Ramseur

Where Family and Friends Meet

ADOPTED OPERATING BUDGET

FISCAL YEAR 2026-2027

Submitted to
The Mayor and Board of Commissioners
By
Carol Akers, Budget Officer,
Town Clerk/Finance Officer
Presented June 16, 2026
Adopted June 29, 2026

Honorable Mayor Spivey, Town Council and Citizens of Ramseur
Town of Ramseur, North Carolina

Introduction
The proposed Fiscal Year 2026-2027 Budget for the Town of Ramseur, North Carolina has been prepared in accordance with the NC Local Government Budget and Fiscal Control Act and NC General Statute 159-11 and is now submitted for your consideration. The Budget identifies revenue and expenditure estimates for Fiscal Year 2026-2027 and attempts to maintain a continuum of quality services to the citizens of Ramseur. This budget is inclusive of all financial obligations while all municipal services and positions remain funded. Revenues are projected conservatively, and expenditures are projected realistically. The budget projects revenue estimates conservatively and expenses realistically and the highlights of the proposed budget are as follows:

Previous years required Fund Balance appropriations to balance the General Fund and Water and Sewer. For the past two years and this budget no Fund Balance has been used to balance either. It's important to stay within our revenues to prevent long term fund balance usage. Due to the disrepair of our Town's Recreational Facilities, Fund Balance from their account has been used this year. The Total Budget is about $493,600 more than the 2025-2026 Budget.

General Fund Revenues

Tax Rate
The proposed draft of the fiscal year 2026-2027 Budget proposes no increase property tax rate of $0.72 per $100 valuation.

Randolph County estimates the real property and vehicle valuation for the Town of Ramseur to increase slightly to $173,639,187 from $170,561,961. In fiscal year 2026-2027 we can estimate to collect around $1,234,825 in property tax revenues. Of this $1,234,825, as per Town of Ramseur ordinance, 3% goes to Parks & Rec ($37,044.74) and 97% to the General Fund ($1,197,780).

General Fund Expenditures
Overall, to minimize fund balance usage the General Fund expenses are closely related to the previous fiscal year with the exclusion of major capital items.

Administration is up slightly from last year due to Professional Services increase and Insurance & Bonds. The Sheriff's Department will continue to contract with the Randolph County Sheriff's Department. The Fire Department expects no major expenses outside of regular maintenance and repairs. There are no changes in the

Street Department. Sanitation Fees will remain at $18 monthly. Library will continue to contract with Randolph County for operations. The Recreation Fund will continue to be fully funded with upgrades to Ramseur Lake Facilities.

Enterprise Fund

The Water & Sewer Fund is currently experiencing a loss of about 40% of the water that's produced, shown by a recent study. A loss this high translates to a significant loss in operating revenues. Due to this loss, the Town of Ramseur had previously passed to enter into a service agreement with AMI/USG Metering to upgrade our meters, Software Upgrades, service agreement, and functions for the taxpayer. Proceeding with this project will not occur until we get LGC approval, however this budget has been prepared showing expected revenues and expenditures for the project. Previously the Enterprise Fund has reimbursed the General Fund for eligible expenses. In 2026-2027 there is no reimbursement to the General Fund. No fund balance is proposed for 2026-2027.

Utility Rates

Water and Sewer have historically struggled with the increase in chemicals and the deterioration of aging pipes and facilities. The budget is prepared with a rate increase of 4%. TOR hopes to install the complete AMI Metering System this year which will include all new meters, software upgrades, and service agreement. The infrastructure fees will remain the same and funds collected will be spent on the upgrade as mentioned above. This budget reflects both the 4% increase and the expected revenues and expenditure for the AMI Metering System.

Employees

The CPI is anticipated at 2.4% for 2026 and 2.4% for 2027. To remain competitive the budget is prepared with an average 3.00% COLA for employees. Merit adjustments are proposed as employees receive certifications.

