3100	TRAINING AND TRAVEL	\$4,500	\$0
94	10-00-4400-3210	TELEPHONE	\$4,800	\$4,000
95	10-00-4400-3220	ELECTRICITY	\$1,200	\$5,000
96	10-00-4400-3230	UTILITIES (GAS AND WATER/SEWER)	\$3,000	\$3,000
97	10-00-4400-3400	PRINTING	\$3,000	\$3,000
98	10-00-4400-3510	DOWNTOWN IMPROVEMENTS	\$0	\$20,000
99	10-00-4400-3990	EVENTS	\$24,000	\$24,000
100	10-00-4400-4910	DUES & SUBSCRIPTIONS	\$2,500	\$2,000
101	10-00-4400-3291	ADVERTISING/MARKETING	\$0	\$5,000
102	10-00-4400-5000	FARMERS MARKET	\$3,000	\$3,000
103	10-10-4400-3930	JANITORIAL SERVICE	\$8,000	\$10,000
104	10-00-4400-7500	LEASE PAYMENTS	\$83,000	\$83,000
105		Total Operating Cost	\$145,000	\$167,000
106				
107	10-00-4400-4400	CONTRACTED SERVICES	\$119,188	\$0
108		Total Contract Services	\$119,188	\$0
109				
110	10-00-4400-5800	DOWNTOWN CAPITAL IMPROVEMENTS	\$0	\$250,000
111		Total Capital Cost	\$0	\$250,000
112				
113		DOWNTOWN TOTAL	\$440,286	\$603,465
114				

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
115	DEVELOPMENTAL SERVICES			
116	10-00-4500-0020	STAFF SALARIES	\$174,194	\$183,311
117	10-00-4500-0021	PART TIME SALARIES	\$0	\$0
118	10-00-4500-1810	FICA TAX EXPENSE	\$13,326	\$14,023
119	10-00-4500-1820	401(K) SUPPLEMENTAL RETIREMENT	\$8,710	\$9,166
120	10-00-4500-1821	STATE RETIREMENT EXPENSE	\$23,760	\$26,305
121	10-00-4500-1830	HOSPITAL/DENTAL INSURANCE EXP	\$16,940	\$17,319
122	10-00-4500-1860	WORKER'S COMPENSATION INSURANCE	\$175	\$96
123		Total Personnel Cost	\$237,105	\$250,219
124				
125	10-00-4500-2600	SUPPLIES AND MATERIALS	\$2,000	\$2,000
126	10-00-4500-2620	EQUIPMENT	\$2,500	\$2,500
127	10-00-4500-3100	TRAINING AND TRAVEL	\$7,000	\$7,000
128	10-00-4500-3210	TELEPHONE	\$1,100	\$1,100
129	10-00-4500-3250	POSTAGE	\$4,000	\$4,000
130	10-00-4500-3400	PRINTING	\$500	\$500
131	10-00-4500-3500	APPEARANCE & BEAUTIFICATION	\$0	\$0
132	10-00-4500-4910	DUES & SUBSCRIPTIONS	\$2,000	\$2,000
133	10-00-4500-3291	ADVERTISING	\$1,500	\$1,500
134		Total Operating Cost	\$20,600	\$20,600
135				
136	10-00-4500-1900	ENGINEERING	\$15,000	\$10,000
137	10-00-4500-1901	PLAN REVIEW	\$35,000	\$40,000
138	10-00-4500-1902	CONSTRUCTION INSPECTION/MANAGEMENT	\$27,000	\$35,000
139	10-00-4500-1920	LEGAL SERVICES	\$0	\$0
140	10-00-4500-6000	GIS SERVICES	\$53,823	\$43,061
141	10-00-4500-1940	CODE ENFORCEMENT	\$64,900	\$69,900
142	10-00-4500-1930	CONTRACTED SERVICES	\$0	\$90,000
143	10-00-4500-1950	ABATEMENT	\$9,000	\$9,000
144	10-00-4500-XXXX	SUSTAINABILITY COMMITTEE		\$1,000
145		Total Contract Services	\$204,723	\$297,961
146				
147	10-00-4500-5600	CAPITAL IMPROVEMENTS	\$0	\$0
148		Total Capital Cost	\$0	\$0
149				
150		DEVELOPMENTAL SERVICES TOTAL	\$462,428	\$568,780
151				

