

Town of Mount Olive
Fiscal Year 2027 BUDGET PREP

			PROPOSED	NOTES
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027	
REVENUES				
Fund 10 GENERAL FUND				
10-3010-2000	Ad Valorem PY	(\$45,000.00)	(\$45,000.00)	
10-3010-2100	Ad Valorem CY	(\$2,762,000.00)	(\$2,750,000.00)	
10-3030-0000	VEHICLE TAX COLLECTIONS	(\$155,000.00)	(\$175,000.00)	
10-3030-0100	RENTAL VEHICLE TAX		(\$50,000.00)	
10-3150-0000	LATE LISTING	(\$3,500.00)	(\$1,000.00)	
10-3170-0000	PENALTIES & INTEREST ON TAXES	(\$8,000.00)	(\$8,000.00)	
10-3250-0000	BUSINESS REGISTRATIONS	(\$6,000.00)	(\$7,400.00)	
10-3290-0000	INTEREST EARNED	(\$13,000.00)	(\$16,000.00)	
10-3300-0000	SOLID WASTE DISPOSAL TAX		(\$4,104.00)	
10-3310-0000	RENTS	(\$112,000.00)	(\$112,000.00)	
10-3320-0000	INSURANCE PROCEEDS		(\$25,000.00)	
10-3370-0000	UTILITY FRANCHISE TAX	(\$334,000.00)	(\$368,000.00)	
10-3450-0000	LOCAL OPTION (1%) SALES TAX	(\$1,370,000.00)	(\$1,457,151.00)	
10-3470-0000	A. B. C. REVENUE	(\$105,000.00)	(\$105,000.00)	
10-3510-0000	COURT COST	(\$2,000.00)	(\$2,500.00)	
10-3550-0000	PERMITS	(\$4,000.00)	(\$28,500.00)	Currently at \$28496 as of April 30
10-3610-0000	SALE OF CEMETERY LOTS	(\$20,000.00)	(\$20,000.00)	
10-3630-0000	REFUSE COLLECTION CHARGES	(\$530,000.00)	(\$530,000.00)	
10-3650-0000	RECREATION FEES	(\$75,000.00)	(\$80,000.00)	
10-3670-0100	N. C. SALES TAX REFUND	(\$9,000.00)	(\$9,000.00)	
10-3810-0000	SALE OF SURPLUS	(\$5,000.00)	(\$30,000.00)	
10-3970-1700	HOUSING AUTHORITY	(\$4,500.00)	(\$4,500.00)	
10-3970-1900	CEMETERY FEES	(\$90,000.00)	(\$90,000.00)	
TOTAL		(\$5,653,000.00)	(\$5,918,155.00)	
			PROPOSED	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027	
EXPENSES				
4110 GOVERNING BOARD				
10-4110-0200	FEES PAID TO ELECTED OFFICIALS	\$13,302.00	\$83,136.00	100% of officials accepting salary which has been doubled for the new fiscal year.
10-4110-0500	FICA	\$0.00	\$6,360.00	
10-4110-1100	TELEPHONE & POSTAGE	\$4,000.00	\$3,000.00	

10-4110-1200	PRINTING	\$5,000.00	\$3,000.00
10-4110-1400	TRAVEL	\$10,600.00	\$10,600.00
10-4110-3300	DEPARTMENTAL SUPPLIES	\$6,166.00	\$6,166.00
10-4110-3500	MUNICIPAL AIRPORT	\$107,742.00	\$76,532.00
10-4110-4500	CONTRACTED SERVICES	\$1,000.00	\$1,000.00
10-4110-4800	VC3	\$5,000.00	\$500.00
10-4110-4900	CONFERENCES & MEETINGS	\$3,000.00	\$3,000.00
10-4110-5700	EMPLOYEE LONGEVITY	\$14,000.00	\$0.00
10-4110-6400	Contributions	\$18,000.00	\$18,000.00
	Historical Society	all	
	MOA Chapter	contributions	
	Wish Foundation	are	
	IMPACT WAYNE	under	
	NCPF DONATION	review	
	JUNETEENTH CELEBRATION		
	Black History Parade		
10-4110-6500	PUBLIC TRANSIT	\$26,000.00	\$26,000.00
10-4110-7700	CONTRIBUTION TO FUND BALANCE	\$91,195.00	\$0.00
TOTAL		\$305,005.00	\$237,294.00

Local Match

\$5,000 requested

Letter received, no amount requested

\$500 Requested

check into

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	PROPOSED FY 2026-2027
EXPENSES			
4150 TOWN MANAGER			
10-4150-0100	SALARIES-OVERTIME	\$0.00	\$0.00
10-4150-0100	SALARIES-CLERK APPROPRIATED	\$0.00	\$37,500.00
10-4150-0200	SALARIES AND WAGES	\$66,913.00	\$171,951.00
10-4150-0500	FICA	\$5,130.00	\$12,913.00
10-4150-0600	HEALTH INSURANCE	\$5,400.00	\$29,109.00
10-4150-0700	RETIREMENT	\$9,602.00	\$25,911.00
10-4150-0800	LIFE INSURANCE	\$0.00	\$100.00
10-4150-0801	DENTAL INSURANCE	\$0.00	\$100.00
10-4150-0900	401K	\$2,609.00	\$6,752.00
10-4150-1000	Training	\$3,100.00	\$3,100.00
10-4150-1100	TELEPHONE & POSTAGE	\$2,000.00	\$1,300.00
10-4150-1200	PRINTING	\$300.00	\$150.00
10-4150-1400	TRAVEL	\$8,400.00	\$1,400.00
10-4150-3200	OFFICE SUPPLIES	\$0.00	\$0.00
10-4150-3300	DEPARTMENTAL SUPPLIES	\$1,000.00	\$1,000.00
10-4150-4500	CONTRACTED SERVICES	\$5,500.00	\$7,500.00

