



Recommended Budget

FY 2025-26

CITY OF DUNN
NORTH CAROLINA

RECOMMENDED BUDGET
FISCAL YEAR 2025-26

CITY COUNCIL

William Elmore Jr., Mayor
Dr. David Bradham
April Gaulden
Alan Hargis
Raquel McNeil
J. Wesley Sills
Billy Tart

CITY MANAGER

Steven W. Neuschafer

CITY CLERK

Melissa Matti

DEPARTMENT HEADS

Billy Cottle, Public Utilities
Donrie Dukes, Wastewater Treatment Plant
Billy Godwin, Assistant City Manager/Planning
Cary Jackson, Police Chief
Connie Jernigan, Human Resources
Karyn Lindsey, Downtown Director
Cary McNallan, Finance
Brian McNeill, Parks, Recreation, Cemetery, & Senior Center
Ian Stroud, Water Treatment Plant
Dwayne Williams, Public Works

Cover photo: New playground at Tart Park - 2025

Table of Contents

Reader's Guide.....	iv
Budget Message from the City Manager.....	1
Proposed Budget Ordinance.....	13
Community and Organizational Profile.....	19
About the City of Dunn	
Governmental Structure	
Budgetary Accounting and Reporting	
Financial Fund Structure	
General Fund.....	37
General Fund Revenues and Descriptions	
General Fund Balance	
General Fund Expenditures	
General Government.....	45
Mayor and Council	
Administration	
City Hall Facility	
Tourism	
Finance	
Non-Departmental	
Planning	
Public Safety.....	53
Police, Animal Control, and Police Athletic League	
Public Works.....	55
Public Works, Garage & Fleet	
Sanitation	
Parks, Recreation, Cemetery, and Library.....	57
Parks, Recreation, Senior Center, and Cemetery	
Library	
Debt Service.....	61
Enterprise Funds.....	63
Water	
Sewer	
Stormwater	
Special Revenue Funds.....	77
Grants Fund	
Powell Bill – Street Resurfacing Fund	
Line Item Expenditure Budgets – All Funds.....	79
Capital Project Funds.....	103
Glossary.....	141
Proposed Fee Schedule.....	147

This page intentionally left blank

Reader's Guide to the Budget Document

The Mayor and City Council adopt a balanced annual operating budget ordinance for the City as required by the North Carolina General Statutes (GS 159-13). The budget document describes the economic, financial, and environmental factors that translate community values into a dynamic web of services that contribute to the City's desired quality of living.

In addition to presenting the City's annual budget, the budget document includes the multi-year, special revenue funds and the capital budget. The purpose of presenting this holistic picture is to assist the City Council, City staff, and the community in understanding the impact that current decisions have on future resources and to assist with development of strategies to address potential changes or problems.

The budget document is divided into the following sections.

- ❏ **Budget Message** – This section includes the Executive Summary that describes the fiscal environment faced by the City and identifies the expenditure and revenue budget actions to be considered by the elected governing council. This section also includes the City's budget ordinance appropriating projected revenues and expenditures for various funds.
- ❏ **Community and Organizational Profile** – This section of the budget document highlights the demographic, economic and cultural characteristics of the Dunn community, and the goals of the community expressed by the elected Council. It also describes the City's budget process, financial policies, and other pertinent information.
- ❏ **General Fund** - This is the City's operating fund. The General Fund is organized around functional areas and sub-divided by department or expenditure category that is authorized within the budget ordinance. The General Government section includes numerous departments that support the City's operations and other departments. Included in this section is information related to the department's purpose, authorized and funded job positions, spending history, and budget.
- ❏ **Enterprise Funds** – These are business type funds that are intended to generate sufficient revenues to become self-supporting. The City has three Enterprise Funds: 1) Water Enterprise Fund supported by user fees for water services; 2) Sewer Enterprise Fund supported by user fees for sewer services; and 3) Stormwater Utility Enterprise Fund supported by user fees for stormwater management and flood remediation activities.
- ❏ **Special Revenue Fund** – The City currently maintains the following Special Revenue Funds: Powell Bill-Street Resurfacing Fund and Grants Fund.
- ❏ **Line-Item Budget** – This section provides a detailed listing of proposed expenditures by departments for the current and upcoming budget year, along with actual amounts from the previous fiscal year audit.

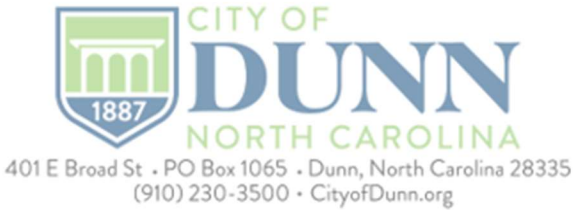
☐ **Capital Projects Fund** – This fund includes all active governmental capital projects of the Capital Projects Fund.

☐ **Glossary** – A list of common budgeting terms defined and explained.

Please direct comments or questions to:

Cary McNallan
Finance Director
City of Dunn
401 East Broad Street
Dunn, NC 28334
Telephone: (910) 230-3515
Fax: (910) 230-3591
Email: cmcnallan@dunn-nc.org

Budget information is also available for viewing on the Internet at:
[Welcome - City of Dunn, North Carolina](#)



Mayor
William P. Elmore Jr.
Mayor Pro Tem
J. Wesley Sills
Council Members
April L. Gaulden
Raquel McNeil
Billy Tart
Alan Hargis
Dr. David L. Bradham
City Manager
Steven Neuschafer

May 30, 2025

Honorable Mayor and Members of the City Council
City of Dunn, North Carolina

To: Mayor and Council Members:

The local and state economies continue to be strong, despite the economic and policy uncertainties at the national level. Area inflation and unemployment rates remain lower than last year, and a variety of revenue forecasting models assisted with the development of this budget. Our Ad Valorem and sales taxes should remain relatively consistent and provide a strong base upon which we can build a budget. The City's revenues are projected to grow slightly but with continued increases in expenditures, the cost of doing business is out pacing any increases in revenues, which provides a challenge for balancing an ever-changing budget.

Budgeted expenditures for this year are focused on providing the resources to meet the Council's goals, providing departments with facility and equipment improvements, and employee compensation. There are increases in fees for garbage services. Water/Sewer fees for consumption and tap fees are increased to provide funding for future debt service and to cover the increased cost of water and sewer line repairs. Stormwater fees are being increased to provide funding for the increasing demand for stormwater improvements. The fees the City charges support needed expenditures, ensuring that funds are available to complete the Council's goals and provide the services needed to our citizens, while continuing to support employee development and keep our community safe.

Fee increases proposed in this budget for specific functions include:

- Garbage, yard waste, and recycling rate increase (4%): a result of the contractual increase (Consumer Price Index increase) from Republic Services.
- Water rate increase: will continue to replenish the fund balance and cover the increased cost of department led repair projects.
- Sewer rate increase: needed to pay for current and future debt service on sewer projects and meet NC Department of Environmental Quality requirements.

Stormwater fees changed: We will continue to use a rate based on an Equivalent Residential Unit (ERU) calculated based on our average single residential unit which contains 2,900 square feet of impervious space. The cost will increase from \$3.50 per month (\$42.00 annually), to \$5.00 per month (\$60.00 annually), for a single-family unit and it will be billed on the Tax Bill released and collected by Harnett County. There will be an increase of \$72.00 annually for non-residential property, bringing the annual minimum total to \$240. Each non-residential property was measured and issued an impervious footage amount which is then multiplied by the ERU to establish the amount of fee required for the property. We have set a limit of 45 ERUs to set a maximum fee for each parcel of \$2,700 per year. The increase in funding is needed to continue to improve Stormwater run-off collection and reduce impacts of short duration storms.

Accounting Changes:

The FY26 General Fund budget includes the addition of the Senior Citizens Center budget, which is reported as a division of Parks and Recreation. Previous budgets have included the Water and Sewer Fund as one combined fund. For FY26, Water and Sewer will be split into separate funds. Each of the funds will include departments for Administration, Finance, Collections and Distributions, and Debt Service for their respective water or sewer services. The Water Fund will also include the Water Treatment Plant Department while the Sewer Fund will include the Wastewater Treatment Plant Department.

Personnel:

There is a proposed salary adjustment of 2.75% for all full-time and part-time, eligible employees. The average South Region consumer price index (CPI) for the six months ending March 2024 was 2.5%, which is down from 3.6% for a similar period ending March 2024. The proposed lump sum compensation takes into account the current CPI rates and considers the City's other expenditures and the funding sources to cover the entire expenditure budget.

Additionally, the City may award up to a 2.0% merit increase based upon employee evaluations, effective after January 1, 2026. Through supervisor-led evaluations, the merit increases will continue to reward those employees who exceed expectations. The merit program has been in place for the last seven years and is completed each December.

Tax Rate:

The proposed ad valorem tax rate for FY26 will remain at a total collection rate of \$0.54. Four cents of this rate will be used towards a paving project in FY26 and will be recorded in the Powell Bill-Street Resurfacing Fund.

Highlights of the proposed FY 2025-26 General Fund Budget
General Fund Revenues

	FY25	FY26		
	Adopted	Recommended	Budget	Pct
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Ad Valorem Tax	\$ 5,759,728	\$ 5,931,100	\$ 171,372	3.0%
Sales Tax	\$ 3,341,000	\$ 3,481,000	\$ 140,000	4.2%
Other Taxes	\$ 718,150	\$ 783,450	\$ 65,300	9.1%
Licenses & Permits	\$ 548,650	\$ 564,250	\$ 15,600	2.8%
Intergovernmental Grants	\$ 122,294	\$ 120,000	\$ (2,294)	-1.9%
Charges for Services	\$ 1,430,424	\$ 1,557,579	\$ 127,155	8.9%
Other Grants	\$ 25,600	\$ 27,000	\$ 1,400	5.5%
Other	\$ 1,168,651	\$ 1,220,697	\$ 52,046	4.5%
Investment Earnings	\$ 152,750	\$ 193,870	\$ 41,120	26.9%
Total Revenues	\$ 13,267,247	\$ 13,878,946	\$ 611,699	4.6%
Operating Transfers	\$ 120,506	\$ 106,344	\$ (14,162)	-11.8%
Fund Balance Reserves	\$ 535,695	\$ 286,967	\$ (248,728)	-46.4%
Totals	\$ 13,923,448	\$ 14,272,257	\$ 348,809	2.5%

- A. Ad Valorem taxes: \$5,276,100 projected based on county assessed valuations and a collection rate of 99.1%, with a tax rate of \$.50 per \$100 valuation for the General Fund. Note: One penny of tax rate generates approximately \$115,591 in tax revenue. (An additional tax rate of \$.04 per \$100 valuation is proposed for FY26 and will be dedicated to street resurfacing and recorded as revenue in the Powell Bill-Street Resurfacing Fund.)
- B. Sales tax: budgeted for \$3,481,000 which is a 4.2% increase over FY25.
- C. DMV current year taxes are estimated at \$503,415.
- D. License Tag fee revenue of \$190,000. This amount is also shown as an operating transfer to the Powell Bill-Street Resurfacing Fund and will be allocated for street resurfacing projects.
- E. Garbage, Recycling, and debris Collection rate: The fee will increase from \$26.77 to 27.84, with an estimated total revenue of \$1,261,579.
- F. Overall revenue sources for the General Fund are up 4.6%.

General Fund Expenditures

	FY25	FY26		
<u>Department</u>	<u>Adopted</u>	<u>Recommended</u>	<u>Budget</u>	<u>Percent</u>
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Mayor & Council	124,530	149,537	25,007	20.1%
Administration	707,606	726,316	18,710	2.6%
Tourism	152,601	178,697	26,096	17.1%
Finance	417,150	422,359	5,209	1.2%
City Hall Facility	85,717	108,413	22,696	26.5%
Non Departmental	830,709	903,439	72,730	8.8%
Planning	836,206	872,523	36,317	4.3%
Police	4,971,411	5,304,385	332,974	6.7%
Animal Control	190,868	206,137	15,269	8.0%
Public Works	1,699,590	1,721,137	21,547	1.3%
Sanitation	857,000	876,000	19,000	2.2%
Garage/Fleet	278,321	312,078	33,757	12.1%
Parks & Recreation	1,052,924	1,153,812	100,888	9.6%
Dunn Senior Center	60,000	104,216	44,216	73.7%
Cemeteries	383,834	421,255	37,421	9.7%
Library	4,482	5,245	763	17.0%
Debt Service	1,270,499	806,708	(463,791)	-36.5%
Total Expenditures	13,923,448	14,272,257	348,809	2.5%
Fund Balance Reserves	-	-	-	-
Totals	13,923,448	14,272,257	348,809	2.5%

- A. Provide a 2.75% salary adjustment for all full-time and part-time employees.
- B. Merit increase: up to 2.00%, effective January 1, 2026
- C. Retirement contribution for state retirement increases from 13.66% to 14.41% for general employees and from 15.04% to 16.08% for sworn law enforcement officers
- D. 401K contribution for all employees remains at 5%
- E. Health, Dental, Vision, and Life insurance cost: premium is calculated at \$9,424 per employee per year. This is based on a change in rate beginning January 1, 2026
- F. Rooms to Go incentive: rebate budgeted for \$301,809 (final subsidy).
- G. Increased budgets for fuel, insurance, vehicle and equipment maintenance, software support, and utilities.

Highlights of the proposed FY 2025-26 Water Fund and Sewer Fund Budgets

Water Fund Revenues

	FY25		FY26	
	Adopted	Recommended	Budget	Pct
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Water Sales	\$ 4,342,325	\$ 4,777,600	\$ 435,275	10.0%
Penalties and Interest	\$ 23,000	\$ 23,200	\$ 200	0.9%
Investment Earnings	\$ 66,116	\$ 58,800	\$ (7,316)	-11.1%
Other	\$ 156,503	\$ 160,754	\$ 4,251	2.7%
Total Revenues	\$ 4,587,944	\$ 5,020,354	\$ 432,410	9.4%
Fund Balance Reserves	\$ (735,322)	\$ -	\$ 735,322	-100.0%
Totals	\$ 3,852,622	\$ 5,020,354	\$ 1,167,732	30.3%

- A. Proposed basic water rate increase: from \$19.62 to \$21.58 base rate and an increasing block rate from \$6.53 to \$6.75 per 1000 gallons
- B. The City of Dunn bulk purchaser rate will increase from \$2.75 to \$2.81, per 1000 gallons for those with a contracted minimum gallons per day.
- C. Proposed Industrial water user rate increase: from \$19.62 to \$21.58 base rate and propose an increasing block rate beginning at \$6.53, up from \$5.83, per 1000 gallons up to 500,000 gallons; \$3.91, up from \$3.49, per 1000 gallons above 500,001 gallons.

Water Fund Expenditures

	FY25		FY26	
<u>Department</u>	Adopted	Recommended	Budget	Percent
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Administration	227,619	283,221	55,602	24.4%
Finance	305,769	330,080	24,311	8.0%
Services Operations	838,267	996,662	158,395	18.9%
Water Treatment Plant	1,903,140	2,084,083	180,943	9.5%
Total Operating Expense	3,274,795	3,694,046	419,251	12.8%
Debt Service	578,329	894,857	316,528	
Total Expenditures	3,853,124	4,588,903	735,779	19.1%
Transfers to Capital Projects	28,000	-	(28,000)	-100.0%
Reserves	-	431,451	431,451	-
Totals	3,881,124	5,020,354	1,139,230	29.4%

- A. Provide a 2.75% salary adjustment for all full-time and part-time employees.
- B. Merit increase: up to 2.00%, effective January 1, 2026
- C. Retirement contribution for state retirement increases from 13.66% to 14.41%
- D. 401K contribution for all employees remains at 5%
- E. Health, Dental, Vision, and Life insurance cost: premium is calculated at \$9,424 per employee per year. This is based on a change in rate beginning January 1, 2026
- F. Increased budgets for utilities, repairs, and maintenance.

Sewer Fund Revenues

	FY25		FY26	
	Adopted	Recommended	Budget	Pct
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Sewer Sales	\$ 3,827,450	\$ 5,071,232	\$ 1,243,782	32.5%
Penalties and Interest	\$ 34,500	\$ 34,800	\$ 300	0.9%
Investment Earnings	\$ 99,174	\$ 88,200	\$ (10,974)	-11.1%
Other	\$ 8,400	\$ 8,400	\$ -	0.0%
Total Revenues	\$ 3,969,524	\$ 5,202,632	\$ 1,233,108	31.1%
Fund Balance Reserves	\$ 735,322	\$ 274,118	\$ (461,204)	-62.7%
Totals	\$ 4,704,846	\$ 5,476,750	\$ 771,904	16.4%

- A. Proposed basic sewer rates increase from \$20.71 to \$27.75 base rate and from \$8.88 to \$11.90 per 1,000 gallons.
- B. Proposed Large Industrial sewer user rate increase from \$10.12, up from \$7.55, per 1000 gallons for customers that discharge more than 1M gallons or more.

Sewer Fund Expenditures

	FY25		FY26	
<u>Department</u>	Adopted	Recommended	Budget	Percent
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Administration	286,862	355,382	68,520	23.9%
Finance	314,707	339,265	24,558	7.8%
Services Operations	915,494	1,044,911	129,417	14.1%
Waste Water Treatment Plant	2,052,057	2,148,779	96,722	4.7%
Total Operating Expense	3,569,120	3,888,337	319,217	8.9%
Debt Service	1,065,224	1,588,413	523,189	
Total Expenditures	4,634,344	5,476,750	842,406	18.2%
Transfers to Capital Projects	42,000	-	(42,000)	-100.0%
Totals	4,676,344	5,476,750	800,406	17.1%

- A. Provide a 2.75% salary adjustment for all full-time and part-time employees.
- B. Merit increase: up to 2.00%, effective January 1, 2026
- C. Retirement contribution for state retirement increases from 13.66% to 14.41%
- D. 401K contribution for all employees remains at 5%
- E. Health, Dental, Vision, and Life insurance cost: premium is calculated at \$9,424 per employee per year. This is based on a change in rate beginning January 1, 2026
- F. Increased budgets for utilities, repairs, and maintenance.

Highlights of the proposed FY 2025-26 Stormwater Fund Budget

Stormwater Fund Revenues

	FY25	FY26		
	Adopted	Recommended	Budget	Pct
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Stormwater Sales	\$ 474,225	\$ 634,588	\$ 160,363	33.8%
Investment Earnings	\$ 100	\$ 500	\$ 400	400.0%
Total Revenues	\$ 474,325	\$ 635,088	\$ 160,763	33.9%
Fund Balance Reserves	\$ -	\$ -	\$ -	-
Totals	\$ 474,325	\$ 635,088	\$ 160,763	33.9%

- A. Stormwater rate: Calculations using Equivalent Residential Units (ERU) will be set at a minimum of \$5.00 for Residential properties. Increases in rates include: an increase from \$14.00 to \$20.00 for Non-Residential units per month. There is a change to the maximum for a Non-Residential facility from \$2,310 per year to \$2,700 per year. These fees will be added to the tax bill generated by Harnett County.

Stormwater Fund Expenditures

	FY25	FY26		
<u>Department</u>	Adopted	Recommended	Budget	Percent
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Stormwater Operations	305,219	256,187	(49,032)	-16.1%
Total Operating Expense	305,219	256,187	(49,032)	-16.1%
Debt Service	96,630	216,513	119,883	124.1%
Total Expenditures	401,849	472,700	70,851	17.6%
Reserves	72,476	162,388	89,912	124.1%
Totals	474,325	635,088	160,763	33.9%

- A. Engineering, materials, and contracted services to provide for maintenance of stormwater facilities.

Highlights of the proposed FY 2025-26 Special Revenue Fund

Powell Bill/Street Resurfacing Fund Budget

	FY25	FY26	FY25 to FY26
	Adopted	Recommended	Percent
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
<u>Revenues</u>			
Ad Valorem Tax	452,000	459,379	1.6%
Powell Bill Revenue	320,000	354,800	10.9%
Interest Earnings	2,000	3,500	75.0%
Oper Trf fr Gen Fund	187,500	190,000	1.3%
Total Revenues	961,500	1,007,679	4.8%
<u>Expenditures</u>			
M & R Equipment	14,000	14,000	0.0%
Materials	50,000	50,500	1.0%
Contract Services	17,000	31,000	82.4%
Collection Fees	6,250	7,777	24.4%
Economic Incentive	-	24,150	-
Construction	208,997	300,000	43.5%
Debt Principal Pymts	471,518	403,136	-14.5%
Debt Interest Pymts	193,735	177,116	-8.6%
Total Expenditures	961,500	1,007,679	4.8%

- A. Powell Bill revenues include the annual allocation from the State and an operating transfer from the General Fund consisting of 83.3% of the DMV license fee collections, or \$25 of every \$30 collected.
- B. Starting in FY25, the City's tax rate was increased by four cents and is dedicated to street resurfacing. These funds will be recorded in the Powell Bill/Street Resurfacing Fund.
- C. Construction and debt expenses are related to street paving and resurfacing.

CAPITAL ITEMS FOR FY 2025-2026 – included in the operating budgets

GENERAL FUND

Non-Departmental:

Drone \$ 22,000

Public Works Garage:

Tire changer, tire balancer, and AC machine \$ 22,257

Park and Recreation:

Tyler Park: convert tennis courts to six pickleball courts \$ 55,000

Tart Park – replace football scoreboard \$ 10,000

Total: **\$109,257**

WATER FUND

Water Collections & Distributions

R24” Asphalt Planer \$ 28,000

Water Treatment Plant

Chemical Feed Pump Skids (2) \$ 40,000

Tank Communication Panels \$ 55,000

Total: **\$123,000**

SEWER FUND

Wastewater Treatment Plant

DR 3900 Spectrophotometer \$ 6,600

Lawnmower 60” \$ 11,800

Rebuild spare submersible pump \$ 9,200

Total: **\$ 27,600**

POWELL BILL FUND

Street paving and resurfacing \$300,000

Total: **\$300,000**

FY 2025-2030 Capital Projects

Summary of All Projects for All Funds

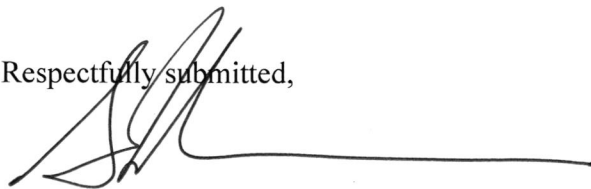
	Previous Appropriations	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY26-FY30 Total	Project Total
Expenses								
Administration	1,565,725	-	-	-	-	-	-	1,565,725
Planning/Design	8,011,250	785,000	125,000	285,000	-	-	1,195,000	9,206,250
Construction	65,218,392	5,180,000	6,311,000	9,063,940	1,907,000	1,000,000	23,461,940	88,680,332
Land/ROW	626,701	-	-	-	-	-	-	626,701
Equipment/Furnishings	-	947,000	350,000	370,000	470,000	430,000	2,567,000	2,567,000
Total Expenditures	\$ 75,422,068	\$ 6,912,000	\$ 6,786,000	\$ 9,718,940	\$ 2,377,000	\$ 1,430,000	\$27,223,940	\$ 102,646,008
Funding Sources								
Intergovernmental Funds	46,302,344	-	500,000	-	-	-	500,000	46,802,344
General Fund	4,632,860	-	675,000	157,442	-	-	832,442	5,465,302
Water & Sewer Fund	1,734,785	-	50,000	723,498	120,000	50,000	943,498	2,678,283
Stormwater Fund	100,000	-	-	-	-	-	-	100,000
Installment Financing	22,056,229	6,912,000	5,561,000	8,838,000	2,257,000	1,380,000	24,948,000	47,004,229
Other	595,850	-	-	-	-	-	-	595,850
Total Funding	\$ 75,422,068	\$ 6,912,000	\$ 6,786,000	\$ 9,718,940	\$ 2,377,000	\$ 1,430,000	\$27,223,940	\$ 102,646,008
Operating Budget Impact								
Operating	-	-	(15,000)	(14,000)	(13,000)	(12,000)	(54,000)	(54,000)
Debt Service	-	1,010,942	1,919,242	3,176,552	3,520,762	3,590,362	13,217,860	13,217,860
Total Oper Bdgt Impact	\$ -	\$ 1,010,942	\$ 1,904,242	\$ 3,162,552	\$ 3,507,762	\$ 3,578,362	\$13,163,860	\$ 13,163,860

Capital projects for FY 2025-26 are estimated at \$6,912,000 for all funds, including general fund, water fund, sewer fund, and the stormwater fund. A detailed project sheet for each project is included in the budget materials.

