

2025-2026

ANNUAL OPERATING
PROPOSED BUDGET



TOWN OF WADSBORO, NORTH CAROLINA
206 E. Wade St.
Wadesboro, NC 28170
www.wadesboronc.gov



TOWN OF



OPPORTUNITY

**ESTABLISHED...1783
NORTH CAROLINA**

WADESBORO

Table of Contents

Introduction	1
Historical Perspective.....	1
Town Profile	2
Town Administration	3
Town Council and Boards and Committees	4
Organization Chart	6
Government Funds	7
Budget Process	8
Financial Policies	10
Budget Calendar	12
General Fund Major Revenue Sources.....	13
Budget Message	14
Budget Ordinance	18
Proposed Town Fees.....	21
Proposed Fire Inspection & Permit Fees.....	25
Major Expenditures by Department.....	29
General Fund.....	30
Revenues and Expenditures Budget Summary	30
Personnel Allocations Budget Summary.....	31
Revenue.....	32
Expenditures by Department	
Administration - Mission and Programs.....	34
Administration - Performance Measures.....	35
Administration - Budget.....	36
Police - Mission and Programs (ON-HOLD)	34
Police - Performance Measures.....	35
Police - Budget.....	36
Fire - Mission and Programs.....	34
Fire - Performance Measures.....	35
Fire - Budget.....	36

Table of Contents (cont.)

Public Works - Mission and Programs.....	42
Public Works- Performance Measures.....	43
Public Works - Budget.....	44
Streets.....	45
Powell Bill.....	45
Sanitation.....	46
Parks and Recreation.....	47
Water/Sewer - Performance Measures.....	48
Water/Sewer Summary -	49
Water/Sewer Personnel Allocations	50
Water/Sewer Budgeted Revenues.....	51
Water Budgeted Expenditures.....	52
Sewer Budgeted Expenditures.....	53
Glossary	54

Introduction

A Historical Perspective on Wadesboro's Economic Evolution

Wadesboro, North Carolina, isn't just a town with a storied past—it's a case study in how communities adapt to changing economic tides. Founded in 1783 by Capt. Patrick Boggan and Col. Thomas Wade, Wadesboro originally grew along the Pee Dee River before relocating to a more central spot to serve as Anson County's seat. That early decision laid the groundwork for a community built on strategic investment and long-term planning.

Patrick Boggan's purchase of seventy acres became the financial foundation of the town's infrastructure. Streets were mapped out and named after Revolutionary War heroes such as George Washington and Nathaniel Greene, with the settlement eventually known as Wadesboro. This original grid now forms the core of the town's business district—an early example of land use planning with economic purpose.

Historical landmarks like the **Boggan-Hammond House**, built as a family investment and now a museum, underscore the town's commitment to preserving assets over time. This kind of long-term thinking is echoed in Wadesboro's economic decisions throughout the centuries.



In the late 1700s, Wadesboro capitalized on its location, becoming a favored stop for stagecoach travel. Taverns like Buck's Tavern brought in revenue and even hosted a young Andrew Jackson in 1787. As with any town, the judicial and civic sectors played major roles in Wadesboro's development. Though the town suffered setbacks—like the 1868 courthouse fire that erased many records—it continued to rebuild, demonstrating both fiscal resilience and community resolve. The current courthouse, built in 1912, still stands as a testament to that perseverance.

By the late 19th century, Wadesboro had grown into a regional economic hub. Businesses such as **H.W. Little & Co.**, founded in 1894 and still operating today, anchored local commerce. Cotton drove much of the economy, with prices tracked daily via Western Union—an early example of leveraging technology for market insight.

The 20th century brought a textile boom that created jobs, increased municipal revenue, and sustained a vibrant downtown economy. The Ansonia Theatre, local restaurants, and retail shops made Wadesboro a bustling community. But as globalization reshaped industry in the 1990s, Wadesboro faced the financial fallout common to many textile towns. The closure of **Wade Mill Manufacturing Company** in 2020 marked a significant loss in utility revenue and community employment, challenging the town to rethink its fiscal strategy.

Yet Wadesboro endures, with its economic history reflected in the enduring structures and businesses that remain. The town continues to serve as Anson County's hub, seeking innovative ways to balance heritage preservation with forward-looking financial planning.

Town Profile

Wadesboro is the largest city and the county seat in Anson County, North Carolina



Population in 2022: 4,966 (97% urban, 3% rural).

Population change since 2000: +39.8%

Males: 2,424 (48.8%)
Females: 2,542 (51.2%)

Median resident age: 38.4 years
North Carolina median age: 39.2 years

Est. median household income in 2022: \$32,649
NC: \$67,481

Estimated per capita income in 2022: \$20,460

Estimated median house or condo value in 2022:
Wadesboro \$114,796
NC: \$280,600

Median gross rent in 2022: \$924.

March 2022 cost of living index:
Wadesboro: 86.4
U.S. average is 100

Source: <https://www.city-data.com/city/Wadesboro-North-Carolina.html>



Town Administration

Town Council

Fred Davis	Mayor
Garrett Snuggs	Mayor Pro-Tem
Jo Ann Bennett	Town Council Member
Ida Cason	Town Council Member
Chipper Long	Town Council Member
Lawrence Parsons	Town Council Member

Administrative Staff

Wiley L. Ross Jr.	Town Manager
Debbie Cox	Town Clerk/HR Manager
Hugh James	Public Works Director
Jason Eschert	Interim Police Chief
Scott Martin	Fire Chief
David Hanna	Assistant Fire Chief
Maureen Mason	Finance Officer
Ashley Little	Accounting/Office Supervisor

Town Council

The Town of Wadesboro operates under the leadership of a Town Council, which consists of a mayor and five Councilmembers. Per the Town's Charter, Council elections are held biennially in November, are non-partisan, and serve staggered four-year terms. The mayor is elected for a four-year term, coinciding with the Town Council elections. All municipal elections are administered by the Anson County Board of Elections in accordance with North Carolina state law. No primary elections are conducted.

The Town Council serves as the legislative and policy-making body of the Town. It holds the responsibility of establishing strategic direction and overseeing the implementation of goals through the work of Town staff. One of the Council's key responsibilities is the adoption of the Town's annual operating budget. In accordance with North Carolina law, this budget is required to be balanced.

The annual operating budget sets the financial framework for the Town's operations, including the establishment of the ad valorem tax rate on real property, utility rates such as wastewater charges, and other applicable municipal fees. It authorizes expenditures across various capital and operational initiatives. These include infrastructure improvements, facility construction and maintenance, public safety services such as police and fire, recreational programming, and utility services including wastewater collection and treatment.

Through the adoption of the budget and local ordinances, the Town Council ensures that the financial and operational activities of the Town support the safety, well-being, and quality of life for Wadesboro's residents and visitors.

Boards and Committees

Advisory committees and boards offer citizens the opportunity to be involved in the City's decision-making processes, by directly advising the City Council.

Currently we are in the planning phase of developing the following committees.

Code Enforcement

The Code Enforcement Committee is responsible for upholding community standards by ensuring compliance with local codes, ordinances, and regulations. This includes monitoring residential and commercial properties to ensure they meet safety, zoning, building, and property maintenance standards.

Key functions of the committee include:

- Investigating complaints related to code violations.
- Conducting routine inspections of properties.
- Issuing warnings or citations for non-compliance.
- Working with property owners to achieve voluntary compliance.
- Coordinating with municipal departments (e.g., planning, zoning, public works) for enforcement actions.
- Recommending updates or revisions to local codes as needed.

The committee plays a vital role in preserving property values, ensuring public safety, and maintaining the overall aesthetic and quality of life in the community.

Parks & Recreation

The Parks and Recreation Committee is responsible for overseeing the planning, development, and maintenance of public parks, recreational facilities, and community programs. This includes making recommendations on facility improvements, park maintenance schedules, and recreational programming that serves residents of all ages. The committee works to ensure that public spaces are safe, accessible, and well-maintained, while also promoting community engagement and healthy lifestyles through events, sports leagues, and other recreational opportunities. Additionally, the committee may assist in prioritizing capital projects and advising on the allocation of budget resources to meet the community's parks and recreation needs effectively.

Finance Committee

The finance committee is responsible for overseeing the financial health and sustainability of the organization. This includes reviewing, monitoring, and guiding the development of the annual budget, ensuring that financial practices align with the organization's goals and policies. The committee works closely with staff or financial officers to analyze financial reports, assess revenue and expenditure trends, and make recommendations to the board regarding fiscal planning and resource allocation. Additionally, the finance committee ensures transparency and accountability by helping to establish sound financial policies and internal controls.

Community and Economic Development

The Community and Economic Development Committee is responsible for overseeing initiatives that promote the growth, vitality, and well-being of the local community and economy. This includes guiding policies and funding decisions that support housing, business development, infrastructure improvements, workforce development, and neighborhood revitalization. The committee works to attract and retain businesses, enhance quality of life, support job creation, and ensure equitable development that benefits all residents. It also collaborates with local stakeholders, developers, and government agencies to implement strategic plans that foster sustainable and inclusive economic growth.

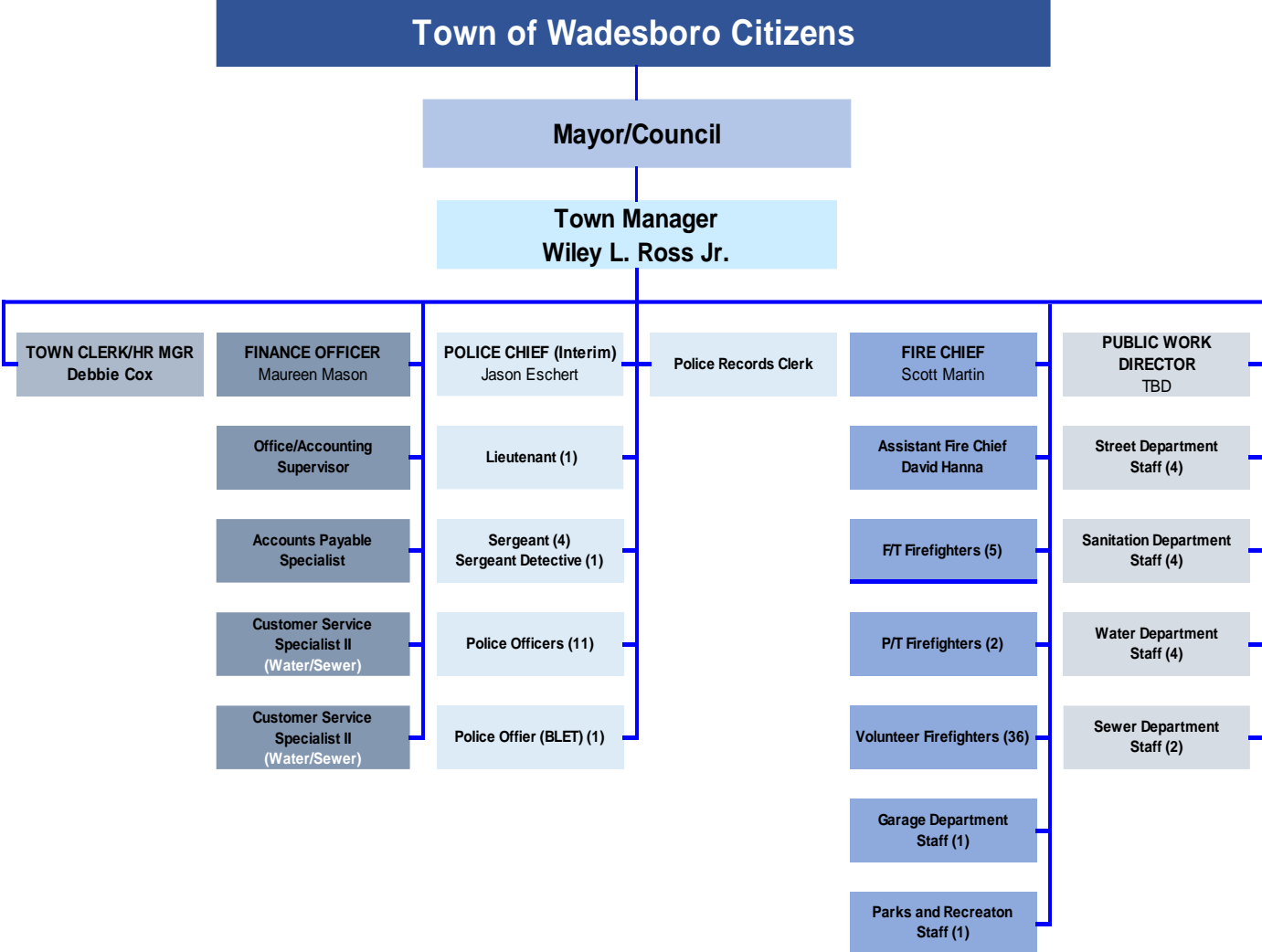
Human Resources

The Human Resources Committee is responsible for overseeing matters related to the organization's personnel and staffing. This includes reviewing and recommending policies concerning recruitment, compensation, benefits, performance evaluation, employee development, and workplace culture. The committee also ensures compliance with relevant labor laws and employment standards. As part of the budget process, the HR Committee may assess staffing needs, salary structures, training programs, and other HR-related expenditures to ensure alignment with the organization's strategic goals and financial capacity.

Public Safety

The Public Safety Committee is responsible for overseeing matters related to the protection and well-being of the community. This includes reviewing and recommending policies, programs, and funding related to law enforcement, fire protection, emergency medical services, disaster preparedness, and public health and safety initiatives. The committee evaluates budget requests from public safety departments, monitors performance metrics, and ensures that resources are allocated effectively to maintain and enhance community safety. Their work helps guide strategic decisions to improve response times, reduce crime, and support preventative safety efforts throughout the jurisdiction.

Organization Chart



Governmental Funds

Fund Structure

The Town of Wadesboro utilizes two primary categories of funds to ensure accurate financial reporting and compliance with state and local regulations: Governmental Funds and Proprietary Funds.

Governmental Funds

Governmental funds are used to account for the core services provided by the Town and to track the use of financial resources dedicated to specific public functions. The following are the fund types used by the Town:

- **General Fund**

The General Fund serves as the primary operating fund for the Town. It accounts for all financial resources not specifically allocated to another fund. Major revenue sources include ad valorem (property) taxes, intergovernmental grants, and various taxes and licenses. Key expenditures support services such as public safety, public works, recreation, and general government operations.

- **Powell Bill Fund**

The Powell Bill Fund is designated for the construction, maintenance, and repair of public streets, sidewalks, bridges, and related infrastructure within the Town's corporate limits. This fund is supported by state-allocated revenues from motor fuel taxes, as established under North Carolina General Statute §136-41.1. The state distributes a portion of these revenues—derived from the motor fuels tax and the Highway Trust Fund—to eligible municipalities based on a specific allocation formula.

Proprietary Funds

Proprietary funds are used to account for business-like activities that provide goods or services to the public for a fee. These funds operate similarly to private sector enterprises.

- **Enterprise Fund – Wastewater**

The Enterprise Fund is used to account for the Town's wastewater operations. These activities are financed and managed in a way that aims to recover operational costs, including depreciation, primarily through user fees. The fund is also used to support financial planning, performance evaluation, and long-term capital maintenance.