COLA 3%

\$50,000 x 3/4 of year

Allocated BCBS

10-4150-4800	VC3	\$3,000.00	\$6,000.00
10-4150-4900	CONFERENCES & MEETINGS	\$0.00	\$0.00
10-4150-5300	DUES AND SUBSCRIPTIONS	\$800.00	\$1,500.00
TOTAL		\$113,754.00	\$306,286.00
			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES			
4200 ADMINISTRATIVE			
10-4200-0100	SALARIES-OVERTIME	\$0.00	\$0.00
10-4200-0200	SALARIES & WAGES	\$53,781.00	\$188,048.00
10-4200-0400	PROFESSIONAL SERVICES	\$65,000.00	\$50,000.00
10-4200-0500	F. I. C. A.	\$4,114.00	\$18,211.00
10-4200-0600	HEALTH INSURANCE	\$5,400.00	\$23,604.00
10-4200-0700	RETIREMENT	\$7,718.00	\$29,535.00
10-4200-0800	LIFE INSURANCE	\$0.00	\$125.00
10-4200-0801	DENTAL INSURANCE	\$0.00	\$125.00
10-4200-0900	401K	\$2,353.00	\$7,696.00
10-4200-1000	Training	\$3,500.00	\$1,500.00
10-4200-1100	TELEPHONE & POSTAGE	\$1,300.00	\$1,300.00
10-4200-1200	PRINTING	\$0.00	\$0.00
10-4200-3200	OFFICE SUPPLIES	\$0.00	\$0.00
10-4200-3300	DEPARTMENTAL SUPPLIES	\$4,000.00	\$4,000.00
10-4200-3301	BANK SERVICE FEES	\$4,500.00	\$2,000.00
10-4200-4500	CONTRACTED SERVICES	\$60,500.00	\$80,800.00
10-4200-4800	VC3	\$7,000.00	\$7,000.00
10-4200-5200	WAYNE CO. TAX COLLECT	\$40,000.00	\$40,000.00
10-4200-5300	DUES & SUBSCRIPTIONS	\$5,400.00	\$5,400.00
10-4200-5400	INSURANCE & BONDS	\$60,000.00	\$65,000.00
10-4200-5600	UNEMPLOYMENT	\$5,000.00	\$700.00
10-4200-9500	RESERVE	\$0.00	\$0.00
TOTAL		\$329,566.00	\$525,044.00
			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES			
4510 PUBLIC WORKS			
10-4510-0100	OVERTIME	\$10,000.00	\$0.00
10-4510-0200	SALARIES & WAGES	\$601,789.00	\$664,189.00
10-4510-0300	SALARIES - PART-TIME	\$0.00	\$0.00
10-4510-0301	PICKLE EXPENSE OT	\$0.00	\$0.00

There is no budgeted HR position
Cut Accountant I position for now \$50000
Cut by \$10K

Year 2 NeoGov \$47,554/HR Consultant \$20,800

10-4510-0500	FICA	\$45,400.00	\$50,174.00
10-4510-0600	HEALTH INSURANCE	\$101,088.00	\$63,316.00
10-4510-0700	RETIREMENT	\$85,954.00	\$72,448.00
10-4510-0800	LIFE INSURANCE	\$0.00	\$325.00
10-4510-0801	DENTAL INSURANCE	\$0.00	\$325.00
10-4510-0900	401K	\$24,042.00	\$26,538.00
10-4510-1000	TRAINING	\$5,000.00	\$5,000.00
10-4510-1100	TELEPHONE & POSTAGE	\$12,000.00	\$12,000.00
10-4510-1300	UTILITIES	\$69,000.00	\$69,000.00
10-4510-1500	MAINTENANCE & REPS.- BLDGS	\$2,300.00	\$2,500.00
10-4510-1600	MAINTENANCE & REPAIR - EQPT.	\$35,000.00	\$38,500.00
10-4510-1700	MAINTENANCE & REPAIR - VEHICLE	\$15,000.00	\$18,000.00
10-4510-1900	FLEET MANAGEMENT	\$80,000.00	\$80,000.00
10-4510-3101	GAS EXPENSE	\$25,000.00	\$28,750.00
10-4510-3200	OFFICE SUPPLIES	\$0.00	\$2,000.00
10-4510-3300	DEPARTMENTAL SUPPLIES	\$35,000.00	\$38,500.00
10-4510-3303	STREET SIGNS	\$18,105.00	\$18,105.00
10-4510-3304	SIDEWALK REPAIR	\$15,000.00	\$16,500.00
10-4510-3305	STREET REPAIR	\$40,000.00	\$40,000.00
10-4510-3600	UNIFORMS	\$18,000.00	\$18,000.00
10-4510-4500	CONTRACTED SERVICES	\$10,000.00	\$11,500.00
10-4510-4501	NC WASTE AND RECYCLING	\$414,120.00	\$350,000.00
10-4510-4600	VC3	\$9,000.00	\$6,500.00
10-4510-4800	MOSQUITO CONTROL	\$8,739.00	\$5,900.00
10-4510-7401	CAPITAL OUTLAY-EQUIPMENT	\$34,000.00	\$30,000.00
10-4510-8500	PICKLE FESTIVAL EXPENSE	\$0.00	\$0.00
TOTAL		\$1,713,537.00	\$1,668,070.00