The proposed FY 2025-26 budget is concentrated on services for residents and preparing for growth across the community. Major work is underway in both water and sewer utilities, as well as stormwater, utilizing the funding provided by the State of North Carolina and the Federal government.

Upon review of the information contained in this packet, should you have any questions, please do not hesitate to contact me.

Respectfully submitted,

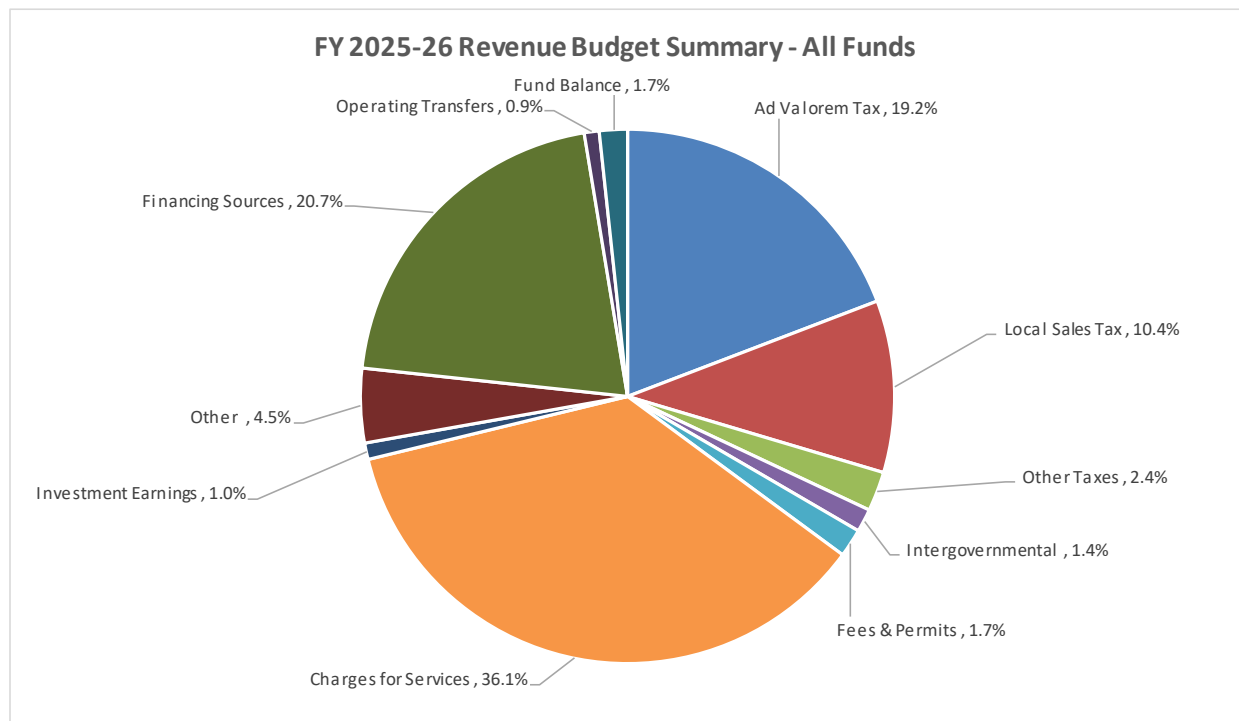


Steven W. Neuschafer
City Manager

City of Dunn – Budget Summary for All Funds

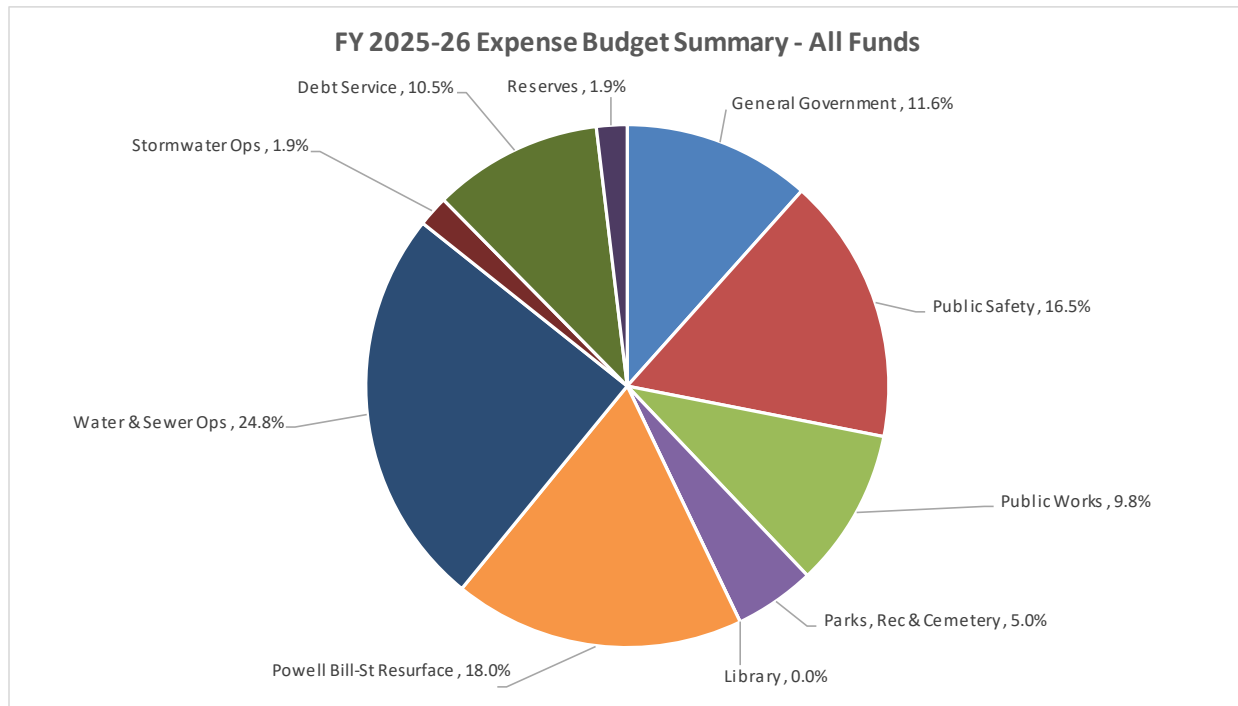
FY2025-26 REVENUE BUDGET SUMMARY – ALL FUNDS

<u>Revenues</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Funds</u>	<u>Total Govtl Funds</u>	<u>Water & Sewer Funds</u>	<u>W&S Capital Funds</u>	<u>Stormwater Fund</u>	<u>Strmwtr Capital Funds</u>	<u>Total Enterprise Funds</u>
Ad Valorem Tax	5,931,100	459,379		6,390,479					-
Local Sales Tax	3,481,000			3,481,000					-
Other Taxes	783,450			783,450					-
Intergovernmental	120,000	354,800		474,800					-
Fees & Permits	564,250			564,250					-
Charges for Services	1,557,579			1,557,579	9,848,832		634,588		10,483,420
Investment Earnings	193,870	3,500		197,370	147,000		500		147,500
Other	1,247,697			1,247,697	227,154				227,154
Financing Sources	-		5,847,000	5,847,000	-	683,000	-	382,000	1,065,000
Operating Transfers	106,344	190,000		296,344					-
Fund Balance	286,967			286,967	274,118				274,118
Totals	14,272,257	1,007,679	5,847,000	21,126,936	10,497,104	683,000	635,088	382,000	12,197,192



FY2025-26 EXPENDITURE BUDGET SUMMARY – ALL FUNDS

Function	General Fund	Special Revenue Fund	Capital Funds	Total Govtl Funds	Water & Sewer Funds	W&S Capital Funds	Stormwater Fund	Strmwtr Capital Funds	Total Enterprise Funds
General Government	3,361,284		497,000	3,858,284					-
Public Safety	5,510,522			5,510,522					-
Public Works	2,909,215		350,000	3,259,215					-
Parks, Rec & Cemetery	1,679,283			1,679,283					-
Library	5,245			5,245					-
Powell Bill-St Resurface		1,007,679	5,000,000	6,007,679					-
Water & Sewer Ops				-	7,582,383	683,000			8,265,383
Stormwater Ops				-			256,187	382,000	638,187
Debt Service	806,708			806,708	2,483,270		216,513		2,699,783
Reserves				-	431,451		162,388		593,839
Totals	14,272,257	1,007,679	5,847,000	21,126,936	10,497,104	683,000	635,088	382,000	12,197,192



**ANNUAL BUDGET ORDINANCE FY 2025-26
CITY OF DUNN, NORTH CAROLINA**

WHEREAS the recommended budget for FY 2025-26 was submitted to the City Council on May 30, 2025, by the City Manager pursuant to General Statutes (G.S.) 159-11 and filed with the City Clerk pursuant to G.S. 159-12; and

WHEREAS, on June 10, 2025, the City Council held a public hearing on the budget pursuant to G.S. 159-12; and

WHEREAS, on June 10, 2025, the City Council adopted a budget ordinance making appropriations and levying taxes in such sums as the City Council considers sufficient and proper in accordance with G.S. 159-13;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DUNN, NORTH CAROLINA:

ARTICLE I – GENERAL FUND

Section 1. General Fund Revenues

It is estimated that the revenues from the following major sources will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026, to meet the general fund expenditures.

Ad Valorem Tax	\$ 5,931,100
Local Sales Tax	3,481,000
Other Taxes	783,450
Intergovernmental	120,000
Fees & Permits	564,250
Charges for Services	1,557,579
Investment Earnings	193,870
Other	1,247,697
Operating Transfers	106,344
Fund Balance	286,967
Total General Fund	<u>\$ 14,272,257</u>

Section 2. General Fund Expenditures

The following amounts are hereby appropriated by function for the operation of the City and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

General Government		\$ 3,361,284
Mayor & Council	\$ 149,537	
Administration	726,316	
Tourism	178,697	
Finance	422,359	
City Hall Facility	108,413	
Non-Departmental	903,439	
Planning & Inspections	872,523	
Public Safety		5,510,522
Public Works		2,909,215
Public Works	2,033,215	
Sanitation	876,000	
Parks, Recreation, & Cemetery		1,575,067
Dunn Senior Center		104,216
Library		5,245
Debt Service		806,708
Total General Fund		<u><u>\$ 14,272,257</u></u>

Section 3. Levy of Taxes

There is hereby levied the following rate 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 constituting the general property taxes, as set forth in the foregoing estimates of revenue (Article I, Section 1):

General Tax

Rate per \$100 Valuation of Taxable Property \$0.54

Special Downtown Tax District

Rate per \$100 Valuation of Taxable Property \$0.12

Motor Vehicle Tax

Pursuant to provisions of General Statute 20-97 (b1) an annual motor vehicle tax in the amount of thirty dollars (\$30) is hereby levied upon any vehicle resident in the City.

ARTICLE II – WATER FUND

Section 1. Water Enterprise Fund Revenues

It is estimated that the revenues from the following major sources will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026, to meet the water fund expenditures.

Water Sales	\$ 4,777,600
Penalties and Interest	23,200
Investment Earnings	58,800
Other	160,754
Total Water Revenues	<u>\$ 5,020,354</u>

Section 2. Water Enterprise Fund Expenditures

The following amounts are hereby appropriated by function for the operation of the City and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Administration	\$ 283,221
Finance	330,080
Services Operations	996,662
Water Treatment Plant	2,084,083
Debt Service	894,857
Reserves	431,451
Total Water Expenditures	<u>\$ 5,020,354</u>

ARTICLE III – SEWER FUND

Section 1. Sewer Enterprise Fund Revenues

It is estimated that the revenues from the following major sources will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026, to meet the sewer fund expenditures.

Sewer Sales	5,071,232
Penalties and Interest	34,800
Investment Earnings	88,200
Other	8,400
Fund Balance Reserves	274,118
Total Sewer Revenues	<u>\$ 5,476,750</u>

Section 2. Sewer Enterprise Fund Expenditures

The following amounts are hereby appropriated by function for the operation of the City and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Administration	\$ 355,382
Finance	\$ 339,265
Services Operations	\$ 1,044,911
Waste Water Treatment Plant	\$ 2,148,779
Debt Service	\$ 1,588,413
Total Sewer Expenditures	<u>\$ 5,476,750</u>

ARTICLE IV – STORMWATER FUND

Section 1. Stormwater Enterprise Fund Revenues

It is estimated that the revenues from the following major sources will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026, to meet the stormwater fund expenditures.

Stormwater Sales	\$ 634,588
Investment Earnings	500
Total Stormwater Revenues	<u>\$ 635,088</u>

Section 2. Stormwater Enterprise Fund Expenditures

The following amounts are hereby appropriated by function for the operation of the City and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Stormwater Operations	\$ 256,187
Debt Service	216,513
Reserves	162,388
Total Stormwater Expenditures	<u>\$ 635,088</u>

ARTICLE V – SPECIAL REVENUE FUND AND CAPITAL PROJECTS FUND

Pursuant to G.S. 159-13.2, the City Council may authorize and budget for capital projects and special revenue funds in its annual budget or project ordinance. The project ordinance appropriates revenues and expenditures for however long it takes to complete the project rather than for a single fiscal year.

Powell Bill Fund	1,007,679
Total Special Revenue Funds	<u>\$ 1,007,679</u>

SECTION VI – MISCELLANEOUS FEES AND CHARGES

Charges for services and fees by City Departments are levied in the amounts set forth in the Miscellaneous Fees and Charges Schedule (Attachment F to this ordinance) as adopted by the City Council.

SECTION VII – GENERAL AUTHORITIES

Section 1. The following authorities shall apply:

- A. Pursuant to G.S. 159-15, this budget may be amended by submission of proposed changes to the City Council, except as noted in this section under paragraph C and F.
- B. The Finance Director is hereby designated Finance Officer and is authorized to make interfund loans for a period of not more than 60 days. The Finance Officer shall establish and maintain accounting procedures which are in compliance with the Statutes of the State of North Carolina and is authorized to approve and process budget

amendments between expense accounts, within departments, that do not change the total budget for that department.

- C. The City Manager shall be authorized to approve and process intrafund budget amendments, up to \$10,000, that do not change the adopted budget total for that fund, without further action by the City Council.
- D. The use of funds from the Reserve for Contingency requires prior approval from the City Council.
- E. Interfund transfers, established in the adopted budget document, may be accomplished without recourse to the council.
- F. At the fiscal year end, all funds encumbered or designated within fund balance for expenditures shall be re-appropriated to the next fiscal year's adopted budget without further action by the City Council.
- G. The Harnett County Tax Collector is authorized, empowered, and commanded to collect the taxes and stormwater fees set forth in the tax records filed in the office of the Harnett County Tax Assessor, and in the tax receipts herewith delivered to the Tax Collector, in the amounts and from the taxpayers likewise set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Harnett. This section of the ordinance shall be a full and sufficient authority to direct, require, and enable the Harnett County Tax Collector to levy on, and sell any, real or personal property of such taxpayers, for and on account thereof, in accordance with law.

SECTION VIII. - UTILIZATION OF BUDGET AND BUDGET ORDINANCE

The Ordinance and the Budget Document shall be the basis of the financial plan for the Dunn Municipal Government during the 2025-26 fiscal year. The City Manager shall administer the budget and shall insure that the operating facilities are provided guidance and sufficient details to implement their appropriate portion of the budget.

SECTION IX. - DISTRIBUTION

In accordance with G.S. 159-13, copies of this Ordinance shall be provided to the City Clerk, City Manager, and Finance Director to be kept on file by them for their direction in the disbursement of funds.

Adopted this 10th day of June, 2025.

William P. Elmore, Jr.
Mayor

Attest:

Melissa Matti
City Clerk

The budget ordinance, and all additional amendments, are available in the office of the City Clerk, Dunn Municipal Building, 401 East Broad St, Dunn, North Carolina, 28334.

Justin B. Hembree
City Manager

ABOUT THE CITY OF DUNN

The City of Dunn was incorporated on February 12, 1887 and has come a long way since its settlement some 120 years ago as a logging town and turpentine distilling center. Today, Dunn claims an industrious citizenry of nearly 9,000 along with a growing economy firmly grounded in agriculture, manufacturing, distribution, and tourism.

Designated an All-America City in 1989 and 2013 by the National Civic League, Dunn is the largest of five towns in Harnett County. Lillington is the county seat.

Conveniently situated less than two hours from North Carolina's beautiful Crystal coast and just five hours from the oldest mountains in the world, Dunn is ideally located in the heart of North Carolina's variety vacationland. With four distinct and beautiful seasons, the Dunn area boasts an average annual temperature of 62 degrees. About 47 inches of rain and under three inches of snow fall each year.

Dunn offers a variety of neighborhoods, along with convenient shopping, excellent schools, churches, and recreational opportunities. Because of its mild climate, outdoor activities and team sports are provided throughout the year at any one of Dunn's three city parks.

Located within an hour's drive of North Carolina's thriving Research Triangle, the Dunn area sits at the convergence of an extensive transportation network. North & south links include I-95, US-301, & the Seaboard System Railroad, while I-40 and US-421 provide east to west routes.



Commercial air transportation is available at nearby Fayetteville or Raleigh/Durham International Airports. Charter flights and private service are provided at the Harnett County Airport, a well-lit, 24-hour jet-fuel facility with a 5,000-foot runway.

In downtown Dunn, the Harnett Regional Theatre presents productions throughout the year at the renovated Stewart Theatre. Campbell University, located in Buies Creek, just 10 miles away, regularly presents concerts, plays, and musicals.

A comprehensive school program provides a quality basic education – plus broad offerings for exceptional children and the academically gifted – for over 17,000 Dunn and Harnett County students. There are 26 public schools in the county and five private schools.

More than 14 Harnett County Schools have been awarded the School of Distinction by the ABC’s Recognition Program. There are more than 1,100 teachers in the Harnett County Schools and more than 2,000 employees.

Dunn and the surrounding area are home to four separate technical and community college facilities. Central Carolina Community College, through its Harnett County campus, and the Triangle South Enterprise Center, provides courses and programs that directly benefit local industries and businesses. The campus located between Lillington and Buies Creek, offers both two-year and one-year degrees.

Campbell University, a private four-year institution located in Buies Creek, is one of Harnett County’s greatest assets. With 10,000 students representing all 50 states and more than 40 countries, Campbell offers 36 undergraduate degrees as well as graduate programs in Business, Law, Pharmacy, Government, Education, and Divinity. Campbell is North Carolina’s second largest private university.

Excellent medical facilities are offered by two local hospitals. Betsy Johnston Regional Hospital is an acute care health facility with 110 beds and is staffed by 69 active and consulting doctors. Central Harnett Hospital is located in the nearby town of Lillington and is expected to grow quickly, resulting in the addition of more than 500 new jobs in the next ten years and an economic impact of \$700 million. The area is also served by a kidney center, cancer center, and a number of medical clinics.

The following narrative provides some statistical data, from the U.S. Census Bureau, about the City of Dunn.

POPULATION

Dunn’s population in 2020 was 8,446. Since the last census in 2010, the population has decreased by 817, or 8.8%. These residents constitute approximately 6.3 percent of the 2020 Harnett County population of 133,568.

ETHNIC COMPOSITION

The chart below shows the changes in Dunn's ethnic composition since the 2010 Census.

Race and Ethnicity, 2010 to 2020							Total
Sources: U.S. Census Bureau (decennial censuses)							
<u>Year</u>	<u>AIAN *</u>	<u>Asian</u>	<u>Black</u>	<u>Hispanic **</u>	<u>White</u>	<u>All Other</u>	
2010	90	77	3940	0	4653	503	9263
2020	97	61	3354	784	3882	268	8446
<u>Year</u>	<u>% AIAN *</u>	<u>% Asian</u>	<u>% Black</u>	<u>% Hispanic</u>	<u>White</u>	<u>% Other</u>	<u>Total</u>
2010	1.0%	0.8%	42.5%	0.0%	50.2%	5.5%	100.0%
2020	1.1%	0.7%	39.7%	9.3%	46.0%	3.2%	100.0%
* American Indian and Alaska Native				** Reported as White or Other in 2010			

AGE COMPOSITION

The age group of ages 18-64 accounts for 55.8% of the City's population. The age group of 65 and over is a higher percentage within the City, than within the County.

<u>Age Group</u>	<u>Dunn Population</u>	<u>% of City</u>	<u>Harnett Cnty %</u>
Under 5 years	431	5.1%	7.2%
Age 6-19	1,351	16.0%	21.5%
Age 18-64	4,713	55.8%	58.7%
Age 65 and over	1,951	23.1%	12.6%
Male	3,623	42.9%	49.8%
Female	4,823	57.1%	50.2%

HOUSING

In 2020, Dunn's median gross rent was \$735 compared to the state's median amount of \$1,026. The homeownership rate for the City was 53.8% compared to 66.9% in the state.

<u>Housing Values for Dunn</u>		
Value	Range	Percent
\$ -	\$49,999	5.1%
\$ 50,000	\$50,000	24.4%
\$ 100,000	\$50,000	24.7%
\$ 150,000	\$50,000	24.4%
\$ 200,000	\$50,000	12.5%
\$ 300,000	\$50,000	7.6%
\$ 500,000	\$50,000	1.0%
\$1,000,000	or more	0.3%

INCOME

Dunn's 2020 median household income was \$37,409, compared to \$61,972 statewide, while 23.2% of the population were below the poverty level of income, compared to 13.4% statewide.

EMPLOYMENT

Unemployment levels in Dunn reflect a decrease from 3.7% in December 2023 to 3.6% in December 2024, which is slightly below the state and national percentages of 3.7% and 4.1%, respectively.