PUBLIC HEARING

In accordance with N.C.G.S. § 159-12(b) there will be a public hearing on June 29th, 2026, at 6:30 pm, at the Ramseur Town Hall, located at 724 Liberty Street Ramseur, NC 27316. Any person wishing to make comments may do so at that time.

Respectfully Submitted,

Carol Akers, Budget Officer
Town Clerk/FO

Budget Ordinance for the Town of Ramseur 2026-2027
BE IT ORDAINED by the Governing Board of the Town of Ramseur, North Carolina:

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

ADMINISTRATION	$558,053
SHERIFF	$628,290
FIRE	$337,324
STREET	$420,834
SANITATION	$161,500
MUSEUM	$10,450
LIBRARY	$38,873
CEMETERY	$18,950
TOTAL GENERAL FUND	**$2,174,274**

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:

AD VALOREM PROPERTY TAXES	$1,197,780
INTEREST ON INCOME - INVESTMENT	$18,000
MISC REVENUE GENERAL FUND	$5,000
CLERK OF COURT - OFFICER FEES	$200
NCOSC UTILITIES FRANCHISE	$80,693
NCOSC SALES & USE TAX	$633,101
FIRE DEPARTMENT GRANT REVENUE	$10,000
SALE OF CEMETERY PLOTS	$7,000
CEMETERY FEES-OTHER	$600
SALES TAX REVENUE (E585) GENERAL	$26,000
MOTOR FUELS TAX REFUND GAS 1260	$2,500
SOLID WASTE TAX	$1,400
ALCOHOL BEVERAGE INCOME	$9,000
ZONING PERMITS	$3,000
MUSEUM BUILDING RENT	$1,500
FIXED ASSETS - GOV DEALS GENERAL	$5,000
LIBRARY – MISC REVENUE BOOKS	$5,000
GARBAGE COLLECTION	$167,500
LARGE ITEM PICKUP	$1,000
REIMBURSEMENT WATER/SEWER	$0
FUND BALANCE APPROPRIATION	$0
GENERAL FUND TOTAL REVENUE	**$2,174,274**

Section 3: The following amounts are hereby appropriated in the Water & 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 (detail list of each expense attached):

Operations	$ 1,576,833
Debt	$ 396,848
Capital Outlay	$ 180,000
Total Water and Sewer	**$ 2,153,681**

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

SALES, SERVICES, FEES	$ 2,153,681
FUND BALANCE	$0
REVENUE TOTALS	**$ 2,153,681**

Section 5: The following amounts are hereby appropriated in the Parks & Recreation Fund for the operations of Kermit G. Pell Recreation Facility and Leonard Park for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts Theretofore approved for the Town (detail list of each expense attached):

RECREATION EXPENSES	$84,262
RECREATION TOTAL	**$84,262**

Section 6: It is estimated that the following revenues will be available in the Parks & Recreation Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Parks and Recreation Revenues 2025-2026

AD VALOREM TAXES CURRENT	$37,045
LEONARD PARK REC FEES	$1,000
LAKE MISC REVENUE	$8,000
LAKE CONCESSIONS/BAIT SALES	$7,000
LAKE RECREATION FEES	$10,500
LAKE DONATIONS/SPONSORS	$300
FROM P&R Fund Balance	$20,417
REVENUE TOTALS	**$84,262**

Section 7: The following amounts are hereby appropriated in the Powell Bill Fund for the operation of the Powell Bill expenses 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:

POWELL BILL-Street improvements	$44,000
POWELL BILL-Storm Clean Up	$2,000
POWELL BILL-Rail Trail	$21,250
EXPENSE TOTAL	**$67,250**

Section 8: It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

POWELL BILL STATE REVENUE	$67,000
POWELL BILL - INTEREST	$250
POWELL BILL FUND BALANCE	$0
REVENUE TOTALS	**$67,250**

Section 9: There is hereby levied a tax at the rate of seventy-two cents ($0.72) per one hundred dollars ($100) valuation of property as listed for purposes of revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of $173,639,187 and an estimated rate of collection of 98.77%. Amounting to $1,234,824 of which 97% as per Town of Ramseur ordinance ($1,197,779) goes to General Fund for fiscal 2025 -2026.