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
152	POLICE DEPARTMENT			
153	10-10-5100-0020	SALARIES	\$1,818,098	\$1,808,343
154	10-10-5100-0024	PART-TIME SALARIES	\$62,500	\$115,216
155	10-10-5100-0021	OVERTIME SALARY	\$19,000	\$18,000
156	10-10-5100-0022	SPECIAL SEPARATION ALLOWANCE	\$51,200	\$41,437
157	10-10-5100-0023	Classification/Pay Incentives	\$0	\$55,169
158	10-10-5100-1810	FICA TAX EXPENSE	\$144,839	\$151,699
159	10-10-5100-1820	401(K) SUPPLEMENTAL RETIREMENT	\$86,979	\$91,317
160	10-10-5100-1821	STATE RETIREMENT EXPENSE	\$263,371	\$294,041
161	10-10-5100-1830	HOSPITAL/DENTAL INSURANCE EXP	\$186,340	\$182,083
162	10-10-5100-1860	WORKER'S COMPENSATION INSURANC	\$24,000	\$23,846
163	10-10-5100-1990	PROFESSIONAL LIABILITY INSURAN	\$9,000	\$9,000
164		Total Personnel Cost	\$2,665,327	\$2,790,153
165				
166	10-10-5100-2120	UNIFORMS	\$28,924	\$55,000
167	10-10-5100-2300	COMMUNITY SPECIAL PROJECTS	\$10,000	\$12,000
168	10-10-5100-2510	GASOLINE EXPENSE	\$60,000	\$60,000
169	10-10-5100-2600	SUPPLIES/MATERIALS/POSTAGE	\$13,000	\$14,000
170	10-10-5100-2610	EQUIPMENT	\$25,000	\$0
171	10-10-5100-2700	K-9 EXPENSES	\$0	\$0
172	10-10-5100-2900	FIREARMS	\$15,000	\$20,000
173	10-10-5100-3100	TRAVEL & TRAINING EXPENSE	\$26,000	\$28,000
174	10-10-5100-3210	TELEPHONE/WIRELESS	\$20,443	\$19,000
175	10-10-5100-3310	ELECTRICITY AND GAS ON BLDG	\$6,000	\$6,000
176	10-10-5100-3510	MAINTENANCE/REPAIR BUILDING	\$2,000	\$2,000
177	10-10-5100-3520	M & R EQUIPMENT	\$2,000	\$2,000
178	10-10-5100-3530	M & R VEHICLES	\$45,000	\$25,000
179	10-10-5100-4911	DUES AND SUBSCRIPTIONS	\$3,000	\$4,000
180	10-10-5100-7500	LEASE PURCHASE PAYMENTS	\$4,900	\$2,000
181		Total Operating Cost	\$261,267	\$249,000
182				
183	10-10-5100-3930	JANITORIAL SERVICE	\$16,000	\$16,000
184	10-10-5100-4400	CONTRACTED SERVICES/RENTAL FEE	\$53,326	\$52,400
185	10-10-5100-6100	ANIMAL CONTROL PROGRAM	\$85,000	\$89,534
186	10-10-5100-6000	C-COMM DISPATCH EXPENSE	\$69,862	\$69,862
187		Total Contract Services	\$224,188	\$227,796
188				
189	10-10-5100-5400	CAPITAL OUTLAY - VEHICLES	\$217,542	\$185,000
190	10-10-5100-5500	CAPITAL OUTLAY - EQUIPMENT	\$189,720	\$94,408
191	10-10-5100-5800	CAPITAL OUTLAY - FACILITIES	\$30,000	\$0
192		Total Capital Cost	\$437,262	\$279,408
193				
194		POLICE DEPARTMENT TOTAL	\$3,588,044	\$3,546,357
195				