Capital Project Funds ~ Special Project Funds

Special Project Funds are used to account for financial resources that are restricted, committed, or assigned to specific purposes—typically outside of the Town's general operating budget. These funds are primarily used to manage and track the financial activities of unique or one-time initiatives, often involving significant planning, coordination, and external funding.

In the Town of Wadesboro, most Special Project Funds are designated for capital projects, such as infrastructure improvements, building renovations, or major equipment purchases. These projects tend to be large in scale and span multiple fiscal years.

Funding Sources

Special Project Funds are typically supported by grants, donations, and other external contributions. These may include:

- Federal or State Grants for specific programs or infrastructure development
- Private Donations or contributions from community organizations or foundations
- Intergovernmental Revenues from partnerships or shared services agreements

Because these funds are tied to specific funding sources and project purposes, they are subject to unique reporting requirements and oversight, ensuring transparency and accountability in how the money is used.

Town of Wadesboro Budget Process

Overview

The Town of Wadesboro's annual budget is developed and adopted in compliance with North Carolina General Statutes. A yearly budget is created for the General and Enterprise Funds, while Capital Project Funds and Proprietary Capital Improvements are governed by project ordinances. Budgets follow the modified accrual basis of accounting. The Town maintains budgetary control at the department level. The Finance Officer, with Town Council approval, may transfer funds between functional areas within a fund. Amendments to the original budget can be made as needed during the fiscal year.

Budget Procedures

The budget is the Town's primary policy and financial planning document, outlining service goals and resource allocations. It provides transparency for citizens and sets priorities while minimizing tax burdens. The Town follows the Local Government and Fiscal Control Act, requiring a legally adopted, balanced budget ordinance before the fiscal year begins. The proposed budget is available for public inspection and subject to public hearings.

Budget Development Process

1. **Data Collection & Analysis**

The Finance Department reviews historical data to assess department performance and forecast future financial needs.

2. **Departmental Budget Preparation**

In January, departments receive budget instructions. Directors meet with the Town Manager and Finance Officer to review and justify requests for operations, personnel, capital projects, and travel. Revenue estimates are based on past trends, current economic conditions, and input from the NC League of Municipalities. Public input helps shape service priorities.

3. **Preliminary Budget Consolidation**

The Finance Officer compiles departmental requests with revenue projections to draft a balanced budget. This draft, along with a proposed tax rate, is presented to the Town Council during the Annual Budget Retreat. Capital requests are reviewed and evaluated.

4. **Service Priorities & Objectives**

The proposed budget is aligned with the Town's strategic goals and service priorities.

5. **Budget Refinement & Council Review**

A finalized proposed budget is submitted to the Town Council for consideration. Discussions are held during budget workshops. The budget is also made available online and in print for public review. Public hearings occur during Council meetings in May and June.

6. **Budget Adoption**

After thorough review by staff and the Town Council, the budget is formally adopted. This ordinance authorizes expenditures for the new fiscal year. The budget is structured by fund, function, and department, and must be adopted by July 1, in accordance with Chapter 159 of the NC General Statutes.

Public Involvement

The Town promotes transparency and citizen engagement in the budget process:

- January: Budget planning kickoff announced at a Council meeting, including the budget calendar.
- May: A public comment session is held when the proposed budget is introduced.
- June: A final public hearing is conducted prior to budget adoption.

Capital Improvements Plan (CIP)

Wadesboro does not currently maintain a five-year Capital Improvements Plan. However, urgent capital needs are incorporated into the annual budget.

Town of Wadesboro Budget Process (cont.)

Budget Transfers & Amendments

Although the budget is adopted on July 1, adjustments may be needed throughout the year:

- **Budget Transfers:** Reallocation of funds within a department is allowed without limitation. Additionally transfers between departments is allowed but the Town Council is to be notified at its next regular meeting. requires Town Council approval.
- **Budget Amendments:** Any changes affecting a department's overall revenue or expenditures must be approved by the Town Council.

All transfers and amendments must maintain a balanced budget and avoid creating additional tax burdens for residents.

Financial Policies

The Town of Wadesboro is dedicated to upholding sound, sustainable financial practices that promote long-term fiscal stability and support the overall well-being of our community. As part of our ongoing commitment to responsible governance, the Town is currently reviewing and updating its financial policies to ensure they reflect best practices in transparency, accountability, and fiscal prudence. By managing public resources thoughtfully and strategically, we strive to meet the evolving needs of our residents while maintaining strong financial stewardship. The following outlines the current financial operations and practices under the administration of the Town of Wadesboro.

A core component of our fiscal strategy is long-term financial planning and budgeting. The Town emphasizes the importance of establishing a stable financial framework that addresses both immediate operational obligations and long-term financial commitments. Realistic revenue forecasting and controlled expenditure planning are key practices used to prevent the imposition of excessive financial burdens.

To protect the Town's financial position during economic downturns or unexpected events, we place a strong emphasis on building and maintaining adequate reserves. By consistently following established reserve policies, we are better equipped to preserve essential services and reduce exposure to fiscal risks.

Economic development remains a priority for the Town of Wadesboro. We actively pursue sustainable growth by fostering an environment that attracts private investment and supports public-private partnerships. By exploring innovative revenue sources and supporting responsible development practices, the Town endeavors to enhance long-term financial resilience.

Transparency and accountability serve as guiding principles across all financial operations. The Town is dedicated to communicating budgetary decisions and financial performance clearly and accessibly. We support community engagement and open dialogue to build public trust and ensure our financial priorities reflect the values of our residents.

Recognizing the impact of financial decisions on the community's well-being, the Town is committed to striking a balance between fiscal responsibility and the delivery of essential services and infrastructure that contribute to residents' quality of life.

Operating Budget Policies

In accordance with North Carolina General Statute Article 159-11, the Town of Wadesboro adopts a balanced annual budget that outlines a comprehensive operational plan and work program for the fiscal year. Budgetary controls are maintained to ensure compliance with the adopted budget, and monthly financial statements are prepared to support the Town Council, Town Manager, and department heads in monitoring revenues, expenditures, and budget performance.

Annually, the Town compiles comprehensive financial data that includes user rates, capital improvement planning, and long-term financial forecasting. These reports serve as critical tools for strategic planning and fiscal oversight. An independent accounting firm is retained to perform an annual financial and compliance audit in accordance with generally accepted accounting principles and Governmental Accounting, Auditing, and Financial Reporting (GAAFR) standards.

As part of the budget development process, the Finance Department and Town Manager conduct revenue estimates objectively and conservatively. Efforts are made to secure alternative revenue sources to offset reductions in local funding. User fees and charges are reviewed annually to ensure alignment with the costs of service delivery.

The Wastewater Enterprise Fund operates under the full utility concept, ensuring that revenue contributions are proportionate to service levels received. This structure supports the fund's self-sufficiency and permits compensation to the General Fund for administrative and general services rendered.

Investment Policy

The Town of Wadesboro manages its investment program with the objectives of safety, liquidity, and yield. The Town actively monitors cash flow across all funds to ensure that idle cash is invested in accordance with state statutes and sound investment practices. Investment decisions prioritize the security of principal, sufficient liquidity to meet daily cash requirements, and competitive market returns within the constraints of legal and fiscal policies. Investments are limited to high-quality instruments that comply with the North Carolina Budget and Fiscal Control Act. The Town's investment practices are administered by the Town Manager in coordination with the Finance Officer.

Financial Policies (cont.)

These officials continuously monitor the investment portfolio, assess market conditions, and make adjustments as necessary to optimize performance and minimize risk.

Each month, the Finance Officer prepares an investment report for review by the Town Council and Town Manager. This report supports the Town's financial objectives, which include preserving financial strength, maintaining favorable credit ratings, increasing investor confidence, protecting against fiscal emergencies, and ensuring that adopted Council policies are implemented effectively.

The Town's cash management and investment operations are conducted in compliance with all federal and state regulations, particularly G.S. 159-30 of the North Carolina General Statutes. Employees involved in the investment process are required to avoid conflicts of interest and disclose any personal or financial interests that may influence their decision-making. Internal controls are maintained to protect Town assets from loss, theft, or misuse, and to ensure accountability in financial operations.

Basis of Budgeting

A balanced budget in the Town of Wadesboro is defined as one in which estimated net revenues and appropriated fund balances equal total appropriations. The Town utilizes a fund accounting system that organizes accounts by fiscal entity, with each fund maintaining its own set of assets, liabilities, revenues, and expenditures. This structure ensures that resources are used as intended and supports compliance with financial and legal requirements.

Basis of Accounting

The Town follows the modified accrual basis of accounting as required by North Carolina General Statutes. This basis is applied consistently across all funds and throughout the fiscal year. Revenues are recognized when they are both measurable and available to finance current period liabilities. Availability is defined as collection within ninety days of the fiscal year end. Expenditures are recorded when liabilities are incurred, except for certain items such as debt service, compensated absences, and legal claims, which are recognized upon payment due.

Budget Transfers and Amendments

The adopted budget becomes effective on July 1 and may be amended throughout the fiscal year in accordance with G.S. 159-15. Amendments are submitted to the Town Council for approval. Once approved, the Town Manager is authorized to transfer funds within the same fund as needed to support operational adjustments. All amendments must maintain a balanced budget structure.

Beginning July 1, 2025, the Town will maintain encumbrance accounts that record purchase orders, contracts, and other commitments to reserve budgeted funds. These encumbrances are treated as budgetary accounts and play a key role in expenditure planning and control.

Fund Balance

In accordance with the Local Government Budget and Fiscal Control Act, the amount of appropriated fund balance must not exceed the total of cash and investments, minus liabilities, encumbrances, and deferred revenues at the end of the prior fiscal year. Maintaining adequate levels of fund balance is essential for mitigating current and future risks—such as revenue shortfalls and unforeseen expenditures—and for ensuring the stability of tax rates.

Fund balance discussions typically focus on a government's General Fund. There are five classifications of fund balance, listed from most to least restrictive: **non-spendable**, **restricted**, **committed**, **assigned**, and **unassigned**. The combined total of the committed, assigned, and unassigned categories—where constraints, if any, are imposed by the governing body itself—is referred to as the **unrestricted fund balance**. Definitions for each fund balance type can be found in the Glossary at the end of this document.

While the Town does not currently have a formal minimum fund balance policy, it adheres to the guidance provided by the North Carolina State Treasurer. As noted earlier, the Town is in the process of developing comprehensive financial policies during the current fiscal year. This includes the creation of a robust Fund Balance Policy aimed at maintaining an adequate unrestricted General Fund balance. The goal is to support the Town's ability to respond to emergencies, sustain consistent cash flow, avoid short-term borrowing, generate investment income, and preserve its bond rating.

Budget Calendar

FISCAL Year 2025-26 Budget Development Calendar	
Revised	
Date	Event
December 2, 2024	Town Manager transmits budget kick-off memorandum to Town Council and Department Directors. Included is notification to the public of Budget Retreat in January.
December 3, 2024	Town Manager transmits budget packets to Department Directors.
December 17, 2024	Budget Training session for Department Directors.
January 6, 2025	Public reminded of the date of annual budget retreat.
January 9, 2025	Final Budget Training session for Department Directors.
January 13, 2025	Town Manager and Finance Officer meet with Department Directors to review Budget Requests.
January 29, 2025	Finance Officer completes compiling proposed budget (1st draft).
January 30, 2025	Town Manager and Finance Officer meet to review proposed budget.
February 1, 2025	Town Council participates in the annual budget retreat to set goals and funding priorities.
February 1, 2025	Finance Officer begins to amend proposed budget based on Council's direction following the annual budget retreat.
February 10, 2025	Town Council receives copy of the proposed budget (1st draft).
February 10, 2025	Budget Workshop
February 2025	Finance Officer amends proposed budget changes based on Council's direction following the February Budget Workshop.
March 3, 2025	Town Manager presents revised budget (2nd draft) during March Council Meeting.
March 3, 2025	Fee Schedule submitted to Town Council for consideration.
March 24, 2025	Budget Workshop
March 2025	Finance Officer amends proposed budget changes based on Council's direction following the March's Council Meeting and March Budget Workshop.
April 7, 2025	Town Council schedules public hearing for May and June council meetings.
April 24, 2025	Proposed Budget submitted to Council and Citizens
May 5, 2025	Town Manager presents recommended budget for introduction.
May 5, 2025	Town Council provides additional feedback and direction based on public comment.
May 2025	Finance Officer amends proposed budget based on Town Council's direction following the May Town Council Meeting.
May 19, 2025	Newspaper advertisement of proposed budget and public hearing is placed in newspaper and placed on Town's web-site
June 2, 2025	Public Hearing on 2025-26 proposed budget
June 2, 2025	Budget Ordinance is adopted by the City Council.

General Fund Major Revenue Sources

The following information represents and gives samples of the major sources of revenue for the Town of Wadesboro for FY 25-26.

Ad Valorem Taxes: Collections of current year and prior year tax levies; interest on delinquent taxes; late listing penalties; and other costs of collection delinquent taxes.

Other Taxes and Permits: Regulatory Permits, Rezoning and Fire District Tax

Permits and Fees: Includes Golf Cart Permit, Fire Inspection Fees, Parking Violations Code Violations, False Alarm and Animal Control Fines.

Restricted Intergovernmental: Powell Bill, ABC Revenue-Police, Control Sub Tax Distribution, departmental grants and donations.

Sales & Services: Parks Fees, Refuse Collections, and Trailer Rentals

Unrestricted Intergovernmental: Payment in Lieu of Taxes, Excise Tax, Telecommunications and Beverage Tax, ABC Revenue and Local Option Sales Taxes.

Investment Income: Interest from all investment accounts

Sales of Capital Assets: Sale of assets no longer being used by the Town.

Miscellaneous Revenue: Non-government donations, arrest fees, fall festival revenues, transfers from other funds

Fund Balance: In the context of financial reporting, the term fund balance is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis. While in both cases fund balance is intended to serve as a measure of the financial resources available in a governmental fund; it is essential that differences between GAAP fund balance and budgetary fund balance be fully appreciated.



Town of Wadesboro, North Carolina 28170

FRED DAVIS
MAYOR
WILEY ROSS JR.
TOWN MANAGER
TOWN COUNCIL
LAWRENCE PARSONS
GARRETT SNUGGS
JO ANN BENNETT
CHIPPER LONG
IDA CASON

**Budget message for Proposed
FY2025-2026 Annual Budget**

Honorable Mayor Davis and Town Council-members
Town of Wadesboro, North Carolina

The proposed FY2025-2026 Annual Budget for the Town for Wadesboro, North Carolina has been prepared in accordance with the N.C. Local Government Budget and Fiscal Control Act and General Statute 159-11. The recommended Budget identifies revenues and expenditure estimates for FY2025-2026 with the goal to maintain a continuum of quality services to the citizens of Wadesboro. The recommended budget is inclusive of all financial obligations, while all municipal services remain funded. Revenues are conservatively projected and expenditures realistically projected.

Summary

General Fund	\$6,068,270
Water/Sewer Fund	<u>\$3,328,319</u>
Total:	\$9,396,589

The proposed budget focuses on ensuring provision of Wadesboro’s core governmental services for FY2025-26. The recommended budget does include additional revenue in certain categories from proposed increases in fees, such as rezoning, utility service deposits, NSF Check/ACH, reconnection, unauthorized water turn on fines, and park shelter rental. We have also added new fees, such as false alarm fees and copy fees. We have also added a new fee for trash pickup, as we are in the planning phase of notifying water customers who currently live outside of the city limits that we will begin to offer trash pick-up. In addition, the Fire Department has updated their fee schedule. Said increases and additions are reflected in the attached Schedule of Fees and Charges of the Town of Wadesboro.