Section 10: There is hereby levied a tax at the rate of seventy-two cents ($0.72) per one hundred dollars ($100) valuation of property as listed for purposes of revenue listed "Current Year's Property Taxes" in the Recreation Fund in Section 6 of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of $173,639,187 and an estimated rate of collection of 98.77%. Amounting to $1,234,824 of which 3% as per Town of Ramseur ordinance ($37,044) goes to Parks & Rec for fiscal 2026 -2027.

Section 11: The Financial Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:
a. Transfers between line-item expenditures within a department without limitation and without a report being required. These changes must not result in increases in recurring obligations such as salaries.

b. Transfers up to $1,000 between departments, including contingency appropriations, within the same fund. The budget officer must make an official report on such transfers at the next regular meeting of the Governing Board.
c. All transfers between funds require prior approval by the Governing Board in an amendment to the Budget Ordinance.

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

Adopted this 29th day of June, 2026.

ATTEST:

Hampton Spivey
Hampton Spivey, Mayor

Carol Akers
Carol Akers, Town Clerk/Finance Officer

TOWN OF RAMSEUR
CORPORATE
SEAL
NORTH CAROLINA

2026-2027 Recommended Budget

	REVENUE	EXPENSES
GF - 10 Fund	**$2,174,274.12**	
ADMIN		$558,052.95
SHERIFF		$628,290.34
FIRE		$337,323.92
STREET		$420,834.34
SANITATION		$161,500.00
MUSEUM		$10,450.00
LIBRARY		$38,872.57
CEMETERY		$18,950.00
		$2,174,274.12
W/S - 30 Fund	**$2,153,681.00**	
(See Expense Worksheet)		$2,153,681.00
Parks & Rec - 40	**$84,261.88**	
(See Expense Worksheet)		$84,261.88
Powell Bill - 50	**$67,250.00**	
(See Expense Worksheet)		$67,250.00
Recommended Revenues	***$4,479,467.00***	

	General Fund REVENUE - 10	2025-2026 Budgeted	2025-2026 Collected	2026-2027 Recommended
10-3010-026	AD VALOREM PROPERTY & VEHICLE TAXES	$1,179,293	$1,195,314	$1,197,780
10-3290-000	INTEREST ON INCOME - INVESTMENT	$18,000	$19,000	$18,000
10-3350-000	MISC REVENUE GENERAL FUND	$5,000	$4,860	$5,000
10-3350-002	CLERK OF COURT - OFFICER FEES	$200	$167	$200
10-3370-000	NCOSC UTILITIES FRANCHISE	$72,807	$16,280	$80,693
10-3370-001	NCOSC SALES & USE TAX	$656,900	$547,388	$633,102
10-3430-000	FIRE DEPARTMENT GRANT REVENUE	$17,000	$0	$10,000
10-3610-000	SALE OF CEMETERY PLOTS	$3,000	$7,116	$7,000
10-3610-001	CEMETERY FEES-OTHER	$0	$581	$600
10-3670-000	SALES TAX REVENUE (E585) GENERAL	$0	$26,182	$26,000
10-3670-002	MOTOR FUELS TAX REFUND GAS 1260	$2,000	$2,276	$2,500
10-3670-003	NCOSC SOLID WASTE TAX	$1,360	$1,412	$1,400
10-3670-005	ALCOHOL BEVERAGE INCOME	$8,600	$9,546	$9,000
10-3670-006	ZONING PERMITS	$3,000	$2,940	$3,000
10-3670-007	MUSEUM BUILDING RENT	$550	$550	$1,500
10-3830-000	FIXED ASSETS - GOV DEALS GENERAL	$5,000	$0	$5,000
10-3850-002	LIBRARY-MISC REVENUE-BOOKS	$5,000	$0	$5,000
10-3860-000	GARBAGE COLLECTION	$155,000	$157,901	$167,500
10-3860-001	LARGE ITEM PICKUP	$1,000	$450	$1,000
	GF Reimbursement from W/S	$0	$0	$0
	GENERAL FUND TOTAL REVENUE	**$2,133,710.00**	**$1,991,961.48**	**$2,174,274.12**