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
196	FIRE DEPARTMENT			
197	10-10-5300-0020	SALARIES	\$1,430,079	\$1,603,737
198	10-10-5300-0021	PART-TIME SALARIES	\$63,036	\$77,000
199	10-10-5300-0022	OVERTIME	\$105,060	\$115,000
200	10-10-5300-1810	FICA TAX EXPENSE	\$122,260	\$137,374
201	10-10-5300-1820	401(K) SUPPLEMENTAL RETIREMENT	\$74,958	\$85,937
202	10-10-5300-1821	STATE RETIREMENT EXPENSE	\$204,486	\$246,639
203	10-10-5300-1822	VOLUNTEER RETIREMENT	\$3,000	\$3,000
204	10-10-5300-1830	MEDICAL/DENTAL INSURANCE EXP	\$177,870	\$198,205
205	10-10-5300-1860	WORKER'S COMPENSATION INSURANC	\$35,000	\$23,826
206		Total Personnel Cost	\$2,215,749	\$2,490,717
207				
208				
209	10-10-5300-2120	UNIFORMS	\$20,000	\$24,000
210	10-10-5300-2500	MISCELLANEOUS	\$2,000	\$2,000
211	10-10-5300-2510	GAS AND DIESEL EXPENSE	\$24,000	\$24,000
212	10-10-5300-2600	SUPPLIES AND MATERIALS	\$5,000	\$5,000
213	10-10-5300-2610	OFFICE SUPPLIES	\$2,500	\$2,500
214	10-10-5300-2710	EMT SUPPLIES	\$8,000	\$8,000
215	10-10-5300-2800	EQUIPMENT	\$22,000	\$30,000
216	10-10-5300-2810	PPE	\$25,000	\$30,000
217	10-10-5300-3100	TRAVEL & TRAINING	\$15,000	\$20,000
218	10-10-5300-3210	TELEPHONE	\$8,000	\$10,000
219	10-10-5300-3310	UTILITIES(ELECTRIC/GAS)	\$26,000	\$26,000
220	10-10-5300-3510	M & R BUILDING/GROUNDS	\$20,000	\$20,000
221	10-10-5300-3520	M & R EQUIPMENT	\$12,000	\$12,000
222	10-10-5300-3530	M & R VEHICLES	\$55,000	\$60,000
223	10-10-5300-3990	REQUIRED HEALTH CERTIFICATIONS	\$13,500	\$14,000
224	10-10-5300-7500	LEASE PURCHASE PAYMENTS	\$88,000	\$88,000
225		Radio Lease	\$0	\$0
226	10-10-5300-1840	VOLUNTEER RECRUIT/RETENTION	\$18,000	\$28,000
227	10-10-5300-2900	EXPLORERS	\$0	\$0
228	10-10-5300-4911	DUES & SUBSCRIPTIONS	\$15,000	\$16,000
229		Total Operating Cost	\$379,000	\$419,500
230				
231	10-10-5300-4400	CONTRACTED SERVICES	\$10,000	\$10,000
232		Total Contract Services	\$10,000	\$10,000
233				
234	10-10-5300-5400	CAPITAL OUTLAY TRUCK	\$70,000	\$74,000
235	10-10-5300-5500	CAPITAL OUTLAY EQUIPMENT	\$412,000	\$300,000
236	10-10-5300-5800	CAPITAL OUTLAY-BLDG.	\$0	\$50,000
237		Total Capital Cost	\$482,000	\$424,000
238		FIRE DEPARTMENT TOTAL	\$3,086,749	\$3,344,217
239				