Though the Town has limited revenue, the General Fund Budget does include some new capital purchases. The Fire Department must replace turnout gear at an estimated cost of \$13,775 and rescue rope & hardware at a cost \$14,967.04. If not funded we will lose our NC State Heavy Rescue Certification.

Budget highlights of each of the three (3) funds follows:

General Fund

General Fund Revenues

For the proposed budget, staff has figured a slight increase with the current low collection rate of 89.15. The 2025-2026 has seen improvement and determined there is justification in calculating the Ad valorem taxes at a still conservative 92%. This slight increase in Ad valorem can be adjusted upon the completion of the 2024-25 Budget Audit. Typically, collection rates for property tax should be 96%+. At a collection rate of 91.52%, the Town missed out on an estimated \$222,300 in revenue for the 2023-24 Fiscal Year and \$140,000 in revenue for the 2022-23 Fiscal Year. Under an interlocal government agreement, Anson County collects the property taxes for a rate of 5% of collected taxes, an increase of 1% from the previous year.

Using a collection rate of 92% along with the proposed tax of .616 per \$100 valuation, we expect to collect \$1,925,892 in real property and vehicle taxes in 2025-2026, which is the figure we used in this proposed budget. With the proposed increase of the Ad Valorem, it is anticipated to raise an additional \$238,840, which will increase taxes on a home, with an assessed value of \$100,000, \$60 annually, \$1.15 per week.

With overall expenditures totally \$6,068,270 overall revenue budgeted to be collected, which includes property taxes, intergovernmental revenues (includes local option sales taxes), and miscellaneous Town Fees and Fines, is \$5,764,218 leaving a balance of \$304,052 which must be budgeted from Fund Balance, which is \$59,000 less than the 2024-2025 amended budget.

General Fund Expenditures

The budget reflects operation costs kept at levels to provide core services. Highlights of changes to the 2025-2026 budgeted expenditures are as follows:

- An increase in budgeted salaries, over 2024-2025 amended budget, totaling \$172,955. This is the result of a 3% raise, a new Grant Writer position along with an increase in FICA and Retirement of \$39,000 due to the increased new salary figures. This 3% raise had very little effect on Salary/Benefits, because not filling vacancies and the savings from the decreased Health Insurance costs helped to defer the cost of the raises.
- Almost a 1% increase in Police retirement rates and 0.69% increase in all other employees
- Loan for new fire truck will result in approximately \$13,250 per month, beginning March 1 2026, for a total of \$53,000.
- \$150,000 for an interlocal agreement with Anson County for 2 dispatches.
- Reduction in annual Health Insurance cost of \$2,230 per employee and retiree for a total savings of \$136,000.

ENTERPRISE FUND

Water/Sewer Fund Revenues

In the Water/Sewer Fund, the proposed revenue budget is \$3,328,319. We are proposing increasing the Water/Sewer connection and tap fees. At the time of preparation of this budget and preparing the fee schedule, we did not increase water/sewer fees, but we have recently been informed by Anson County that they are recommending a 12% increase to the County Commissioners. On this topic, we ask the Town Council for direction. Water/Sewer fees can also be found in the attached Schedule of Fees.

Water/Sewer Fund Expenditures

In the Water/Sewer Fund, a proposed expenditure budget is as follow:

Water	\$2,061,282
Sewer	<u>\$1,267,037</u>
TOTAL	\$3,328,319

Highlights of changes to the 2025-2026 budgeted expenditures are as follows:

- An increase in budgeted salaries/benefits for all Water/Sewee employees, due to the 3% COLA
- A 0.69% increase for state retirement
- \$200,00 for mandatory lead testing
- Reduction in annual Health Insurance cost of \$2,230 per employee
- Increase of \$180,888 for the Indirect Cost moved to the General Fund for Administrative Cost reimbursement
- \$143,831 for meter boxes

CAPITAL PROJECTS FUNDS

Reported here, for informational purposes only, is the authorized amounts for each Capital Project Fund and do not require any action or reauthorization:

▪ Downtown Revitalization Project	\$ 94,340
▪ Wadesboro Greenway Project	\$ 105,000
▪ Fire Training Facility Capital Project	\$ 225,000
▪ Splash Pad Project	\$ 715,000
▪ USDA Water Line Replacement Project	\$1,601,055
▪ Wadesboro Industrial Park Infrastructure Project	\$2,026,925
▪ Collection System Improvements Project	\$9,556,500
▪ Wastewater Pump Station Replacements Project	\$5,239,000
▪ Water System Asset Inventory Assessment (A1A) Project	\$ 200,000
▪ CDBG Rehabilitation Grant	\$1,438,382
▪ CDBG-Infrastructure	\$3,000,000

This recommended FY 2025-2026 budget for the Town of Wadesboro, was e-mailed to Town Council on April 24, 2025. A draft copy is available for public inspection at Town of Wadesboro website and at Town Hall. In accordance with N.C.G.S, 159-12(b) a public hearing on the recommended budget will be held at the June 2, 2025 Regular Meeting of the Town Council at 5:00 pm. Any person wishing to make comments can do so at that time.

Respectfully Submitted,

Wiley Ross
Town Manager



ORDINANCE
Town of Wadesboro Budget
FY2025-26

The Wadesboro City Council ordains that the following budget ordinance is hereby adopted:

Section 1. General Fund:

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

REVENUE	PROPOSED BUDGET 2025-26
Ad Valorem-Current & Prior Year Taxes	\$2,108,150
Other Taxes and Permits	313,000
Unrestricted Intergovernmental	2,261,845
Restricted Intergovernmental	261,483
Permits & Fees	24,600
Sales & Services	591,725
Investment Earning	150,000
Miscellaneous	38,415
Sales of Capital Assets	15,000
Fund Balance	304,052
TOTAL	\$6,068,270

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, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for the Town of Wadesboro:

EXPENDITURES	PROPOSED BUDGET 2025-26
Total Administration	\$1,105,502
Total Police Department	2,399,753
Total Fire Department	1,214,712
Total Garage	107,228
Total Street Department	471,197
Powell Bill	298,300
Total Sanitation Department	402,232
Total Parks and Recreation	69,346
	\$6,068,270

Section 2. Water and Sewer Fund:

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

Water Charges	\$ 1,300,000
Sewer Charges	1,840,000
Late Fees	70,000
Tap and Connection Fees	48,550
Miscellaneous Revenue	3,550
Investment Income	66,219
Transfers	0
Fund Balance Appropriation	0
TOTAL	\$ 3,328,319

The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for the Town of Wadesboro:

Water Operations	\$ 1,963,970
Sewer Operations	1,267,037
Capital Outlay	40,000
Debt/Lease Payments	57,312
TOTAL	\$ 3,328,319

Section 3. Tax Rates:

That there is hereby levied the following rates of tax on each one hundred dollars (\$100.00) valuation of taxable property as listed for taxes as of January 1, 2025, for the purpose of raising the revenue from current year's property tax to finance the foregoing appropriations:

General Fund:

Total rate per \$100 of valuation of taxable property: \$ 0.616
Such rates of tax are based on an estimated total assessed valuation of property for purposes of taxation of \$368,477,000 and an estimated rate of collection (91.52%).

Wadesboro Fire District:

Total rate per \$100 of valuation of taxable property: \$ 0.096
Such rates of tax are based on an estimated total assessed valuation of property for purposes of taxation of \$324,382,000 and an estimated rate of collection of (91.52%).

Section 4. Fees and Charges:

There is hereby maintained a Fees and Charges Schedule for the purpose of raising the revenue listed in the General Fund and Water and Sewer Fund, Sections 1 and 2 of this ordinance with said Schedules attached hereto. The Budget Officer is authorized to adjust the water and sewer monthly and consumption rates in accordance with adjustments by Anson County to its municipal water and wastewater charges and to provide a report to Council at its next regular meeting.

Section 5. Transfers:

The Budget Officer is authorized to transfer amounts between objects of expenditures within a department without limitation or a report to Council. Additionally, the Budget Officer is authorized to transfer amounts between departments with a report to the Council at its next regular meeting.

Section 5. Distribution and Effective Dates:

Copies of this ordinance shall be furnished to the Town Clerk, Finance Officer and Budget Officer to be kept on file by them for their direction in the disbursement of Town funds. This ordinance shall become effective July 1, 2025.

The foregoing ordinance having been submitted to a vote, received the following vote and duly adopted this the _____ day of June, 2025.

Ayes: _____
Noes: _____
Absent: _____

Fred Davis, Mayor

Debbie Cox, Town Clerk

Proposed Town Fees

Fee Name	FY2025-26 PROPOSED	FY2024-25
Rezoning Request	\$400.00	\$300.00
Zoning Permits ¹	\$200.00	\$100.00
Utility Service Deposit	\$150.00	\$125.00
Delinquent Utility Deposit ²	\$250.00	\$250.00
Trash Only Deposit	\$100.00	\$50.00
Late Fee ³	\$25.00	\$15.00
Returned Check Fee Maximum allowed by N.C.G.S. 25-3-506	\$35.00	\$25.00
Reconnect Fee	\$75.00	\$50.00
Unauthorized Water Service Turn-On ⁴	\$250.00	\$200.00
Golf Cart Permit	\$50.00	\$20.00
Resident Park Shelter Rental (4 hrs)	\$50 fee + \$50 deposit	\$25 fee + \$25 deposit
Non-Resident Park Shelter Rental (4 hrs)	\$100 fee + \$50 deposit	\$50 fee + \$50 deposit
Dump Trailer Fee (3 Day Rental)	\$100/load + landfill charges above \$25	\$75/load + landfill charges above \$25
Sanitation Fee (inside)	\$20.75	\$20.75/month
Sanitation Fee (outside)	\$25.00	\$0.00
Sanitation Fee – Optional Non-residential	\$41.50/month	\$41.50/month
Sanitation Fee – Housing Authority	\$2,296.82	\$2,296.82
Sanitation Fee – Al. Lyon GA 7 HOUSES	\$145.25/month	\$145.25/month
Additional Trash Can Per Ordinance	Wholesale cost to Town at time of purchase	Wholesale cost to Town at time of purchase
Peddlers Fee	\$10/day	\$10/day
Itinerant Merchant	\$100.00	\$100.00
Special Event Permit	\$75.00	\$50.00
Pushcart Vendor	\$5.00	\$5.00
Food Truck (Per Event)	\$25 (Per event)	\$5 (Per Year)
Police Report Charge	\$5.00	\$4.00
Copy Fees (per page)	\$1.50	\$0.00
Budget Book (Free Online)	\$50.00	\$0.00
Annual Financial (Audit) Report (Free Online)	\$75.00	\$0.00
Driveway Pipe Installation	\$10/ft	\$0.00
False Alarms (1st & 2nd)	\$25.00	\$0.00
	\$50.00	\$0.00
False Alarms (6th and 7th)	\$100.00	\$0.00
False Alarms (8th and 9th)	\$250.00	\$0.00
False Alarms (= >10)	\$500.00	\$0.00

Any fee not listed specifically herein is officially set at the rate designated by the most recent Town Council decision on that matter.

1. Unless otherwise specified herein.
2. Cutoff 2 or more times in previous 2 years OR previous outstanding balance more that 45 days old
3. Applies to public enterprise utility and/or solid waste collection services
4. Where water is turned back on without authorization following disconnection due to non-payment.

Proposed Town Fees (cont.)

FY2025-26 PROPOSED-TBD			FY 2024-25	
Water Connection and Tap Fees				
Meter Size	Inside	Outside	Inside	Outside
¾"	\$1,750	\$1,850	\$1,500	\$1,600
1"	\$1,800	\$1,950	\$1,550	\$1,700
1 ½"	\$1,750 + cost of materials	\$1,800 + cost of materials	\$1,500 + cost of materials	\$1,550 + cost of materials
2"	Cost of materials + 10%	Cost of materials + 10%	Cost of materials + 10%	Cost of materials + 10%
Over 2"	\$3,750	\$3,750	\$3,500	\$3,500

Sewer Connection and Tap Fees				
Meter Size	Inside	Outside	Inside	Outside
4"	\$1,750 + cost of materials	\$1,800 + cost of materials	\$1,500 + cost of materials	\$1,550 + cost of materials
6"	\$1,850 + cost of materials	\$1,900 + cost of materials	\$1,600 + cost of materials	\$1,650 + cost of materials
Over 6"	\$5,250	\$5,250	\$5,000	\$5,000

Proposed Town Fees (cont.)

WATER TREATMENT AND DISTRIBUTION VOLUME CHARGES

Residential & Commercial - Inside	FY2025-26 PROPOSED-TBD	FY2024-25
0-2,000 gallons/month	\$24.68	\$24.68
2,001 – 900,000 gallons/month	\$8.46/1,000 gallons	\$8.46/1,000 gallons
> Greater than 900,001 gallons/month	\$5.45/1,000 gallons	\$5.45/1,000 gallons
Residential & Commercial - Outside		
0-2,000 gallons/month	\$33.32	\$33.32
2,001 – 50,000 gallons/month	\$10.55/1,000 gallons	\$10.55/1,000 gallons
> Greater than 50,001 gallons/month	\$5.48/1,000 gallons	\$5.48/1,000 gallons
Industrial - Inside		
All gallons/month	\$5.45/1,000 gallons	\$5.45/1,000 gallons
Industrial - Outside		
All gallons/month	\$5.48/1,000 gallons	\$5.48/1,000 gallons

WASTEWATER TREATMENT AND COLLECTION VOLUME CHARGES

Meter	Residential & Commercial – Inside	2025-26 PROPOSED-TBD	2024-25
¾”	0-3,000 gallons/month	\$50.51	\$50.51
	> Greater than 3,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
1”	0-6,000 gallons/month	\$81.00	\$81.00
	> Greater than 6,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
1½”	0-30,000 gallons/month	\$324.92	\$324.92
	> Greater than 30,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
2”	0-60,000 gallons/month	\$629.82	\$629.82
	> Greater than 60,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
	Residential & Commercial - Outside		
¾”	0-4,000 gallons/month	\$60.68	\$60.68
	> Greater than 4,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
1”	0-8,000 gallons/month	\$101.33	\$101.33
	> Greater than 8,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
1½”	0-40,000 gallons/month	\$426.55	\$426.55
	> Greater than 40,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
2”	0-95,000 gallons/month	\$985.55	\$985.55
	> Greater than 95,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
3”	Housing Authority & Other Accounts 0-209,000 gallons/month	\$2,144.17	\$2,144.17
	> Greater than 209,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
	Wade Manufacturing 0-4,800,000 gallons/month	\$36,578.19	\$36,578.19
	> Greater than 4,800,001 gallons/month	\$7.62/1,000 gallons	\$7.62/1,000 gallons

Proposed Town Fees (cont.)