	General Fund - 10		2026-2027 Approved	
4100	**GOVERNMENT**			
10-4100-000	ADMIN-Commissioners-Salary-Elected	*	$12,000.00	
10-4100-002	ADMIN-Mayor-Salary	*	$4,800.00	
10-4100-005	ADMIN-FICA Tax Expense	*	$1,285.00	
4200	**ADMINISTRATIVE TOTALS - GOVT**	*	**$18,085.00**	
4200	**ADMINISTRATIVE**		**2026-2027 Approved**	
10-4200-001	ADMIN-Town Hall Part Time Salaries-O/T	*	$5,510.00	>
10-4200-002	ADMIN-Town Hall Full Time Salaries	*	$115,532.95	>
10-4200-005	ADMIN-FICA Tax Expense	*	$9,259.79	
10-4200-006	ADMIN-Group Insurance	*	$11,971.08	>
10-4200-007	ADMIN-Retirement Expense NC-Orbit	*	$17,717.48	
10-4200-008	ADMIN-Retirement Expense 401(K)	*	$5,876.65	
10-4200-004	ADMIN-Professional Services	*	$65,400.00	>
10-4200-011	ADMIN-Telephone, Postage, Internet	*	$4,300.00	
10-4200-012	ADMIN-Departmental Supplies	*	$4,700.00	>
10-4200-013	ADMIN-Utilities	*	$10,500.00	>
10-4200-014	ADMIN-Travel & School	*	$8,000.00	>
10-4200-015	ADMIN-Maintenance & Repairs Building	*	$18,000.00	>
10-4200-016	ADMIN-Maintenance & Repairs Equipment	*	$2,000.00	>
10-4200-17	ADMIN-NCDST Unclaimed Checks	*	$1,500.00	>
10-4200-026	ADMIN-Public Notice Advertisement	*	$1,000.00	>
10-4200-027	ADMIN-Annexation Recordng Fees	*	$20,000.00	
10-4200-045	ADMIN-Contracted Services	*	$120,000.00	>
10-4200-053	ADMIN-Memberships, Dues, Subscriptions	*	$5,600.00	>
10-4200-054	ADMIN-Insurance & Bonds	*	$110,000.00	
10-4200-057	ADMIN-Miscellaneous Expenses	*	$3,100.00	
4200	**ADMINISTRATIVE TOTALS**	*	**$539,967.95**	
4200	**ADMINISTRATIVE TOTALS AND GOVT TOTALS**		**$558,052.95**	

	General Fund - 10		2026-2027 Approved		
5100	**SHERIFF DEPARTMENT**				
10-5100-001	SHERIFF PERSONNEL EXPENSE	*	$490,000.00	>	(Set by Randolph County) Estimated increase 2.00%
10-5100-002	RETIRED POLICE-SALARIES	*	$28,416.48		
10-5100-005	RETIRED POLICE-FICA Tax Expense	*	$2,173.86		
10-5100-006	RETIRED POLICE-Group Insurance	*	$10,500.00	>	
10-5100-011	POLICE-Telephone, Postage, Internet	*	$0.00	>	Paid by County
10-5100-012	SHERIFF-Departmental Supplies	*	$2,000.00	>	
10-5100-013	SHERIFF-Utilities	*	$7,000.00		
10-5100-015	SHERIFF-Maintenance & Repairs Building	*	$3,000.00	>	
10-5100-057	SHERIFF-Operating Expense	*	$85,200.00	>	(Set by Randolph County)
5100	**SHERIFF DEPARTMENT TOTALS**		**$628,290.34**		