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
240				
241	RECREATION			
242	10-80-6300-0020	SALARY	\$188,326	\$207,384
243	10-80-6300-0021	PART-TIME SALARIES	\$23,000	\$33,310
244	10-80-6300-1810	FICA TAX EXPENSE	\$16,166	\$18,413
245	10-80-6300-1820	401K SUPPLEMENTAL RETIREMENT	\$9,416	\$10,369
246	10-80-6300-1821	STATE RETIREMENT EXPENSE	\$25,688	\$29,760
247	10-80-6300-1830	HOSPITAL/DENTAL INS	\$25,410	\$25,851
248	10-80-6300-1860	WORKER'S COMPENSATION	\$500	\$827
249		Total Personnel Cost	\$288,506	\$325,913
250				
251	10-80-6300-2120	UNIFORMS	\$1,200	\$1,200
252	10-80-6300-2500	BANK & CREDIT CARD FEES	\$2,500	\$2,500
253	10-80-6300-2600	SUPPLIES AND MATERIALS	\$4,500	\$4,500
254	10-80-6300-2610	JANITORIAL SUPPLIES	\$5,000	\$5,000
255	10-80-6300-2620	EQUIPMENT	\$5,500	\$5,000
256	10-80-6300-3100	TRAVEL & TRAINING	\$2,800	\$2,800
257	10-80-6300-3210	TELEPHONE EXPENSE	\$5,600	\$5,600
258	10-80-6300-3291	ADVERTISING	\$6,000	\$3,000
259	10-80-6300-3310	ELECTRICITY	\$19,000	\$19,000
260	10-80-6300-3330	UTILITIES (GAS AND WATER/SEWER)	\$4,500	\$4,500
261	10-80-6300-3510	M & R BUILDINGS	\$3,000	\$3,500
262	10-80-6300-3520	M & R EQUIPMENT	\$1,000	\$1,000
263	10-80-6300-3530	M & R VEHICLES	\$1,500	\$1,500
264	10-80-6300-3590	M & R GROUNDS	\$48,000	\$48,000
265	10-80-6300-3990	EVENTS	\$20,000	\$15,000
266	10-80-6300-4910	DUES & SUBSCRIPTIONS	\$5,000	\$5,100
267		Total Operating Cost	\$135,100	\$127,200
268				
269	10-80-6300-3930	JANITORIAL SERVICE	\$0	\$0
270	10-80-6300-4400	CONTRACTED SERVICES	\$37,500	\$43,000
271		Total Contract Services	\$37,500	\$43,000
272				
273	10-80-6300-5000	CAPITAL OUTLAY	\$14,000	\$ -
274		Total Capital Cost	\$14,000	\$0
275				
276		RECREATION TOTAL	\$475,106	\$496,113
277				

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
278	PUBLIC WORKS			
279	10-20-5500-0020	SALARIES	\$378,421	\$404,507
280	10-20-5500-0021	OVERTIME	\$16,223	\$20,000
281	10-20-5500-0023	Classification/Pay Incentives	\$0	\$0
282	10-20-5500-1810	FICA TAX EXPENSE	\$30,190	\$32,475
283	10-20-5500-1820	401(K) SUPPLEMENTAL RETIREMENT	\$19,732	\$21,225
284	10-20-5500-1821	STATE RETIREMENT EXPENSES	\$53,829	\$60,917
285	10-20-5500-1830	MEDICAL/DENTAL INSURANCE	\$54,217	\$54,866
286	10-20-5500-1860	WORKER'S COMPENSATION INSURANC	\$4,100	\$1,511
287		Total Personnel Cost	\$556,712	\$595,502
288				
289	10-20-5500-2120	UNIFORMS	\$2,500	\$2,500
290	10-20-5500-2510	GAS & DIESEL	\$38,860	\$40,000
291	10-20-5500-2600	SUPPLIES AND MATERIALS	\$14,000	\$14,000
292	10-20-5500-2620	EQUIPMENT	\$4,500	\$4,500
293	10-20-5500-2610	SAFETY	\$4,000	\$4,000
294	10-20-5500-3100	TRAVEL & TRAINING	\$3,000	\$3,000
295	10-20-5500-3210	TELEPHONE	\$13,000	\$13,000
296	10-20-5500-3310	ELECTRICITY	\$6,000	\$6,000
297	10-20-5500-3330	HEAT/GAS BLDG.	\$1,000	\$1,000
298	10-20-5500-3390	STREET LIGHTING EXPENSE	\$67,100	\$85,000
299	10-20-5500-3510	MAINT & REPAIR BLDG & GROUNDS	\$36,000	\$48,000
300	10-20-5500-3520	M & R EQUIPMENT	\$16,000	\$17,113
301	10-20-5500-3530	M & R VEHICLES	\$27,500	\$30,250
302	10-20-5500-3590	MAINTENANCE & REPAIR STREETS	\$1,000	\$1,000
303	10-20-5500-3591	M & R SIDEWALKS	\$20,000	\$20,000
304	10-20-5500-3592	ADA UPGRADES	\$30,000	\$30,000
305	10-20-5500-7500	LEASE PURCHASE PAYMENTS	\$0	\$0
306	10-30-5500-3394	RECYCLING CARTS	\$0	\$0
307	10-30-5500-3590	CEMETERY MAINTENANCE	\$15,000	\$15,000
308		Total Operating Cost	\$299,460	\$334,363
309				
310	10-30-5500-3390	WEEKLY GARBAGE REMOVAL SERVICE	\$312,440	\$325,565
311	10-30-5500-3392	LANDFILL FEE (TIPPING FEES)	\$72,475	\$76,100
312	10-30-5500-3393	RECYCLING SERVICE	\$186,180	\$194,000
313	10-30-5500-3991	BULK GARBAGE REMOVAL SERVICE	\$20,000	\$20,000
314	10-30-5500-3994	HAZ WASTE/SHRED/LITTER SWEEP	\$2,500	\$2,500
315	10-30-5500-3995	YARD WASTE	\$32,500	\$35,000
316	10-20-5500-3500	MOWING/MAINT RIGHT OF WAY	\$24,334	\$25,550
317	10-20-5500-6000	CONTRACTED SERVICES	\$15,840	\$0
318		Total Contracted Services	\$666,269	\$678,715
319				