WASTEWATER TREATMENT AND COLLECTION VOLUME CHARGES

Meter	Residential & Commercial – Inside	2025-26 PROPOSED- TBD	2024-25
¾”	0-3,000 gallons/month	\$50.51	\$50.51
	> Greater than 3,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
1”	0-6,000 gallons/month	\$81.00	\$81.00
	> Greater than 6,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
1½”	0-30,000 gallons/month	\$324.92	\$324.92
	> Greater than 30,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
2”	0-60,000 gallons/month	\$629.82	\$629.82
	> Greater than 60,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
	Residential & Commercial - Outside		
¾”	0-4,000 gallons/month	\$60.68	\$60.68
	> Greater than 4,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
1”	0-8,000 gallons/month	\$101.33	\$101.33
	> Greater than 8,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
1½”	0-40,000 gallons/month	\$426.55	\$426.55
	> Greater than 40,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
2”	0-95,000 gallons/month	\$985.55	\$985.55
	> Greater than 95,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
3”	Housing Authority & Other Accounts		
	0-209,000 gallons/month	\$2,144.17	\$2,144.17
	> Greater than 209,001 gallons/month	\$10.17/1,000 gallons	\$10.17/1,000 gallons
	Wade Manufacturing		
	0-4,800,000 gallons/month	\$36,578.19	\$36,578.19
	> Greater than 4,800,001 gallons/month	\$7.62/1,000 gallons	\$7.62/1,000 gallons

Proposed Fire Inspection & Permit Fees

All buildings required by the North Carolina Fire Code as adopted by the North Carolina Building Code Counsel to be inspected shall obtain a General Inspection & Use Permit where applicable. The inspection frequency rates are based on the minimum inspection schedule required by the North Carolina Fire Code. The General Inspection permit will include operational permits required by the NC Fire Code. Departure from that type of operation shall require an additional permit. Operations or processes listed in the Fee Schedule as a Special Operational Use Permit are not included in the General Inspection Use Permit. The various General Inspection & Use Permits fees are as follows.

Twelve-Month Inspections. The following occupancies are to be inspected once a year, and the General Use Permit is valid for 12 months from the date issued.

	Proposed 2025-26	2024-25
• Assembly up to 5000sqft	\$ 75.00	\$ 60.00
○ 5001sqft to 10,000sqft	\$120.00	\$120.00
○ Over 10,000sqft	\$180.00	\$180.00
• Hazardous Materials	\$150.00	\$150.00
• High Rise (3 stories or less, \$100 increase per story above 3)	\$200.00	\$200.00
• Institutional (Health Care Facilities)		
○ Group Homes	\$ 90.00	\$ 60.00
○ Nursing Homes	\$120.00	\$120.00
○ Assisted Living Facilities	\$120.00	\$120.00
• Public Schools	\$100.00	\$ 60.00
• Residential		
○ Bed & Breakfast	\$ 90.00	\$ 0.00
○ 10 Buildings or less	\$ 90.00	\$ 90.00
○ 11 to 20 buildings	\$ 90.00	\$ 90.00
○ Over 20 Buildings	\$120.00	\$120.00
• Residential care Facility	\$ 90.00	\$ 60.00

Twenty-four-month Inspections. The following occupancies are to be inspected every 24 months, and the General Inspection Use Permit is valid for 24 months from the date issued.

	Proposed 2025-26	2024-25
• Factory/Industrial	\$200.00	\$200.00
• Educational (non-public schools)	\$100.00	\$ 90.00

Thirty-Six Month Inspections. The following occupancies are to be inspected every 36 months, and the General Inspection Use Permit is valid for 36 months from the date issued.

• Business	\$ 60.00	\$ 60.00
• Mercantile	\$ 90.00	\$ 60.00
• Storage	\$ 90.00	\$ 90.00
• Religious, Church, Synagogues	\$ 75.00	\$ 60.00
• Group U	\$ 90.00	\$ 90.00

Administrative Fees

• Waisted Trip Fee (Inspection not ready or failure to show)	\$100.00	\$ 60.00
• Failure to obtain a Permit (plus original fee)	\$200.00	\$ 60.00
• After-Hours Inspection Fee (plus cost of inspection min. of 2hrs)	\$ 40.00	\$ 40.00

Other Not Listed Occupancies that do not fit into one of the above General Inspection Use Permits will be classified as Other Not Listed. Depending on the degree of hazards, the General Inspection Use Permit will be valid for 12, 24, or 36 months.

Special Operational Use Permits

Operational permits are required by the NC Fire Code (section 105) to conduct the following types of operations. A permit fee will be charged for the following Special Operational Use Permits. These permits are not attached to normal procedures and are not covered under the General Inspection Use Permit or the Fire Department Construction Permit.

	Proposed 2025-26	2024-25
ABC Permit	\$100.00	\$ 75.00
Amusement Buildings	\$100.00	\$100.00
Blasting Permit		
o 2 day Permit	\$ 75.00	\$ 75.00
o 30 day Permit	\$150.00	\$150.00
Carnivals & Fairs	\$100.00	\$100.00
Combustible dust-producing operations	\$200.00	\$100.00
Covered Malls	\$100.00	\$100.00
Cutting & welding Operations	\$100.00	\$100.00
Dry Cleaning	\$ 60.00	\$ 60.00
Exhibits & Trade Shows	\$ 75.00	\$ 60.00
Explosives (to include fireworks & Pyrotechnics)	\$150.00	\$150.00
Flammable and Combustible liquids	\$100.00	\$ 60.00
Fumigation or Thermal insecticidal fogging	\$100.00	\$ 60.00
Hazardous Materials	\$150.00	\$ 0.00
High-piles or High- Rack Storage	\$100.00	\$ 0.00
Lumber yards	\$ 75.00	\$ 75.00
Membrane structures	\$ 60.00	\$ 60.00
Operation of fuel dispensing facility	\$ 60.00	\$ 60.00
Religious / Worship	\$ 75.00	\$ 0.00
Spraying or dipping	\$ 75.00	\$ 75.00
Temporary Stage Canopies	\$ 60.00	\$ 60.00
Temporary Tents, Structures, or Stands used for the Display of Fireworks		
o 7 day permit	\$100.00	\$100.00
o 14 day permit	\$200.00	\$200.00
o 30 day permit	\$450.00	\$450.00
Tent greater than 800Sqft	\$ 60.00	\$ 60.00
Tire Storage (scrap tires or tire byproducts)	\$ 75.00	\$ 75.00
Others not listed	\$100.00	\$ 75.00

Any person or contractor starting work on a project requiring a permit without first obtaining the permit will be subject to Civil Citation and Administrative Fees.

Proposed Fire Department Construction Permits

The NC Fire Code (section 105) requires construction permits to install or modify the following systems or equipment. A permit fee will be charged for the following FD Construction Permits. Anyone (contractors, sub-contractors, owners, employees) who commences work before obtaining the necessary permit will be subject to civil citation and Administrative Fees.

	Proposed 2025-26	2024-25
Automatic Fire Extinguishing Systems (hood systems, spray booths, etc.)		
○ Installation	\$ 75.00	\$ 75.00
○ Removal or Modifications	\$ 75.00	\$ 75.00
Automatic Sprinkler System Installation		\$ 75.00
	\$ 75.00	
○ Systems over a 100 sprinkler heads	\$ 00.75	\$ 00.75
○ Renovation or Modification	\$ 75.00	\$ 75.00
Battery systems	\$ 75.00	\$ 75.00
Compressed gas systems (amounts exceeding those listed in 105.6.9)		
○ Installation	\$ 75.00	\$ 75.00
○ Abandon, remove, or place temporarily out of service	\$ 75.00	\$ 75.00
Emergency Radio Coverage System	\$100.00	\$ 75.00
Fire Alarm and Detection Systems		
○ Installation	\$ 75.00	\$ 75.00
○ Removal or Modify	\$ 75.00	\$ 75.00
Fire Pumps and Related Equipment		
○ Installation	\$ 75.00	\$75.00
Flammable and Combustible Tanks		
○ Installation	\$ 75.00	\$ 75.00
○ Remove or place out of service	\$ 75.00	\$ 75.00
Gates and Barricades across Fire Apparatus Access Roads	\$ 75.00	\$ 75.00
Hazardous Materials	\$ 75.00	\$ 75.00
Private Fire Hydrant	\$ 75.00	\$ 75.00
Smoke Control or Smoke Exhaust Systems	\$ 75.00	\$ 75.00
Solar Photovoltaic Power Systems	\$ 75.00	\$ 75.00
Spraying and Dipping (Installation)	\$ 75.00	\$ 75.00
Standpipe Systems		
○ Installation	\$ 75.00	\$ 75.00
○ Renovation or Modification	\$ 75.00	\$ 75.00
Temporary Membrane Structures and Tents	\$ 60.00	\$ 60.00
Others not listed	\$100.00	\$100.00

Proposed Miscellaneous Tests, Inspections, and Re-Inspections

	Proposed 2025-26	2024-25
Fire Flow Test	\$ 75.00	\$ 60.00
Re-Inspection Fee Construction Permit		
○ Re-inspection due to work not being finished, Corrections not complete, or failure to cancel an inspection	\$100.00	\$ 75.00
General Inspection re-inspection Additional fees will be charged to a permit holder beyond the first re-inspection when conducting inspections for fire code violations that have not been corrected.		
○ Second non-compliance re-inspection	\$ 75.00	\$ 60.00
○ All subsequent non-compliance re-inspections	\$100.00 each	\$ 60.00

Any person or contractor starting work on a project requiring a permit without first obtaining the permit will be subject to Civil Citation and Administrative Fees.

Proposed Fire Department Fines

Locked, Blocked, or Unmarked Exits	Proposed 2025-26	2024-25
1 st Offense	\$ 500.00	\$ 200.00
2 nd Offense	\$1,000.00	\$ 500.00
3 rd Offense	\$1,500.00	\$1,000.00

Any offense beyond the third within a calendar year will incur a fine double that of the third offense. Each subsequent offense will continue to double the fine of the previous offense.

Over the Posted Occupant Load

1 st Offense	1-3 persons over limit	\$500.00	\$500
2 nd Offense	4 or more over limit	\$500 + \$300 for Each person over	\$500+\$300 for each person over
3 rd Offense		\$500+\$500.00 for Each person over	\$500+\$500 for each person over
All other Violations			
1 st Offense		No Charge	No charge
2 nd Offense		2X cost of permit	2X cost of permit
3 rd Offense		3X cost of permit	3X cost of permit

Any offense beyond the third within a calendar year will incur a fine double that of the third offense. Each subsequent offense will continue to double the fine of the previous offense.

Major Expenditures by Department

Administration:

Administrative expenditures include salaries and payroll taxes for the Mayor and Town Council, as well as salaries, payroll taxes, and benefits for the Town Manager, Town Clerk, and Finance Department staff. Additional costs include travel and training, professional memberships and subscriptions, professional services such as legal counsel, financial auditing, and advisory services. Contractor services are also included for janitorial services, Town Hall maintenance, and tax collection services provided by Anson County. Insurance costs cover Workers' Compensation and liability coverage for the Administrative Department assets.

Police:

Expenditures in this department include salaries and payroll taxes for all police staff, as well as travel, training, and professional memberships. Costs also include vehicle maintenance and repair, legal services, facility maintenance, and service contracts for the upkeep of police equipment such as radios, body cameras, and other safety gear. Insurance coverage includes Workers' Compensation and liability insurance for Police Department assets.

Fire:

Budgeted costs consist of salaries and payroll taxes for all fire personnel, along with travel, training, professional memberships, and subscriptions. Additional expenditures include vehicle maintenance and repair, legal services, building maintenance, and contracts for maintaining fire department equipment such as radios and safety gear. Workers' Compensation and liability insurance for Fire Department assets are also included.

Garage (Fleet Maintenance):

This department's expenditures cover salaries and payroll taxes for all staff, travel and training, professional memberships, and vehicle repair and maintenance supplies. Costs also include contractor services for facility maintenance, service contracts for garage equipment, and Workers' Compensation and liability insurance for Garage assets.

Street:

Expenses include salaries and payroll taxes for staff, uniforms, fuel, vehicle repairs and maintenance, and equipment and supplies. Contractor services support the maintenance of equipment, streets, sidewalks, and streetlights throughout the Town. Insurance expenses cover Workers' Compensation and liability coverage for Street Department assets.

Powell Bill

There are no personnel costs associated with Powell Bill funding. All budgeted expenditures are for contracted services, supplies, and materials used for the maintenance and repair of curbs, streets, and sidewalks. Eligible costs also include traffic signs, traffic paint for crosswalks and street markings, computerized traffic signal systems, speed bump construction and maintenance, and traffic cones.

Sanitation:

Sanitation expenditures include salaries and payroll taxes for staff, uniforms, fuel, vehicle repairs and maintenance, and equipment and supplies. Contractor services support the maintenance of sanitation equipment, and insurance costs include Workers' Compensation and liability coverage for Sanitation Department assets.

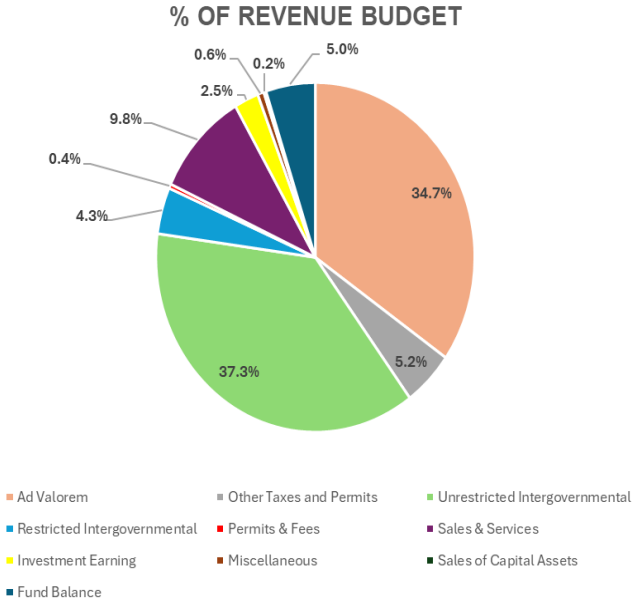
Parks & Recreation:

This department's budget includes salaries and payroll taxes for staff, uniforms, fuel, vehicle and facility maintenance, and operational supplies and equipment. Contractor services provide additional support for equipment maintenance. Insurance costs include Workers' Compensation and liability coverage for Parks & Recreation assets.