	General Fund - 10		2026-2027 Approved	
5300	**FIRE DEPARTMENT**			
10-5300-001	FIRE-Salary Part Time	*	$45,177.00	>
10-5300-002	FIRE-Salary Full Time	*	$100,225.29	>
10-5300-005	FIRE-FICA Tax Expense	*	$11,123.28	
10-5300-006	FIRE-Group Insurance	*	$23,942.16	
10-5300-007	FIRE-Retirement Expense NC-Orbit	*	$15,134.02	
10-5300-008	FIRE-Retirement Expense 401(K)	*	$5,011.26	
10-5300-009	FIRE-Retirement Expense NC Volunteer Firefighters	*	$2,000.00	
10-5300-011	FIRE-Telephone, Postage, Internet	*	$5,000.00	
10-5300-012	FIRE-Departmental Supplies	*	$14,000.00	>
10-5300-013	FIRE-Utilities	*	$10,500.00	
10-5300-014	FIRE-Travel & School	*	$450.91	
10-5300-015	FIRE-Maintenance & Repairs Building	*	$2,000.00	>
10-5300-016	FIRE-Maintenance & Repairs Equipment	*	$3,500.00	>
10-5300-017	FIRE-Maintenance & Repairs Vehicle	*	$10,000.00	
10-5300-031	FIRE-Vehicle Supplies Gas	*	$5,000.00	
10-5300-034	FIRE-Copier Lease & Supplies	*	$1,460.00	>
10-5300-036	FIRE-Uniforms & Shoes	*	$1,500.00	
10-5300-053	FIRE - Memberships, Dues, Subscriptions	*	$1,900.00	>
10-5300-057	FIRE-Miscellaneous Expense	*	$2,000.00	
10-5300-074	FIRE-Fire Dept Principal & Interest	*	$43,900.00	>
10-5300-078	FIRE-Employee Recognition	*	$1,000.00	
10-5300-079	FIRE-Grant Expenses	*	$10,000.00	
5300	**FIRE DEPARTMENT TOTALS**	*	**$314,823.92**	
5310	**FIRE DEPARTMENT**			
10-5310-002	FIRE-Firefighters Meeting Expense	*	$7,500.00	
10-5310-003	FIRE-Firefighter's EMT Expense	*	$15,000.00	
5310	**FIRE DEPARTMENT TOTALS**	*	**$22,500.00**	
			$337,323.92	

	General Fund - 10		2026-2027 Approved		
5600	**STREET DEPARTMENT**				
10-5600-002	STREET-Full Time	*	$194,660.62	>	
10-5600-005	STREET-FICA Tax Expenses	*	$14,891.54		
10-5600-006	STREET-Group Insurance	*	$59,855.40		
10-5600-007	STREET-Retirement Expense NC-Orbit	*	$29,393.75		
10-5600-008	STREET-Retirement Expense 401(K)	*	$9,733.03		
10-5600-011	STREET-Telephone, Postage, Internet	*	$1,000.00		
10-5600-012	STREET-Departmental Supplies	*	$1,000.00		
10-5600-013	STREET-Utilities	*	$42,000.00		
10-5600-014	STREET-Travel & School	*	$4,500.00		
10-5600-015	STREET-Maintenance & Repairs Building	*	$300.00		
10-5600-016	STREET-Maintenance & Repairs Equipment	*	$6,000.00		
10-5600-017	STREET-Maintenance & Repairs Vehicle	*	$8,000.00		
10-5600-031	STREET-Vehicle Supplies Gas	*	$12,500.00		
10-5600-034	STREET-Copier Lease & Supplies	*	$2,000.00	>	
10-5600-036	STREET-Uniforms & Shoes	*	$3,000.00	>	
10-5600-057	STREET-Miscellaneous Expenses	*	$12,000.00		
10-5600-073	STREET-Capital Outlay Equipment	*	$20,000.00		
5600	**STREET DEPARTMENT TOTALS**	*	**$420,834.34**		