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
320	10-20-5500-5300	CAPITAL OUTLAY STREETS	\$50,000	\$50,000
321	10-20-5500-5500	CAPITAL OUTLAY EQUIP/LAND IMPR	\$15,000	\$15,000
322	10-20-5500-5600	CAPITAL OUTLAY SIDEWALKS	\$50,000	\$50,000
323	10-20-5500-5800	CAPITAL OUTLAY BUILDING	\$15,000	\$15,000
324	10-30-5500-5900	CAPITAL OUTLAY CEMETERY	\$29,500	\$15,000
325		Total Capital Cost	\$159,500	\$145,000
326		PUBLIC WORKS TOTAL	\$1,681,941	\$1,753,580
327				
328		GENERAL FUND TOTAL	\$11,191,908	\$11,893,860
329				
330		GENERAL FUND REVENUES	\$11,254,008	\$11,893,860
331		GENERAL FUND EXPENDITURES	\$11,191,908	\$11,893,860
332		Difference	\$62,100	(\$0)
333				
334				

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
335	ENTERPRISE AND DEDICATED FUNDS			
336				
337				
338	LOCAL OCCUPANCY TAXES			
339		MARKETING AND ADVERTISING	\$20,000	\$39,000
340		EXPENSES	\$36,000	\$15,000
341		LOCAL OCCUPANCY TAXES EXPENSE TOTAL	\$56,000	\$54,000
342		LOCAL OCCUPANCY TAXES REVENUE TOTAL	\$56,000	\$54,000
343				
344		Difference	\$0	\$0
345				
346	FEDERAL ASSET FORFEITURE FUND			
347	11-10-5100-5500	FEDERAL ASSET FORFEITURE CAPITAL OUTLAY	\$25,000	\$0
348	11-10-5110-7000	FEDERAL ASSET FORFEITURE EXPENSE	\$20,000	\$0
349		TOTAL	\$45,000	\$0
350				
351	FEDERAL ASSET FORFEITURE FUND REVENUE TOTAL		\$45,000	
352	FEDERAL ASSET FORFEITURE FUND EXPENSE TOTAL		\$45,000	\$0
353				
354	Difference		\$0	\$0
355				
356	STATE DRUG FUNDS			
357	13-10-5110-7000	STATE DRUG FUND EXPENSES	\$0	\$0
358		TOTAL	\$0	\$0
359				
360		STATE DRUG FUNDS	\$0	\$0
361				

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
362				
363	POWELL BILL FUND			
364	21-21-5510-1900	ENGINEERING	\$20,000	\$20,000
365	21-21-5510-2510	GAS & DIESEL	\$2,200	\$3,000
366	21-21-5510-2900	SUPPLIES/MATERIALS	\$0	\$0
367	21-21-5510-2920	EQUIPMENT	\$2,500	\$2,500
368	21-21-5510-3520	M & R EQUIPMENT	\$6,000	\$6,000
369	21-21-5510-3530	M & R VEHICLES	\$3,000	\$3,000
370	21-21-5510-3540	SNOW & ICE REMOVAL	\$10,000	\$10,000
371	21-21-5510-3590	MAINTENANCE & REPAIR STREETS	\$20,000	\$20,000
372	21-21-5510-5400	CAPITAL OUTLAY VEHICLE	\$0	\$0
373	21-21-5510-5500	CAPITAL OUTLAY EQUIPMENT	\$0	\$0
374	21-21-5510-5900	CAPITAL OUTLAY STREETS	\$0	\$400,000
375	21-21-5510-6000	CONTRACTED SERVICES	\$322,182	\$322,182
376	21-21-5510-9910	POWELL BILL CONTINGENCY/FUND BALANCE	\$0	\$0
377		Total Operating Cost	\$63,700	\$786,682
378				
379		POWELL BILL FUND TOTAL	\$63,700	\$786,682
380				
381		POWELL BILL FUND REVENUES	\$63,700	\$786,682
382		POWELL BILL FUND EXPENDITURES	\$63,700	\$786,682
383		Difference	\$0	\$0
384				