			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES	THIS WILL BE RECLASSIFIED AS		
4700 INSPECTIONS	DEVELOPMENTAL SERVICES		
10-4700-0200	SALARIES & WAGES	\$114,349.00	\$131,501.00
10-4700-0301	OVERTIME	\$0.00	\$0.00
10-4700-0500	F.I.C.A.	\$8,748.00	\$10,060.00
10-4700-0600	HEALTH INSURANCE	\$18,504.00	\$20,354.00
10-4700-0700	RETIREMENT	\$16,137.00	\$15,444.00
10-4700-0800	LIFE INSURANCE	\$0.00	\$75.00
10-4700-0801	DENTAL INSURANCE	\$0.00	\$75.00
10-4700-0900	401K	\$4,462.00	\$4,908.00

10-4700-1000	TRAINING	\$3,300.00	\$3,630.00
10-4700-1100	TELEPHONE & POSTAGE	\$2,000.00	\$2,200.00
10-4700-1900	FLEET MANAGEMENT	\$6,600.00	\$7,260.00
10-4700-3101	GAS	\$6,000.00	\$6,600.00
10-4700-3200	OFFICE SUPPLIES	\$0.00	\$0.00
10-4700-3300	DEPARTMENTAL SUPPLIES	\$5,500.00	\$6,050.00
10-4700-3600	UNIFORMS	\$2,000.00	\$2,200.00
10-4700-4500	CONTRACTED SERVICES	\$35,000.00	\$28,500.00
10-4700-4800	VC3	\$6,000.00	\$6,600.00
10-4700-5300	DUES AND SUBSCRIPTIONS	\$440.00	\$484.00
10-4700-8500	SPECIAL BOARDS	\$440.00	\$484.00
10-4700-9000	IWORKS SOFTWARE FOR PERMITS	\$0.00	\$9,000.00
TOTAL		\$229,480.00	\$255,425.00

Cut by \$10000 for now.

New software for Permits

			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES			
5000 PUBLIC BUILDINGS			
10-5000-0200	SALARIES & WAGES	\$0.00	\$0.00
10-5000-0300	PART-TIME SALARIES	\$0.00	\$505.00
10-5000-0301	PICKLE EXPENSE OT	\$0.00	\$0.00
10-5000-0500	F. I. C. A.	\$0.00	\$39.00
10-5000-0600	HEALTH INSURANCE	\$0.00	\$0.00
10-5000-0601	SUPPLEMENTAL INSURANCE	\$0.00	\$0.00
10-5000-0700	RETIREMENT	\$0.00	\$0.00
10-5000-0800	LIFE INSURANCE	\$0.00	\$0.00
10-5000-0801	DENTAL INSURANCE	\$0.00	\$0.00
10-5000-0900	401K	\$0.00	\$0.00
10-5000-1300	UTILITIES	\$55,000.00	\$44,580.00
10-5000-1500	BUILDINGS & GROUNDS	\$15,000.00	\$5,000.00
10-5000-3300	DEPARTMENTAL SUPPLIES	\$6,000.00	\$3,500.00
10-5000-9300	BEAUTIFICATION COMM.	\$2,000.00	\$2,000.00
TOTAL		\$78,000.00	\$55,624.00

Cut by \$10420 for now.

			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES			
5100 POLICE DEPARTMENT			
10-5100-0100	SALARIES - OVERTIME	\$16,000.00	\$25,000.00
10-5100-0103	LEO Separation Allowance	\$48,000.00	\$48,000.00
10-5100-0200	SALARIES & WAGES	\$990,268.00	\$1,044,720.00