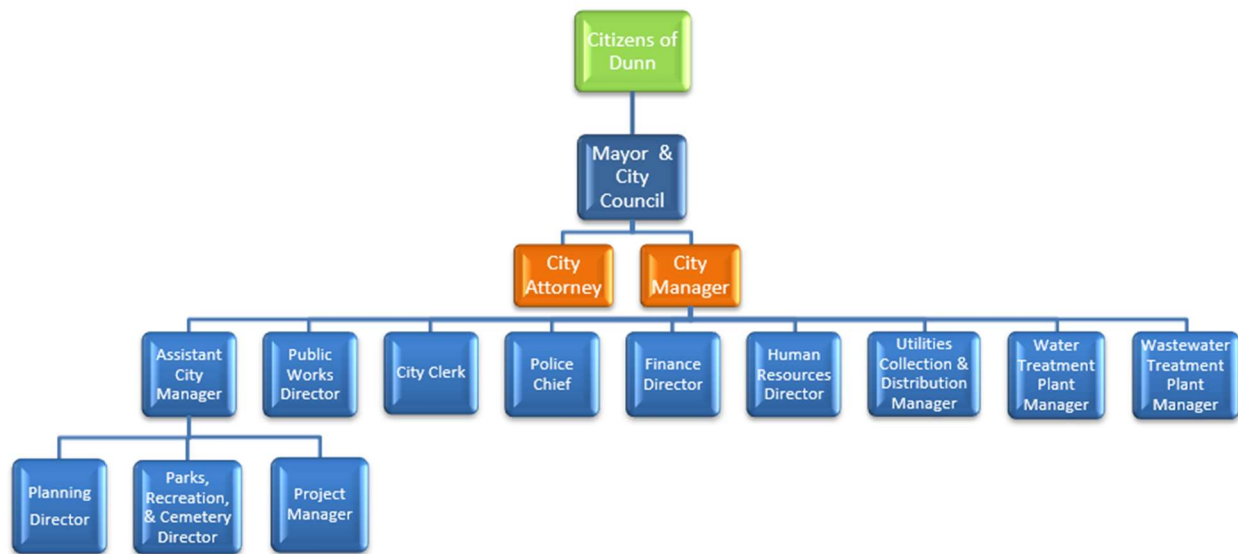
<u>Unemployment Rate</u>			
Date	Dunn	NC	National
12/31/2024	3.6%	3.7%	4.1%
12/31/2023	3.7%	3.6%	3.8%
12/31/2022	3.7%	3.7%	3.5%
12/31/2021	3.7%	3.9%	3.9%
12/31/2020	5.9%	5.6%	6.7%

Source: ycharts.com

GOVERNMENTAL STRUCTURE

The City of Dunn has a council/manager form of municipal government. Under the council/manager form of government, the City Council performs the legislative functions of the City: establishing laws and policies. The City Council is an elected body by the residents of Dunn which consists of a mayor and six council members. The mayor and the council members are elected by the voters of the entire City. The mayor and council members are all elected at the same time for a term of four years. The mayor acts as the official head of City government and presides at council meetings. The mayor only votes on matters to break a tied council member vote. He or she also appoints council members to advisory boards and committees.

The City Council also appoints a City Manager who carries out the laws and policies enacted by the council. The City Manager is responsible for managing the City's employees, finances, and resources. The city has 152 permanent, full-time, and part-time employees with eight departments and the Assistant City Manager reporting to the City Manager (see chart on the next page). The City Council also appoints a City Clerk to maintain official City records; and contracts with an attorney, who represents the City administration and City Council in all legal matters.



Local governments in North Carolina exist to provide a wide range of basic services on which we all depend, including police and fire protection; public works (garbage collection, street resurfacing, fleet maintenance, landscaping and building and grounds); planning; inspections and zoning; economic and community development; water and sewer services; and parks and recreation programming. The major services provided by the City of Dunn include all the services above but exclude fire protection and tax collections, which are provided by other local organizations. The City also has administrative support units (human resources, finance, budget, purchasing, City clerk, communications etc.) that provide both direct services as well as indirect support services. The City’s technology services are contracted with Harnett County IT staff.

The General Fund is the primary operating budget for the City. The City has a Special Revenue Fund and Capital Projects Fund. These are multi-year funds and dedicated to specific programs/activities/projects. The City’s Stormwater Utility Enterprise Fund includes an operating and capital budget for stormwater-related revenues and expenditures. The Water Enterprise Fund covers operating expenses related to providing water for area residents and businesses. The Sewer Enterprise Fund includes operating expenses related to providing sewage treatment for area residents and businesses.

The budget for the City is largely supported by property and local sales taxes. The City, in an effort to reduce the tax burden on residential property owners, is exploring ways to increase its commercial tax base as a percentage of its tax base.

CITY COUNCIL PRIORITIES

The City Council has participated in a strategic planning process. The results of this process provided the following goals for the FY26 fiscal year.

The current City Council’s top five priorities (in bold) and departmental action items (in italics) are as follows:

A. Continue to fund infrastructure improvements.

1. *Implement street repair improvements. (Public Works)*
2. *Invest in the stormwater program. (Public Works)*
3. *Repair/install new lines to plan for growth. (Public Utilities)*
4. *Create an ordinance to address private laterals. (Public Utilities)*
5. *Create an asset management/maintenance plan. (Various Departments)*
6. *Create an action plan to address water plant issues. (Public Utilities)*

B. Public Relations

1. *Improve public relations via a Public Information vendor, signage for active projects, and monthly updates.*
2. *Regional marketing plan for sports events.*

C. City Hall Renovations

3. *Construction of a police female locker room and building plumbing improvements.*

D. Update the Unified Development Ordinance (UDO)

1. *Implement changes to allow more focus on land uses and growth issues.*
2. *Text amendments to correct typos and implement newer growth recommendations in the land use plan.*

E. Business Recruitments and Investments

1. *Actively recruit businesses working with Downtown, the Chamber, and Tourism.*
2. *Market plan for business recruitment.*
3. *Create and fund incentive programs for private sector investments.*
4. *Continue to seek grants/partnerships for improvements. (Downtown and Chamber)*
5. *Continue support and involvement with I95/I40 Alliance.*

The departments begin the budget process in mid-February by providing their operating and capital requests to the Finance Department. By the end of March, the Finance staff organizes and summarizes the requests and reviews them with the City Manager and Assistant City Manager. In April, a budget workshop is convened with the City Council to discuss the preliminary budget. By June 1, of each year, the City Manager provides to the City Council, his or her recommended budget. In June, a public hearing is set for review of the budget, and it is adopted on or before June 30th.

Departmental budgets are prepared and justified using two components - a continuation budget with proposed change and/or expansion budget. In recognition that some costs incurred by the City reflect increases beyond normal inflation, the continuation budget includes those costs, as well as expenditures where the City Council has made a legal or budgetary commitment. The inclusion of these costs in the continuation budget will allow the City to maintain the same high levels of service provided in the current year with similar operating funds. These costs include projects and infrastructure expenditures reflected in the annual Capital Improvements Plan which includes street resurfacing costs, vehicles, equipment, various specific capital projects and debt

service payments for capital commitments. Other ongoing annual costs in the continuation budget includes any pay adjustments for employees, and dependent and retiree health insurance, and numerous operating costs needed to provide daily services.

All other requests are categorized in a manner such that the City Council and residents can understand the various dynamics involved in making funding decisions. Dynamics include improved service levels, and capital outlay – recurring capital outlay that does not meet the capital thresholds for consideration in the CIP. Justifications for proposed changes are based on the City Council’s adopted goals as well as individual departmental goals and objectives.

FINANCIAL POLICIES

Among the responsibilities of municipalities to its residents are the care of public funds and the wise and prudent management of municipal finances while providing service delivery to the public and the maintenance of public facilities. These financial management policies adopted by the City Council are designed to ensure the fiscal stability of the City and guide the development and administration of the annual operating and capital budgets.

The City’s financial policies address revenues, cash management, expenditures, debt and risk management, capital needs and budgeting and management. The specific policy objectives are to:

1. Protect the policy-making ability of the City Council by ensuring that important policy decisions are not controlled by financial problems or emergencies.
2. Assist City management by providing accurate and timely information on financial conditions.
3. Provide sound principles to guide the important decisions of the City Council and of management which have significant fiscal impact.
4. Provide essential public facilities and prevent deterioration of the City’s public facilities and its capital plant.
5. Set forth-operational principles that minimize the cost of government and financial risk, to the extent consistent with services desired by the public.
6. Enhance the policy-making ability of the City Council by providing accurate information on program costs.
7. Employ revenue policies that prevent undue or unbalanced reliance on certain revenues, which distribute the costs of municipal services fairly, and which provide adequate funds to operate desired programs.
8. Ensure the legal use of all City funds through a system of financial security and internal controls.

City staff shall develop and maintain methods of forecasting future revenues and expenditures. These methods shall project the City’s future revenues and expenditures through a variety of methods including but not limited to forecasts of the economy and future development of the City. City staff will estimate General Fund revenues using an objective and analytical process, as well as documenting and maintaining specific assumptions. In instances where there is uncertainty as to assumptions, conservative revenue projections shall be provided.

REVENUE POLICIES

Important issues to consider in revenue analysis are growth, flexibility, elasticity, dependability, diversity, and administration. Under ideal situations, revenues grow at a rate equal to or greater than the combined effects of inflation and expenditures. Revenues should be sufficiently flexible to allow adjustments to changing conditions.

The City uses the following policies to govern its operations and methods regarding revenues that are used for operations.

Sources of revenue

The City will strive to maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any single revenue source and ensure its ability to provide for ongoing service. A balance will be sought in the revenue structure between the proportions of elastic and inelastic revenues. New sources of revenue will be sought to achieve the desirable balance.

Restricted revenue shall only be used for the purpose intended and in a fiscally responsible manner. Programs and services funded by restricted revenue will be clearly designated as such.

Intergovernmental assistance may be in the form of restricted or unrestricted revenue. Unrestricted intergovernmental revenues generally support operational expenses; and restricted intergovernmental revenues are used for the designated purpose, activity and/or service.

Fees and cost recovery

User fees and miscellaneous fees charged to residents are reviewed annually. City departments that generate a user fee revenue regularly monitor their fees by comparing them to other local area jurisdictions. Fees are adjusted when appropriate to reflect increased costs and market rates.

The Parks and Recreation Department establishes recreation fees based on numerous factors, depending upon the program or services offered. Services offered may be available at no cost (a City-sponsored event), partially subsidized based on financial need, or may be based on 80%-100% direct cost recovery.

Grants and federal funds

The City shall aggressively pursue all grant opportunities; however, before accepting grants, the City will consider the current and future implications of both accepting and rejecting the monies, including:

- a. Amount of matching funds required.
- b. Any in-kind services that are to be provided.
- c. Impact on operating expenses; and
- d. Length of grant and whether the City is obliged to continue the services after the grant ends.

Operating transfers

To the maximum extent feasible and appropriate, General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts transferred but not needed to support such a specific program or service expenses shall revert to the General Fund.

OPERATING BUDGET POLICIES

The City uses the following policies to govern its operations and methods regarding operating budget expenditures.

Fund Balance

To maintain the City's credit rating, meet seasonal cash flow shortfalls, economic downturns or a local disaster, the City shall maintain and present fund balance for the general fund in accordance with the requirements of GASB. The City will maintain an unassigned fund balance in the general fund at a level ranging from 25.0% to 40.0% of the General Fund budget. Unassigned fund balance will generally not be used for operating expenses.

Fund balance shall be confirmed at the end of each fiscal year by the annual independent audit and if the unassigned fund balance falls below 25.0%, the City Manager shall develop and implement a plan to rebuild the balance to 25.0% within one year.

Where an expenditure is incurred for which restricted and unrestricted fund balance is available, the restricted fund balance, to the extent feasible, should be used first.

When expenditures are incurred for which there is unrestricted fund balance available, funds should be spent in the following order: committed, assigned and unassigned.

- a. Committed fund balances are amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- b. Assigned fund balances are amounts intended to be used by the government for specific purposes and so expressed by the governing body or by an official or body to which the governing body delegates the authority.
- c. Unassigned fund balance is the residual classification of the general fund that includes all amounts not contained in other fund balance classifications. Unassigned amounts are technically available for any purpose.

Budget Process and Procedures

The North Carolina Local Government Budget and Fiscal Control Act requires that the City Manager submit a recommended budget and budget message to the Mayor and Council Members no later than June 1st, that the City Council hold a public hearing on the budget, and that the City Council adopt an annual budget or interim budget each year by July 1st. The budget must be balanced which is defined by the Fiscal Control Act as "the sum of estimated net revenues and appropriated fund balance in each fund shall be equal to appropriations in that fund".

State laws also determine the types of services and regulatory authority, which the City can provide as well as the revenue sources available to the City. For example, the City is authorized to provide police and fire protection, refuse collection, and street maintenance services, but is not authorized by the State to levy income taxes or to raise the local sales tax which is capped at the existing two and one-half (2.5) percent. In North Carolina, county governments are responsible for public health, education, and social services. County and state government decisions govern funding for the school systems.

The budget is prepared by the City Manager for a one-year fiscal cycle beginning July 1 and ending June 30 of the following year and must be adopted by the City Council prior to the beginning of each fiscal year.

The recommended budget, as presented by the City Manager, shall reflect the continuation of current service levels wherever appropriate and/or shall include an explanation of any decreases and increases. Any reprogramming or budget shifts from the previous budget shall be clearly identified in the budget document. The recommended budget shall be a balanced budget; recommended allocations shall not exceed projected revenues.

Public input and review of the recommended budget is encouraged. The City Council holds a public hearing in June to get input from the residents. The entire budget document shall be available in the City Clerk's Office and on the City's website for review.

General Fund Budgeting

The basic format of the budget shall identify functional programs within organizational structures defined primarily by department. Programs are defined as specific services provided to the public by a specific department. All assumptions, transfers, and other relevant budget data shall be clearly stated. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

Operating transfers between funds may be authorized only by the City Council.

In instances where specific activities or purchases are authorized by the City Council in a certain fiscal year and remain incomplete, these funds may be carried forward into the next fiscal year to support such activities or purchases at City Council's discretion.

Budgetary and accounting procedures will conform to Generally Accepted Accounting Principles (GAAP) for governmental agencies.

Special Fund Budgeting

The term "Special Funds" shall be used to identify all governmental funds other than the General Fund or Capital Project Fund, inclusive of the following fund types: Grants Fund, and Powell Bill-Street Resurfacing Funds. Special Funds shall be created when legally required, requested by the City Council, or to facilitate internal accounting and financial reporting procedures.

The annual budget for each Special Fund shall be prepared in conjunction with the General Fund budget and shall be submitted to the City Council for adoption prior to the beginning of the fiscal year. Special Funds budgetary and accounting procedures will conform to GAAP.

Capital Fund Budgeting

A local government may, in its discretion, authorize and budget for a capital or grant project, either in its annual budget ordinance or in a project ordinance. At any time during the year, a capital project or grant project ordinance may be established. A project ordinance is for the life of the project and must be adopted by the governing board prior to commencement of the project.

A project ordinance must be balanced with the revenues estimated to be available for the project equal to appropriations for the project. A project ordinance shall clearly identify the project and authorize its undertaking, identify the revenues that will finance the project, and make the appropriations necessary to complete the project. An amendment is required when the budget established for the project is not sufficient to complete the project in its entirety. A project ordinance amending the project budget will require approval by the City Council.

Major capital decisions tend to have a fiscal and operational impact more extensive than that required of annual operating and maintenance decisions and require different planning and budgetary methods. For projects that cost over \$100,000 and will require more than one year to accomplish, departments should use a project ordinance rather than the General Fund operating budget. Capital projects should also be used for purchases of vehicles and equipment with individual costs greater than \$25,000, or software purchases with costs greater than \$50,000.

Transfers

Line-item adjustments within one project will be allowed via an internal budget adjustment request form if the scope of the project is substantially the same and total funding for the project will not increase because of the transfer.

Transfer requests are prepared and signed by the department head of the requesting department and submitted to Finance for review. When transfers occur, the project manager or department head will state that the project scope can still be achieved without increasing the total funding of the project. Finance will ensure that sufficient funds are available in the authorized budget and the transfer does not increase the total appropriation for the project. All transfer requests are approved by the Finance Director and City Manager.

A transfer of funds between projects within the same fund is only allowed with formal council approval. This process ensures transparency and keeps the City Council up to date regarding budget changes in capital projects.

Maintenance of Capital Assets

Provisions will be made for adequate maintenance of the capital plant and equipment and for their orderly rehabilitation and replacement, within available revenue and budgetary limits. The General Fund budget should provide sufficient funds for the regular repair and maintenance of all City capital assets.

The budget shall incorporate and recognize the importance and necessity of maintaining and updating the installed technological infrastructure. End-user workstations are to be replaced on a five-year cycle, servers to be replaced on a four-year cycle and other network infrastructure and business applications to be replaced as dictated by financial, technical, and business criteria.

As with technology, City vehicles are also replaced on a predetermined schedule. Through a planned approach the City looks to minimize fleet capital cost and operational cost. Age and usage criteria provide general guidance for replacement and there can be other circumstances that factor in the decision to replace a vehicle or piece of equipment either sooner or later than the recommended guidelines. These factors may include high maintenance cost, excessive down time,

standardization of fleet, or change of operation. All vehicles and capital equipment that exceeds \$25,000 per item shall be considered for installment financing.

CAPITAL IMPROVEMENT PROJECT POLICIES

The City uses the following policies to govern its capital improvement program that address specific community needs.

Capital Improvement Plan

The City Manager shall develop and maintain a projection of capital improvement projects (Capital Improvement Plan) for the next five years based on the previous capital improvement plans, community needs assessments, and projects approved by the City Council. The Capital Improvement Plan (CIP) should be tied to projected revenue and expenditure constraints. Future planning should consider periods of revenue surplus and shortfall and adjust future programs accordingly. The CIP includes long-term maintenance and other operational requirements for proposed projects that meet the following criteria: 1) requested item is equipment or vehicle costing more than \$25,000, or 2) requested project is multi-year in nature and exceeds \$100,000 over the life of the project. The CIP also includes information technology projects with costs equal to or greater than \$50,000. Each fiscal year, the City Manager updates the CIP to include current information for review by the City Council. Provisions are made for adequate maintenance of capital infrastructure and equipment and for their orderly replacement within available revenue and budgetary limits. Items are appropriated into the annual operating budget, or by project ordinance, by the City Council.

The CIP budget process shall include a financial analysis and narrative of the impact of the CIP on the City's financial condition, including but not limited to, debt levels and operating budget. The City shall actively pursue outside funding sources for all projects for the CIP funding. The City's capital program will recognize the borrowing limitation and debt tolerance of the City.

Capital Improvement Financing

Within the limitation of existing law, various funding sources may be utilized for capital improvements. Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test of being required to achieve City goals or to the extent that projects must be placed in priority dictated by the nature of the funds available.

Unspent capital project funds shall revert to the original source of funding. In no case shall projects incur a funding deficit without the express approval of the City Council.

DEBT MANAGEMENT POLICY

POLICY STATEMENTS

Debt policies are written guidelines and restrictions affecting the amount, issuance, process, and type of debt issued by a governmental entity. The important functions of a debt policy are to:

- Provide guidance on the types and levels of the City's outstanding debt obligations so as not to exceed acceptable levels of indebtedness and risk. Debt policies also serve as a framework within which the City can evaluate each potential debt issuance.

- Direct staff on objectives to be achieved, both before bonds are sold and for the ongoing management of the debt program.
- Facilitate the debt issuance process by making important decisions ahead of time.
- Assist the City in the management of its financial affairs, ensuring that the City maintains a sound debt position and that its credit quality is protected.
- Allow for an appropriate balance between the established debt parameters and providing flexibility to respond to unforeseen circumstances and new opportunities; and
- Serve as a means of stimulating an open debate about the government's outstanding obligations and lead to an informed decision by elected officials.

Purpose and Type of Debt

Purpose:

Debt is only to be incurred for financing capital assets that, because of their long-term nature or because of budgetary constraints, cannot be acquired from current or budgeted resources. Debt is not to be used for operational needs or normal recurring maintenance. Ideally, the city will strive to restrict debt issuance to capital needs identified and formalized in a capital improvement program (CIP).

Types of Debt:

The types of debt instruments can include general obligation bonds, bond anticipation notes, revenue bonds, lease-installment financings, certificates of participation, special obligation bonds, or any other financing instrument allowed under North Carolina statutes. The city will strive to use the least costly and most appropriate form of financing for its project needs.

All debt issued, including short-term installment purchase financing that the City incurs for recurring equipment, will be repaid within a period not to exceed the expected useful life of the improvements, equipment, or vehicles financed by the debt.

Debt Limits and Affordability

Debt policies should define limits or acceptable ranges for each type of debt. Limits are set for legal, financial, and policy reasons. State law dictates legal limits. Financial limits may be established to achieve a desired credit rating or to exist within budgetary or other resource constraints. Debt limits alone will not result in desired ratings, but limits on debt levels can have a material impact if the local government demonstrates adherence to the policy over time. Policy limits can include the purposes for which debt may be used, the types of debt that may be issued, and minimum credit ratings.

The City will use an objective, analytical approach to determine the amount of debt to be considered for authorization and issuance. Several standards or guidelines are available for establishing limits:

Outstanding Debt as a Percentage of Assessed Valuation

This ratio measures debt levels against assessed valuation and assumes that property taxes are the primary source of debt repayment.

Statutorily, the City is subject to the Local Government Bond Act of North Carolina which limits the amount of net bonded debt the City may have outstanding to 8% of the appraised value of property subject to taxation. However, this is not considered a realistic ratio as other ratios that measure ability to pay (described below) would exceed the City's desired debt levels.

The city will also strive to avoid maintaining a "high" debt burden as measured by the Local Government Commission. This analysis is updated annually by the LGC.

Debt per Capita

This ratio reflects the philosophy that all taxes, and therefore the total principal on outstanding debt, are paid by the residents (as measured by population count). This ratio is widely used by analysts as a measure of an issuers' ability to repay debt.

The City will also strive to avoid maintaining a "high" debt burden as measured by the Local Government Commission. This analysis is updated annually by the LGC.

Debt Service as a Percentage of Operating Expenditures

The ratio that measures the percentage of debt service to the general fund expenditures reflects the City's budgetary flexibility to change spending and respond to economic downturns. Annual debt service payments (like a house payment) can be a major fixed part of a government's fixed costs and its increase may indicate excessive debt and fiscal strain.

The North Carolina Local Government Commission (LGC) advises that local governments should have a reasonable debt burden. A heavy debt burden may be evidenced by a ratio of General Fund Debt Service to General Fund Expenditures exceeding 15%, or Debt per Capita or Debt to Appraised Property Value exceeding that of similar units. Credit rating agencies, on the other hand, consider debt exceeding 20% of operating budget to be excessive. Ten percent is considered acceptable. The City will maintain this ratio at or below 12%, considering this to be a moderate level of debt.

Use of Debt Ratios

This measure of debt service expenditures as a percentage of operating expenditures will be the primary ratio used to relay the impact of debt to the City Council, both in terms of tax rate and ability to pay debt within budgetary constraints. No project will be included in the CIP that increases the debt ratio above 12%. Any project that is considered outside of the Capital Improvement Plan shall be revisited in context of the plan to monitor the project's impact on the City's debt ratios. Projects shall be considered for recommendation if the debt service expenditures as a percentage of operating expenditures remain at or below the 12% debt ratio.