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
385	STORM WATER FUND			
386	20-30-5520-1900	ENGINEERING	\$40,000	\$40,000
387	20-30-5520-2900	SUPPLIES/MATERIALS	\$5,000	\$5,000
388	20-30-5520-3510	MAINT & REPAIR	\$15,000	\$15,000
389	20-30-5520-4910	PERMITS & DUES	\$10,000	\$10,000
390	20-30-5520-5800	CAPITAL OUTLAY	\$65,000	\$150,000
391	20-30-5520-9910	CONTINGENCY	\$0	\$0
392		Total Operating Cost	\$135,000	\$220,000
393				
394	STORM WATER FUND TOTAL		\$135,000	\$220,000
395				
396		STORM WATER FUND REVENUES	\$135,000	\$220,000
397		STORM WATER FUND EXPENDITURES	\$135,000	\$220,000
398		Difference	\$0	\$0
399				

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
400	WATER & SEWER FUND			
401	61-91-7100-0020	SALARIES	\$463,562	\$695,023
402	61-91-7100-0021	OVERTIME	\$16,223	\$20,000
403	61-91-7100-1810	FICA TAX EXPENSE	\$36,703	\$54,699
404	61-91-7100-1820	401(K) SUPPLEMENTAL RETIREMENT	\$22,922	\$35,751
405	61-91-7100-1821	STATE RETIREMENT EXPENSE	\$75,865	\$102,606
406	61-91-7100-1830	HOSPITAL/DENTAL INSURANCE EXP	\$66,867	\$71,794
407	61-91-7100-1860	WORKER'S COMPENSATION INSURANC	\$15,000	\$6,422
408		Total Personnel Cost	\$697,142	\$986,295
409				
410	61-91-7100-2120	UNIFORMS	\$17,000	\$17,000
411	61-91-7100-2500	BANK CREDIT CARD/RET ITEM FEES	\$35,000	\$35,000
412	61-91-7100-2510	GAS & DIESEL	\$9,144	\$20,000
413	61-91-7100-2800	METERS	\$50,000	\$50,000
414	61-91-7100-2810	ELON UNIVERSITY METERS	\$15,000	\$15,000
415	61-91-7100-2900	SUPPLIES AND MATERIALS	\$23,000	\$25,000
416	61-91-7100-2920	EQUIPMENT	\$20,000	\$20,000
417	61-91-7100-3100	TRAINING AND TRAVEL	\$7,000	\$7,000
418	61-91-7100-3250	POSTAGE EXPENSE	\$16,000	\$16,000
419	61-91-7100-3310	UTILITIES	\$30,000	\$30,000
420	61-91-7100-3520	M & R EQUIPMENT	\$20,000	\$20,000
421	61-91-7100-3530	M & R VEHICLES	\$20,000	\$20,000
422	61-91-7100-3591	MAINTENANCE & REPAIR SYSTEM	\$45,000	\$45,000
423	61-91-7100-4910	DUES & SUBSCRIPTIONS	\$42,000	\$42,000
424	61-91-7100-7500	LEASE PURCHASE PAYMENTS	\$7,257	\$7,257
425	61-91-7100-7502	TRAVIS CREEK REPAYMENT	\$149,810	\$149,810
426	61-91-7100-9910	WATER AND SEWER CONTINGENCY	\$0	\$0
427		Total Operating Cost	\$506,211	\$519,067
428				
429	61-91-7100-5400	CAPITAL OUTLAY VEHICLE	\$0	\$54,000
430	61-91-7100-5500	CAPITAL OUTLAY EQUIPMENT	\$0	\$0
431	61-91-7100-5800	CAPITAL OUTLAY BUILDING & GROUNDS	\$0	\$0
432	61-91-7100-5900	CAPITAL OUTLAY W & S LINES	\$199,754	\$19,937
433		Total Capital Cost	\$199,754	\$73,937
434				