10-5100-0301	PICKLE EXPENSE OT	\$0.00	\$0.00
10-5100-0400	PROFESSIONAL SERVICES	\$5,000.00	\$5,000.00
10-5100-0500	F. I. C. A.	\$80,617.00	\$76,116.00
10-5100-0600	HEALTH INSURANCE	\$111,024.00	\$104,883.00
10-5100-0700	RETIREMENT	\$149,129.00	\$160,192.00
10-5100-0800	LIFE INSURANCE	\$0.00	\$350.00
10-5100-0801	DENTAL INSURANCE	\$0.00	\$350.00
10-5100-0802	COMPANION LIFE-ACA FEES	\$0.00	\$0.00
10-5100-0900	401K	\$50,313.00	\$49,750.00
10-5100-1000	TRAINING	\$5,200.00	\$6,000.00
10-5100-1100	TELEPHONE & POSTAGE	\$34,000.00	\$34,000.00
10-5100-1300	UTILITIES	\$15,000.00	\$15,000.00
10-5100-1400	TRAVEL	\$1,000.00	\$1,000.00
10-5100-1600	MAINTENANCE & REPAIR - EQPT.	\$0.00	\$0.00
10-5100-1700	MAINTENANCE & REPAIR - VEHICLE	\$15,000.00	\$15,000.00
10-5100-1900	FLEET MANAGEMENT	\$130,000.00	\$130,000.00
10-5100-3101	GAS	\$63,000.00	\$65,000.00
10-5100-3200	OFFICE SUPPLIES	\$0.00	\$0.00
10-5100-3300	DEPARTMENTAL SUPPLIES	\$22,000.00	\$25,000.00
10-5100-3600	UNIFORMS	\$18,000.00	\$18,000.00
10-5100-4500	CONTRACTED SERVICES	\$40,000.00	\$20,000.00
10-5100-4800	VC3	\$42,000.00	\$42,000.00
10-5100-5900	SPECIAL FUND-INVESTIGATIONS	\$0.00	\$0.00
10-5100-5901	INVESTIGATIONS SUPPLIES	\$0.00	\$0.00
10-5100-7401	CAPITAL OUTLAY	\$20,000.00	\$25,000.00
10-5100-7800	CHRISTMAS PARADE SECURITY	\$0.00	\$0.00
10-5100-8000	PICKLE FESTIVAL SECURITY	\$0.00	\$0.00
10-5100-8400	SIX SURVEILLANCE CAMERAS	\$40,000.00	\$9,000.00
10-5100-8800	K9 UNIT	\$0.00	\$0.00
TOTAL		\$1,895,551.00	\$1,919,361.00
			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES			
5300 FIRE DEPARTMENT			
10-5300-9100	CONTRIBUTION TO DEPARTMENT	\$375,000.00	\$375,000.00
			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES			
6200 PARKS & RECREATION			

Cut by \$20000 for now.

10-6200-0100	SALARIES-OVERTIME	\$0.00	\$0.00	
10-6200-0200	SALARIES & WAGES	\$173,168.00	\$176,074.00	
10-6200-0301	PICKLE EXPENSE OT	\$0.00	\$0.00	
10-6200-0500	F. I. C. A.	\$13,247.00	\$13,470.00	
10-6200-0600	HEALTH INSURANCE	\$18,504.00	\$24,051.00	
10-6200-0700	RETIREMENT	\$21,939.00	\$23,957.00	
10-6200-0800	LIFE INSURANCE	\$0.00	\$50.00	
10-6200-0801	DENTAL INSURANCE	\$0.00	\$50.00	
10-6200-0900	401K	\$6,128.00	\$6,246.00	
10-6200-1100	TELEPHONE & POSTAGE	\$4,000.00	\$4,000.00	
10-6200-1300	UTILITIES	\$74,750.00	\$71,618.00	Cut by \$5000 for now
10-6200-1500	MAINTENANCE BUILDINGS & GROUND	\$50,000.00	\$51,250.00	Gyms, fields, parks
10-6200-1600	MAINTENANCE & REP.-EQPT.	\$1,150.00	\$1,180.00	
10-6200-1700	MAINTENANCE & REPAIR - VEHICLE	\$1,000.00	\$1,025.00	
10-6200-1900	FLEET MANAGEMENT	\$14,000.00	\$14,000.00	
10-6200-3100	AUTOMOTIVE SUPPLIES	\$0.00	\$181.00	
10-6200-3101	GAS	\$10,000.00	\$12,500.00	
10-6200-3200	OFFICE SUPPLIES	\$0.00	\$0.00	
10-6200-3300	DEPARTMENTAL SUPPLIES	\$50,000.00	\$51,250.00	Gyms, fields, parks
10-6200-3301	DEPARTMENTAL PROGRAMS	\$0.00	\$0.00	
10-6200-3600	UNIFORMS	\$800.00	\$1,000.00	
10-6200-4500	CONTRACT LABOR	\$52,604.00	\$51,300.00	
10-6200-4800	VC3	\$5,000.00	\$5,000.00	
10-6200-5300	DUES & SUBSCRIPTIONS	\$200.00	\$200.00	
10-6200-7000	LAND RENTAL	\$2,600.00	\$2,600.00	
10-6200-7400	CAPITAL OUTLAY EQPT.	\$0.00	\$0.00	
10-6200-9900	BOYS AND GIRLS CLUB	\$15,000.00	\$15,000.00	Town's portion of USDA loan contracted until 2034
TOTAL		\$514,090.00	\$526,002.00	
			PROPOSED	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027	
EXPENSES				
9200 CEMETERY				
10-9200-4500	CONTRACTED SERVICES	\$98,000.00	\$50,000.00	Cut by 25K (consolidating dept's)
			PROPOSED	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027	
REVENUES				
Fund 12 POWELL AID FUND				
12-3290-0000	INTEREST EARNED	(\$2,000.00)	(\$6,000.00)	
12-3430-0000	POWELL AID RECEIPTS	(\$190,100.00)	(\$190,100.00)	