	General Fund - 10		2026-2027 Approved
5800	**SANITATION DEPARTMENT**		
10-5800-045	SANITATION-Contracted Services	*	$160,000.00
10-5800-057	SANITATION - Miscellaneous Expenses	*	$1,500.00
5800	**SANITATION DEPARTMENT TOTALS**		**$161,500.00**

	General Fund - 10		2026-2027 Approved	
4300	**MUSEUM**			
10-4300-012	MUSEUM-Departmental Supplies	*	$250.00	>
10-4300-013	MUSEUM-Utilities	*	$4,500.00	
10-4300-015	MUSEUM-Maintenance & Repairs Building	*	$2,500.00	>
10-4300-016	MUSEUM-Maintenance & Repairs Equipment	*	$200.00	>
10-4300-057	MUSEUM-Miscellaneous Expenses	*	$0.00	
10-4300-075	MUSEUM-Capital Outlay Projects	*	$3,000.00	
4300	**MUSEUM TOTALS**	*	**$10,450.00**	

	General Fund - 10		2026-2027 Approved		
6300	**LIBRARY**				
10-6300-001	LIBRARY-Part Time	*	$21,922.57	>	Set by Randolph County
10-6300-011	LIBRARY-Telephone, Postage, Internet	*	$0.00	>	Paid by Randolph County
10-6300-012	LIBRARY-Departmental Supplies	*	$500.00	>	Set by Randolph County
10-6300-013	LIBRARY-Utilities	*	$6,000.00		
10-6300-015	LIBRARY-Maintenance & Repairs Building	*	$3,000.00	>	
10-6300-034	LIBRARY-Copier Lease & Supplies	*	$1,000.00	>	Set by Randolph County
10-6300-057	LIBRARY-Miscellaneous Expense	*	$200.00		
10-6300-069	LIBRARY-Capital Outlay-Books-Memorial	*	$5,000.00	>	Set by Randolph County (Can use funds in OLD Library Fund Drive Acct)
10-6300-078	LIBRARY-Programming	*	$1,250.00	>	Set by Randolph County
6300	**LIBRARY TOTALS**	*	**$38,872.57**		

	General Fund - 10		2026-2027 Approved	
6400	**CEMETERY**			
10-6400-012	CEMETERY-Departmental Supplies	*	$200.00	>
10-6400-013	CEMETERY-Utilities	*	$1,500.00	
10-6400-015	CEMETERY-Maintenance & Repairs (Building)	*	$1,000.00	>
10-6400-045	CEMETERY-Contracted Services		$15,750.00	>
10-6400-057	CEMETERY-Miscellaneous Expenses	*	$500.00	>
6400	**CEMETERY TOTALS**		**$18,950.00**	

	Water/Sewer REVENUE - 30	2025-2026 Budgeted	2025-2026 Collected	2026-2027 Recommended
30-3350-000	MISC REVENUE WATER/SEWER	$5,000	$4,616	$5,000.00
30-3710-000	WATER RENTS	$927,475	$855,200	$965,200.00
30-3710-001	1ST PENALTY	$25,000	$24,094	$25,000.00
30-3710-002	INFRASTRUCTURE FEES	$125,335	$138,974	$147,500.00
	PROJECTED INCREASE IN WATER RENTS WITH NEW SYSTEM	$0	$0	$440,000.00
30-3720-000	SEWER RENTS	$566,758	$451,282	$517,381.00
30-3730-000	WATER TAP FEES	$30,000	$20,500	$25,000.00
30-3730-001	SEWER TAP FEES	$10,000	$6,000	$7,000.00
30-3750-000	2ND PENALTY	$16,500	$17,908	$20,000.00
30-3780-000	SPRINKLER FEES	$1,100	$1,550	$1,600.00
30-3830-000	FIXED ASSETS GOV DEALS W/S	$0	$0	$0.00
	REVENUE TOTALS	**$1,707,168**	**$1,520,123**	**$2,153,681.00**