The aforementioned measures, while defined with targets in mind, shall also be judged against the necessity of and benefits derived from the proposed acquisitions. The city will continue to update its debt affordability analyses annually along with a review of peer groups to continue to analyze and control its debt effectively.

By establishing comparative debt ratios and targets over a period of time, the City is demonstrating that there is an analytical and informed process for monitoring and making decisions about the City's debt burden and maintaining the City's fiscal position on behalf of the community.

Bond Ratings

The City's current bond ratings are: Standard and Poor's A+; and Moody's A3. The City will maintain continuing disclosure and good communications with bond rating agencies and financial institutions on the City's financial condition and operations.

Debt Issuance and Structure

The City will strive to issue general obligation bonds no more frequently than once in any fiscal year. The scheduling of bond sales and installment purchase decisions and the amount will be determined each year by the City Council. These decisions will be based upon the identified cash flow requirements for each project financed, market conditions, and other relevant factors.

The City Council may fund upfront project costs and reimburse these costs when bonds are sold. In these situations, the City Council will adopt reimbursement resolutions prior to the expenditure of project funds.

For most debt issues, the actual structure and sale is conducted in conjunction with the Local Government Commission (LGC), a division of the Office of State Treasurer. The LGC functions as the financial advisor to local governments when issuing debt. Structuring must take into consideration current conditions and practices in the municipal finance market.

The City will seek level or declining debt repayment schedules on long-term bonded debt, as encouraged by the LGC. Debt requiring balloon principal payments reserved at the end of the issue term will be avoided. General obligation bonds will be generally competitively bid with no more than a 20-year life.

For short-term installment financings on capital items and equipment, the City will rely on a competitive bidding process and the debt term will not exceed the useful life of the asset.

Capital Planning and Debt Determination

The City will adopt a five-year, capital improvements plan (CIP) annually. Debt financing and the associated policies will be considered in conjunction with the CIP with approval of funding and projects by the City Council.

Any capital item that has not been included in the CIP, but because of its critical or emergency need where timing was not anticipated in the CIP or budgetary process or is mandated immediately by either State or Federal requirements, will be considered for approval for debt financing.

BUDGETARY ACCOUNTING AND REPORTING

Budget Adoption

The City operates under an annual budget ordinance in accordance with the Local Government Budget and Fiscal Control Act (North Carolina General Statutes Section 159). These statutes require that the City Council adopt a balanced budget in which estimated revenues and

appropriated fund balances equal expenditures. The City Manager must submit a balanced budget proposal to the City Council by June 1 of each year, and the City Council must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain community comments of the proposed budget before the City Council adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

An annual budget is adopted for the General Fund, Water Operations Fund, Sewer Operations Fund, and Storm Water Operations Fund. All annual appropriations lapse at the fiscal year end. Project ordinances are adopted for the remaining Special Revenue Funds, Capital Projects Fund, Water and Sewer Capital Projects Fund, and the Storm Water Capital Projects Fund.

Basis of Accounting and Budgeting

The budget is adopted using the modified accrual method of accounting. On this basis, revenues are recognized in the period received and accrued if considered to be both measurable and available to pay current liabilities. The City considers all revenues available if they are collected within 180 days after year-end, except for property taxes. Those revenues susceptible to accrual include: investments, sales tax, and grants-in-aids earned. Expenditures are recognized when a liability is incurred. On a budgetary basis, revenues are recorded by source of revenue (property tax, intergovernmental, taxes and licenses, etc.) and expenditures are recorded by department, function, or project. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds and at the fund level for multi-year funds.

Fund Type	Fund Category	Basis of Accounting	Budgetary Accounting
General Fund Group	Governmental	Modified Accrual	Modified Accrual
Special Revenue	Governmental	Modified Accrual	Modified Accrual
Capital Projects	Governmental	Modified Accrual	Modified Accrual
Enterprise	Proprietary	Modified Accrual	Modified Accrual

Within the budget ordinance, the general fund is further divided into functions, which represent the level of authorization, by the governing board. Revenue functions include Ad Valorem (Property Taxes), Local Sales Taxes, Other Taxes/Licenses, Restricted and Unrestricted Intergovernmental Revenues, Permit and Fees, Sales and Services, Investment Earnings, Other Revenues, Other Financing Sources, and Fund Balance Appropriated. Expenditures are budgeted by function which may be delineated by departments and include the following: a) General Government which includes Mayor and City Council, City Manager, Downtown and Economic Development, City Clerk, Finance, Human Resources, Information Technology, City Hall Facility, and Non-departmental; b) Public Safety which includes Police; c) Planning; d) Sanitation; e) Public Works; f) Parks, Recreation, and Cemeteries; and g) Debt Service. Enterprise Funds include Water, Sewer, and Stormwater.

The City Council may authorize and budget for capital projects and multi-year special revenue funds in its annual budget ordinance. The project ordinance authorizes all appropriations necessary for the completion of projects.

Amending the Budget

The City Council must approve all transfers between funds and amendments to capital project and grant project ordinances.

The City Manager can make budget amendments within the operating funds up to \$10,000 without further action by the City Council, but only if the overall fund budget is not affected. In addition, all operating funds encumbered or designated within fund balance for expenditure carryover to the following year, as confirmed during the year end close procedures, shall be re-appropriated to the next fiscal year without further action by the City Council. All other types of amendments within the General Fund, or other funds, must be approved by the City Council.

Capital and grant project ordinances are approved at the project level. The City Manager may approve line-item transfers within a project if the project can still be achieved without increasing the total funding of the project.

Line-Item Transfers

While budgets are approved at the functional level within the budget ordinance, line-item budgets are controlled at four broad levels (categories) within a departmental cost center: personnel, operating, capital outlay, and operating transfers. Departments are only required to do a budget transfer if there is a need to transfer funds between the broad categories of expenditures. The Finance Officer can process the budget transfers within a department at the request of the department head.

Purchase Orders

Purchase orders must be issued for certain purchases based on the City's purchasing policy.

Capital Outlay

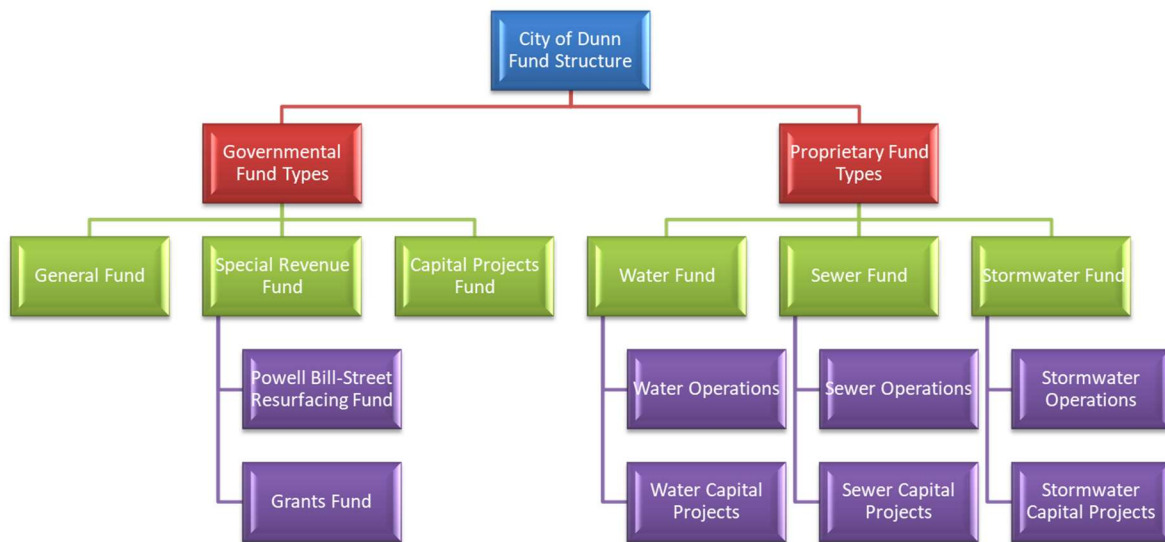
All capital items (items exceeding \$5,000 and having a useful life of more than one year) must be approved in accordance with the adopted budget. With GASB 34, the definition of capital outlay was refined to include infrastructure inventory including roads, bridges, and sidewalks, amongst other assets). Thresholds exist for buildings (\$20,000 minimum) and for infrastructure inventory (\$100,000 minimum). The annual budget document outlines those capital outlay items approved for purchase. Any changes must be approved through the transfer process outlined above.

Position Control

The annual pay plan adopted by the City Council in conjunction with the budget lists authorized permanent positions.

FINANCIAL FUND STRUCTURE

The accounts of the City are organized based on funds or account groups with each fund constituting a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts reflecting its assets, liabilities, fund balance, revenues, and expenditures. City resources are allocated to and accounted for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The multiple City funds are classified as either General Governmental Funds or Proprietary Funds and are grouped into four generic fund categories as described below.



Governmental Funds

General Fund – The General Fund is the primary operating fund of the City, which accounts for normal recurring City functions such as public works, planning, public safety, recreation, debt service, and administration. All authorized positions are funded entirely within the General Fund. Activities within the general fund are funded by revenue sources such as property tax, sales tax, and user fees.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. Funds include the Powell Bill Fund, American Rescue Plan Act Fund, and the Grants Fund.

Capital Projects Funds – The Capital Projects Fund is used to account for financial resources dedicated to the acquisition or construction of capital facilities and equipment.

Proprietary Funds

Enterprise Funds – The Enterprise Fund is used to account for revenues, expenditures and capital assets related to water, sewer, and stormwater activities and functions within the City.

GENERAL FUND

Summary of Revenues - General Fund

	<u>FY24 Actuals</u>	<u>Adopted FY25 Budget</u>	<u>Recommended FY26 Budget</u>
AD-VALOREM TAXES-CURRENT YR	5,179,420.47	5,193,226.00	5,276,100.00
DOWNTOWN SERVICE DIST TAX-CURRENT YR	45,477.01	45,072.00	46,610.00
TAX PENALTIES & INTEREST	37,262.83	17,000.00	24,500.00
DMV TAXES-CURRENT YEAR	479,152.17	453,800.00	503,415.00
AD-VALOREM TAXES-PRIOR YEARS	45,379.58	26,000.00	39,000.00
DOWNTOWN SERVICE DIST TAX-PRIOR YR	373.22	100.00	100.00
DMV TAXES-INTEREST DOWNTOWN	264.23	30.00	75.00
DMV TAXES-DOWNTOWN	2,915.93	2,500.00	3,200.00
PYMTS IN LIEU OF TAXES	35,999.00	22,000.00	38,100.00
PENALTIES ON DMV TAXES	309.16	-	-
Total Ad Valorem Taxes	5,826,553.60	5,759,728.00	5,931,100.00
SALES TAX DISTRIBUTION	3,560,702.03	3,310,000.00	3,450,000.00
RENTAL VEHICLE TAX	32,539.90	31,000.00	31,000.00
Total Local Sales Taxes	3,593,241.93	3,341,000.00	3,481,000.00
ELECTRICITY SALES TAX	633,706.65	540,000.00	615,000.00
TELECOMMUNICATIONS SALES TAX	42,937.43	44,000.00	40,000.00
NATURAL GAS SALES TAX	46,943.23	49,000.00	42,000.00
VIDEO PROGRAMMING SALES TAX	42,551.82	42,500.00	39,000.00
ALCOHOL/BEVERAGE TAX DIST	41,503.12	36,000.00	41,000.00
SOLID WASTE DISPOSAL TAX	6,647.48	6,650.00	6,450.00
Total Other Taxes	814,289.73	718,150.00	783,450.00
FEDERAL GRANTS	109,070.39	25,000.00	-
USDA GRANTS	125,000.00	-	-
GOV HWY SAFETY GRANT	5,994.65	97,294.00	120,000.00
Total Intergovernmental	240,065.04	122,294.00	120,000.00
BUSINESS REGISTRATION FEES	3,782.50	-	-
BUILDING PERMITS	274,338.00	160,000.00	170,000.00
FIRE INSPECTION FEES	14,586.00	8,000.00	-
DEVELOPMENT PERMITS	6,510.00	4,150.00	14,000.00
PLANNING BOARD FEES	10,755.00	5,000.00	8,000.00
SIGN PERMITS	4,870.00	4,000.00	4,000.00
SUBDIVISIONS - MINOR	-	1,500.00	500.00
DEMOLITION FEES COLLECTED	1,730.70	7,500.00	7,500.00
WEEDED LOTS/DEMO FEES	43,080.20	16,500.00	16,500.00
LATE FEES & FINES	100.00	500.00	250.00
DMV - LICENSE	38,392.53	37,500.00	38,000.00
CITY ORDINANCE FINES	875.92	500.00	500.00
DOG CAPTIVE FEES.LICENSES,ETC.	11,158.35	6,000.00	9,000.00
CEMETERY OPEN/CLOSING FEES	106,625.00	110,000.00	106,000.00
DMV-LICENSE STREET	191,825.00	187,500.00	190,000.00
Total Fees & Permits	708,629.20	548,650.00	564,250.00

Summary of Revenues - General Fund

	<u>FY24 Actuals</u>	<u>Adopted FY25 Budget</u>	<u>Recommended FY26 Budget</u>
SOLID WASTE FEES	1,162,933.14	1,182,000.00	1,261,579.00
ADMINISTRATIVE FEES	5,000.04	5,000.00	5,000.00
REIMB-DUNN MIDDLE SCHOOL SRO	83,542.82	52,200.00	73,000.00
SRO REIM-HARNETT PRIMARY/WAYNE AVENUE	167,837.72	173,224.00	200,000.00
OFFICER REIMBURSEMENT-DUNN HOUSING	18,115.00	18,000.00	18,000.00
OFFICER REIMBURSEMENT-PAL	18,375.00	-	-
ATF REIMBURSEMENT	853.64	-	-
<i>Total Charges for Services</i>	<i>1,456,657.36</i>	<i>1,430,424.00</i>	<i>1,557,579.00</i>
Non-Govt Grants	9,717.92	-	-
PEG CHANNEL SUPPORT	25,806.44	25,600.00	27,000.00
ABC STORE REVENUE	200,000.00	200,000.00	200,000.00
ABC STORE REV LAW ENFORCEMENT	15,000.00	15,000.00	15,000.00
DISTRICT COURT	7,269.24	5,500.00	5,000.00
SUBDIVISION - PRE-PLAT	3,430.00	2,000.00	4,500.00
MISC PLANNING FEES	2,500.00	500.00	500.00
HOMEOWNER RECOVERY FUND	1,000.00	750.00	750.00
ANIMAL CONTROL DONATIONS	391.92	-	750.00
DONATIONS & GIFTS	3,110.00	-	-
POLICE INSURANCE PROCEEDS	79,802.98	10,000.00	10,000.00
DRUG TAX/SEIZURE PROCEEDS	37,954.43	20,000.00	20,000.00
DRUG ENFORCEMENT	-	10,000.00	-
MISC POLICE RECEIPTS	14,616.25	5,000.00	4,000.00
SALE OF CEMETERY LOTS	128,150.00	108,000.00	100,000.00
FUELING STATION MTCE FEE	2,313.20	4,200.00	4,500.00
RECREATION-HARNETT COUNTY	17,847.00	17,000.00	18,500.00
RECREATION-SPONSORSHIP FEES	11,310.00	11,000.00	10,000.00
RECREATION-REGISTRATION FEES	40,462.43	35,000.00	38,000.00
NC DOT MOWING CONTRACT	19,710.04	20,000.00	20,000.00
RECREATION-CAMPS	3,461.78	4,000.00	4,000.00
RECREATION-COMM BLDG RENTAL	34,514.93	24,000.00	27,000.00
RECREATON-FIELD RENTALS	23,284.83	20,000.00	21,000.00
RECREATION-SHELTER RENTAL	1,508.84	1,000.00	1,000.00
LEASE-JOHNSTON/LEE/HARNETT COMM ACTION	17,554.20	17,500.00	17,500.00
SR CTR - OPERATIONS GRANT	20,555.00	16,000.00	16,000.00
MEMBERSHIP FEES - REC CENTER	3,775.25	500.00	1,500.00
SR CTR - HARNETT CO	6,000.00	6,000.00	6,000.00
RECREATION-MISC	1,128.95	100.00	1,000.00
PLEDGES-TYLER PARK	5,450.00	2,000.00	500.00
DONATIONS	-	-	10,000.00
SR CTR - RENT HARNETT CO.	5,000.00	5,000.00	5,000.00
SALE OF ASSETS	727,157.71	25,000.00	40,000.00
HARNETT HEALTH PAYMENT	398,464.07	394,000.00	405,000.00
INSURANCE PROCEEDS	28,564.39	10,000.00	5,000.00
MISCELLANEOUS REVENUE	25,688.25	7,000.00	10,000.00
CASH SHORT/OVER	(20.00)	-	-
TOURISM-SALARY/BENEIFTS REIMBURSEMENT	140,866.98	152,601.00	178,697.00
TOURISM-DEBT PYMT (DOWNTOWN)	20,000.00	20,000.00	20,000.00
<i>Total Other</i>	<i>2,083,347.03</i>	<i>1,194,251.00</i>	<i>1,247,697.00</i>

Summary of Revenues - General Fund

	<u>FY24 Actuals</u>	<u>Adopted FY25 Budget</u>	<u>Recommended FY26 Budget</u>
INTEREST ON INVESTMENTS	284,841.00	152,750.00	155,000.00
INTEREST REVENUE FROM LOANS	-	-	28,870.00
HARNETT TRNG SCHOOL DEBT PYMTS	-	-	10,000.00
UNREALIZED GAIN/LOSS ON INVESTMENT	(7,957.95)	-	-
Total Investment Earnings	276,883.05	152,750.00	193,870.00
INSTALLMENT FINANCING	357,000.00	-	-
Total Financing Sources	357,000.00	-	-
OPER TRF FR FUND 29	-	-	20,048.00
OPER TRF FR FUND 30	506.00	76,506.00	47,086.00
OPER TRF FR FUND 31	-	44,000.00	39,210.00
OPER TRF FR FUND 33	7,724.92	-	-
Total Operating Transfers	8,230.92	120,506.00	106,344.00
FUND BALANCE	-	535,695.00	286,967.00
Total Fund Balance	-	535,695.00	286,967.00
Total General Fund Revenues	15,364,897.86	13,923,448.00	14,272,257.00

GENERAL FUND REVENUE DESCRIPTIONS

The following information briefly explains the major sources of revenue for the City of Dunn in the FY26 Budget.

AD VALOREM TAXES

The largest single source of revenue to municipalities in North Carolina is the Ad Valorem revenue which represents a tax paid by those owning property within the municipality. Ad Valorem Taxes or property tax income includes real property, motor vehicle and business personal property taxes. The General Assembly has approved various property tax exemptions for senior citizens aged 65 or older, and for residents, including veterans, who are 100% disabled and subsist on a specified household income.

LOCAL SALES TAXES

The State collects and distributes the proceeds from the local levied tax on retail sales consisting of a 1% sales tax (Article 39); and three ½% sales tax (Articles 40, 42 & 44). The Article 44 sales tax was implemented in 2002. Food is exempted from this tax. In exchange for Article 44, the General Assembly repealed local government reimbursements for inventory tax, intangibles tax, tax on food stamp purchases, and homestead exemption. In 2007, the General Assembly passed legislation to have the State assume county Medicaid costs and eliminate the Article 44 local sales tax. Effective October 1, 2008, the state took over one quarter cent of the Article 44 local options sales tax and effective October 1, 2009, the state took over the remaining one-quarter cent of that local tax. The legislation provides for municipalities to be completely reimbursed for the loss of their share of these tax revenues, including growth. The first one-quarter cent was replaced by a payment equal to 50% of the amount each municipality receives from the Article 40 local sales tax

and the second one-quarter cent will be replaced by a payment equal to 25% of the amount each municipality receives for the Article 39 local sales tax.

Funds for the hold harmless payment to municipalities come from the counties' share of sales tax revenues. There is no expiration date on the hold harmless payments. The legislation also changes the distribution for the Article 42 local option sales tax from per capita to point of delivery distribution. A hold harmless provision ensures that this change will not affect municipal distributions.

OTHER TAXES

This category of revenue is primarily comprised of state-collected *local* revenues that are not directed to specific programs or services.

Local Video Programming Revenues- Beginning January 1, 2007, local governments were no longer able to impose franchise taxes on video programming services. A sales tax on video programming services was added by the State that covered some of the same revenue received directly by local governments.

Electricity Sales Tax – As part of the tax reform legislation approved by the General Assembly in 2013, effective July 1, 2014, the general sales tax rate is applied to the sale of electricity. From the proceeds of that tax, 44 percent is allocated to be distributed to cities and counties. Each city receives a franchise tax share and an ad valorem share of these proceeds. The franchise tax share is equivalent to the electricity franchise tax distribution that each city received as its quarterly distribution in Fiscal Year 2013-14. If there is insufficient revenue to provide each municipality with the same distribution that it received in FY 2013-14, then every municipality's distribution will be reduced proportionally. If there is excess sales tax revenue after distributing every municipality's franchise tax share, then each municipality will receive an ad valorem share. The excess sales tax revenue will be distributed based on each city's ad valorem taxes levied as a percentage of all cities' ad valorem taxes levied [G.S. 105-164.44K].

Piped Natural Gas Sales Tax - As part of the tax reform legislation approved by the General Assembly in 2013, effective July 1, 2014, the general sales tax rate is applied to the sale of piped natural gas. From the proceeds of that tax, 20 percent is allocated to be distributed to cities and counties. Each city receives a franchise tax share and an ad valorem share of these proceeds. The franchise tax share is equivalent to the piped natural gas franchise tax distribution that each city received as its quarterly distribution in Fiscal Year 2013-14. If there is insufficient revenue to provide each municipality with the same distribution that it received in FY 2013-14, then every municipality's distribution will be reduced proportionally. If there is excess sales tax revenue after distributing every municipality's franchise tax share, then each municipality will receive an ad valorem share. The excess sales tax revenue will be distributed based on each city's ad valorem taxes levied as a percentage of all cities' ad valorem taxes levied [G.S. 105-164.44L].

Wine and Beer Tax – provides for the distribution of state beer tax collections to local governmental units in which beer is legally sold. It further provides for taxes on unfortified wine and 22% of collections for taxes on fortified wine to local governmental units in which wine is legally sold. This revenue is distributed on a per capita basis.

Telecommunication Sales Tax- In 2001, the General Assembly replaced the utility franchise tax on local telephone service with a new sales tax on telecommunications.

LICENSES, PERMITS, FEES, AND FINES

The City charges various types of licenses, permits, fees, and fines to residences and commercial establishments needing specific services. A large portion of the fees and permits received by the city relate to development and growth within the city.

Development Review Fees - Applicants wishing to receive a Zoning Permit, Special Use Permit A, or Special Use Permit B must pay the appropriate fee for the City to review plans for adherence to the Land Use Ordinance before a permit may be issued. The fee is paid one time even though the plans may be reviewed multiple times before a permit is issued.

Building Permits are issued on new and existing buildings when the buildings are renovated or newly constructed for commercial property, single-family dwellings, condominiums, and duplexes.