General Fund

Revenues and Expenditures Budget Summary

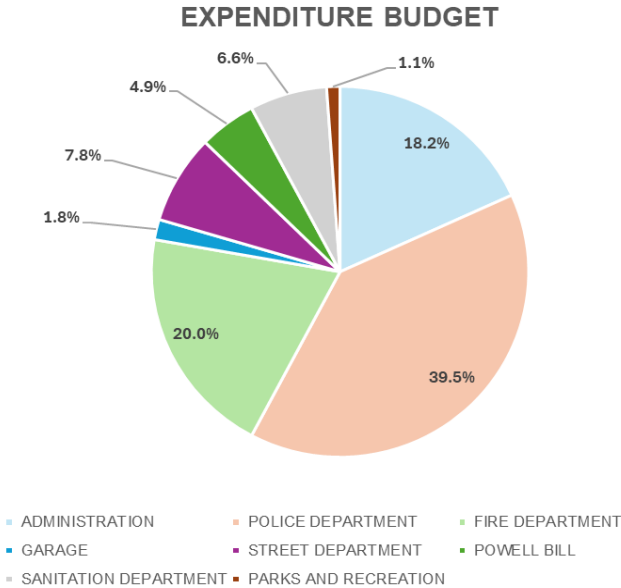
Proposed Budgeted Revenue



REVENUE	PROPOSED BUDGET 2025-26	% OF REVENUE BUDGET
Ad Valorem-Current & Prior Year Taxes	2,108,150	34.7%
Other Taxes and Permits	313,000	5.2%
Unrestricted Intergovernmental	2,261,845	37.3%
Restricted Intergovernmental	261,483	4.3%
Permits & Fees	24,600	0.4%
Sales & Services	591,725	9.8%
Investment Earning	150,000	2.5%
Miscellaneous	38,415	0.6%
Sales of Capital Assets	15,000	0.2%
Fund Balance	304,052	5.0%
TOTAL	\$6,068,270	100.0%

Proposed Expenditure Budget

EXPENDITURES	2025-26 PROPOSED BUDGET	% EXPENDITURE BUDGET
ADMINISTRATION	\$1,105,502	18.2%
POLICE DEPARTMENT	\$2,399,753	39.5%
FIRE DEPARTMENT	\$1,214,712	20.0%
GARAGE	\$107,228	1.8%
STREET DEPARTMENT	\$471,197	7.8%
POWELL BILL	\$298,300	4.9%
SANITATION DEPARTMENT	\$402,232	6.6%
PARKS AND RECREATION	\$69,346	1.1%
TOTAL EXPENSES	\$6,068,270	100.0%

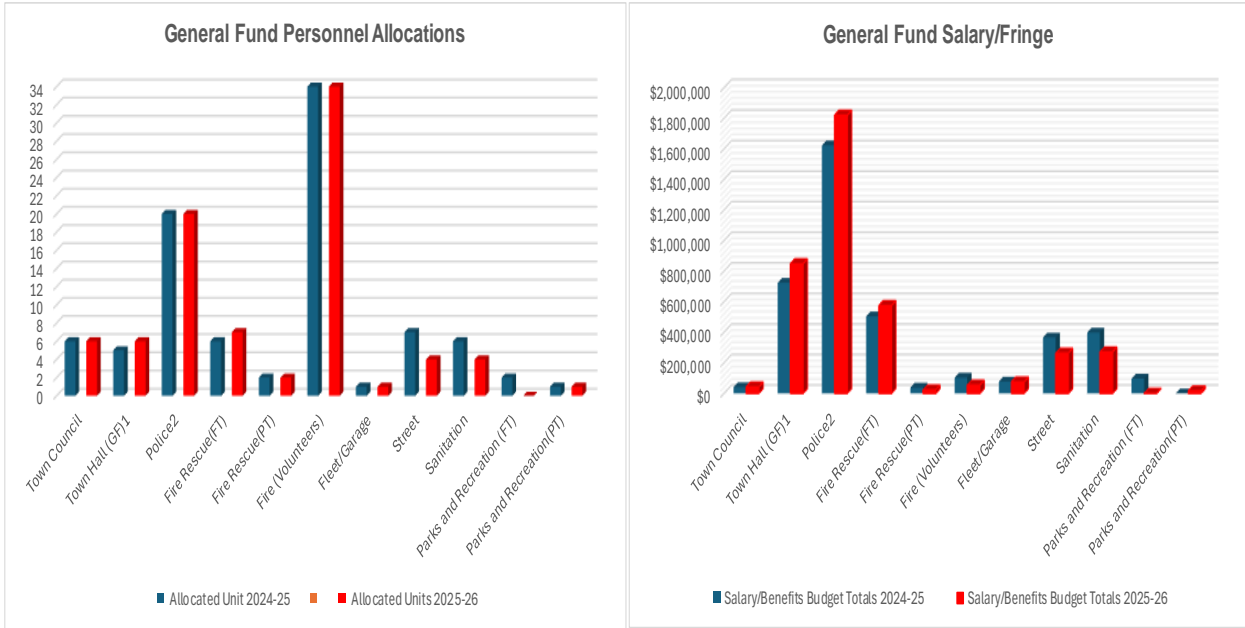


General Fund

Personnel Allocations Budget Summary

General Fund Allocations	Allocated Unit 2024-25	Allocated Units 2025-26	Difference	Salary/Benefits Budget Totals 2024-25	Salary/Benefits Budget Totals 2025-26	Difference
Town Council	6	6	0	\$40,147	\$41,253	\$1,106
Town Hall (GF) ¹	5	6	1	723,709	847,696	123,987
Police ²	20	20	0	1,622,754	1,820,144	197,390
Fire Rescue ^(FT)	6	7	1	504,111	574,302	70,191
Fire Rescue ^(PT) (2)	1	1	0	37,893	22,260	(15,633)
Fire (Volunteers)	34	34	0	103,344	53,810	(49,534)
Fleet/Garage	1	1	0	77,125	74,850	(2,275)
Street	7	4	(3)	365,602	263,070	(102,532)
Sanitation	6	4	(2)	398,107	271,262	(126,845)
Parks and Recreation ^(FT)	2	0	(2)	96,269	0	(96,269)
Parks and Recreation ^(PT)	0	0.5	0.5	0	15,594	15,594
TOTAL ALLOCATIONS	88	83.5	(4.5)	\$3,969,060	\$3,984,241	\$15,182

¹Total includes insurance for 27 retirees
²Total includes "Separation Pay" for 2 Police Officers

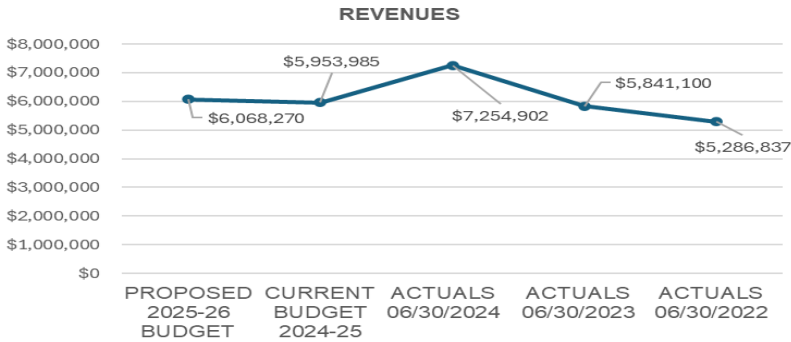


General Fund

DESCRIPTIONS	PROPOSED 2025-26 BUDGET	CURRENT BUDGET 2024-25	06/30/2024 ACTUALS	06/30/2023 ACTUALS	06/30/2022 ACTUALS
REVENUE					
10-122-00 RETURNED CHECKS	0	300	100	615	425
10-290-00 INTEREST ON MM INVEST NC CASH MGMT	0	0	0	81,418	4,246
10-301-12 TAX BUDGET YEAR 2012	0	538	915	1,838	4,714
10-301-13 TAX BUDGET YEAR 2013 (07/01/13-06/30/14)	0	1,438	4,890	2,118	2,185
10-301-14 TAX BUDGET YEAR 2014 (07/01/14-06/30/15)	3,025	4,065	6,179	2,034	2,426
10-301-15 TAX BUDGET YEAR 2015 (07/01/15-06/30/16)	4,300	4,786	6,530	3,303	3,972
10-301-16 TAX BUDGET YEAR 2016 (07/01/16-06/30/17)	4,500	4,972	6,574	4,679	7,618
10-301-17 TAX BUDGET YEAR 2017 (07/01/17-06/30/18)	6,000	6,300	7,996	4,983	11,177
10-301-18 TAX BUDGET YEAR 2018 (07/01/18-06/30/19)	7,900	6,530	7,917	5,140	13,349
10-301-19 TAX BUDGET YEAR 2019 (07/01/19-06/30/20)	9,800	6,068	6,917	16,343	21,970
10-301-20 REFUNDS ON TAXES	(3,800)	(8,120)	0	0	0
10-301-30 INTEREST ON TAXES	38,000	38,408	43,249	35,726	36,138
10-301-31 TAX BUDGET YEAR 2020 (07/01/20-06/30/21)	9,600	8,031	9,352	18,691	43,203
10-301-32 TAX BUDGET YEAR 2021 (07/01/21-06/30/22)	9,300	13,140	15,684	49,871	1,851,635
10-301-33 TAX BUDGET YEAR 2022 (07/01/22-06/30/23)	15,200	43,150	37,314	1,869,336	0
10-301-34 TAX BUDGET YEAR 2023 (07/01/23-06/30/24)	46,000	198,074	1,826,760	0	0
10-301-35 TAX BUDGET YEAR 2024 (7/1/24-06/30/25)	32,433	1,669,407	0	0	0
10-301-36 TAX BUDGET YEAR 2025 (7/1/25-06/30/26)	1,925,892	0	0	0	0
10-301-90 TAXES OTHER PRIOR YEARS	0	0	0	0	0
10-304-00 FEE/RETURNED CHECK	0	0	0	0	25
10-306-00 GOLF CART PERMIT	100	300	400	300	320
10-309-00 PAYMENT IN LIEU OF TAXES	26,270	19,500	26,269	19,824	20,686
10-310-00 MISCREV-POLICE	25,000	10,000	6,600	8,880	15,326
10-310-01 K-9 DONATIONS	0	5,000	0	0	0
10-311-00 MISC REV-FIRE	2,500	10,000	15,690	1,300	8,423
10-320-00 SOLID WASTE DIS TAX	4,000	4,000	3,917	4,002	3,771
10-322-00 RETURNED CHECKS	525	0	875	0	0
10-325-00 REGULATORY PERMIT	400	500	415	450	425
10-328-50 LOAN PROCEEDS	0	0	120,610	0	61,348
10-329-00 INTEREST ON CERTIFICATE OF DEPOSIT	50,000	0	34,700	14,328	3,651
10-329-01 INTEREST ON NCCMT	100,000	89,500	105,167	0	0
10-330-00 FIRE INSPECTION FEE	7,500	7,500	6,077	7,075	6,145
10-334-00 EMPLOYEE SERVICE CHARGE	125	100	122	148	104
10-335-00 MISC. REV	8,765	11,000	8,765	18,855	3,763
10-335-01 PARKS AND RECREATION FEES	6,000	0	0	0	0
10-337-00 FRANCHISE TAX	288,000	287,000	297,173	279,061	271,557
10-337-02 EXCISE TAX NATURAL GAS	22,300	28,000	20,860	23,803	20,721
10-338-00 TELCOMMUNICATIONS TAX	19,700	22,000	19,140	20,268	19,805
10-341-00 BEVERAGE TAX DISTRIBUTION	24,500	25,000	24,455	22,499	19,852

General Fund Revenue (cont.)

DESCRIPTIONS	PROPOSED 2025-26 BUDGET	CURRENT BUDGET 2024-25	06/30/2024 ACTUALS	06/30/2023 ACTUALS	06/30/2022 ACTUALS
10-342-00 Fireman-Onbehalf Pymts	20,000	20,000	11,384	17,355	19,409
10-343-00 POWELL BILL	207,795	207,795	192,653	421,803	194,156
10-344-00 VIDEO PROGRAM DIST	22,150	21,000	21,170	23,164	25,485
10-345-00 LOCAL OPTION SALES TAX 1%	450,225	475,000	445,395	442,661	403,312
10-345-01 LOCAL OP. SALES TAX 1/2%	641,200	658,000	630,437	618,843	576,541
10-345-02 ART.44,LOCAL OPT TAX	730,000	730,000	709,066	679,784	621,130
10-347-00 ABC REVENUE	37,500	56,000	37,500	36,500	89,500
10-347-01 ABC REVENUE - LAW ENFORCEMENT	1,000	7,000	1,000	0	0
10-351-00 ARREST FEES	1,100	1,250	1,016	621	644
10-352-00 PARKING VIOLATIONS	1,000	0	0	0	0
10-353-00 CODE & ORDIN VIOLA	1,000	0	50	0	0
10-353-01 FALSE ALARM FINES	15,000	0	0	0	0
10-354-00 ANIMAL CONTROL FINE	0	0	0	0	0
10-359-00 REFUSE COLLECTION REVENUE	582,000	482,220	369,219	366,506	366,213
10-359-01 CUSTOMER ADDITIONAL TRASHCAN	1,125	1,500	1,126	1,322	1,860
10-369-01 REZONING & VARIANCE FEES	8,100	6,500	6,800	7,110	3,710
10-369-03 FALL FESTIVAL REVENUES	400	150	400	300	0
10-385-00 TRANSFER FROM CAP PROG FUND	0	0	1,507,469	2,340	2,519
10-397-02 COMMUNITY GRANTS-FIRE	0	0	0	7,500	0
10-397-03 FIRE DISTRICT TAX	304,500	310,000	304,521	283,674	279,662
10-397-07 CONTROL SUB. TAX DISTB.	1,688	1,688	1,688	302	267
10-397-10 RESOURCE OFFICER	0	0	113,733	123,627	118,815
10-397-15 OSFM-FIRE GRANT	0	50,000	0	35,000	40,000
10-397-16 DRUG FORFEITURES	25,000	32,400	0	0	53,289
10-397-19 BULLET PROOF VEST PARTNERSHIP	2,000	2,000	4,176	3,772	0
10-397-29 NC DEPT OF COMMERCE GRANT	0	0	0	0	20,000
10-399-00 FUND BALANCE APPROPRIATION	304,052	362,995	0	0	0
10-399-10 SALE OF SURPLUS PROPERTY	15,000	10,000	148,271	55,477	9,745
10-399-30 TRAILER FEE REVENUE	2,600	2,000	2,801	2,925	1,600
10-601-00 OTHER FINANCING SOURCE	0	0	73,418	193,628	0
TOTAL REVENUES	\$6,068,270	\$5,953,985	\$7,254,902	\$5,841,100	\$5,286,837



Administration

Mission Statement

"Our mission is to foster an environment of transparency, accountability, and inclusivity while effectively managing resources to serve our community. We are committed to upholding the highest standards of public trust, promoting innovation, and encouraging collaboration to achieve sustainable growth and improvement. Through strategic planning and proactive leadership, we aim to empower individuals, enhance quality of life, and drive positive change for the future."

Programs and Services

The Administrative Offices provide central leadership and support across all Town operations. Core services include:

- Budget development and management
- Strategic planning and policy implementation
- Organizational leadership and internal coordination
- Support to Town Council operations
- Oversight of grants and intergovernmental affairs
- Performance and process improvement

Accomplishments

- Implemented updated budget procedures to ensure a more inclusive, collaborative, and transparent process across departments.
- Strengthened interdepartmental communication to improve coordination and policy execution.
- Enhanced internal financial reporting mechanisms to support data-driven decision-making.

Key Initiatives

- **Budget Development Enhancements:** Establish comprehensive systems, policies, and procedures to streamline budget preparation and improve the presentation of final budget documents to Town Council.
- **Strategic Resource Management:** Provide data-informed budget and financial recommendations that align with Town Council priorities and maximize resource efficiency.
- **Grant Capacity Expansion:** Establish a dedicated Grant Writer position to pursue new funding opportunities and increase the Town's external revenue base.
- **Transparency and Reporting:** Deliver clear and concise tentative and adopted budgets, along with monthly financial reports that summarize fund activities and highlight significant budget variances.
- **Document Modernization:** Improve the structure and visual presentation of the Town's Budget Document to increase accessibility and accuracy for stakeholders.
- **Staff Development:** Promote staff growth through targeted professional development opportunities and continued education.