	General Fund - 10		2025-2026 Approved	
7200	**WATER-SEWER**			
30-7200-001	WATER-SEWER - Part Time	*	$26,250.00	
30-7200-002	WATER-SEWER - Full Time	*	$452,100.08	>
30-7200-005	WATER-SEWER - FICA Tax Expenses	*	$36,670.28	
30-7200-006	WATER-SEWER - Group Insurance	*	$107,739.72	
30-7200-007	WATER-SEWER-Retirement Expense NC-Orbit	*	$68,418.11	
30-7200-008	WATER-SEWER - Retirement Expense 401(K)	*	$22,655.00	
30-7200-011	WATER-SEWER - Telephone, Postage, Internet		$12,000.00	
30-7200-012	WATER-SEWER - Departmental Supplies		$10,000.00	
30-7200-013	WATER-SEWER - Utilities		$76,000.00	
30-7200-014	WATER-SEWER - Travel & School		$7,000.00	
30-7200-015	WATER-SEWER - Maintenance & Repairs Bldg		$5,000.00	
30-7200-016	WATER-SEWER - Maintenance & Repairs Equip		$200,000.00	>
30-7200-017	WATER-SEWER - Maintenance & Repairs Vehicle		$4,000.00	
30-7200-026	WATER-SEWER - Public Notice/Advertisement		$3,000.00	
30-7200-031	WATER-SEWER - Vehicle Supplies Gas		$8,000.00	
30-7200-034	WATER-SEWER - Copier Lease & Supplies		$5,000.00	>
30-7200-036	WATER-SEWER - Uniforms & Shoes		$3,000.00	
30-7200-037	WATER-SEWER - Infrastructure Improvements		$40,000.00	
30-7200-045	WATER-SEWER - Contracted Services		$230,000.00	>
30-7200-053	WATER-SEWER - Memberships, Dues, Subscript		$1,000.00	>
30-7200-056	WATER-SEWER - Analysis/Laboratory		$40,000.00	>
30-7200-057	WATER-SEWER - Miscellaneous Expenses		$13,000.00	
30-7200-073	WATER-SEWER - Capital Outlay Equipment		$80,000.00	>
30-7200-074	WATER-SEWER - Debt Principal & Interest		$396,847.81	>
30-7200-075	WATER-SEWER - Capital Outlay Projects		$100,000.00	>
30-7200-079	WATER-SEWER - Chemical Expense		$200,000.00	
30-7200-080	WATER-SEWER - MC/VISA Merchant Fees		$6,000.00	>
	Reimbursement to General Fund		$0.00	
7200	**WATER-SEWER TOTALS**		**$2,153,681.00**	

	Parks & Rec REVENUE - 40	2025-2026 Budgeted	2025-2026 Collected	2026-2027 Recommended
40-3010-021	AD VALOREM TAXES CURRENT	$36,473	$29,112.03	$37,044.74
40-3040-000	LEONARD PARK RECREATION FEES	$1,000	$125	$1,000.00
40-3050-000	LAKE MISC REVENUE	$5,000	$8,555	$8,000.00
40-3050-010	LAKE CONCESSIONS/BAIT SALES	$5,000	$6,931	$7,000.00
40-3350-000	LAKE RECREATION FEES	$10,500	$9,166	$10,500.00
40-3840-000	LAKE DONATIONS/SPONSORS	$4,300.00	$221	$300.00
40-3990-001	FROM SAVINGS (ACCT 4388)	$4,877	$0	$20,417.14
	REVENUE TOTALS	**$67,150**	**$54,110.00**	**$84,261.88**