Electric Permits are issued on new and existing buildings for service changes, premises wiring and commercial up-fits.

Mechanical Permits are issued on new installation of residential and commercial buildings and replacement of heating and cooling equipment.

Plumbing Permits are issued on new and renovated buildings i.e., water and sewer, irrigation and backflow.

Motor Vehicle License Tax –The vehicle license fee is \$30 per car. The City allocates \$25 of this motor vehicle license fee to street paving and improvements.

Cemetery Fees are for burial plots and services provided for cemetery maintenance.

INTERGOVERNMENTAL REVENUES AND GRANTS

Restricted intergovernmental revenues represent state and federal grants or other local governmental revenues received for specific purposes by the City, the largest of which is the recurring Powell Bill grant funds for street resurfacing and maintenance. However, in FY24, an accounting change, adopted by the City Council, moved this revenue source to a Special Revenue Fund so it is no longer being reported in the General Fund.

Powell Bill – These grant revenues are generated from the State’s gasoline tax and a percentage of this tax is returned to the municipality through a formula based on population and street mileage. Powell Bill funds can only be used for street maintenance, construction, traffic signs, sidewalks, curbs, gutters, drainage, and other street related needs.

Grants – Various police grants are received from the US Department of Justice for patrol services and bullet proof vest funding. The US Department of Agriculture provides grant funds for the purchases of city vehicles.

CHARGES FOR SERVICES

Solid Waste Fees – These fees are collected from residents for the collection of solid waste, recycling, and yard waste.

Recreational Fees represent fees for a variety of recreational services and activities offered to city residents. The City's Park facilities, such as picnic shelters, ball fields and the multi-purpose areas are also available for rent. The city also offers for rent, meeting rooms and facility space within the Community Building to the public for various functions.

Police Services – The City provides police officers and patrols for three city schools and various organizations that reimburse the City for these services.

INVESTMENT EARNINGS

Interest Income - The City generates interest income by investing idle cash in interest paying checking accounts and money market accounts.

OTHER REVENUES

Other Revenues are a smaller portion of the City's overall revenue stream. This revenue consists of donations, sale of property, insurance reimbursements, in lieu payments, and sales revenues from the Alcoholic Beverage Control (ABC) stores.

OTHER FINANCING SOURCES

This category of revenue represents debt proceeds received by the City or funds that are transferred from another fund. Highlights include:

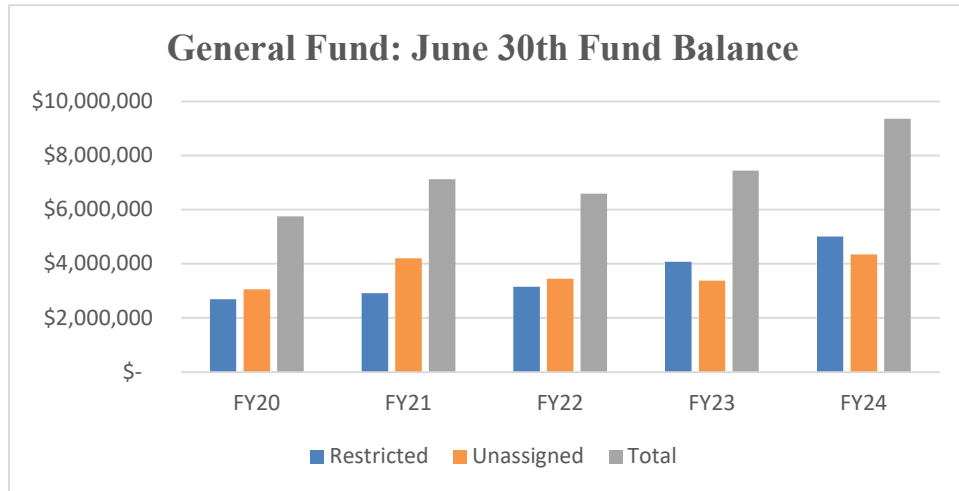
Lease-purchase – This represents the full cost of equipment or other major capital purchases that the city obtains through installment financing. Following generally accepted accounting practices, the full cost of the financed equipment is budgeted (equipment purchased in that fiscal year) in addition to the lease payment. However, an offsetting entry equal to the full cost value of the equipment is budgeted on the revenue side as lease proceeds. Thus, the true tax impact of the financed equipment is the lease and debt service payment only.

Transfers from Other Funds – While the General Fund is the major operating budget for the City, several other funds exist where the City may choose to transfer resources between funds.

FUND BALANCE APPROPRIATED

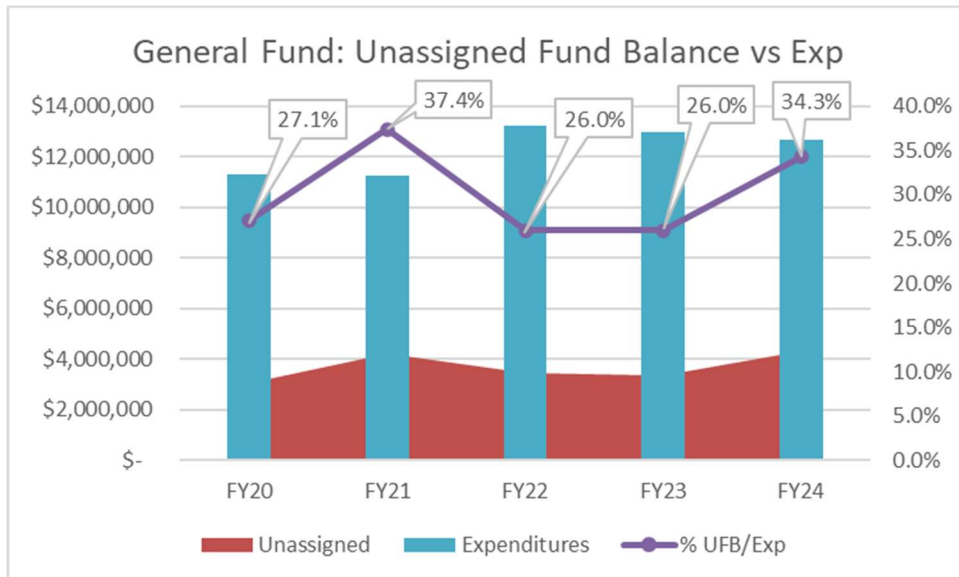
Funds accumulated when the receipt of total revenues exceeds the total of actual expenditures results in the creation of fund balance or reserves. During the budget process, an appropriation of fund balance may sometimes be necessary to balance projected revenues with projected

expenditures. An adjustment to fund balance may also occur during the fiscal year to account for unanticipated expenditures.



Total fund balance at the end of FY24 was \$9,352,274, which was an increase of \$1,914,352 from FY23.

General Fund Expenditures compared to Unassigned Fund Balance



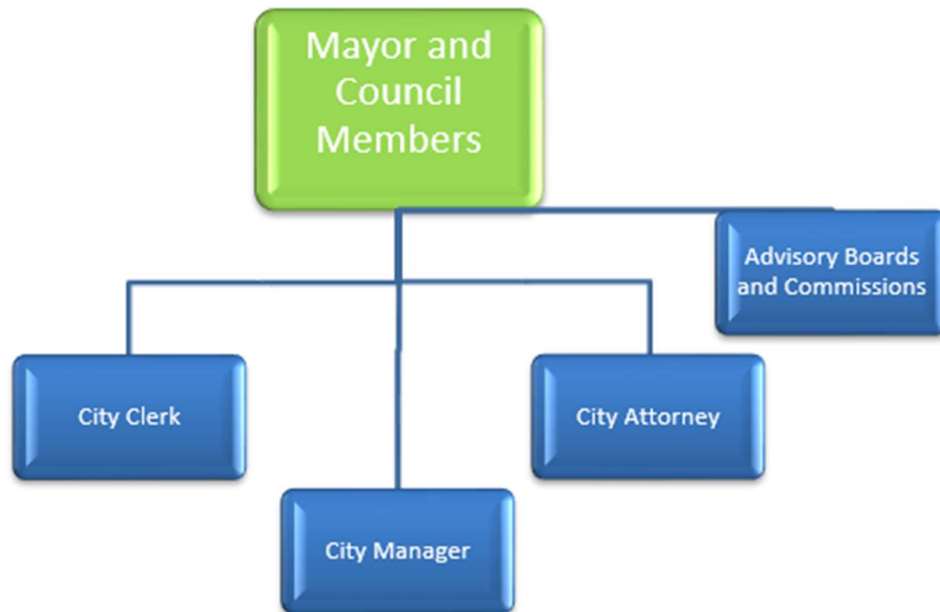
For FY24, the unassigned fund balance as a percentage of total expenditures, for the General Fund was 34.3%.

General Fund Expenditures

	FY25	FY26		
	Adopted	Recommended	Budget	Percent
<u>Department</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Personnel	8,087,027	8,596,496	509,469	6.3%
Operating	5,512,921	5,376,504	(136,417)	-2.5%
Capital Outlay	136,000	109,257	(26,743)	-19.7%
Operating Transfers	187,500	190,000	2,500	1.3%
Total Expenditures	13,923,448	14,272,257	348,809	2.5%

					FY26	% Change
<u>Department</u>	<u>Personnel</u>	<u>Operating</u>	<u>Capital</u>	<u>Transfers</u>	<u>Recommended</u>	<u>vs FY25</u>
	<u>Costs</u>	<u>Costs</u>	<u>Outlay</u>	<u>Out</u>	<u>Total</u>	<u>Orig Bdgt</u>
Mayor & Council	53,583	95,954			149,537	20.1%
Administration	648,061	78,255			726,316	2.6%
Tourism	178,583	114			178,697	17.1%
Finance	254,077	168,282			422,359	1.2%
City Hall Facility	40,204	68,209			108,413	26.5%
Non Departmental	45,425	646,014	22,000	190,000	903,439	8.8%
Planning	550,951	321,572			872,523	4.3%
Total General Govt	1,770,884	1,378,400	22,000	190,000	3,361,284	6.6%
Police	4,447,353	857,032			5,304,385	6.7%
Animal Control	157,641	48,496			206,137	8.0%
Total Police	4,604,994	905,528	-	-	5,510,522	6.7%
Public Works	1,015,477	705,660			1,721,137	1.3%
Sanitation		876,000			876,000	2.2%
Garage/Fleet	242,434	47,387	22,257		312,078	12.1%
Total Public Works	1,257,911	1,629,047	22,257	-	2,909,215	2.6%
Parks & Recreation	520,413	568,399	65,000		1,153,812	9.6%
Dunn Senior Center	91,102	13,114			104,216	73.7%
Cemeteries	351,192	70,063			421,255	9.7%
Total Prk,Rec&Cem	962,707	651,576	65,000	-	1,679,283	12.2%
Library		5,245			5,245	17.0%
Debt Service		806,708			806,708	-36.5%
Totals	8,596,496	5,376,504	109,257	190,000	14,272,257	2.5%

MAYOR AND CITY COUNCIL



PURPOSE

As elected officials within the framework of the council/manager form of City government, members of the City Council make decisions and set policies to ensure the safety, health, attractiveness, and social well-being of the community.

BUDGET SUMMARY - MAYOR AND COUNCIL MEMBERS

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Change in Budget
Personnel	25,813	51,587	35,982	53,583	3.9%
Operating	91,911	72,943	65,241	95,954	31.5%
TOTAL	\$ 117,724	\$124,530	\$ 101,223	\$ 149,537	20.1%

Funding:

General Revenues	117,724	124,530		149,537	20.1%
Department Revenues	-	-		-	-

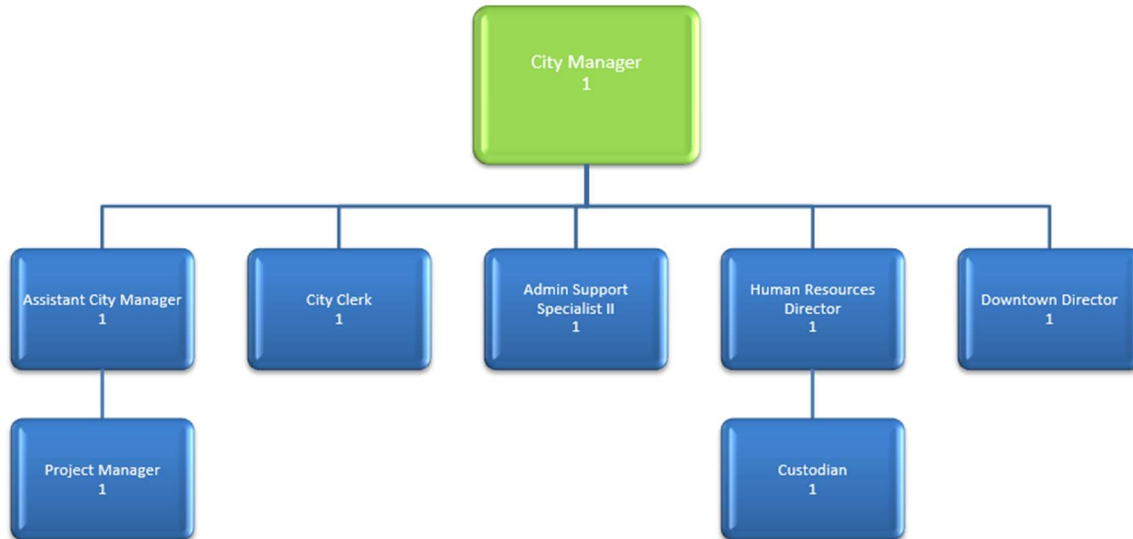
Changes in budget from the prior year adopted budget:

The FY24 actuals included \$20,363 for election costs for an election year. The election costs are not needed in FY26, however, there are increases in attorney fees and updates to the municipal code.

ADMINISTRATION

8 FTE

Also see organization chart on page 23



PURPOSE

The City Manager serves as the primary advisor to, and implements the policies of, the Mayor and Council Members. The City Manager communicates these policies to residents and staff, and effectively organizes and manages City staff and resources to respond to the community and residents' needs. All Department Heads report directly to the City Manager. Also included in the Administration Department are the functions of Human Resources, City Clerk, Project Manager, and Downtown Development.

BUDGET SUMMARY - ADMINISTRATION

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Change in Budget
Personnel	616,073	632,980	458,019	648,061	2.4%
Operating	121,955	74,626	59,562	78,255	4.9%
TOTAL	\$738,028	\$707,606	\$ 517,581	\$ 726,316	2.6%

Funding:

General Revenues	733,370	707,106		725,816	2.6%
Department Revenues	4,658	500		500	0.0%

Changes in budget from the prior year adopted budget:

Miscellaneous expense in FY24 included some one-time expenses of \$39K.

CITY HALL FACILITY

PURPOSE

The City Hall building houses staff from the departments of City Administration, Finance, and Police. The facility includes two adjoining parking lots. The building is located at 401 East Broad Street.

Services provided & activities include:

- Janitorial staff
- Maintenance and repair of the building and grounds

BUDGET SUMMARY - CITY HALL FACILITY

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Change in Budget
Personnel		39,919	29,818	40,204	0.7%
Operating		45,798	35,046	68,209	48.9%
TOTAL	\$ -	\$ 85,717	\$ 64,864	\$ 108,413	26.5%

Funding:

General Revenues	-	78,448		103,413	31.8%
Department Revenues		7,269		5,000	-31.2%

Changes in budget from the prior year adopted budget:

For FY25, the expenses related to the City Hall facility were moved from the Non-Departmental department. FY26 includes the replacement of an HVAC system.

TOURISM

2 FTE



PURPOSE

The Office of Tourism promotes every aspect that the City has to offer, including hospitality, entertainment, recreation, businesses, and commerce. The department is funded with a local hotel/motel tax.

BUDGET SUMMARY - TOURISM

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Change in Budget
Personnel	140,772	152,505	111,454	178,583	17.1%
Operating	95	96	83	114	18.8%
TOTAL	\$ 140,867	\$152,601	\$ 111,537	\$ 178,697	17.1%

Funding:

General Revenues	-	-	-	-
Department Revenues	140,867	152,601	178,697	17.1%

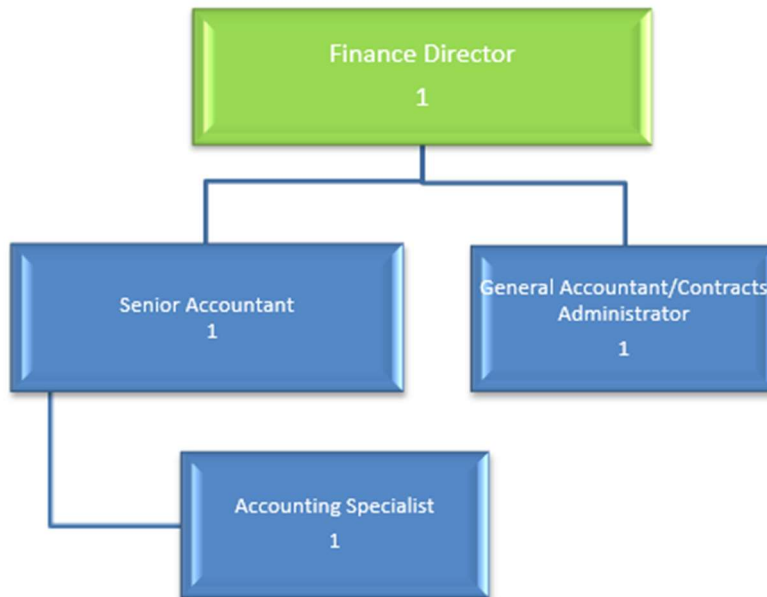
Changes in budget from the prior year adopted budget:

Changes in personnel salaries and benefits for FY26.

FINANCE

4.0 FTE

Also see organization chart on page 65 & 71



PURPOSE

To provide financial management support for the delivery of City-wide services through the administration of financial, budget, payroll, accounts payables, billing and collections, and project development through best business practices. A percentage of this department is allocated or charged directly to the Water and Sewer Finance Department.

BUDGET SUMMARY - FINANCE

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Change in Budget
Personnel	223,055	263,719	164,994	254,077	-3.7%
Operating	131,848	153,431	154,760	168,282	9.7%
TOTAL	\$354,903	\$417,150	\$ 319,754	\$ 422,359	1.2%

Funding:

General Revenues	349,903	412,150	417,359	1.3%
Department Revenues	5,000	5,000	5,000	0.0%

Changes in budget from the prior year adopted budget:

One full-time position was not funded in FY26 and converted to a part-time position. Audit fees and software expense increased for FY26, including the implementation of a timekeeping software.

NON-DEPARTMENTAL

PURPOSE

Non-Departmental appropriations are used to account for items not readily identified with other organizational departments or functions.

Services provided & activities include:

- Downtown and Economic Incentives
- Unallocated Comprehensive and Liability insurance premiums
- Human Resource programs
- Information Technology
- Miscellaneous City Council initiatives
- Transfers to Other Funds

BUDGET SUMMARY - NON DEPARTMENTAL

	2023-24 Actual	2024-25 Adopted Budget	YTD Expenses as of 3/31/25	2025-26 Recommended Budget	Pct Change in Budget
Personnel		30,000	-	45,425	51.4%
Operating	558,963	573,209	580,236	646,014	12.7%
Capital	27,850	40,000	38,525	22,000	-45.0%
Operating Transfers	761,261	187,500	2,151,712	190,000	1.3%
TOTAL	\$1,348,074	\$830,709	\$ 2,770,473	\$ 903,439	8.8%

Funding:

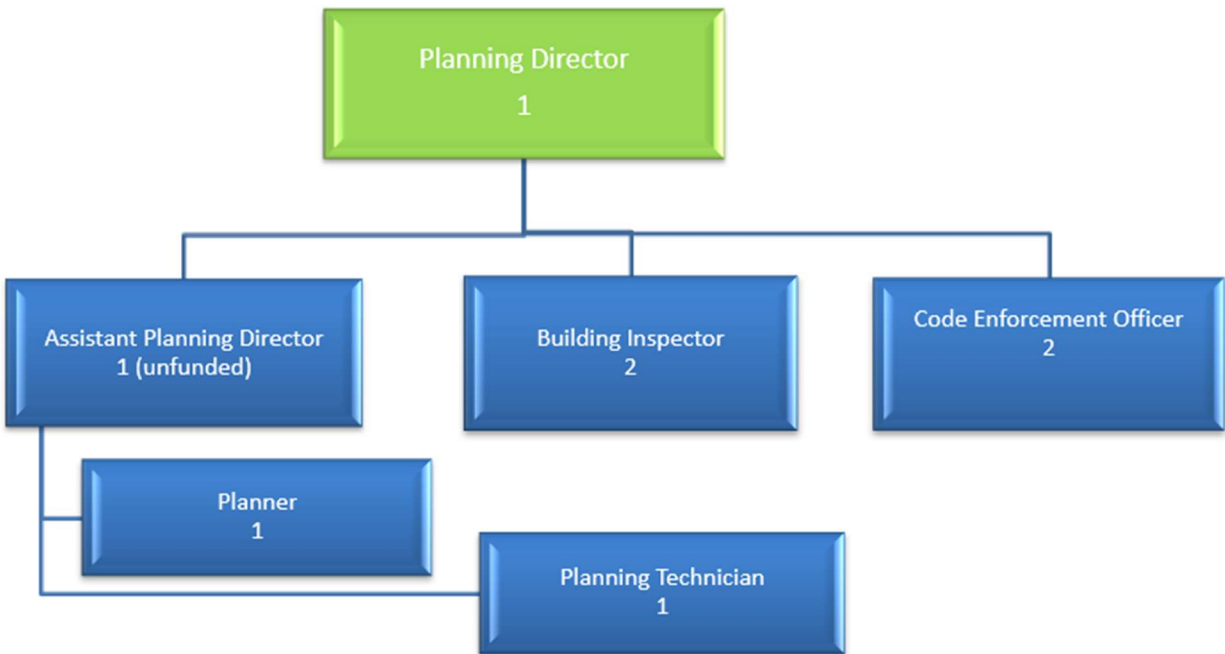
General Revenues	1,340,805	830,709		903,439	8.8%
Department Revenues	7,269	-		-	-

Changes in budget from the prior year adopted budget:

For FY25, the expenses related to the City Hall facility were moved to its own reporting department. Various property and liability insurance premiums were moved from Non-Departmental to the specific department for which the premium related. Operating transfers include transfers to capital projects and the Powell Bill Fund.

PLANNING DEPARTMENT

7.0 FTE



PURPOSE

The Planning Department's mission is to help the City define and carry out its vision for sustaining existing and future populations. The department monitors the availability and use of resources needed to maintain a balance of the built and natural environments. The department fulfills this mission by offering professional planning, zoning, building code, environmental and engineering, and geographic information services to residents, property owners, and businesses.