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
435	61-91-7100-3340	WATER FROM BURLINGTON	\$1,155,624	\$1,215,340
436	61-91-7100-3341	WATER FROM GIBSONVILLE	\$0	\$6,563
437	61-91-7100-3350	BURLINGTON SEWER-CHG	\$2,552,493	\$3,112,140
438	61-91-7100-3351	GIBSONVILLE SEWER-CHG	\$50,000	\$50,000
439	61-91-7100-6000	CONTRACTED SERVICES	\$175,000	\$200,000
440	61-91-7100-6010	M&R Travis Creek Pump Station	\$150,000	\$150,000
441	61-91-7100-1900	ENGINEERING	\$15,000	\$15,000
442	61-91-7100-1901	ENGINEERING WASTE WATER	\$15,000	\$15,000
443	61-91-7100-1920	LEGAL SERVICES	\$10,000	\$10,000
444	61-91-7100-3400	PRINTING	\$12,000	\$12,000
445	61-91-7100-3590	MAINTENANCE & REPAIR TANK	\$15,000	\$15,000
446	61-91-7100-7700	TRANS REVENUE TO CAP SYSTEM DEV FEE	\$0	\$0
447		Total Contracted Services	\$4,150,117	\$4,801,043
448				
449		WATER & SEWER FUND TOTAL	\$5,553,224	\$6,380,342
450				
451		W&S FUND REVENUES	\$5,973,077	\$6,380,342
452		W&S FUND EXPENDITURES	\$5,553,224	\$6,380,342
453		Difference	\$419,853	\$0

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
454				
455	CAPITAL RESERVE SYSTEM DEV FEES FUND		\$0	
456	62-91-7100-7700	TRANS TO W&S CAPITAL	\$0	
457	62-91-7100-9910	Contingency	\$0	
458	CAPITAL RESERVE SYSTEM DEV FEES FUND		\$0	

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
459				
460	SKATEPARK FUND		\$0	
461				
462	18-00-3990-0000	Capital Outlay	\$0	\$245,000
463				
464	TOTAL SKATEPARK		\$0	\$245,000

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
465				
466	CAPITAL RESERVE FUND (Road & Sidewalks)		\$0	
467				
468	16-00-3990-5800	Capital Outlay	\$0	
469				
470	TOTAL CAPITAL RESERVE		\$0	

	A	B	AA	AD
1	FY 26 Proposed Budget		FY 25	FY 26 Manager
2			TOTAL	Recommended
471			\$0	
472	N WILLIAMSON WATER LINE CAPITAL PROJECT			
473	30-00-	Capital Outlay	\$105,000	
474				
475	Total Capital Project Fund - N Williamson Avenue Waterline Project			\$0
476				
477	E HAGGARD WATERLINE CAPITAL PROJECT			
478	50-91-7100-1900	Construction Administrator		
479	50-91-7100-1710	Engineering		
480	50-91-7100-5900	Construction		
481	50-91-7100-6000	Contingency		
482	50-91-7100-7000	Transfer to W&S Fund		
483	50-91-7100-7100	Transfer from W&S Fund		
484	50-91-7100-7200	Tranfers from General		
485	50-00-9999-9999	Audit		
486				
487	TOTAL E HAGGA Total			\$0
488				
489				
490	TOTAL ENTERPRISE AND DEDICATED FUNDS		\$0	
491				
492		TOTAL REVENUES	\$0	
493		TOTAL EXPENDITURES	\$5,852,924	\$7,686,024
494				
495				
496				
497				
498	GRAND TOTAL ALL FUNDS		\$16,905,290	\$19,579,885
499				
500				
501		GRAND TOTAL REVENUES	\$17,325,143	\$19,579,885
502		GRAND TOTAL EXPEDITURES	\$16,905,290	\$19,579,885
503		Difference	(\$419,854)	(\$0)