	Parks & Rec - 40		2026-2027 Approved	
6200 - 6500	**PARKS & RECREATION**			
40-6200-011	P&R LAKE-Telephone & Postage	*	$1,600.00	
40-6200-012	P&R LAKE-Departmental Supplies	*	$9,000.00	>
40-6200-013	P&R LAKE-Utilities	*	$2,900.00	
40-6200-015	P&R LAKE-Maintenance & Repairs Building	*	$2,875.00	>
40-6200-016	P&R LAKE-Maintenance & Repair Equipment	*	$120.00	>
40-6200-045	P&R LAKE-Contracted Services	*	$51,866.88	>
40-6200-051	P&R LAKE-Sales & Use Tax	*	$1,000.00	
40-6200-057	P&R LAKE-Miscellaneous Expense	*	$1,300.00	
40-6200-073	P&R LAKE-Capital Outlay Equipment	*	$3,600.00	>
6200	**PARKS & RECREATION-LAKE TOTALS**	*	**$74,261.88**	
40-6500-012	P&R LEONARD PARK-Departmental Supplies	*	$500.00	>
40-6500-013	P&R LEONARD PARK-Utilities	*	$4,000.00	
40-6500-015	P&R LEONARD PARK-Maint & Repairs-Building	*	$500.00	
40-6500-016	P&R LEONARD PARK-Maint & Repairs-Equip	*	$500.00	
40-6500-018	P&R LEONARD PARK-Maint & Repairs-Ballfield	*	$1,000.00	
40-6500-057	P&R LEONARD PARK-Miscellaneous Expense	*	$500.00	
40-6500-073	P&R LEONARD PARK-Capital Outlay Equip	*	$3,000.00	
6500	**PARKS & RECREATION-LEONARD PARK TOTALS**	*	**$10,000.00**	
6200-6500	**PARKS & RECREATION-FUND TOTALS**		**$84,261.88**	

	Powell Bill REVENUE - 50	2025-2026 Budgeted	2025-2026 Collected	2026-2027 Recommended
0-3010-000	POWELL BILL - STATE HIGHWAY COMM	$63,776.00	$68,449.60	$67,000.00
50-3290-000	POWELL BILL - INT EARNED ON INVESTMENTS	$200.00	$247.68	$250.00
	REVENUE TOTALS	**$63,976.00**	**$68,697.28**	**$67,250.00**

	Powell Bill - 50		2026-2027 Approved			
8200	**Powell Bill**					
50-8200-001	POWELL BILL-Street Improvements	*	$44,000.00	>	Patching & Paving	
50-8200-002	POWELL BILL-Storm Clean Up	*	$2,000.00			
50-8200-003	POWELL BILL-Rail Trail	*	$21,250.00			
	POWELL BILL EXPENSES TOTALS		**$67,250.00**			

2026-2027 Recommended Budget

EXPENSES

ADMIN	$558,052.95		
SHERIFF	$628,290.34		
FIRE	$337,323.92		
STREET	$420,834.34		
SANITATION	$161,500.00		
MUSEUM	$10,450.00		
LIBRARY	$38,872.57		
CEMETERY	$18,950.00		
TOTAL GENERAL FUND	$2,174,274.12	***2026-2027 Revenue =***	***$2,174,274.12***
WATER-SEWER	$2,153,681.00		
TOTAL W/S FUND	$2,153,681.00	***2026-2027 Revenue =***	***$2,153,681.00***
PARKS & REC	$84,261.88		
TOTAL PARKS & REC	$84,261.88	***2026-2027 Revenue =***	***$84,261.88***
POWELL BILL	$67,250.00	***2026-2027 Revenue =***	***$67,250.00***
TOTAL POWELL BILL	$67,250.00		
TOTAL EXPENSE BUDGETED	***$4,479,467.00***	***TOTAL REVENUE BUDGETED***	***$4,479,467.00***