BUDGET SUMMARY - PLANNING

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Change in Budget
Personnel	305,183	499,843	225,202	550,951	10.2%
Operating	279,618	336,363	232,659	321,572	-4.4%
Capital	-	-	-	-	-
TOTAL	\$584,801	\$836,206	\$ 457,861	\$ 872,523	4.3%

Funding:

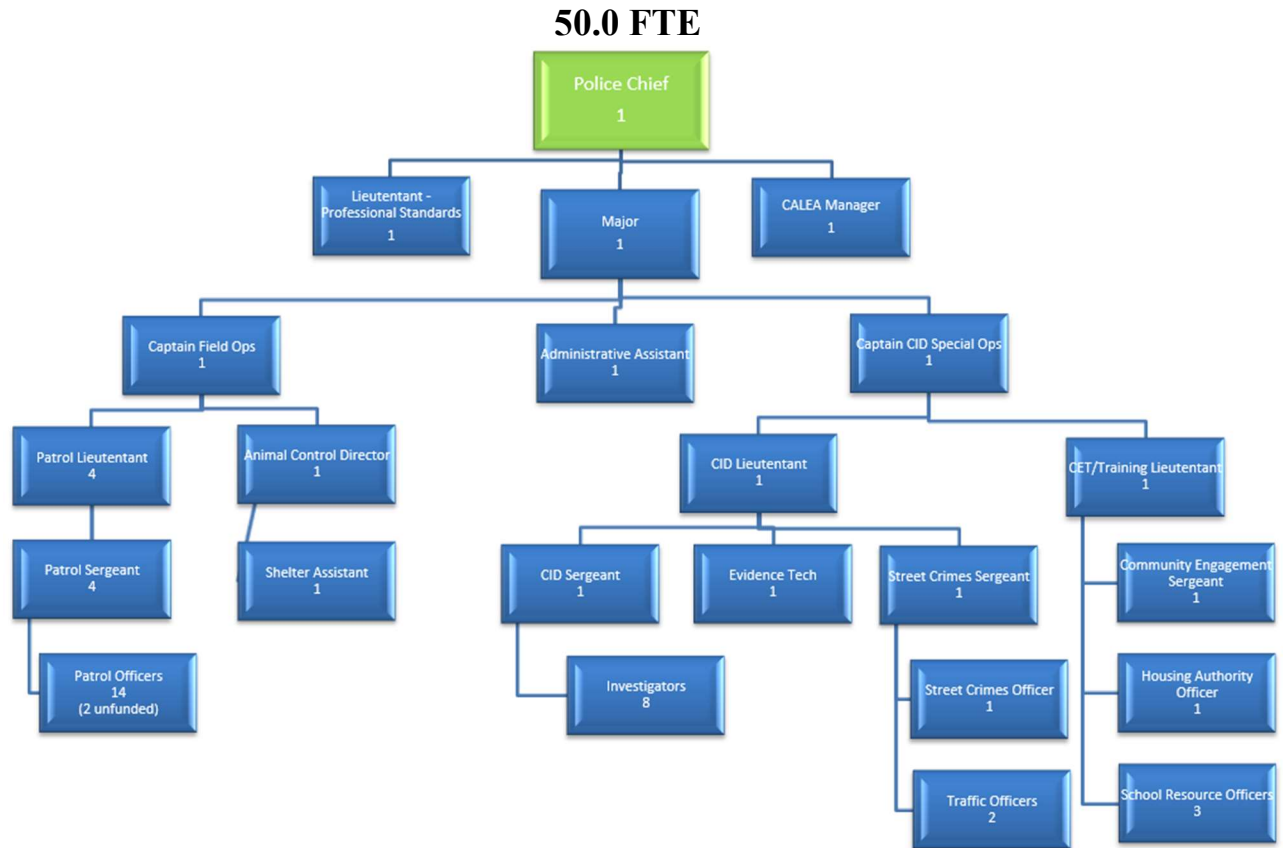
General Revenues	221,901	625,806	646,023	3.2%
Department Revenues	362,900	210,400	226,500	7.7%

Changes in budget from the prior year adopted budget:

Contractual services expense for planning personnel assistance increased in FY25 and continues through FY26. Two additional personnel positions were funded in FY26.

This page intentionally left blank

POLICE DEPARTMENT



PURPOSE

The Police Department maintains public safety and contributes to improving the quality of life through the enforcement of criminal and traffic laws. Police Department personnel utilize and maximize all available resources, technological advances, and educational opportunities in an effort to provide professional police services.

The Police Athletic League (PAL), which is a non-profit organization, provides youth and family programs, activities, and events. Police officers and volunteers from the community help support these programs by working directly with the youth. Funding for PAL comes from the community and the City of Dunn has provided some of that support with a monetary contribution and in-kind services.

BUDGET SUMMARY - POLICE

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted	Expenses as	Recommended	Change in
		Budget	of 3/31/25	Budget	Budget
Personnel	3,866,762	4,190,795	2,901,302	4,447,353	6.1%
Operating	776,545	780,616	823,652	857,032	9.8%
Capital	26,593	-	-	-	-
TOTAL	\$4,669,900	\$4,971,411	\$ 3,724,954	\$ 5,304,385	6.7%

Funding:

General Revenues	4,104,077	4,545,693		4,844,385	6.6%
Department Revenues	565,823	425,718		460,000	8.1%

Changes in budget from the prior year adopted budget:

Increased expenses include police officer salary increases, training, membership dues, non-capital equipment, and insurance premiums. For FY25, the expenses related to the Animal Control division was moved to its own reporting department.

BUDGET SUMMARY - POLICE ANIMAL CONTROL

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted	Expenses as	Recommended	Change in
		Budget	of 3/31/25	Budget	Budget
Personnel	-	142,466	88,775	157,641	10.7%
Operating	-	48,402	34,539	48,496	0.2%
TOTAL	\$ -	\$ 190,868	\$ 123,314	\$ 206,137	8.0%

Funding:

General Revenues	-	179,318		196,387	9.5%
Department Revenues		11,550		9,750	-15.6%

Changes in budget from the prior year adopted budget:

For FY25, the Animal Control expenses were moved from the Police Department reporting. FY26 includes increases in part-time salaries.

BUDGET SUMMARY - CONTRIBUTIONS TO NON-PROFITS

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted	Expenses as	Recommended	Change in
		Budget	of 3/31/25	Budget	Budget
Operating	115,000	-	-	-	-
TOTAL	\$ 115,000	\$ -	\$ -	\$ -	-

Funding:

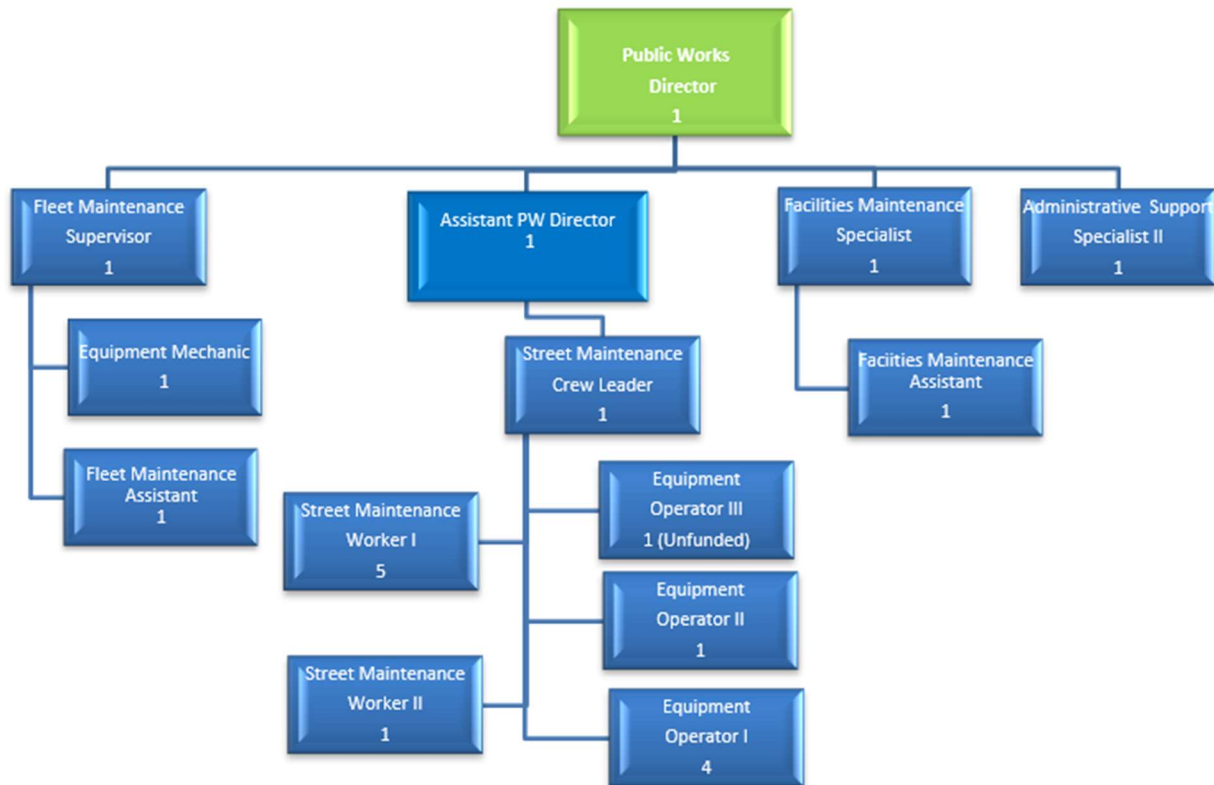
General Revenues	115,000	-		-	-
Department Revenues	-	-		-	-

Changes in budget from the prior year adopted budget:

Due to increased needs in City operating departments, the contribution to the Police Athletic League was eliminated for FY25 and FY26.

PUBLIC WORKS DEPARTMENT

20.0 FTE



PURPOSE

Promote a safe, healthy, and pleasing environment and community for residents and the general public through ever progressing projects, programs, and services.

BUDGET SUMMARY - PUBLIC WORKS

	2023-24	2024-25	YTD	2025-26	
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Pct Change in Budget
Personnel	1,024,449	1,079,305	728,112	1,015,477	-5.9%
Operating	605,559	620,285	438,395	705,660	13.8%
Capital	328,889	-	-	-	-
TOTAL	\$1,958,897	\$1,699,590	\$ 1,166,507	\$ 1,721,137	1.3%

Funding:

General Revenues	1,630,041	1,507,890	1,526,637	1.2%
Department Revenues	328,856	191,700	194,500	1.5%

Changes in budget from the prior year adopted budget:

Increased expenses include utilities, street lighting, fuel, street repairs, and property insurance. For FY25, expenses related to the Garage/Fleet were moved to its own reporting department. One personnel position for FY26 was unfunded.

BUDGET SUMMARY - *GARAGE & FLEET*

	2023-24	2024-25	YTD	2025-26	Pct Change in
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Budget
Personnel		199,820	146,718	242,434	21.3%
Operating		30,501	26,045	47,387	55.4%
Capital		48,000	39,274	22,257	-53.6%
TOTAL	\$ -	\$ 278,321	\$ 212,037	\$ 312,078	12.1%

Funding:

General Revenues	278,321	312,078	12.1%
Department Revenues	-	-	-

Changes in budget from the prior year adopted budget:

For FY25, the Garage & Fleet expenses were moved from the Public Works Department reporting. FY26 includes a new personnel position for an entry level mechanic.

SANITATION AND WASTE REMOVAL**PURPOSE**

Provide a cost effective, reliable solid waste collection and disposal service along with recycling and yard debris collections. There are no employees in this department. The services are contracted with a private company.

BUDGET SUMMARY - *SANITATION AND WASTE REMOVAL*

	2023-24	2024-25	YTD	2025-26	Pct Change in
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Budget
Operating	817,952	857,000	623,105	876,000	2.2%
TOTAL	\$ 817,952	\$ 857,000	\$ 623,105	\$ 876,000	2.2%

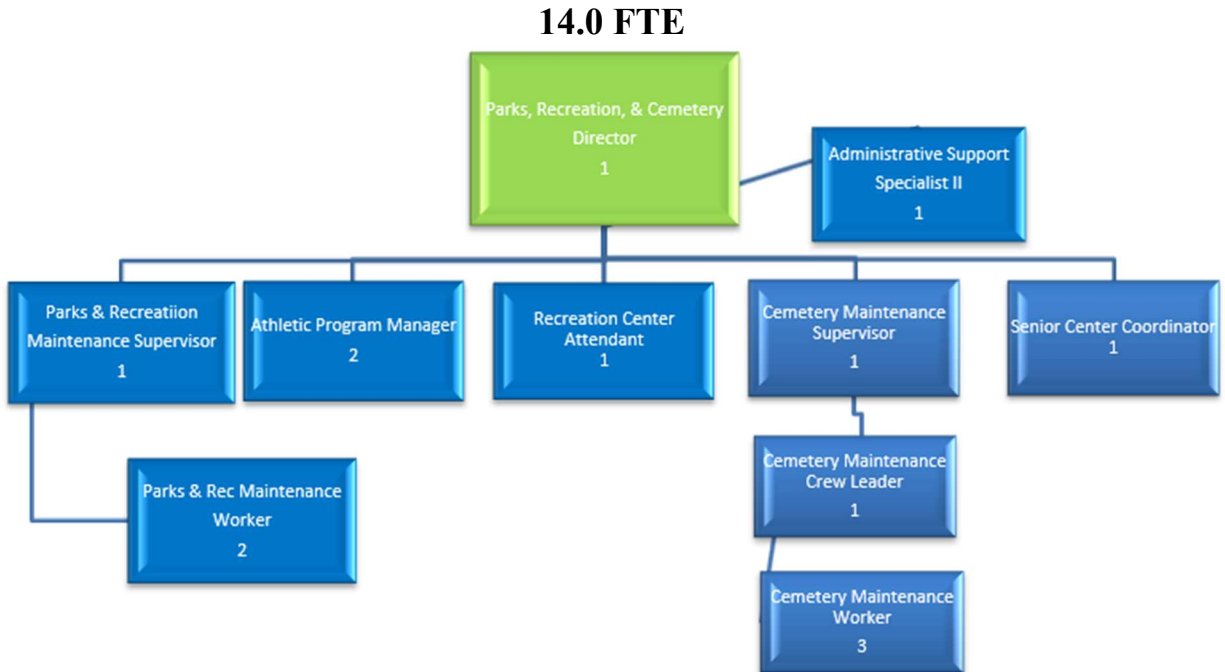
Funding:

General Revenues	-	-	-	-
Department Revenues	1,162,933	1,182,000	1,261,579	6.7%

Changes in budget from the prior year adopted budget:

Contractual services include refuse pickup and includes a contract price increase for FY26.

PARKS, RECREATION, & CEMETERY DEPARTMENT



PURPOSE

Enrich the leisure needs and quality of life for residents, by providing accessible facilities, creative and diverse recreation opportunities, and a safe public park system.

BUDGET SUMMARY - *PARKS AND RECREATION*

	2023-24	2024-25	YTD	2025-26	
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Pct Change in Budget
Personnel	727,662	479,100	352,837	520,413	8.6%
Operating	588,572	525,824	445,883	568,399	8.1%
Capital	12,800	48,000	52,205	65,000	35.4%
TOTAL	\$1,329,034	\$1,052,924	\$ 850,925	\$ 1,153,812	9.6%

Funding:

General Revenues	914,251	900,824		983,812	9.2%
Department Revenues	414,783	152,100		170,000	11.8%

Changes in budget from the prior year adopted budget:

Increased expenses include contractual services, property insurance, maintenance and repairs, and athletic equipment. For FY25, the expenses associated with cemetery operations was moved to its own reporting department. FY26 includes a new personnel position with funding starting 1/1/26, and increases for capital items.

BUDGET SUMMARY - DUNN SENIOR ENRICHMENT CENTER

	2023-24	2024-25	YTD	2025-26	Pct Change
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	in Budget
Personnel	-	-	-	91,102	#DIV/0!
Operating	59,397	60,000	30,643	13,114	-78.1%
TOTAL	\$ 59,397	\$ 60,000	\$ 30,643	\$ 104,216	73.7%

Funding:

General Revenues	27,842	33,000		77,216	134.0%
Department Revenues	31,555	27,000		27,000	0.0%

Changes in budget from the prior year adopted budget:

Starting 7/1/25, the City of Dunn will inherit the Senior Center operations from the Central Carolina Community College, including one full-time and one part-time employee.

BUDGET SUMMARY - CEMETERIES

	2023-24	2024-25	YTD	2025-26	Pct Change
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	in Budget
Personnel	-	324,988	247,422	351,192	8.1%
Operating	-	58,846	46,618	70,063	19.1%
TOTAL	\$ -	\$ 383,834	\$ 294,040	\$ 421,255	9.7%

Funding:

General Revenues		165,834		215,255	29.8%
Department Revenues		218,000		206,000	-5.5%

Changes in budget from the prior year adopted budget:

For FY25, the expenses related to Cemetery operations were moved from the Parks and Recreation Department reporting. FY26 includes \$8,100 to install lighting at all cemeteries.

LIBRARY DEPARTMENT

PURPOSE

In September of 2022, operations of the City's Library was transferred to Harnett County. As part of the agreement, the City retains ownership of the building and will provide building maintenance. Per the agreement, the City reimbursed the County for a portion of the library operation expenses in FY23 and FY24.

BUDGET SUMMARY - LIBRARY

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted	Expenses as	Recommended	Change
		Budget	of 3/31/25	Budget	in
					Budget
Operating	95,497	4,482	4,416	5,245	17.0%
Capital	7,987	-	-	-	-
TOTAL	\$103,484	\$ 4,482	\$ 4,416	\$ 5,245	17.0%

Funding:

General Revenues	103,484	4,482		5,245	17.0%
Department Revenues	-	-		-	-

Changes in budget from the prior year adopted budget:

The decrease in the FY25 budget is the result of Harnett County assuming operations of the library. The City will provide funding for building and grounds maintenance and repairs.

This page intentionally left blank

DEBT SERVICE

PURPOSE

The Debt Service Department accounts for expenditures used for the payment of principal and interest associated with the City's general obligation bonds and other financings.

BACKGROUND

In North Carolina, the Local Government Commission in the State Treasurer's Office oversees local government bonded debt and assists local governments in all areas of fiscal management. This agency conducts all bond sales and ensures that local units have sufficient fiscal capacity to repay debt. The City is subject to the Local Government Bond Act of North Carolina which limits the amount of net bonded debt the City may have outstanding to 8% of the appraised value of property subject to taxation.

BUDGET SUMMARY - GENERAL FUND DEBT SERVICE

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted	Expenses as	Recommended	Change
		Budget	of 3/31/25	Budget	in
					Budget
Operating	1,088,472	1,270,499	775,198	806,708	-36.5%
TOTAL	\$1,088,472	\$1,270,499	\$ 775,198	\$ 806,708	-36.5%

Funding:

General Revenues	1,087,966	1,149,993		671,494	-41.6%
Department Revenues	506	120,506		135,214	12.2%

Changes in budget from the prior year adopted budget:

In FY25, five loans were paid in full which decreased the required budget for FY26.

This page intentionally left blank

WATER FUND

Summary of Revenues - Water Fund

	<u>FY24 Actuals</u>	<u>Adopted FY25 Budget</u>	<u>Recommended FY26 Budget</u>
WATER SALES	4,085,354.63	4,245,325.00	4,678,600.00
FIRELINE PROTECTION FEE	30,402.50	30,000.00	37,000.00
WATER TAP FEES	66,250.00	40,000.00	40,000.00
OTHER REV-TEMP WATER CONNECTIONS	24,176.89	27,000.00	22,000.00
<i>Total Charges for Services</i>	<i>4,206,184.02</i>	<i>4,342,325.00</i>	<i>4,777,600.00</i>
INTEREST INCOME	37,529.00	26,116.00	26,800.00
LATE FEES	47,194.00	40,000.00	32,000.00
<i>Total Investment Earnings</i>	<i>84,723.00</i>	<i>66,116.00</i>	<i>58,800.00</i>
USDA GRANTS	68,202.81	-	-
<i>Total Intergovernmental</i>	<i>68,202.81</i>	<i>-</i>	<i>-</i>
RECONNECT FEES (CUT OFF & TRAN	22,546.00	23,000.00	23,200.00
RETURNED CHECK FEES	1,014.00	800.00	800.00
TOWER SITE RENTAL	99,573.00	100,000.00	110,000.00
MISCELLANEOUS INCOME	6,081.00	2,000.00	2,000.00
SALE OF FIXED ASSETS	-	800.00	800.00
GAIN/LOSS ON SALE OF ASSET	(154,320.00)	-	-
DEBT PAYMENTS-EASTOVER	56,095.12	50,903.00	45,154.00
INSURANCE PROCEEDS	9,767.00	2,000.00	2,000.00
INCORRECT ENTITY	(225.00)	-	-
<i>Total Other Revenue</i>	<i>40,531.12</i>	<i>179,503.00</i>	<i>183,954.00</i>
Total Water Fund Revenues	<u>4,399,640.95</u>	<u>4,587,944.00</u>	<u>5,020,354.00</u>

Summary of Expenditures – Water Fund

Water Fund Budget Summary

	<u>FY25</u>	<u>FY26</u>		
<u>Department</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Budget Change</u>	<u>Percent Change</u>
Personnel	1,638,341	1,825,945	187,604	11.5%
Operating	2,174,703	3,051,361	876,658	40.3%
Capital Outlay	16,000	123,000	107,000	668.8%
Operating Transfers	52,080	20,048	(32,032)	-61.5%
Total Expenditures	<u>3,881,124</u>	<u>5,020,354</u>	<u>1,139,230</u>	<u>29.4%</u>

FY 2026 Water Fund Expenditures by Department

					FY26	% Change
	Personnel	Operating	Capital	Transfers	Recommended	vs FY25
<u>Water Departments</u>	<u>Costs</u>	<u>Costs</u>	<u>Outlay</u>	<u>Out</u>	<u>Total</u>	<u>Orig Bdgt</u>
Administration	191,483	91,738			283,221	10.8%
Finance	200,289	129,791			330,080	8.0%
Services Operations	688,234	269,243	28,000	11,185	996,662	18.9%
Water Treatment Plant	745,939	1,234,281	95,000	8,863	2,084,083	9.5%
Debt Service		894,857			894,857	54.7%
Reserves		431,451			431,451	-
Total Water	1,825,945	3,051,361	123,000	20,048	5,020,354	29.4%

WATER ADMINISTRATION

PURPOSE

To provide administrative support for the Water Fund. A portion of personnel and operating expenses are allocated to this department from the following general fund departments: Mayor and Council, and Administration.

BUDGET SUMMARY - WATER ADMINISTRATION

	2023-24	2024-25	YTD	2025-26	
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Pct Change in Budget
Personnel		176,404	156,179	191,483	8.5%
Operating		51,215	70,904	91,738	79.1%
Capital		-	11,611	-	-
Reserves		-	-	431,451	-
Operating Transfers		28,000	193,326	-	-100.0%
TOTAL	\$ -	\$ 255,619	\$ 432,020	\$ 714,672	179.6%

Funding:

General Revenues	-	255,619		714,672	179.6%
Department Revenues	-	-		-	-

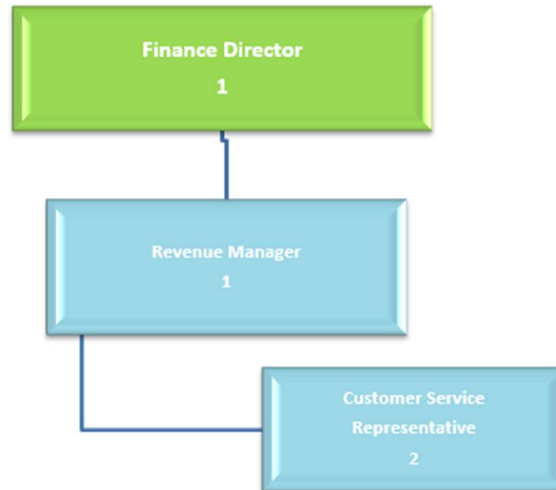
Changes in budget from the prior year adopted budget:

FY24 actuals are reported in the Sewer Fund. FY25 personnel costs increased due to the hiring of a Project Manager and the allocation of additional General Fund administration costs. Operating transfers to capital projects vary from year to year based on available reserve funds.