Trends and Issues

- Persistent challenges in recruiting and retaining skilled personnel and meeting service demands.
- Increasing demand for expanded digital services, community engagement, and infrastructure investment.
- Heightened need for intergovernmental collaboration and regulatory compliance.

Service Level Impacts

- Enhancements in budgeting processes are expected to result in more effective resource allocation and greater fiscal discipline.
- Expanded grant efforts may lead to increased service delivery capacity and reduced dependency on local revenues.
- Ongoing investment in staff development supports improved service quality and operational resilience.

**Town of Wadesboro
2025-26 Proposed Budget**

Administration

DESCRIPTIONS	PROPOSED 2025-26 BUDGET	CURRENT BUDGET 2024-25	06/30/2024 ACTUALS	06/30/2023 ACTUALS	06/30/2022 ACTUALS
10-420-01 FEES PAID-ELEC. OFFICIALS	38,322	37,294	37,894	33,910	33,557
10-420-02 SALARIES AND WAGES	474,888	382,431	272,879	254,768	239,720
10-420-03 SERVICE CHARGE	50	50	33	29	24
10-420-04 PROFESSIONAL SERVICES	116,730	112,304	96,298	87,228	56,743
10-420-05 FICA EXPENSE	39,261	32,108	23,465	21,951	20,652
10-420-06 GROUP INSURANCE	243,098	226,640	196,286	185,490	183,358
10-420-07 RETIREMENT	91,891	65,161	40,695	41,972	36,853
10-420-09 LIFE INSURANCE	1,500	1,367	778	1,013	904
10-420-10 UNEMPLOYMENT RESERVE	1,000	725	0	0	1,134
10-420-11 TELEPHONE & POSTAGE	16,000	18,192	11,950	8,109	17,192
10-420-12 WEBSITE EXPENSE	425	0	419	41	261
10-420-13 UTILITIES	13,000	11,268	10,025	14,264	6,359
10-420-14 TRAVEL AND TRAINING	20,750	16,500	20,641	8,083	11,711
10-420-15 MAINT. & REPAIR BUILDING	10,000	1,000	1,300	3,353	39,560
10-420-16 MAINT. & REPAIR EQUIPMENT	3,500	1,500	4,245	5,740	6,307
10-420-20 WORKPLACE SAFETY COMPLIANCE	750	750	736	442	970
10-420-21 EQUIPMENT RENTAL	0	0	0	0	0
10-420-22 REIM OF COSTS - WAT & SEW	(330,888)	(150,000)	(150,000)	0	108
10-420-26 ADVERTISING	5,000	4,000	3,802	3,738	4,060
10-420-28 ELECTION EXPENSE	2,000	0	4,934	0	3,141
10-420-33 SUPPLIES AND MATERIALS	20,500	20,713	13,480	12,609	15,750
10-420-34 CELEBRATION EXPENSE	0	2,163	6,748	8,857	6,659
10-420-36 CONTRACTED SERVICES	295,000	153,030	161,719	138,843	165,086
10-420-48 DUES AND SUBSCRIPTIONS	12,625	14,707	10,083	11,546	14,605
10-420-50 SETTLEMENT EXPENSE	0	0	0	22,797	0
10-420-53 MISC. EXPENSE	1,000	0	7,840	0	0
10-420-54 INSURANCE AND BONDS	20,000	17,903	26,640	14,836	7,755
10-420-56 INTEREST ON BILLS/CC	100	0	101	134	156
10-420-57 LATE FEES ON BILLS/CC		150	49	198	1,746
10-420-60 ADMIN. EQUIPMENT < \$5,000	5,000	3,819	0	0	0
10-420-61 COMMUNITY OUTREACH	0	772	0	0	0
10-420-72 CAPITAL OUTLAY-BLDG	0	0	0	0	18,860
10-420-74 CAPITAL OUTLAY EQUIPMENT	0	0	7,462	0	0
10-420-85 ADMIN-PRINCIPAL PAYMENT-EQUIPMENT LEASE	4,000	4,000			
10-420-95 TRANSFER TO CAPITAL PROJ	0	115,000	100,000	100,000	100,000
TOTAL ADMINISTRATION	\$1,105,502	\$1,093,547	\$910,501	\$979,950	\$993,232

General Fund

Police

DESCRIPTIONS	PROPOSED 2025-26 BUDGET	CURRENT BUDGET 2024-25	06/30/2024 ACTUALS	06/30/2023 ACTUALS	06/30/2022 ACTUALS
10-510-02 SALARIES AND WAGES	1,270,553	1,132,824	1,148,998	1,171,384	1,268,252
10-510-04 PROFESSIONAL SERVICES	1,710	2,250	0	0	0
10-510-05 FICA EXPENSE	97,197	86,661	85,585	87,785	93,958
10-510-06 GROUP INSURANCE	187,961	196,287	217,296	214,528	233,209
10-510-07 RETIREMENT	260,178	226,164	213,519	200,262	203,175
10-510-09 LIFE INSURANCE	4,255	2,500	3,661	3,886	4,086
10-510-11 TELEPHONE AND POSTAGE	20,000	18,900	22,908	21,154	25,613
10-510-13 UTILITIES	9,000	8,207	8,890	8,072	7,533
10-510-14 TRAVEL AND TRAINING	4,000	7,500	5,398	11,358	11,334
10-510-15 MAINT. & REPAIR BLDGS.	3,500	1,000	922	4,108	2,647
10-510-16 MAINT. & REPAIR EQUIP.	20,000	10,651	8,952	20,967	12,612
10-510-17 MAINT. & REPAIR VEHICLES	20,000	5,090	16,974	20,009	27,483
10-510-20 WORKPLACE SAFETY COMPLIANCE	1,000	800	736	650	2,506
10-510-30 GASOLINE & OIL	60,000	43,160	63,381	67,799	35,954
10-510-31 TIRES	7,000	8,000	5,900	3,602	4,334
10-510-32 SUPPLIES ASSETS FROM ARRESTS	25,000	32,400	0	0	0
10-510-33 SUPPLIES AND MATERIALS	5,000	3,000	24,323	8,548	37,562
10-510-36 UNIFORMS	12,500	15,912	26,898	18,067	11,084
10-510-45 CONTRACTED SERVICES	100,000	178,896	142,442	21,614	37,901
10-510-49 LEASES	0	0	0	0	0
10-510-50 DEBT PRINCIPAL DUE	21,577	68,000	31,951	0	16,300
10-510-53 DUES AND SUBSCRIPTIONS	4,322	5,322	4,022	4,398	5
10-510-54 INSURANCE & BONDS	103,000	103,004	76,835	103,738	87,537
10-510-55 LOAN PYMT-SUNTRUST	0	0	0	5,529	18,294
10-510-57 MISC. EXPENSE	2,000	4,460	2,183	8,596	1,100
10-510-58 LATE FEE	0	0	0	226	0
10-510-72 CAPITAL OUTLAY	0	0	0	0	26,678
10-510-73 CAPITAL OUTLAY-ASSETS FROM ARRESTS	15,000	14,231	0	0	0
10-510-74 CAPITAL OUTLAY EQUIPMENT	0	0	133,455	38,245	71,433
10-510-76 K-9 UNIT SUPPLIES	0	5,000	0	0	0
10-510-80 CAPITAL OUTLAY- LEASED	0	0	11,807	147,919	0
10-510-85 LEASE PRINCIPAL	116,000	152,499	115,909	117,132	0
10-510-86 LEASE INTEREST - PAYMENTS- POLICE	29,000	0	29,467	36,221	0
TOTAL POLICE DEPARTMENT	\$2,399,753	\$2,332,718	\$2,402,411	\$2,345,797	\$2,240,590

Wadesboro Fire Department

Mission Statement

The Wadesboro Fire Department's mission is to respond to and mitigate emergencies involving fire, entrapment, and hazardous release of material. We ensure that qualified professional personnel are committed to providing the highest quality fire and rescue protection and public education to the citizens of Wadesboro.

Programs and Services

1. **Firefighting:** Responding to and extinguishing fires to protect lives, property, and the environment.
2. **Rescue Operations:** Rescues are conducted in various emergencies, such as car accidents, natural disasters, industrial accidents, and hazardous material incidents.
3. **Fire Prevention:** Educating the public about fire safety, conducting inspections, and enforcing fire codes to prevent fires.
4. **Disaster Response:** Assisting in disaster management and recovery efforts during events such as hurricanes, tornados or inclement weather
5. **Community Outreach:** Engaging with the community through safety programs, school visits, and public events to promote awareness and preparedness.

Accomplishments

- 1 Certified Driver Operator Pumps Instructor, 1 Certified Driver Operator Aerials Instructor
- Responded to 507 total calls for service in 2024
- Awarded 4 Smoke Alarm Grants
- Awarded \$50,000 for equipment through the NC Office of State Budgeting
- Two Junior Firefighters have successfully transitioned to Fully Active Volunteer Firefighters
- 2nd Summer Camp completed

Initiatives

- Smoke Alarm Canvassing
- Enhanced community outreach through a variety of engagement events
- Volunteer Recruitment
- Community Risk Reduction

Trends and Issues

- The surge in service demand and heightened community engagement have significantly strained our staffing resources.
- Employee Mental Health and Wellness, including our personnel's physical and mental well-being
- Data-Driven Insights
- Increase in Emergency Medical Care

Service Level Impacts

- Understaffed
- Overworking
- Equipment & Training
- Increased Demand
- Diversified Responsibilities

Fire

DESCRIPTIONS	PROPOSED 2025-26 BUDGET	CURRENT BUDGET 2024-25	06/30/2024 ACTUALS	06/30/2023 ACTUALS	06/30/2022 ACTUALS
10-530-02 SALARIES	497,043	543,517	473,261	411,181	210,748
10-530-04 PROFESSIONAL SERVICES	3,500	176	0	0	0
10-530-05 FICA EXPENSE	38,024	41,579	35,809	30,011	16,435
10-530-06 GROUP INSURANCE	65,786	81,396	72,898	62,424	20,307
10-530-07 RETIREMENT	82,536	83,507	67,832	50,074	20,140
10-530-09 LIFE INSURANCE	1,608	1,426	1,392	1,102	427
10-530-11 TELEPHONE AND POSTAGE	11,000	11,130	10,095	11,211	3,952
10-530-13 UTILITIES	12,000	11,803	11,588	8,563	9,492
10-530-14 TRAVEL AND TRAINING	10,000	5,000	4,771	7,530	3,800
10-530-15 MAINT. REPAIR BUILDINGS	9,000	9,000	7,014	13,008	8,061
10-530-16 MAINT. AND REPAIR-EQUIP.	20,000	20,000	17,165	19,908	16,731
10-530-17 MAINT. & REPAIR VEHICLES	20,000	20,000	23,003	31,661	13,972
10-530-18 MAIN-SUPPLIES-GRANT	0	0	0	43,247	0
10-530-20 WORKPLACE SAFETY COMPLIANCE	6,000	22,500	9,516	4,638	9,278
10-530-30 GASOLINE OIL	22,000	16,486	16,735	21,489	10,954
10-530-31 TIRES	7,500	10,982	11,046	6,556	2,236
10-530-33 SUPPLIES AND MATERIALS	16,000	14,824	13,671	16,973	65,192
10-530-34 FIRE PREVENTION	12,000	5,000	2,352	0	0
10-530-35 UNIFORMS	11,000	13,000	9,585	9,426	12,078
10-530-36 CONTRACTED SERVICES	29,300	20,300	16,710	9,271	6,470
10-530-37 ONBEHALF PYMTS-FIREMAN	20,000	20,000	11,384	17,355	19,409
10-530-38 CELEBRATION EXPENSE	0	500	0	0	0
10-530-48 DUES & SUBSCRIPTIONS	23,068	5,925	6,002	4,180	4,295
10-530-49 DEBT PRINCIPAL DUE	149,500	113,500	113,500	103,750	55,000
10-530-50 DEBT INTEREST DUE	45,000	21,023	22,733	24,328	25,835
10-530-53 MISC. EXPENSE	0	0	101	179	0
10-530-54 INSURANCE AND BONDS	46,500	46,752	34,329	33,709	28,620
10-530-74 CAPITAL OUTLAY EQUIPMENT	28,742	50,000	55,344	43,952	41,765
10-530-80 CAPITAL OUTLAY- LEASED VEHICLES	0	0	71,883	83,159	0
10-530-85 LEASE PRINCIPAL PAYMENTS - FIRE	25,151	26,865	22,586	10,159	0
10-530-86 LEASE INTEREST PAYMENTS - FIRE	2,454	0	2,454	1,112	0
TOTAL FIRE DEPARTMENT	\$1,214,712	\$1,216,191	\$1,144,761	\$1,080,153	\$605,193

Public Works

Public Works

Mission Statement

To better serve the citizens of Wadesboro efficiently as possible, provide safe clean potable water, proper sanitary sewer service, safe streets, and garbage service.

Programs and Services

Accomplishments

- Sewer projects – Burns St. force main, Burns St. Bridge,
- Burns St. pump station replacement project will begin construction on Feb. 3rd, 25, this project also will include the replacement of the Country Club Rd. pump station, with funding left over to replace possible two other stations. Fully funded by grant.

Initiatives

- Storm water grant to survey conditions of the aging stormwater system, another part that is out of sight and mind. \$400,000 grant.
- To complete another sewer rehab. Project along 74 e. and in the Right of Ways – fully grant project about 9.5 million.
- Lead and copper – complying with the new lead and copper regulations handed down by the EPA.

Trends and Issues

- There is not of enough funding for street repaving, relying on Powell bill funds is just a drop in the bucket.
- The Storm Water system after the grant project is finished will need funding hopefully from a storm water tax. Currently Powell bill funds are used for repairs.
- Water line replacement- There is approximately 1.5 miles of 2-inch galvanized piping that serve about 50 houses, no fire protection, numerous leaks due to age. Cost estimates to replace over 1 million dollars.

Service Level Impacts

- Lack of funding effects all the Public Services from serving the citizens of Wadesboro as they deserve.
- All departments are short staffed.