12-3680-0000	POWELL AID FUND BALANCE APP.	(\$225,000.00)	(\$50,000.00)
TOTAL		(\$417,100.00)	(\$246,100.00)
			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES			
Fund 12 POWELL AID FUND			
12-5700-0402	ENGINEERING RAILROAD SIGNALS	\$0.00	\$8,800.00
12-5700-1900	MAIN. & REPAIR ST DRAINAGE	\$16,100.00	\$8,800.00
12-5700-3100	AUTOMOTIVE SUPPLIES	\$0.00	\$0.00
12-5700-3300	DEPARTMENTAL SUPPLIES	\$47,000.00	\$40,500.00
12-5700-4500	CONTRACTED SERVICES	\$80,000.00	\$88,000.00
12-5700-7400	CAPITAL OUTLAY- EQUIPMENT	\$225,000.00	\$50,000.00
12-5700-7800	POWELL BILL RESERVE	\$49,000.00	\$50,000.00
TOTAL		\$417,100.00	\$246,100.00
			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
REVENUES			
Fund 30 WATER SEWER FUND			
30-3290-0000	INTEREST EARNED	(\$25,000.00)	(\$40,000.00)
30-3670-0100	NC SALES TAX REFUND	(\$33,000.00)	(\$33,000.00)
30-3690-0100	OTHER DEPARTMENTAL REVENUES	(\$90,000.00)	(\$10,000.00)
30-3710-0100	WATER REVENUES	(\$1,913,328.00)	(\$1,971,848.00)
30-3710-0200	SEWER REVENUES	(\$1,857,708.00)	(\$1,804,426.00)
30-3710-0900	SEWER REVENUE-CALYPSO	(\$84,460.00)	(\$86,835.00)
30-3730-0100	WATER TAPS	(\$6,000.00)	(\$2,400.00)
30-3750-0000	ADMINISTRATIVE CONNECTION FEES	(\$9,500.00)	(\$7,531.00)
30-3760-0000	LATE PAYMENT FEES	(\$60,000.00)	(\$80,000.00)
TOTAL		(\$4,078,996.00)	(\$4,036,040.00)
			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES			
Fund 30 WATER SEWER FUND			
6600 WATER ADMINISTRATION			
30-6600-0100	OVERTIME	\$0.00	\$0.00
30-6600-0200	Salaries & Wages	\$247,905.00	\$89,060.00
30-6600-0500	F. I. C. A.	\$15,623.00	\$6,813.00
30-6600-0600	HEALTH INSURANCE	\$20,000.00	\$12,874.00
30-6600-0700	RETIREMENT	\$28,309.00	\$13,671.00
30-6600-0800	LIFE INSURANCE	\$0.00	\$50.00

30-6600-0801	DENTAL INSURANCE	\$0.00	\$50.00
30-6600-0900	401K	\$7,891.00	\$3,562.00
30-6600-1000	TRAINING	\$4,000.00	\$1,500.00
30-6600-1100	TELEPHONE & POSTAGE	\$3,500.00	\$2,500.00
30-6600-1200	PRINTING	\$500.00	\$3,000.00
30-6600-1400	TRAVEL	\$1,000.00	\$1,800.00
30-6600-3300	DEPARTMENTAL SUPPLIES	\$6,000.00	\$6,000.00
30-6600-3301	BANK SERVICE FEES	\$6,000.00	\$0.00
30-6600-4500	CONTRACTED SERVICES	\$20,000.00	\$21,000.00
30-6600-4800	VC3	\$3,116.00	\$5,500.00
30-6600-5300	DUES & SUBSCRIPTIONS	\$3,000.00	\$2,000.00
30-6600-5400	INSURANCE	\$250,000.00	\$150,000.00
30-6600-5600	UNEMPLOYMENT	\$3,000.00	\$0.00
30-6600-8100	DEBT-SERVICE - PRINCIPAL	\$192,200.00	\$192,200.00
30-6600-8200	DEBT-SERVICE - INTEREST	\$262,000.00	\$262,000.00
TOTAL		\$1,074,044.00	\$773,580.00
			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES			
8100 WATER TREATMENT			
30-8100-0100	OVERTIME-SALARIES	\$15,000.00	\$0.00
30-8100-0200	SALARIES & WAGES	\$78,210.00	\$134,519.00
30-8100-0300	SALARIES - PART-TIME	\$0.00	\$0.00
30-8100-0301	PICKLE EXPENSE OT	\$0.00	\$0.00
30-8100-0500	F. I. C. A.	\$7,131.00	\$8,103.00
30-8100-0600	HEALTH INSURANCE	\$12,336.00	\$16,381.00
30-8100-0700	RETIREMENT	\$12,339.00	\$16,259.00
30-8100-0800	LIFE INSURANCE	\$0.00	\$225.00
30-8100-0801	DENTAL INSURANCE	\$0.00	\$225.00
30-8100-0900	401K	\$3,728.00	\$4,237.00
30-8100-1000	TRAINING	\$4,000.00	\$5,000.00
30-8100-1100	TELEPHONE & POSTAGE	\$15,000.00	\$16,000.00
30-8100-1200	PRINTING	\$12,000.00	\$20,000.00
30-8100-1300	UTILITIES	\$100,000.00	\$110,000.00
30-8100-1400	TRAVEL	\$2,000.00	\$4,000.00
30-8100-1500	MAIN. & REPAIR BUILDINGS	\$500.00	\$15,000.00
30-8100-1600	MAINTENANCE & REPAIR - EQPT.	\$110,000.00	\$150,000.00
30-8100-1700	MAINTENANCE & REPAIR-VEHICLES	\$13,000.00	\$10,000.00
30-8100-1900	FLEET MANAGEMENT	\$10,800.00	\$10,800.00