WATER FINANCE

3.0 FTE

Also see organization chart on page 49



PURPOSE

This department provides for the revenue collections for the fund along with general accounting and financial reporting functions. The staff noted above are shared between the Water and Sewer Funds. A portion of personnel and operating expenses are allocated to this department from the General Fund Finance Department. (The Finance Director's FTE is accounted for in the General Fund Finance Department.)

BUDGET SUMMARY - WATER FINANCE

		2024-25	YTD	2025-26	
	2023-24	Adopted	Expenses as	Recommended	Pct Change
	Actual	Budget	of 3/31/25	Budget	in Budget
Personnel		196,759	134,121	200,289	1.8%
Operating		109,010	106,155	129,791	19.1%
TOTAL	\$ -	\$ 305,769	\$ 240,276	\$ 330,080	8.0%

Funding:

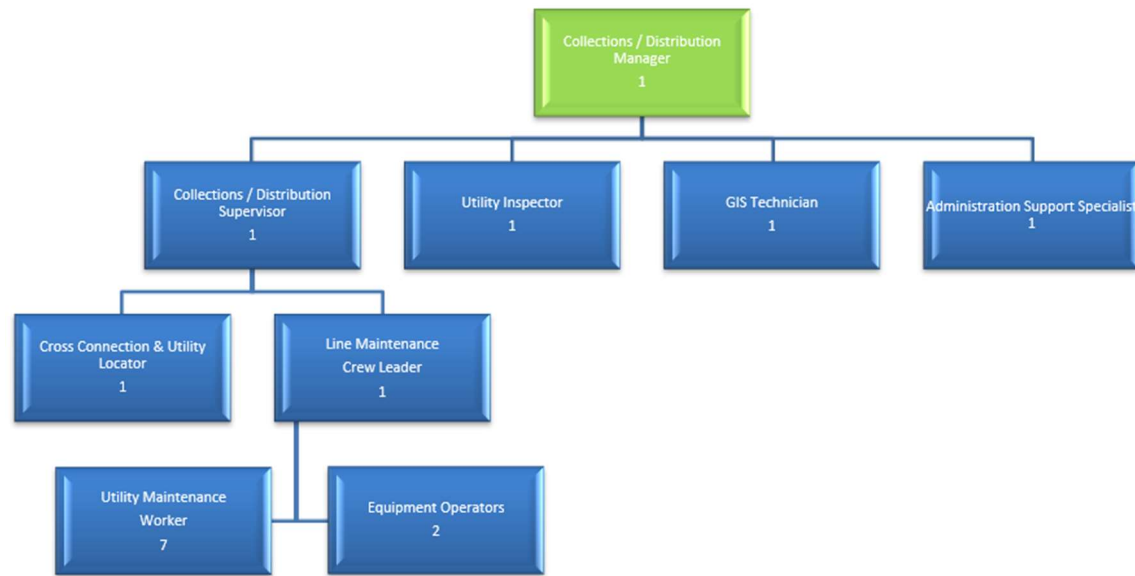
General Revenues	-	304,969		329,280	8.0%
Department Revenues	1,014	800		800	0.0%

Changes in budget from the prior year adopted budget:

FY24 actuals are reported in the Sewer Fund. FY25 includes decreases in insurance premiums that have been reallocated to the various operating departments. Other increases include professional services, banking and credit card fees, and software support.

WATER SERVICES OPERATIONS

16.0 FTE



PURPOSE

This department provides services related to the general operations of the water and sewer service line infrastructure throughout the city. They provide inspections, maintenance, and repairs. The staff noted above are shared between the Water and Sewer Funds. The below figures are related to the water services operations.

BUDGET SUMMARY - WATER SERVICES OPERATIONS

	2023-24	2024-25	YTD	2025-26	
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Pct Change in Budget
Personnel		588,271	490,855	688,234	17.0%
Operating		237,516	330,810	269,243	13.4%
Capital		-	708,907	28,000	-
Operating Transfers		12,480	-	11,185	-10.4%
TOTAL	\$ -	\$ 838,267	\$ 1,530,572	\$ 996,662	18.9%

Funding:

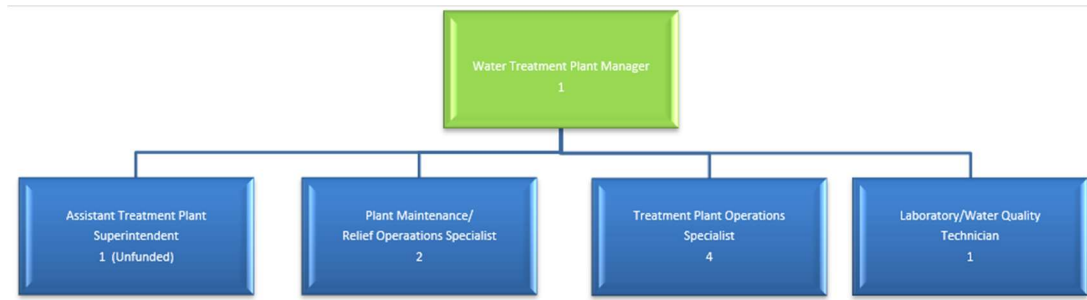
General Revenues	-	838,267		996,662	18.9%
Department Revenues	68,203	-		-	-

Changes in budget from the prior year adopted budget:

FY24 actuals are reported in the Sewer Fund. Expense decreases include a shift of water tank maintenance to the WTP Department, infiltration repairs, and materials. Increased expenses include line repairs and street repairs. The operating transfer increase is related to loan payments to the General Fund.

WATER TREATMENT PLANT

8.0 FTE



PURPOSE

This department provides water services for the city and surrounding area. Water is retrieved from the Cape Fear River and through a variety of treatment stages is purified for consumption and distributed to the City.

BUDGET SUMMARY - WATER TREATMENT PLANT OPERATIONS

	2023-24 Actual	2024-25 Adopted Budget	YTD Expenses as of 3/31/25	2025-26 Recommended Budget	Pct Change in Budget
Personnel	608,400	676,907	473,401	745,939	10.2%
Operating	886,801	1,198,633	828,273	1,234,281	3.0%
Capital	265,425	16,000	60,036	95,000	493.8%
Operating Transfers		11,600	-	8,863	-23.6%
TOTAL	\$ 1,760,626	\$ 1,903,140	\$ 1,361,710	\$ 2,084,083	9.5%

Funding:

General Revenues	-	-	-	-
Department Revenues	4,418,218	4,550,728	4,990,754	9.7%

Changes in budget from the prior year adopted budget:

FY26 includes two new employees with funding starting 1/1/26, and increases for electric, property insurance and maintenance and repairs. The operating transfer increase is related to loan payments to the General Fund.

WATER DEBT SERVICE

PURPOSE

This department includes the various principal and interest payments related to the Water Fund loans.

BUDGET SUMMARY - WATER DEBT SERVICE

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Change in Budget
Operating		578,329	259,560	894,857	54.7%
TOTAL	\$ -	\$ 578,329	\$ 259,560	\$ 894,857	54.7%

Funding:

General Revenues	-	578,329		894,857	54.7%
Department Revenues	-	-		-	-

Changes in budget from the prior year adopted budget:

FY24 actuals are reported in the Sewer Fund. Additional borrowing is anticipated for FY26.

SEWER FUND

Summary of Revenues - Sewer Fund

	<u>FY24 Actuals</u>	<u>Adopted FY25 Budget</u>	<u>Recommended FY26 Budget</u>
SEWER SALES	3,476,176.18	3,732,450.00	5,016,232.00
SEPTAGE HAULING FEE	49,555.00	60,000.00	5,000.00
SEWER TAP FEES	64,000.00	35,000.00	50,000.00
Total Charges for Services	3,589,731.18	3,827,450.00	5,071,232.00
INTEREST INCOME	56,293.00	39,174.00	40,200.00
LATE FEES	70,791.00	60,000.00	48,000.00
Total Investment Earnings	127,084.00	99,174.00	88,200.00
USDA GRANTS	68,202.81	-	-
Total Intergovernmental	68,202.81	-	-
RECONNECT FEES (CUT OFF & TRAN	33,820.00	34,500.00	34,800.00
RETURNED CHECK FEES	1,521.00	1,200.00	1,200.00
MISCELLANEOUS INCOME	9,122.00	3,000.00	3,000.00
SALE OF FIXED ASSETS	-	1,200.00	1,200.00
GAIN/LOSS ON SALE OF ASSET	(231,481.00)	-	-
INSURANCE PROCEEDS	14,651.00	3,000.00	3,000.00
INCORRECT ENTITY	(337.00)	-	-
Total Other Revenue	(172,704.00)	42,900.00	43,200.00
INSTALLMENT/LEASE FINANCING PROCEEDS	1,436,000.00	-	-
Total Financing Sources	1,436,000.00	-	-
FUND BALANCE	-	-	274,118.00
Total Fund Balance	-	-	274,118.00
Total Sewer Fund Revenues	5,048,313.99	3,969,524.00	5,476,750.00

Summary of Expenditures – Sewer Fund

Sewer Fund Budget Summary

	<u>FY25 Adopted Budget</u>	<u>FY26 Recommended Budget</u>	<u>Budget Change</u>	<u>Percent Change</u>
<u>Department</u>				
Personnel	1,735,102	1,861,420	126,318	7.3%
Operating	2,811,816	3,540,644	728,828	25.9%
Capital Outlay	35,000	27,600	(7,400)	-21.1%
Operating Transfers	94,426	47,086	(47,340)	-50.1%
Total Expenditures	4,676,344	5,476,750	800,406	17.1%

FY 2026 Sewer Fund Expenditures by Department

					FY26	% Change
<u>Sewer Departments</u>	<u>Personnel</u>	<u>Operating</u>	<u>Capital</u>	<u>Transfers</u>	<u>Recommended</u>	<u>vs FY25</u>
	<u>Costs</u>	<u>Costs</u>	<u>Outlay</u>	<u>Out</u>	<u>Total</u>	<u>Orig Bdgt</u>
Administration	245,134	110,248			355,382	8.1%
Finance	194,063	145,202			339,265	7.8%
Services Operations	630,861	397,273		16,777	1,044,911	14.1%
Waste Water Treatment Plant	791,362	1,299,508	27,600	30,309	2,148,779	4.7%
Debt Service		1,588,413			1,588,413	49.1%
Total Sewer	1,861,420	3,540,644	27,600	47,086	5,476,750	17.1%

SEWER ADMINISTRATION

PURPOSE

To provide administrative support for the Sewer Fund. A portion of personnel and operating expenses are allocated to this department from the following general fund departments: Mayor and Council, and Administration.

BUDGET SUMMARY - SEWER ADMINISTRATION

	2023-24	2024-25	YTD	2025-26	
	<u>Actual</u>	<u>Adopted</u>	<u>Expenses as</u>	<u>Recommended</u>	<u>Pct Change</u>
		<u>Budget</u>	<u>of 3/31/25</u>	<u>Budget</u>	<u>in Budget</u>
Personnel	255,154	226,041	156,179	245,134	8.4%
Operating	97,703	60,821	70,904	110,248	81.3%
Capital		-	11,611	-	-
Operating Transfers	1,089,589	42,000	193,326	-	-100.0%
TOTAL	\$1,442,446	\$ 328,862	\$ 432,020	\$ 355,382	8.1%

Funding:

General Revenues	1,191,580	223,688	-	-100.0%
Department Revenues	250,866	105,174	368,318	250.2%

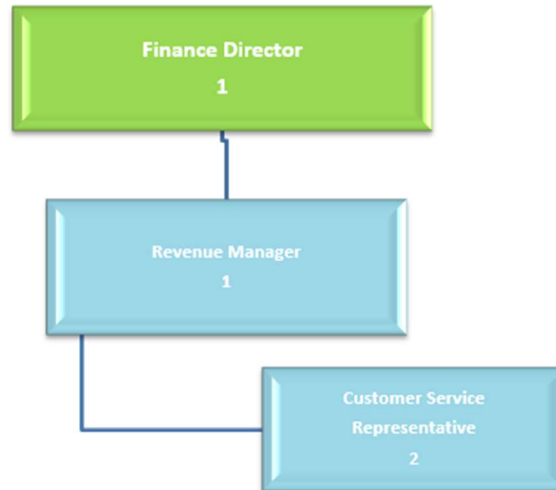
Changes in budget from the prior year adopted budget:

FY24 actuals include both water and sewer. FY25 personnel costs increased due to the hiring of a Project Manager and the allocation of additional General Fund administration costs. Operating transfers to capital projects vary from year to year based on available reserve funds.

SEWER FINANCE

3.0 FTE

Also see organization chart on page 49



PURPOSE

This department provides for the revenue collections for the fund along with general accounting and financial reporting functions. The staff noted above are shared between the Water and Sewer Funds. A portion of personnel and operating expenses are allocated to this department from the General Fund Finance Department. (The Finance Director's FTE is accounted for in the General Fund Finance Department.)

BUDGET SUMMARY - SEWER FINANCE

	2023-24	2024-25	YTD	2025-26	
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Pct Change in Budget
Personnel	343,710	190,874	134,121	194,063	1.7%
Operating	279,021	123,833	106,155	145,202	17.3%
TOTAL	\$ 622,731	\$ 314,707	\$ 240,276	\$ 339,265	7.8%

Funding:

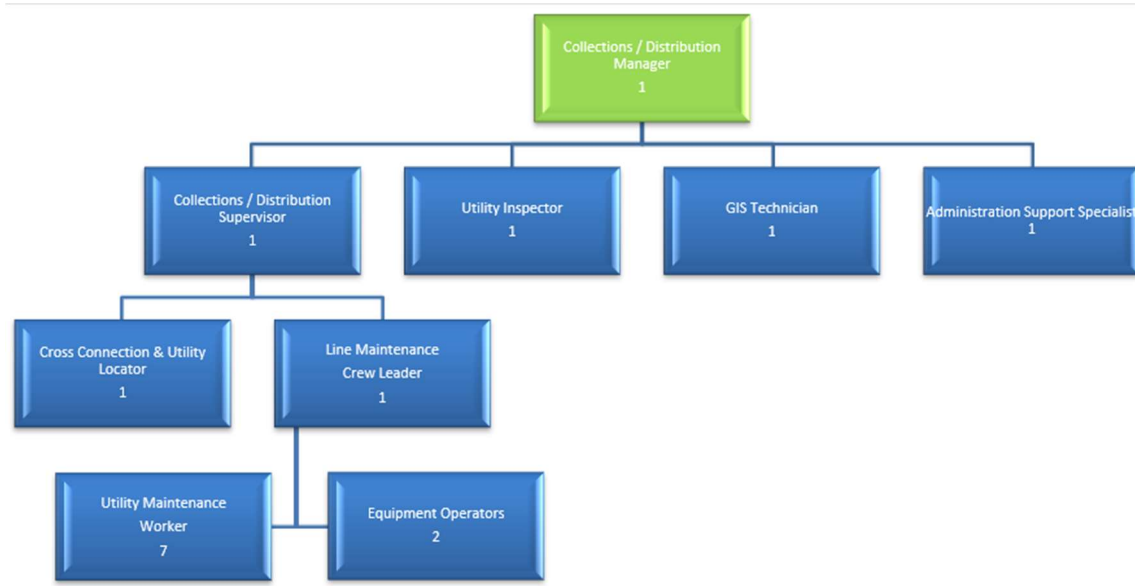
General Revenues	621,210	313,507	338,065	7.8%
Department Revenues	1,521	1,200	1,200	0.0%

Changes in budget from the prior year adopted budget:

FY24 actuals include both water and sewer. FY25 includes decreases in insurance premiums that have been reallocated to the various operating departments. Other increases include professional services, banking and credit card fees, and software support.

SEWER SERVICES OPERATIONS

16.0 FTE



PURPOSE

This department provides services related to the general operations of the water and sewer service line infrastructure throughout the city. They provide inspections, maintenance, and repairs. The staff noted above are shared between the Water and Sewer Funds. The below figures are related to the sewer services operations.

BUDGET SUMMARY - SEWER SERVICES OPERATIONS

	2023-24	2024-25	YTD	2025-26	
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Pct Change in Budget
Personnel	968,386	541,903	490,855	630,861	16.4%
Operating	661,288	354,870	330,810	397,273	11.9%
Capital	8,985	-	708,907	-	-
Operating Transfers		18,721	-	16,777	-10.4%
TOTAL	\$1,638,659	\$ 915,494	\$ 1,530,572	\$ 1,044,911	14.1%

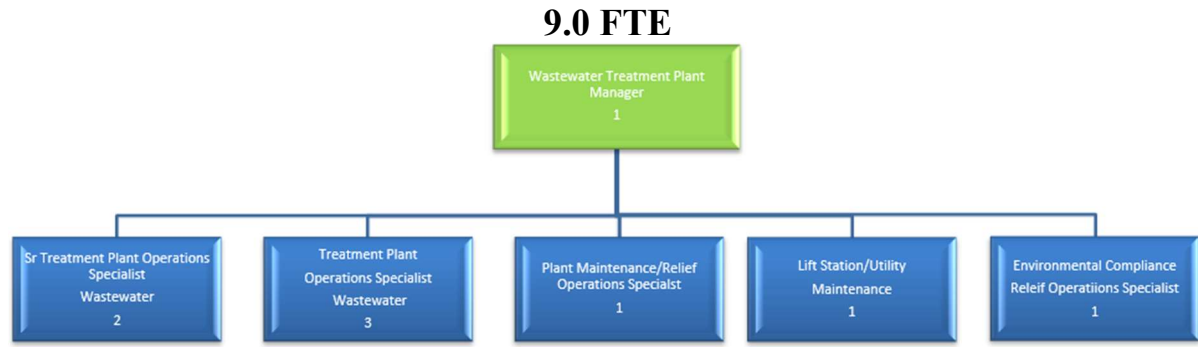
Funding:

General Revenues	1,502,253	915,494	1,044,911	14.1%
Department Revenues	136,406	-	-	-

Changes in budget from the prior year adopted budget:

FY24 actuals include both water and sewer. Expense decreases include a shift of water tank maintenance to the WTP Department, infiltration repairs, and materials. Increased expenses include line repairs and street repairs. The operating transfer increase is related to loan payments to the General Fund.

WASTE WATER TREATMENT PLANT



PURPOSE

This department provides for the treatment of wastewater and sewage for the City. Through a complex process of treatment stages and monitoring, the City's wastewater is processed and returned to the Cape Fear River.

BUDGET SUMMARY - WASTE WATER TREATMENT PLANT

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Change in Budget
Personnel	816,679	776,284	557,403	791,362	1.9%
Operating	910,076	1,207,068	988,963	1,299,508	7.7%
Capital		35,000	29,217	27,600	-21.1%
Operating Transfers	-	33,705	-	30,309	-10.1%
TOTAL	\$ 1,726,755	\$ 2,052,057	\$ 1,575,583	\$ 2,148,779	4.7%

Funding:

General Revenues	-	-	-	-
Department Revenues	3,589,731	3,827,450	5,071,232	32.5%

Changes in budget from the prior year adopted budget:

FY26 includes increases in utilities, property insurance, and maintenance and repairs. The operating transfer increase is related to loan payments to the General Fund.

SEWER DEBT SERVICE

PURPOSE

This department includes the various principal and interest payments related to the Sewer Fund loans.

BUDGET SUMMARY - SEWER DEBT SERVICE

	2023-24	2024-25	YTD	2025-26	Pct
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Change in Budget
Operating	2,687,786	1,065,224	259,560	1,588,413	49.1%
TOTAL	\$ 2,687,786	\$ 1,065,224	\$ 259,560	\$ 1,588,413	49.1%

Funding:

General Revenues	1,251,786	1,065,224		1,588,413	49.1%
Department Revenues	1,436,000	-		-	-

Changes in budget from the prior year adopted budget:

FY24 actuals include both water and sewer. FY24 included a balloon payment on some bond anticipation financing. There are no such payments for FY25 and FY26 increased due to new debt obligations.

STORMWATER FUND

The Stormwater Fund provides for the maintenance and construction of stormwater facilities and infrastructure in order to provide effective stormwater management.

Summary of Revenues - Stormwater Fund

	<u>FY24 Actuals</u>	<u>Adopted FY25 Budget</u>	<u>Recommended FY26 Budget</u>
STORMWATER FEES	418,240.73	474,000.00	632,688.00
STORMWATER FEES-PRIOR YEAR	568.01	200.00	1,500.00
PENALTIES AND INTEREST-ST/W FEES	1,554.07	25.00	400.00
Total Charges for Services	420,362.81	474,225.00	634,588.00
INVESTMENT EARNINGS	(7,632.96)	100.00	500.00
Total Investment Earnings	(7,632.96)	100.00	500.00
GAIN/LOSS ON SALE OF ASSETS	(913.12)	-	-
Total Other Revenues	(913.12)	-	-
Total Stormwater Fund Revenues	411,816.73	474,325.00	635,088.00

Summary of Expenditures – Stormwater Fund

Stormwater Fund Budget Summary

	<u>FY25 Adopted Budget</u>	<u>FY26 Recommended Budget</u>	<u>Budget Change</u>	<u>Percent Change</u>
Department				
Personnel	30,667	45,654	14,987	48.9%
Operating	399,658	550,224	150,566	37.7%
Operating Transfers	44,000	39,210	(4,790)	-10.9%
Total Expenditures	474,325	635,088	160,763	33.9%

FY 2026 Stormwater Expenditures by Department

	<u>Personnel Costs</u>	<u>Operating Costs</u>	<u>Capital Outlay</u>	<u>Transfers Out</u>	<u>FY26 Recommended Total</u>	<u>% Change vs FY25 Orig Bdg</u>
Stormwater						
Stormwater Operations	45,654	210,533			256,187	-16.1%
Debt Service		177,303		39,210	216,513	124.1%
Reserves		162,388			162,388	124.1%
Total Stormwater	45,654	550,224	-	39,210	635,088	33.9%

BUDGET SUMMARY - STORMWATER OPERATIONS

	2023-24	2024-25	YTD	2025-26	
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Pct Change in Budget
Personnel	26,242	30,667	4,398	45,654	48.9%
Operating	147,365	274,552	217,244	210,533	-23.3%
Capital	96,397	-	-	-	-
Reserves		72,476	-	162,388	124.1%
TOTAL	\$ 270,004	\$ 377,695	\$ 221,642	\$ 418,575	10.8%

Funding:

General Revenues	-	-	-	-
Department Revenues	383,048	377,695	418,575	10.8%

Changes in budget from the prior year adopted budget:

Increases in the stormwater fee rates for FY25 and FY26 provide additions to the Fund Reserves which will be accumulated for future stormwater projects.