Fleet/Garage

DESCRIPTIONS	PROPOSED 2025-26 BUDGET	CURRENT BUDGET 2024-25	06/30/2024 ACTUALS	06/30/2023 ACTUALS	06/30/2022 ACTUALS
10-555-02 SALARIES AND WAGES	50,385	50,080	51,756	49,994	46,427
10-555-05 FICA EXPENSE	3,890	3,832	3,792	3,710	3,438
10-555-06 GROUP INSURANCE	9,398	11,628	10,668	10,404	10,184
10-555-07 RETIREMENT	9,750	9,323	9,122	8,262	6,921
10-555-09 LIFE INSURANCE	163	184	188	180	166
10-555-11 TELEPHONE AND POSTAGE	500	2,700	1,533	1,844	1,571
10-555-13 UTILITIES	9,200	7,585	7,793	6,530	8,296
10-555-15 MAINT. & REPAIR BUILDING	2,000	2,000	1,733	2,739	2,286
10-555-16 MAIN&REP EQUIP	1,800	1,729	2,136	253	1,398
10-555-17 MAINT. & REPAIR-VEHICLE	2,500	2,500	2,527	5,974	1,103
10-555-20 WORKPLACE SAFETY COMPLIANCE	1,100	750	756	775	1,148
10-555-30 GASOLINE AND OIL	2,330	2,330	3,061	3,334	1,249
10-555-31 TIRES	1,500	1,500	0	0	0
10-555-33 SUPPLIES AND MATERIALS	6,500	6,258	10,246	11,366	12,932
10-555-35 CONTRACTED SERVICES	1,000	2,000	347	304	0
10-555-36 UNIFORMS	1,250	1,250	100	100	181
10-555-48 DUES AND SUBSCRIPTIONS	275	262	0	0	0
10-555-54 INSURANCE AND BONDS	3,687	3,337	3,687	3,334	2,849
10-555-74 CAPITAL OUTLAY-EQUIPMENT	0	0	45,967	18,585	13,633
TOTAL GARAGE	\$107,228	\$109,248	\$155,414	\$127,688	\$113,784

Streets

DESCRIPTIONS	PROPOSED 2025-26 BUDGET	CURRENT BUDGET 2024-25	06/30/2024 ACTUALS	06/30/2023 ACTUALS	06/30/2022 ACTUALS
10-560-02 SALARIES AND WAGES	172,600	185,100	201,532	211,241	206,899
10-560-05 FICA EXPENSE	13,204	14,160	14,780	15,667	15,289
10-560-06 GROUP INSURANCE	37,592	53,469	53,340	52,754	56,078
10-560-07 RETIREMENT	33,400	33,891	35,777	34,049	31,612
10-560-09 LIFE INSURANCE	666	860	739	733	722
10-560-11 TELEPHONE AND POSTAGE	750	625	440	480	480
10-560-13 UTILITIES	130,000	126,291	140,127	95,485	114,394
10-560-14 TRAVEL AND TRAINING	0	500	0	0	215
10-560-15 MAINT. & REPAIR SIDEWALKS	6,300	6,324	4,452	5,969	3,100
10-560-16 MAINT. & REPAIR EQUIPMENT	7,000	7,000	7,320	6,832	6,723
10-560-17 MAINT. & REPAIR-VEHICLES	7,000	12,872	5,684	8,264	6,461
10-560-20 WORKPLACE SAFETY COMPLIANCE	1,000	1,000	1,354	1,401	2,030
10-560-30 GASOLINE AND OIL	10,500	10,393	10,401	15,824	9,516
10-560-31 TIRES	3,500	3,500	0	0	2,599
10-560-33 SUPPLIES AND MATERIALS	12,500	12,137	9,995	17,950	17,985
10-560-36 UNIFORMS	3,500	7,507	7,309	5,212	6,295
10-560-45 CONTRACTED SERVICES	11,335	11,335	14,985	30,360	3,556
10-560-52 RIGHT-OF-WAY COST	0	9,000	0	2,298	2,298
10-560-54 INSURANCE AND BONDS	19,750	20,288	16,735	14,187	10,908
10-560-74 CAPITAL OUTLAY EQUIPMENT	0	0	109,362	14,837	32,016
10-560-81 DEBT SER PRINCIPAL	0	0	0	0	0
10-560-82 811 LOCATE	600	600	464	530	428
TOTAL STREET DEPARTMENT	\$471,197	\$516,852	\$634,793	\$534,072	\$529,603

Powell Bill Budget

DESCRIPTIONS	PROPOSED 2025-26 BUDGET	CURRENT BUDGET 2024-25	06/30/2024 ACTUALS	06/30/2023 ACTUALS	06/30/2022 ACTUALS
10-570-04 MAP PREPARATION	2,800	2,800	2,800	0	780
10-570-15 MAINT. & REPAIR STREETS	27,000	27,000	23,443	5,050	45,176
10-570-42 MAINT. & REPAIR SIDEWALKS	3,500	3,500	0	0	3,289
10-570-75 STREET RESURFACING	265,000	172,318	174,618	0	412
10-570-91 CONTRIBUTION TO BRIDGE	0	0	220,227	668,755	28,980
TOTAL POWELL BILL	\$298,300	\$205,618	\$421,088	\$673,805	\$78,637

Sanitation Department Budget

DESCRIPTIONS	PROPOSED 2025-26 BUDGET	CURRENT BUDGET 2024-25	06/30/2024 ACTUALS	06/30/2023 ACTUALS	06/30/2022 ACTUALS
10-580-02 SALARIES AND WAGES	183,446	187,600	227,288	244,819	224,892
10-580-05 FICA EXPENSE	13,941	14,352	16,568	17,909	16,381
10-580-06 GROUP INSURANCE	37,592	41,807	58,674	62,255	58,806
10-580-07 RETIREMENT	35,264	33,761	40,316	40,572	34,260
10-580-09 LIFE INSURANCE	660	642	885	934	798
10-580-11 TELEPHONE AND POSTAGE	1,786	1,786	886	879	880
10-580-14 TRAVEL AND TRAINING	125	125	108	341	126
10-580-15 MAINT. & REPAIR BUIDLING	0	175	1,245	4,749	2,967
10-580-16 MAIN&REP EQUIP	10,000	4,460	20,966	12,797	10,754
10-580-17 MAINT. & REPAIR VEHICLES	20,000	20,174	19,672	16,512	18,300
10-580-20 WORKPLACE SAFETY COMPLIANCE	1,000	1,000	1,395	1,453	2,148
10-580-30 GASOLINE AND OIL	32,000	32,188	33,336	42,750	31,417
10-580-31 TIRES	4,000	4,000	0	3,473	3,237
10-580-33 SUPPLIES AND MATERIALS	2,660	2,660	5,061	4,403	4,706
10-580-36 UNIFORMS	5,500	5,500	7,524	5,966	5,518
10-580-45 CONTRACTED SERVICE-WASTE	5,500	5,750	4,789	2,070	156
10-580-49 LEASE PYMNT/GARBAGE/GRAPPLING TRK	0	15,000	45,000	45,000	45,000
10-580-50 LEASE PYMT-INTEREST	0	0	0	0	0
10-580-54 INSURANCE AND BONDS	27,500	27,655	19,428	26,664	22,171
10-580-57 MISC. EXPENSE	0	0	0	0	0
10-580-60 HOUSE DEMOLATION GRANT	0	25,000	0	0	0
10-580-74 CAPITAL OUTLAY-EQUIP.	0	0	293,474	0	1,000
10-580-80 CAPITAL OUTLAY- LEASED VEHICLES	0	0	16,669	87,408	0
10-580-85 LEASE PRINCIPAL PAYMENT-SANITATION	16,758	16,758	0	2,166	0
10-580-86 LEASE INTEREST PAYMENT-SANITATION	0	0	0	102	0
10-580-91 PAYMENT-COUNTY LANDFILL	4,500	5,456	4,649	4,429	4,561
TOTAL SANITATION DEPARTMENT	\$402,232	\$445,849	\$817,930	\$627,649	\$488,077

Parks and Recreation

DESCRIPTIONS	PROPOSED 2025-26 BUDGET	CURRENT BUDGET 2024-25	06/30/2024 ACTUALS	06/30/2023 ACTUALS	06/30/2022 ACTUALS
10-620-02 SALARIES AND WAGES	14,486	8,894	39,325	50,733	46,240
10-620-05 FICA EXPENSE	1,110	681	3,031	3,759	3,423
10-620-06 GROUP INSURANCE	0	0	6,223	9,549	145
10-620-07 RETIREMENT	0	0	5,860	6,693	5,720
10-620-09 LIFE INSURANCE	0	0	85	142	131
10-620-11 TELEPHONE AND POSTAGE	750	1,100	398	662	546
10-620-13 UTILITIES	15,000	7,394	9,410	6,520	6,290
10-620-15 MAINT. & REPAIR BUILDING	3,000	1,000	2,646	1,988	4,311
10-620-16 MAINT. & REPAIR EQUIPMENT	5,000	500	321	154	592
10-620-17 MAIN. & REPAIR VEHICLES	1,000	500	413	1,199	936
10-620-20 WORKPLACE SAFETY COMPLIANCE	500	500	425	513	761
10-620-30 GASOLINE & OIL	4,000	2,728	3,993	3,689	3,836
10-620-31 TIRES	1,000	0	0	0	0
10-620-33 SUPPLIES	17,000	1,500	1,520	7,521	3,857
10-620-36 CONTRACTED SERVICES	2,500	1,000	877	4,200	71
10-620-54 INSURANCE AND BONDS	4,000	3,065	3,321	772	1,067
10-620-74 CAPITAL OUTLAY EQUIPMENT	0	5,101	0	106,375	10,822
TOTAL PARKS AND RECREATION	\$69,346	\$33,962	\$77,847	\$204,469	\$88,748

Water/Sewer Fund

Water/Sewer Major Revenue Sources

Sales & Services: Prime revenue for operations are the Water Sales and Sewer Charges

Fees: Meter tampering, Late and Reconnect Penalty fees

Investment Income: Interest income from all Water/Sewer investment accounts

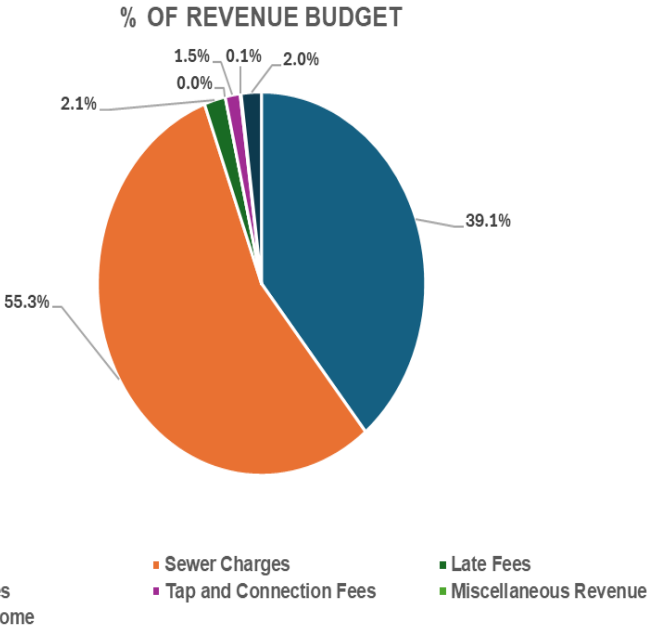
Water/Sewer Major Expenditures

Expenses include salaries and payroll taxes for staff, uniforms, fuel, vehicle repairs and maintenance, and equipment and supplies. Contractor services include the maintenance of equipment; Insurance expenses cover Workers' Compensation and liability coverage for Water/Sewer Department assets.

Revenues and Expenditures Budget Summary

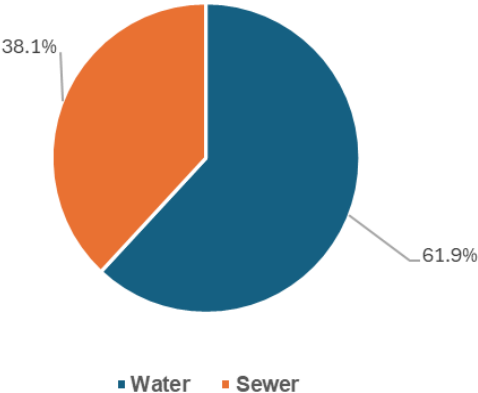
Proposed Budgeted Revenue

REVENUE	PROPOSED 2025-26 BUDGET	% OF REVENUE BUDGET
Water Sales	1,300,000	39.1%
Sewer Charges	1,840,000	55.3%
Late Fees	70,000	2.1%
Reconnect Fees	0	0.0%
Tap and Connection Fees	48,550	1.5%
Miscellaneous Revenue	3,550	0.1%
Investment Income	66,219	2.0%
TOTAL	\$3,328,319	100.0%



Proposed Expenditure Budget

% OF EXPENDITURE BUDGET



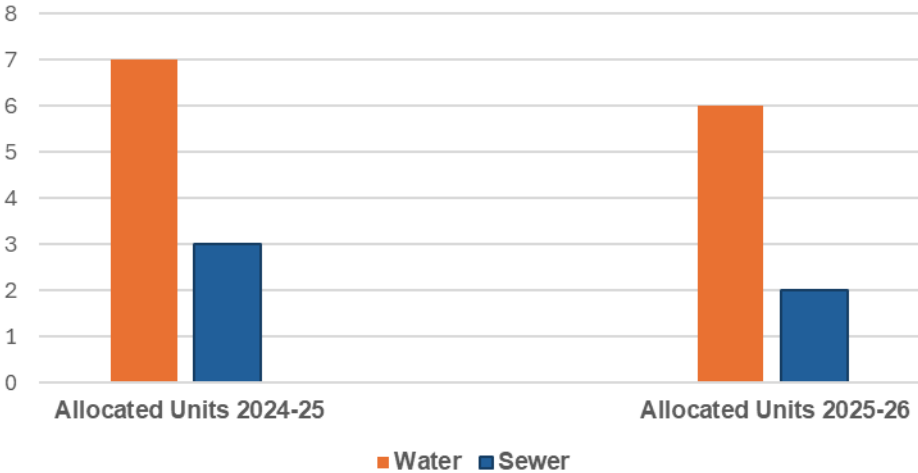
EXPENDITURES	PROPOSED 2025-26 BUDGET	% OF EXPENDITURE BUDGET
Water	2,061,282	61.9%
Sewer	1,267,037	38.1%
TOTAL	\$3,328,319	100.0%

Water/Sewer Fund

Personnel Allocations Budget Summary

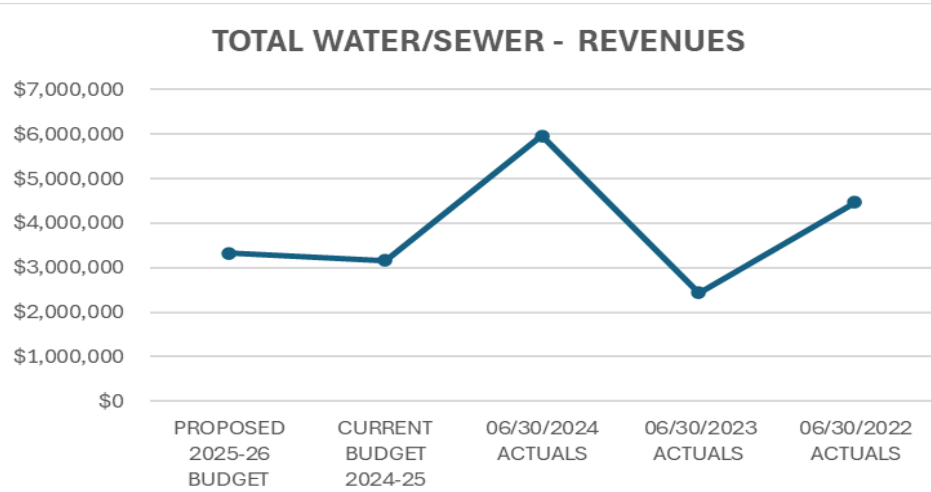
	Allocated Units 2024-25	Allocated Units 2025-26	Difference	Salary/Benefits Budget Totals 2024-25	Salary/Benefits Budget Totals 2025-26	Difference
Water	7	6	1	\$541,548	\$503,534	(\$38,014)
Sewer	3	2	1	194,868	140,391	(54,477)
TOTAL ALLOCATIONS	10	8	2	\$736,416	\$643,925	(\$92,491)