30-8100-3101	GAS	\$15,000.00	\$15,000.00
30-8100-3200	OFFICE SUPPLIES	\$0.00	\$2,000.00
30-8100-3300	DEPARTMENTAL SUPPLIES	\$130,000.00	\$140,000.00
30-8100-3600	UNIFORMS	\$3,000.00	\$12,000.00
30-8100-4500	CONTRACTED SERVICES	\$100,000.00	\$100,000.00
30-8100-4800	VC3	\$5,000.00	\$10,000.00
30-8100-5300	DUES & SUBSCRIPTIONS	\$3,500.00	\$15,000.00
30-8100-7600	CAPITAL OUTLAY-EQUIPMENT	\$20,000.00	\$40,000.00
30-8100-7700	MEDIA FOR TREATMENT PLANT 3	\$0.00	\$40,000.00
TOTAL		\$672,544.00	\$894,749.00
			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES			
8110 WATER DISTRIBUTION			
30-8110-0100	OVERTIME-SALARIES	\$10,000.00	\$15,000.00
30-8110-0200	SALARIES AND WAGES	\$267,496.00	\$342,376.00
30-8110-0301	PICKLE EXPENSE OT	\$0.00	\$0.00
30-8110-0500	FICA	\$20,463.00	\$26,191.00
30-8110-0600	HEALTH INSURANCE	\$43,176.00	\$50,098.00
30-8110-0700	RETIREMENT	\$38,236.00	\$48,420.00
30-8110-0800	LIFE INSURANCE	\$0.00	\$500.00
30-8110-0801	DENTAL INSURANCE	\$0.00	\$2,000.00
30-8110-0900	401K	\$10,700.00	\$13,696.00
30-8110-1000	TRAINING	\$3,500.00	\$5,000.00
30-8110-1100	TELEPHONE & POSTAGE	\$5,000.00	\$5,500.00
30-8110-1300	UTILITIES	\$6,000.00	\$6,600.00
30-8110-1400	TRAVEL	\$3,500.00	\$3,500.00
30-8110-1500	MAIN. & REPAIR - BLDG	\$1,000.00	\$1,000.00
30-8110-1600	MAINTENANCE & REPAIR - EQPT.	\$20,000.00	\$80,000.00
30-8110-1700	MAINTENANCE & REPAIR - VEHICLE	\$15,000.00	\$15,000.00
30-8110-1900	FLEET MANAGEMENT	\$10,000.00	\$10,000.00
30-8110-3101	GAS	\$12,000.00	\$12,000.00
30-8110-3300	DEPARTMENTAL SUPPLIES	\$15,000.00	\$15,000.00
30-8110-3301	FUEL OIL	\$15,000.00	\$15,000.00
30-8110-3303	WATER LINE REPAIR	\$20,000.00	\$50,000.00
30-8110-3600	UNIFORMS	\$5,000.00	\$7,000.00
30-8110-4500	CONTRACTED SERVICES	\$15,000.00	\$20,000.00
30-8110-4800	VC3	\$1,500.00	\$3,000.00
30-8110-5300	DUES & SUBSCRIPTIONS	\$1,500.00	\$1,500.00

NEW LINE NUMBER

Plus 2 employees

Plus 2 employees

plus 2 employees

departmental calc

plus 2 employees

30-8110-5400	EMERGENCY REPAIRS-SEWER	\$34,000.00	\$34,000.00
30-8110-5500	SEWER LINE UPGRADES	\$50,000.00	\$50,000.00
30-8110-5600	CONTRACTED SERVICES	\$15,000.00	\$20,000.00
TOTAL		\$638,071.00	\$852,381.00
			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES			
8200 SEWER TREATMENT			
30-8200-0100	OVERTIME-SALARIES	\$25,000.00	\$72,000.00
30-8200-0200	SALARIES & WAGES	\$169,718.00	\$245,000.00
30-8200-0500	F. I. C. A.	\$14,896.00	\$22,983.00
30-8200-0600	HEALTH INSURANCE	\$18,504.00	\$28,616.00
30-8200-0700	RETIREMENT	\$18,170.00	\$23,003.00
30-8200-0800	LIFE INSURANCE	\$0.00	\$150.00
30-8200-0801	DENTAL INSURANCE	\$0.00	\$150.00
30-8200-0900	401K	\$7,021.00	\$11,400.00
30-8200-1000	TRAINING	\$5,000.00	\$5,000.00
30-8200-1100	TELEPHONE & POSTAGE	\$10,000.00	\$14,000.00
30-8200-1300	UTILITIES	\$130,000.00	\$140,000.00
30-8200-1400	TRAVEL	\$3,000.00	\$3,000.00
30-8200-1600	MAINTENANCE & REPAIR - EQPT.	\$70,000.00	\$85,000.00
30-8200-1700	MAINTENANCE & REPAIR - VEHICLE	\$0.00	\$3,000.00
30-8200-1900	FLEET MANAGEMENT	\$24,000.00	\$24,000.00
30-8200-3101	GAS	\$24,000.00	\$20,000.00
30-8200-3200	OFFICE SUPPLIES	\$0.00	\$5,000.00
30-8200-3300	DEPARTMENTAL SUPPLIES	\$60,000.00	\$50,000.00
30-8200-3301	FUEL OIL	\$0.00	\$0.00
30-8200-3400	OTHER SUPPLIES	\$6,000.00	\$6,000.00
30-8200-3600	UNIFORMS	\$3,500.00	\$3,500.00
30-8200-4500	CONTRACTED SERVICES	\$250,000.00	\$325,000.00
30-8200-4800	VC3	\$3,000.00	\$5,000.00
30-8200-5300	DUES & SUBSCRIPTIONS	\$17,000.00	\$15,000.00
30-8200-6000	FARM EXPENSE	\$20,000.00	\$30,000.00
30-8200-6500	FARM REPAIRS	\$75,000.00	\$75,000.00
30-8200-7300	5% CONTINGENCY	\$50,000.00	\$50,000.00
30-8200-7600	CAPITAL OUTLAY-EQUIPMENT	\$40,000.00	\$70,000.00
TOTAL		\$1,043,809.00	\$1,331,802.00
			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027

EXPENSES			
8210 SEWER COLLECTION			
30-8210-0100	OVERTIME-SALARIES	\$0.00	\$10,000.00
30-8210-0200	SALARIES AND WAGES	\$0.00	\$74,880.00
30-8210-0300	PART-TIME SALARIES	\$0.00	\$0.00
30-8210-0301	PICKLE EXPENSE OT	\$0.00	\$0.00
30-8210-0400	SEWER REHAB-ENGINEERING	\$0.00	\$0.00
30-8210-0500	FICA	\$0.00	\$6,000.00
30-8210-0600	HEALTH INSURANCE	\$0.00	\$5,098.00
30-8210-0700	RETIREMENT	\$0.00	\$10,500.00
30-8210-0800	LIFE INSURANCE	\$0.00	\$150.00
30-8210-0801	DENTAL INSURANCE	\$0.00	\$1,000.00
30-8210-0900	401K	\$0.00	\$3,000.00
30-8210-1000	TRAINING	\$0.00	\$5,000.00
30-8210-1100	TELEPHONE & POSTAGE	\$1,920.00	\$2,000.00
30-8210-1400	TRAVEL	\$0.00	\$1,500.00
30-8210-1500	MAINTENANCE & REPAIR BLDG	\$0.00	\$0.00
30-8210-1600	MAINTENANCE & REPAIR EQUIP.	\$10,000.00	\$15,000.00
30-8210-1700	MAINTENANCE & REPAIR VEHICLE	\$0.00	\$10,000.00
30-8210-1900	FLEET MANAGEMENT	\$0.00	\$0.00
30-8210-3101	GAS	\$10,000.00	\$10,000.00
30-8210-3200	OFFICE SUPPLIES	\$0.00	\$1,000.00
30-8210-3300	DEPARTMENTAL SUPPLIES	\$10,000.00	\$10,000.00
30-8210-3303	SEWER REPAIR	\$0.00	\$10,000.00
30-8210-3600	UNIFORMS	\$2,400.00	\$3,500.00
30-8210-4500	CONTRACTED SERVICES	\$0.00	\$0.00
30-8210-4800	VC3	\$0.00	\$3,700.00
30-8210-5300	DUES & SUBSCRIPTIONS	\$0.00	\$1,200.00
30-8210-5700	MISCELLANEOUS EXPENSE	\$0.00	\$0.00
30-8210-7400	UTILITY SOFTWARE TRAINING	\$0.00	\$0.00
30-8210-7402	TRUCK	\$0.00	\$0.00
30-8210-7500	CAPITAL OUTLAY- VEHICLE	\$0.00	\$0.00
30-8210-7600	CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$0.00
30-8210-7800	SEWER INSTALLATION	\$0.00	\$0.00
30-8210-7801	SEWER INSTALLATION - PENDING	\$0.00	\$0.00
30-8210-7900	HIGHWAY 55 FORCE MAIN	\$0.00	\$0.00
30-8210-8200	INTEREST	\$0.00	\$0.00
30-8210-8400	CAPACITY GRANT-TV INSPECTION	\$0.00	\$0.00
30-8210-8500	SEWER LINE REPLACEMENT 14-I-2662	\$0.00	\$0.00

plus 2 employees

plus 2 employees

Dept head estimate

30-8210-9900	CONTINGENCY	\$0.00	\$0.00
TOTAL		\$34,320.00	\$183,528.00
			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
REVENUES			
Fund 35 MUNICIPAL AIRPORT FUND			
35-3310-0100	LEASE OF 10 HANGERS	(\$37,300.00)	(\$22,800.00)
35-3310-0300	METRO AVIATION LEASE	(\$14,400.00)	(\$14,400.00)
35-3310-0400	MAINT. HANGAR LEASE-BASS AVIATION	\$0.00	(\$10,800.00)
35-3310-0500	FLIGHT SCHOOL HANGAR LEASE	\$0.00	(\$9,000.00)
35-3500-0000	COUNTY OF WAYNE	(\$33,300.00)	\$0.00
35-3670-0100	N.C. SALES TAX REFUND	(\$800.00)	(\$800.00)
35-3810-0000	SALE OF AVIATION FUEL	(\$80,000.00)	(\$617.50)
35-3820-0000	JET FUEL SALES	(\$134,200.00)	(\$332.50)
35-3970-0000	CONTR. FROM GENERAL FUND	(\$107,742.00)	(\$76,532.00)
TOTAL		(\$407,742.00)	(\$135,282.00)
			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES			
7200 MUNICIPAL AIRPORT			
35-7200-0200	Salaries	\$19,042.00	\$0.00
35-7200-1100	TELEPHONE	\$0.00	\$3,000.00
35-7200-1300	UTILITIES	\$25,000.00	\$20,000.00
35-7200-1500	MAINTENANCE & REPS. - BLDGS.	\$0.00	\$400.00
35-7200-1600	MAINTENANCE & REPAIR - EQPT.	\$0.00	\$2,380.00
35-7200-3300	DEPARTMENTAL SUPPLIES	\$0.00	\$3,800.00
35-7200-4200	AIRPORT MANAGEMENT	\$43,000.00	\$43,000.00
35-7200-4500	Contracted Services	\$1,700.00	\$1,700.00
35-7200-5400	INSURANCE	\$2,000.00	\$2,000.00
35-7200-7400	CAPITAL OUTLAY - TEN HANGARS	\$75,000.00	\$0.00
35-7200-7500	MOWING	\$40,000.00	\$40,000.00
35-7200-9000	Short Term Contingency	\$202,000.00	\$19,002.00
	Non Primary Entitlement Grant Match	0	
	Bipartisan Infrastructure Law Match	0	
TOTAL		\$407,742.00	\$135,282.00
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	
REVENUES			
Fund 51 WAYLIN FIRE FUND			
51-3290-0000	Interest earnings	(\$15,000.00)	(\$30,000.00)