Water/Sewer Personnel Allocations



Water/Sewer Fund

DESCRIPTIONS	PROPOSED 2025-26 BUDGET	CURRENT BUDGET 2024-25	06/30/2024 ACTUALS	06/30/2023 ACTUALS	06/30/2022 ACTUALS
WATER & SEWER					
WATER/SEWER - REVENUES					
30-290-00 INT ON DEBT SETOFF INVESTM NC CASH MGT	0	0	0.00	(3,600.19)	(4,617.97)
30-329-01 INTEREST ON NCCMT	66,219	0	124.36	0.00	0.00
30-334-00 CASH DRAWER OVER/SHORTAGE	50	0	562.91	(43.43)	11.96
30-335-00 MISC. REVENUE	3,500	2,000	3,769.44	2,331.80	781.20
30-337-00 WMD MM INTEREST INCOME	0	500	568.83	454.67	10.83
30-338-00 TRANSFER FROM PROJECT FUND	0	0	18,436.48	0.00	0.00
30-347-00 NC DENR	0	0	0.00	52,950.00	109,300.00
30-371-01 WATER REVENUE	1,300,000	1,239,428	1,208,766.90	1,184,688.06	1,127,167.58
30-371-02 SEWER REVENUE	1,840,000	1,799,900	1,750,965.27	1,699,393.01	1,674,045.44
30-372-00 W/S LATE PENALTY	70,000	70,000	74,330.00	74,300.00	47,890.00
30-373-00 TAPS & CONNECTION FEES	48,550	45,000	64,604.84	40,637.15	46,301.47
30-399-10 SALE OF SURPLUS PROPERTY	0	2,500	(313,370.72)	1,975.00	0.00
30-600-00 CAPITAL CONTRIBUTIONS	0	0	3,156,746.72	(617,137.49)	1,467,968.29
30-300-03 SERVICE CHARGE #1772	0	0	0.00	29.00	24.00
TOTAL WATER/SEWER - REVENUES	\$3,328,319	\$3,159,328	\$5,965,505.03	\$2,435,948.58	\$4,468,858.80



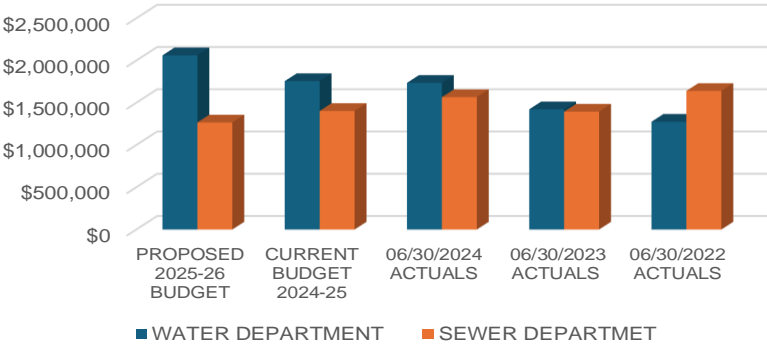
Water/Sewer Fund

DESCRIPTIONS	PROPOSED 2025-26 BUDGET	CURRENT BUDGET 2024-25	06/30/2024 ACTUALS	06/30/2023 ACTUALS	06/30/2022 ACTUALS
WATER EXPENDITURES					
30-810-02 SALARIES AND WAGES	351,591	363,262	382,462	337,440	321,946
30-810-04 PROFESSIONAL SERVICES	20,000	20,000	15,233	701	625
30-810-05 FICA EXPENSE	26,900	27,790	28,161	23,935	22,926
30-810-06 GROUP INSURANCE	56,388	81,397	86,217	75,435	65,808
30-810-07 RETIREMENT	68,003	67,785	68,341	54,739	48,086
30-810-09 LIFE INSURANCE	1,092	1,314	1,352	1,229	1,045
30-810-11 TELEPHONE AND POSTAGE	13,325	15,000	13,962	13,854	12,161
30-810-13 UTILITIES	6,200	6,500	5,431	5,951	6,356
30-810-14 TRAVEL AND TRAINING	750	750	416	275	569
30-810-15 MAINT. & REPAIR BUILDING	2,910	3,000	300	3,625	3,400
30-810-16 MAINT. & REPAIR EQUIPMENT	7,900	7,946	10,869	5,445	3,773
30-810-17 MAINT. & REPAIR-VEHICLES	3,700	3,998	3,617	2,937	2,866
30-810-20 WORKPLACE SAFETY COMPLIANCE	1,000	1,000	879	1,025	1,579
30-810-26 ADVERTISING	800	1,000	0	1,886	335
30-810-30 GASOLINE AND OIL	15,000	15,000	14,803	16,582	12,286
30-810-31 TIRES	3,000	3,000	0	4,339	351
30-810-32 OFFICE SUPPLIES	5,800	5,800	5,872	6,939	5,710
30-810-33 SUPPLIES AND MATERIALS	75,000	76,002	79,607	77,520	29,804
30-810-34 CHEMICALS & WATER QUALITY	8,500	10,000	7,427	8,867	4,463
30-810-36 UNIFORMS	5,700	5,711	5,023	3,863	3,804
30-810-45 CONTRACTED SERVICES	285,948	74,859	40,724	120,063	23,969
30-810-47 DUES AND SUBSCRIPTIONS	3,800	141	0	0	0
30-810-48 WATER PURCHASES	505,782	462,891	443,013	453,814	419,298
30-810-49 METER BOXES	143,831	46,373	21,406	9,536	0
30-810-52 DEBT PRINCIPAL-UPTOWN WATER LINES	12,000	12,000	0	0	0
30-810-53 DEBT INTEREST-UPTOWN WATER LINES	14,237	14,493	14,727	9,886	943
30-810-54 INSURANCE AND BONDS	28,000	28,000	26,585	27,514	22,441
30-810-57 MISC.EXP	198	198	3,715	15	0
30-810-59 DEPRECIATION-WATER	0	0	157,296	128,573	107,645
30-810-60 SERVICE CHARGE 4519	3,800	3,800	4,151	0	0
30-810-61 AMORTIZATION EXPENSE - SEWER	0	0	21,533	0	0
30-810-63 INDIRECT COSTS - GENERAL FUND	304,052	150,000	150,000	0	0
30-810-72 CAPITAL	0	20,000	0	0	0
30-810-74 CAPITAL OUTLAY-EQUIPMENT	40,000	167,627	0	0	0
30-810-81 CAPITAL OUTLAY- LEASED	0	0	(0)	0	0
30-810-85 LEASE PRINCIPAL PAYMENT -WATER	28,745	28,745	0	0	0
30-810-86 LEASE PRINCIPAL PAYMENT -WATER	2,330	0	2,331	0	0
30-810-93 FEES FOR CC MACHINE	15,000	30,806	31,384	26,349	22,027
30-810-95 TRANSFER TO CAPITAL	0	0	88,567	0	131,433
TOTAL WATER DEPARTMENT	\$2,061,282	\$1,756,188	\$1,735,404	\$1,422,335	\$1,275,649

Water/Sewer Fund

DESCRIPTIONS	PROPOSED 2025-26 BUDGET	CURRENT BUDGET 2024-25	06/30/2024 ACTUALS	06/30/2023 ACTUALS	06/30/2022 ACTUALS
SEWER EXPENDITURES					
30-811-02 SALARIES AND WAGES	95,311	126,304	116,685	117,651	116,155
30-811-04 PROFESSIONAL SERVICES	10,000	10,000	14,568	308	0
30-811-05 FICA EXPENSE	7,291	9,662	8,931	8,415	8,701
30-811-06 GROUP INSURANCE	18,796	34,884	22,225	26,877	30,512
30-811-07 RETIREMENT	18,607	23,568	20,778	19,000	18,246
30-811-09 LIFE INSURANCE	338	450	403	409	415
30-811-11 TELEPHONE AND POSTAGE	1,500	1,818	1,372	480	480
30-811-13 UTILITIES	22,000	19,612	20,131	16,845	15,283
30-811-14 TRAVEL AND TRAINING	1,400	1,500	185	1,224	259
30-811-15 MAIN. & REPAIR BLDG	5,500	7,000	10	8,646	6,671
30-811-16 MAIN. & REPAIR EQUIP.	35,000	34,490	59,522	32,436	34,044
30-811-17 MAIN. & REPAIR VEHICLES	5,500	5,500	3,518	4,567	2,160
30-811-20 WORKPLACE SAFETY COMPLIANCE	1,300	1,500	1,176	1,124	1,755
30-811-21 EQUIPMENT RENTAL	2,500	2,500	0	0	0
30-811-26 ADVERTISING	750	750	0	592	0
30-811-30 GASOLINE & OIL	15,000	15,000	14,652	14,662	13,035
30-811-31 TIRES	2,500	2,500	(631)	2,351	1,436
30-811-33 SUPPLIES & MATERIALS	50,000	50,947	41,438	34,139	17,993
30-811-34 CHEMICALS	2,600	3,000	1,556	0	698
30-811-36 UNIFORMS	2,500	2,500	1,966	1,666	2,291
30-811-42 CONTRACTED SERVICES	923,250	849,930	861,061	823,253	1,121,533
30-811-47 DUES AND SUBSCRIPTIONS	90	70	0	0	0
30-811-51 BAD DEBT EXPENSE	0	0	81,500	500	(17,500)
30-811-54 INSURANCE & BONDS	18,000	18,000	9,276	17,225	15,473
30-811-57 MISC. EXPENSE	13,000	16,989	11,459	13,244	14,035
30-811-59 DEPRECIATION-SEWER	0	0	263,298	245,957	236,536
30-811-60 AMORTIZATION EXPENSE -	0	0	10,474	3,393	0
30-811-74 CAPITAL OUTLAY-EQUIP.	0	149,975	0	0	0
30-811-75 CIVITAN PARK SEWER LINE	3,500	3,887	0	0	0
30-811-85 LEASE PRINCIPAL PAYMENT-SEWER	10,804	10,804	0	0	0
30-811-86 INTEREST EXPENSE - LEASES	0	0	983	399	0
TOTAL SEWER	\$1,267,037	\$1,403,140	\$1,566,536	\$1,395,363	\$1,640,211

TOTAL WATER/SEWER EXPENDITURES



Glossary of Budget Terms

Ad Valorem Tax - A tax based on the assessed value of real or personal property. Typically used to fund general government operations.

Annual Budget - A financial plan covering a single fiscal year (July 1 – June 30), outlining projected revenues and authorized expenditures.

Appropriation - A legal authorization granted by the Town Council to allocate specific amounts of funds for designated expenditures within a fiscal year.

Assessed Valuation - The monetary value assigned to property by the tax assessor, used as the basis for levying property taxes.

Assessment - The process of determining the taxable value of real and personal property for ad valorem taxation.

Assigned Fund Balance - Assigned fund balance is the portion of the fund balance that is spendable or available for appropriation but has been tentatively allocated for some specific purpose by the Council.

Budget - A comprehensive financial plan for a fiscal year, detailing estimated revenues and planned expenditures. The adopted budget serves as the legal foundation for municipal spending, authorizing the use of funds and staffing levels as approved by the Town Council. State law requires that the budget be balanced.

Budget Amendment - A formal adjustment to the adopted budget, approved by the Town Council. Amendments may increase or decrease appropriations and are processed by resolution prior to the issuance of the annual financial report.

Budget Document - The official publication that presents the Town's financial plan for the fiscal year. It includes the proposed and final (adopted) budget, financial summaries, departmental budgets, and supporting information.

Budget Message - A narrative from the Town Manager to the Mayor and Town Council providing an overview of the proposed budget, highlighting key initiatives, and assessing the Town's fiscal outlook.

Budgetary Control - The process of monitoring actual financial activity against the approved budget to ensure that expenditures remain within authorized limits.

Capital Outlay - Expenditures for the acquisition or significant improvement of long-term assets costing over \$5,000 and with a useful life exceeding five years.

Capital Improvement Plan (CIP) - A multi-year planning document outlining proposed major capital projects, anticipated costs, and funding strategies over a five-year horizon. The CIP is reviewed and updated annually.

Committed Fund Balance – Committed fund balance amounts are internally imposed by the governing body. Once an amount is committed, it cannot be used for any other purpose unless the government, by taking the same type of action (resolution or ordinance), removes or changes the constraint.

Deficit - A financial condition where expenditures exceed revenues within a given period.

Depreciation - An accounting method of allocating the cost of a tangible asset over its estimated useful life.

Enterprise Fund - A type of fund used to account for operations financed primarily through user fees, where the intent is to recover the cost of services provided. Example: Water/Sewer Fund.

Expenditure - The outflow of financial resources to cover operating costs, capital purchases, debt service, or grants. Expenditures reduce fund balances.

Fiscal Year (FY) - The twelve-month period beginning July 1 and ending June 30, used for budgetary and financial reporting purposes.

Glossary of Budget Terms (cont.)

Franchise Tax - A tax levied on the gross receipts of public utilities, collected by the state and shared with municipalities based on proportional local sales.

Fund - A fiscal entity with a self-balancing set of accounts used to record financial resources and obligations. Funds are established to ensure accountability for specific programs or activities (e.g., General Fund).

Fund Balance - The net position of a fund, calculated as total assets minus liabilities. Fund balance may be classified as restricted, committed, assigned, or unassigned, depending on the intended use.

General Fund - The primary operating fund of the Town, used to account for general government activities not assigned to other funds. This includes services such as police, sanitation, recreation, and street maintenance.

Intergovernmental Revenues - Funding received from other governmental units—federal, state, or local—through grants, entitlements, or revenue-sharing arrangements.

Levy - The imposition of taxes, fees, or special assessments by the Town for the purpose of generating revenue.

Non-spendable Fund Balance - Non-spendable fund balance refers to the portion of the gross fund balance that is not expendable or is legally earmarked for a specific use. This includes funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Examples of items that would be considered non-spendable include inventories

Operating Costs - A non-personnel and non-capital expenditures required for daily operations. Examples will include utilities, office supplies, contractual services, and maintenance.

Personnel Costs - Expenditures related to employee compensation, including wages, salaries, benefits (e.g., retirement, insurance), and employer contributions such as Social Security and 401(k) plans.

Policy - A guiding principle or course of action adopted to influence and determine current and future decisions.

Powell Bill Funds - State-shared revenue derived from gasoline taxes, restricted for the maintenance and improvement of municipal streets.

Property Tax - A tax levied on the assessed value of real and personal property within the Town's jurisdiction, based on the approved tax rate.

Reserve - An allocation of fund balance designated for future use or specific contingencies, not available for general expenditure.

Restricted Fund Balance - Restricted Fund Balance is a cash balance that has been earmarked for specific or limited use. It is mostly associated with funds held by donations to nonprofit organizations or endowments. Restricted Fund Balance is reported in two components, restricted and unrestricted. The amount disclosed in the restricted fund balance category cannot be used for any other purpose other than the resources designated for the particular purpose.

Revenue - Inflows of financial resources that increase fund balance, typically derived from taxes, service charges, grants, and other sources, excluding debt proceeds and transfers.

Surplus - The amount by which revenues exceed expenditures within a given fiscal period.

Tax Rate - The rate applied to the assessed value of property to determine the amount of property tax owed, typically expressed per \$100 of assessed valuation.

Unassigned Fund Balance - Unassigned fund balance is the residual classification for the general fund after the amounts for the non-spendable, restricted, committed, and assigned classifications have been identified. For the general fund, unassigned fund balance may represent either a positive or negative balance.