Per Wayne Co. no further contributions

16667 per airport in REV

59865 per airport in REV

51-3670-0500	Duplin County fire district sales tax	(\$36,440.00)	(\$38,000.00)
51-3940-0000	Transfer from other fund	(\$375,000.00)	(\$375,000.00)
51-3960-0000	Wayne County property and sales taxes	(\$220,569.00)	(\$234,119.00)
51-3970-0000	Duplin County fire contributions	(\$12,300.00)	(\$12,300.00)
51-3970-0100	Duplin County property and MV taxes	(\$30,103.00)	(\$33,502.00)
TOTAL		\$1.00	(\$722,921.00)

			PROPOSED
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2025/2026	FY 2026-2027
EXPENSES			
5300 FIRE DEPARTMENT			
51-5300-0100	OVERTIME	\$0.00	\$0.00
51-5300-0200	SALARIES & WAGES	\$325,760.00	\$130,241.00
51-5300-0300	PART-TIME SALARIES	\$0.00	\$124,576.00
51-5300-0400	PICKLE EXPENSE OT	\$0.00	\$0.00
51-5300-0500	F.I.C.A.	\$23,773.00	\$9,963.00
51-5300-0600	HEALTH INSURANCE	\$25,000.00	\$22,258.00
51-5300-0700	RETIREMENT	\$23,909.00	\$19,666.00
51-5300-0800	LIFE INSURANCE	\$0.00	\$75.00
51-5300-0801	DENTAL INSURANCE	\$0.00	\$75.00
51-5300-0900	401K	\$6,440.00	\$5,210.00
51-5300-1000	TRAINING	\$0.00	
51-5300-1100	TELEPHONE & POSTAGE	\$8,000.00	\$6,378.00
51-5300-1300	UTILITIES	\$0.00	\$11,000.00
51-5300-1500	M&R - Buildings & Grounds	\$10,920.00	\$85,000.00
51-5300-1600	MAINTENANCE & REPAIR - EQPT.	\$60,000.00	\$20,000.00
51-5300-1700	MAIN. & REPAIR- VEHICLES	\$34,291.00	\$45,000.00
51-5300-3101	GAS/FUEL	\$0.00	\$15,000.00
51-5300-3200	OFFICE SUPPLIES	\$0.00	\$0.00
51-5300-3300	DEPT. SUPPLIES	\$25,000.00	\$30,000.00
51-5300-3600	UNIFORMS	\$15,000.00	\$11,500.00
51-5300-4800	RED LIZARD IT SERVICES	\$0.00	\$4,500.00
51-5300-5300	DUES & SUBSCRIPTIONS	\$15,000.00	\$7,500.00
51-5300-7400	CAPITAL OUTLAY - EQUIPMENT	\$40,000.00	\$65,250.00
51-5300-7500	CAPITAL OUTLAY -VEHICLES	\$42,019.00	\$69,500.00
51-5300-8100	PRINCIPLE	\$22,000.00	\$22,687.00
51-5300-8200	INTEREST	\$12,300.00	\$12,300.00
51-5300-9200	INCENTIVES TO VOLUNTEERS	\$0.00	\$5,000.00
51-5300-9300	VOLUNTEER AD&D	\$0.00	\$0.00
51-5300-1800	RESCUE BUILDING M&R	\$0.00	\$242.00

Truck Note USDA

Truck Note USDA

LINE ITEM NUMBERS PENDING 10,000

LINE ITEM NUMBERS PENDING 12,500

TOTAL			\$689,412.00	\$722,921.00
FUND 10 GENERAL FUND				
PROJECTED FY26/27	TOTALS	TOTAL EXPENDITURES		\$5,918,106.00
		TOTAL REVENUES		(\$5,918,106.00)
FUND 30 WATER				
PROJECTED FY26/27	TOTALS	TOTAL EXPENDITURES		\$4,036,040.00
		TOTAL REVENUES		(\$4,036,040.00)

The total recommended budget for all annual funds (10,12,30,35,51) is \$11,058,449 representing a minimal .3% increase over the FY26 adopted budget.