BUDGET SUMMARY - STORMWATER UTILITY DEBT SERVICE

	2023-24	2024-25	YTD	2025-26	
	Actual	Adopted Budget	Expenses as of 3/31/25	Recommended Budget	Pct Change in Budget
Operating	52,469	96,630	99,575	216,513	124.1%
TOTAL	\$ 52,469	\$ 96,630	\$ 99,575	\$ 216,513	124.1%

Funding:

General Revenues				-
Department Revenues	52,469	96,630	216,513	124.1%

Changes in budget from the prior year adopted budget:

The increased debt expense is due to new vehicle purchases from FY23 and FY24 and an anticipated new capital project in FY26.

SPECIAL REVENUE FUNDS

The Special Revenue Fund accounts for revenues and expenditures legally restricted or designated by the City Council for specific program activities or services. Included in the Special Revenue Fund are the following funds:

- Grants
- Powell Bill

Budget Summary - Special Revenue Funds

	FY25	FY26		
	Adopted	Recommended	Budget	Pct
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
<u>Fund:</u>				
Powell Bill	961,500	1,007,679	46,179	4.8%
Grant Projects	50,015	-	(50,015)	-100.0%
Totals	1,011,515	1,007,679	(3,836)	-0.4%

GRANT ADMINISTRATION FUND

This fund accounts for grant awards made to the City that are legally restricted to expenditures for specific programs, activities, and purposes. In FY23 a grant was awarded to the City of Dunn by Harnett County for downtown enhancements in Dunn. In FY24 a grant was awarded to the City of Dunn by Harnett County for park improvements.

Budget Summary - Grant Projects Fund

	FY24	FY25	FY26	FY25 to FY26
	<u>Actuals</u>	<u>Adopted</u>	<u>Recommended</u>	<u>Percent</u>
		<u>Budget</u>	<u>Budget</u>	<u>Change</u>
<u>Revenues</u>				
Intergovernmental Grants	50,000	50,000	-	-100.0%
Interest Earnings	2,255	15	-	-100.0%
Total Revenues	52,255	50,015	-	-100.0%
<u>Expenditures</u>				
Harnett County Grant 2023	49,772			-
Harnett County Grant 2024	2,523	50,015	-	-100.0%
Total Expenditures	52,295	50,015	-	-100.0%

POWELL BILL-STREET RESURFACING FUND

Annually, State Street-Aid (Powell Bill) allocations are made to incorporated municipalities which establish their eligibility and qualify as provided by G.S. 136-41.1 through 136-41.4. The City's special revenue fund for Powell Bill was established by council with the adoption of the FY24 annual budget, starting July 1, 2023. Beginning in FY25, the City's tax rate was increased by four cents and allocated to the Powell Bill-Street Resurfacing Fund to be dedicated to street resurfacing throughout the City of Dunn. The four cents allocation continues through FY26.

Budget Summary - Powell Bill Fund

	FY24	FY25	FY26	FY25 to FY26
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
<u>Revenues</u>				
Ad Valorem Tax		452,000	459,379	1.6%
Powell Bill Revenue	323,566	320,000	354,800	10.9%
Interest Earnings	9,965	2,000	3,500	75.0%
Oper Trf fr Gen Fund	191,825	187,500	190,000	1.3%
Total Revenues	525,356	961,500	1,007,679	4.8%
<u>Expenditures</u>				
M & R Equipment		14,000	14,000	0.0%
Materials		50,000	50,500	1.0%
Contract Services	14,116	17,000	31,000	82.4%
Collection Fees	6,493	6,250	7,777	24.4%
Economic Incentive		-	24,150	-
Construction		208,997	300,000	43.5%
Debt Principal Pymts	190,115	471,518	403,136	-14.5%
Debt Interest Pymts	25,137	193,735	177,116	-8.6%
Total Expenditures	235,861	961,500	1,007,679	4.8%

LINE-ITEM BUDGET DETAIL...

Mayor and City Council

	FY24	FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	23,978	47,921	49,775	3.9%
FICA/MEDICARE	1,835	3,666	3,808	3.9%
PRINTING	-	500	500	0.0%
TRAVEL & TRAINING	10,962	10,000	13,180	31.8%
DEPARTMENT SUPPLIES	1,251	1,900	1,430	-24.7%
MUNICIPAL CODE/CONTRACT SRVCS	3,632	10,000	10,000	0.0%
PROFESSIONAL SERVICES	2,844	-	2,600	-
ELECTION COST	20,363	-	-	-
DUES & SUBSCRIPTIONS	-	500	200	-60.0%
WORKER'S COMP INSURANCE	25	43	44	2.3%
MISC & PUBLIC RELATIONS	3,535	5,000	5,000	0.0%
ATTORNEY FEES	48,072	42,500	60,000	41.2%
ATTORNEY FEES-LOT FORECLOSURES	(130)	2,500	3,000	20.0%
Totals	116,367	124,530	149,537	20.1%

Administration Department

	FY24	FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	352,998	347,734	356,595	2.5%
SALARIES - PART-TIME	-	-	9,169	-
FICA/MEDICARE	25,205	25,817	27,311	5.8%
EMPLOYEE INSURANCE	30,668	31,317	32,516	3.8%
RETIREMENT/401K	63,278	64,887	69,001	6.3%
WORKMANS COMP PYMTS	2,952	3,225	3,200	-0.8%
RETIREE'S INSURANCE	140,972	160,000	150,269	-6.1%
TELEPHONE	19,240	20,000	21,790	9.0%
TRAVEL & TRAINING	7,298	10,000	10,000	0.0%
ADVERTISING	8,935	8,000	9,200	15.0%
POSTAGE	455	500	500	0.0%
AUTOMOTIVE SUPPLIES	135	750	600	-20.0%
FUELS	428	500	750	50.0%
DEPARTMENT SUPPLIES	7,272	7,716	6,500	-15.8%
CONTRACT SERVICES	13,812	2,500	3,500	40.0%
DUES & SUBSCRIPTIONS	17,286	15,359	21,520	40.1%
LICENSES, PERMITS, RECORDING FEES	335	-	340	-
UNEMPLOYMENT INSURANCE	-	3,000	-	-100.0%
WORKER'S COMP INSURANCE	322	567	618	9.0%
VEHICLE & EQUIPMENT INSURANCE	523	734	937	27.7%
MISCELLANEOUS	44,696	5,000	1,000	-80.0%
NON-CAPITAL EQUIPMENT	1,220	-	1,000	-
Totals	738,030	707,606	726,316	2.6%

Tourism Department

		FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>FY24</u>	<u>Adopted</u>	<u>Recommended</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	100,180	106,687	126,262	18.3%
SALARIES - OVERTIME	841	-		-
FICA/MEDICARE	6,831	7,490	8,988	20.0%
EMPLOYEE INSURANCE	14,806	18,420	18,901	2.6%
RETIREMENT/401K	18,113	19,908	24,432	22.7%
WORKER'S COMP INSURANCE	95	96	114	18.8%
Totals	140,866	152,601	178,697	17.1%

Finance Department

		FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>FY24</u>	<u>Adopted</u>	<u>Recommended</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	165,416	190,234	174,558	-8.2%
SALARIES - PART-TIME	-	-	7,725	-
FICA/MEDICARE	11,807	13,973	13,375	-4.3%
EMPLOYEE INSURANCE	16,185	24,015	24,640	2.6%
RETIREMENT/401K	29,647	35,497	33,779	-4.8%
TRAVEL & TRAINING	2,469	8,745	3,802	-56.5%
POSTAGE	1,842	2,000	2,100	5.0%
MAINT & REPAIR - VEHICLES	414	386	-	-100.0%
DEPARTMENT SUPPLIES	878	3,200	3,200	0.0%
CONTRACT SERVICES	1,601	1,538	12,203	693.4%
SOFTWARE SUPPORT	14,748	16,561	22,139	33.7%
BANKING & CREDIT CARD FEES	13,294	13,000	13,500	3.8%
RENTAL & LEASE - EQUIPMENT	2,301	2,150		-100.0%
COLLECTION FEES	67,881	77,000	75,000	-2.6%
PROFESSIONAL SERVICES	26,571	27,166	30,010	10.5%
BAD DEBTS	(1,313)	-	2,500	-
DUES & SUBSCRIPTIONS	529	341	1,010	196.2%
LICENSES, PERMITS, RECORDING FEES	-	-	500	-
WORKER'S COMP INSURANCE	179	172	168	-2.3%
MISCELLANEOUS	(79)	400	400	0.0%
NON-CAPITAL EQUIPMENT	534	772	1,750	126.7%
Totals	354,904	417,150	422,359	1.2%

City Hall Facility Department

		FY25	FY26	FY25 to FY26
	FY24	Adopted	Recommended	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	-	26,345	26,297	-0.2%
FICA/MEDICARE	-	1,753	1,751	-0.1%
EMPLOYEE INSURANCE	-	6,906	7,067	2.3%
RETIREMENT/401K	-	4,915	5,089	3.5%
UNIFORMS	-	-	110	-
ELECTRIC	-	14,425	19,000	31.7%
WATER & SEWER	-	2,530	2,030	-19.8%
STORMWATER FEES	-	560	550	-1.8%
SANITATION SERVICES	-	3,465	3,350	-3.3%
MAINT & REPAIR - BUILDINGS	-	10,000	31,550	215.5%
JANITORIAL SUPPLY-CITY HALL	-	7,000	4,350	-37.9%
CONTRACT SERVICES	-	900	560	-37.8%
WORKER'S COMP INSURANCE	-	535	534	-0.2%
PROPERTY/BUILDING INSURANCE	-	5,483	5,725	4.4%
NON-CAPITAL EQUIPMENT	-	900	450	-50.0%
Totals	-	85,717	108,413	26.5%

Non-Departmental Department

		FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>FY24</u>	<u>Adopted</u>	<u>Recommended</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	-	30,000	35,768	19.2%
FICA/MEDICARE	-	-	2,736	-
RETIREMENT/401K	-	-	6,921	-
ELECTRIC	15,572	-	-	-
WATER & SEWER	1,680	-	-	-
STORMWATER FEES	3,938	2,950	4,100	39.0%
SANITATION SERVICES	2,763	-	-	-
MAINT & REPAIR - BUILDINGS	15,891	-	330	-
FUELS	5,250	-	-	-
GOVERNMENT CHANNEL	1,428	25,600	50,400	96.9%
CONTRACT SERVICES	1,884	3,130	1,630	-47.9%
RENTAL & LEASE - EQUIPMENT	8,005	7,000	33,855	383.6%
INFORMATION TECHNOLOGY	38,267	42,000	45,500	8.3%
DOWNTOWN SERVICE DISTRICT	46,000	47,500	27,500	-42.1%
ECONOMIC INCENTIVE-RTG	301,809	301,809	301,809	0.0%
I95/I40 ALLIANCE	51,500	55,000	55,000	0.0%
LICENSES, PERMITS, RECORDING FEES	176	1,000	780	-22.0%
INSURANCE & BONDS	62,411	72,490	64,100	-11.6%
VEHICLE & EQUIPMENT INSURANCE	1,363	5,042	3,819	-24.3%
PROPERTY/BUILDING INSURANCE	-	1,188	1,191	0.3%
DEDUCTIBLE REIMBURSEMENT	(2,450)	-	-	-
HUMAN RESOURCES PROGRAMS	6,238	8,500	8,500	0.0%
MISCELLANEOUS	(2,761)	-	7,500	-
NON-CAPITAL EQUIPMENT	-	-	40,000	-
CAPITAL OUTLAY	27,850	40,000	22,000	-45.0%
OPER TRFS TO CAPITAL PROJECTS	569,436	-	-	-
OPER TRFS TO POWELL BILL FUND	191,825	187,500	190,000	1.3%
Totals	1,348,075	830,709	903,439	8.8%

FY26 Capital Outlay includes: Drone

\$22,000

Police Department

	FY24	FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	2,585,452	2,688,345	2,926,938	8.9%
SALARIES - OVERTIME	90,132	90,000	88,124	-2.1%
SALARIES - PART-TIME	32,026	20,000	15,413	-22.9%
SEPARATION ALLOWANCE	124,868	151,360	142,200	-6.1%
FICA/MEDICARE	208,691	214,898	224,178	4.3%
EMPLOYEE INSURANCE	316,304	441,436	416,782	-5.6%
RETIREMENT/401K	509,289	584,756	633,718	8.4%
UNIFORMS	42,208	38,000	39,000	2.6%
TELEPHONE	8,506	11,500	9,000	-21.7%
CELL PHONE	19,666	38,500	39,500	2.6%
ELECTRIC	6,975	1,200	1,250	4.2%
NATURAL GAS-LP-HEATING	2,440	-	-	-
WATER & SEWER	1,947	-	-	-
SANITATION SERVICES	1,725	-	-	-
TRAVEL & TRAINING	32,984	36,000	28,587	-20.6%
ANIMAL CONTROL BUILDING	10,713	-	-	-
MAINT & REPAIR - EQUIPMENT	5,765	6,500	6,500	0.0%
PHYSICAL/DRUG EXAMS	2,067	2,500	2,800	12.0%
POSTAGE	195	500	500	0.0%
FUELS	131,129	130,000	132,000	1.5%
MAINT & REPAIR - VEHICLES	33,760	32,000	40,000	25.0%
DEPARTMENT SUPPLIES	11,751	13,000	13,000	0.0%
SAFETY SUPPLIES & EQUIPMENT	20,052	15,000	15,000	0.0%
CONTRACT SERVICES	102,033	74,500	131,535	76.6%
HARNETT COUNTY CONTRACT(VIPER RADIO S	33,600	36,000	36,000	0.0%
CALEA ACCREDITATION	152	1,000	1,000	0.0%
ANIMAL SHELTER BLDG SUPPLIES	10,674	-	-	-
K9 UPKEEP	5,595	6,000	7,000	16.7%
DUES & SUBSCRIPTIONS	29,266	64,106	56,272	-12.2%
LICENSES, PERMITS, RECORDING FEES	3,572	18,165	2,544	-86.0%
INSURANCE & BONDS	39,815	55,740	72,867	30.7%
WORKER'S COMP INSURANCE	66,855	69,230	71,383	3.1%
VEHICLE & EQUIPMENT INSURANCE	47,346	63,246	74,997	18.6%
PROPERTY/BUILDING INSURANCE	-	187	297	58.8%
ATTORNEY FEES	12,000	12,000	-	-100.0%
DRUG ENFORCEMENT	5,327	15,000	15,000	0.0%
DRUG FORFEITURE MONEY	10,036	20,000	20,000	0.0%
DUNN CRIME STOPPERS	-	1,000	1,000	0.0%
NON-CAPITAL EQUIPMENT	6,380	9,742	30,000	207.9%
INSURANCE REPAIR EXPENSE	71,092	10,000	10,000	0.0%
CAPITAL OUTLAY	8,900	-	-	-
CAPITAL OUTLAY - VEHICLES	17,693	-	-	-
Totals	4,668,981	4,971,411	5,304,385	6.7%

Police - Animal Control Division

		FY25	FY26	FY25 to FY26
	FY24	Adopted	Recommended	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	-	85,057	87,032	2.3%
SALARIES - OVERTIME	-	3,000	3,628	20.9%
SALARIES - PART-TIME	-	12,000	22,605	88.4%
FICA/MEDICARE	-	7,558	7,933	5.0%
EMPLOYEE INSURANCE	-	18,420	18,901	2.6%
RETIREMENT/401K	-	16,431	17,542	6.8%
UNIFORMS	-	1,500	1,500	0.0%
ELECTRIC	-	6,000	7,000	16.7%
NATURAL GAS-LP-HEATING	-	4,000	1,500	-62.5%
WATER & SEWER	-	2,000	2,800	40.0%
STORMWATER FEES	-	120	120	0.0%
SANITATION SERVICES	-	1,800	1,700	-5.6%
MAINT & REPAIR - BUILDINGS	-	9,000	9,000	0.0%
MAINT & REPAIR - EQUIPMENT	-	-	500	-
FUELS	-	5,000	2,350	-53.0%
MAINT & REPAIR - VEHICLES	-	4,000	4,000	0.0%
DEPARTMENT SUPPLIES	-	9,000	11,000	22.2%
CONTRACT SERVICES	-	-	25	-
SOFTWARE SUPPORT	-	-	500	-
BANKING & CREDIT CARD FEES	-	350	650	85.7%
DUES & SUBSCRIPTIONS	-	1,000	500	-50.0%
WORKER'S COMP INSURANCE	-	2,192	2,480	13.1%
VEHICLE & EQUIPMENT INSURANCE	-	1,784	2,153	20.7%
PROPERTY/BUILDING INSURANCE	-	656	718	9.5%
Totals	-	190,868	206,137	8.0%

Police Athletic League

		FY25	FY26	FY25 to FY26
	FY24	Adopted	Recommended	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
CONTRIBUTIONS TO ORGANIZATIONS	115,000	-	-	-
Totals	115,000	-	-	-

Planning Department

		FY25	FY26	FY25 to FY26
	FY24	Adopted	Recommended	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	218,801	350,312	381,118	8.8%
SALARIES - OVERTIME	-	3,000	1,555	-48.2%
FICA/MEDICARE	15,619	25,342	27,532	8.6%
EMPLOYEE INSURANCE	31,697	55,260	66,699	20.7%
RETIREMENT/401K	39,066	65,929	74,047	12.3%
UNIFORMS	-	-	500	-
TELEPHONE	14,045	11,024	13,000	17.9%
ELECTRIC	3,207	3,400	4,800	41.2%
NATURAL GAS-LP-HEATING	1,244	1,300	2,000	53.8%
WATER & SEWER	689	811	850	4.8%
STORMWATER FEES	321	325	325	0.0%
TRAVEL & TRAINING	3,107	7,200	15,045	109.0%
MAINT & REPAIR - BUILDINGS	885	4,000	8,000	100.0%
ADVERTISING	1,899	10,000	8,000	-20.0%
POSTAGE	3,206	3,000	3,500	16.7%
FUELS	2,682	6,000	4,000	-33.3%
MAINT & REPAIR - VEHICLES	114	3,310	1,800	-45.6%
DEPARTMENT SUPPLIES	5,442	10,000	11,000	10.0%
CONTRACT SERVICES	202,663	175,860	152,040	-13.5%
DEMOLITION	8,750	40,000	30,000	-25.0%
SOFTWARE SUPPORT	5,919	20,000	16,600	-17.0%
BANKING & CREDIT CARD FEES	3,743	3,000	5,500	83.3%
PROFESSIONAL SERVICES	10,071	-	16,000	-
DUES & SUBSCRIPTIONS	1,236	1,000	3,188	218.8%
LICENSES, PERMITS, RECORDING FEES	469	500	1,600	220.0%
WORKER'S COMP INSURANCE	4,576	2,936	5,885	100.4%
VEHICLE & EQUIPMENT INSURANCE	783	1,098	1,338	21.9%
PROPERTY/BUILDING INSURANCE	-	1,599	1,601	0.1%
ROW/PROPERTY BEAUTIFICATION	-	10,000	5,000	-50.0%
COMMUNITY APPEARANCE COMMITTEE	26	20,000	10,000	-50.0%
NON-CAPITAL EQUIPMENT	4,590	-	-	-
Totals	584,850	836,206	872,523	4.3%

Public Works Department

		FY25	FY26	FY25 to FY26
	FY24	Adopted	Recommended	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	732,813	761,994	688,620	-9.6%
SALARIES - OVERTIME	12,350	12,000	18,661	55.5%
SALARIES - PART-TIME	3,714	12,000	5,138	-57.2%
PERSONNEL COSTS FR (TO) OTHER DEPTS	(25,489)	(25,490)	(31,102)	22.0%
FICA/MEDICARE	55,676	57,956	50,473	-12.9%
EMPLOYEE INSURANCE	111,930	116,419	152,849	31.3%
RETIREMENT/401K	133,454	144,426	130,838	-9.4%
UNIFORMS	12,643	12,800	13,000	1.6%
TELEPHONE	12,684	11,000	11,000	0.0%
UTILITIES-STREET LIGHTS	254,634	240,000	300,000	25.0%
ELECTRIC	11,763	4,500	5,000	11.1%
NATURAL GAS-LP-HEATING	4,298	5,000	2,000	-60.0%
WATER & SEWER	2,496	2,800	2,800	0.0%
STORMWATER FEES	753	800	1,500	87.5%
SANITATION SERVICES	6,359	6,500	3,000	-53.8%
TRAVEL & TRAINING	1,324	3,000	7,000	133.3%
MAINT & REPAIR - BUILDINGS	2,621	3,500	6,500	85.7%
MAINT & REPAIR - EQUIPMENT	47,998	65,000	60,000	-7.7%
SIDEWALK CONSTRUCTION	20,583	25,000	25,000	0.0%
POSTAGE	247	600	500	-16.7%
FUELS	49,871	50,000	55,000	10.0%
MAINT & REPAIR - VEHICLES	7,946	8,000	8,500	6.3%
CHEMICALS	1,673	4,000	4,500	12.5%
DEPARTMENT SUPPLIES	7,630	6,000	7,500	25.0%
STREET SIGNS	6,314	5,000	6,000	20.0%
FLAGS AND EVENT DECORATIONS	-	2,500	3,500	40.0%
SAFETY SUPPLIES & EQUIPMENT	44	3,500	10,000	185.7%
MATERIALS	41,990	48,000	52,000	8.3%
MATERIALS-CONSTRUCTION	-	3,500	3,500	0.0%
CONTRACT SERVICES	3,860	1,000	4,000	300.0%
TREE REPLACEMENT/REMOVAL	6,150	6,500	7,000	7.7%
SOFTWARE SUPPORT	5,236	4,500	6,500	44.4%
PROFESSIONAL SERVICES	23,087	20,000	10,000	-50.0%
DUES & SUBSCRIPTIONS	588	1,500	1,500	0.0%
LICENSES, PERMITS, RECORDING FEES	3,266	2,000	3,500	75.0%
WORKER'S COMP INSURANCE	30,922	32,196	30,487	-5.3%
VEHICLE & EQUIPMENT INSURANCE	12,659	16,429	25,214	53.5%
PROPERTY/BUILDING INSURANCE	-	1,660	1,659	-0.1%
MISCELLANEOUS	7,642	2,000	2,000	0.0%
CURB & GUTTER	2,024	5,000	6,000	20.0%
NON-CAPITAL EQUIPMENT	4,167	1,500	5,000	233.3%
CAPITAL OUTLAY	328,889	-	-	-
STREET REPAIRS	12,088	15,000	15,000	0.0%
Totals	1,958,897	1,699,590	1,721,137	1.3%

Public Works - Sanitation Division

	FY24	FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
CONTRACT SERVICES	783,852	801,000	820,000	2.4%
TIPPING FEES	34,100	55,000	55,000	0.0%
HURRICANE/STORM DEBRIS REMOVAL	-	1,000	1,000	0.0%
Totals	817,952	857,000	876,000	2.2%

Public Works – Garage/Fleet Division

	FY24	FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	-	139,203	167,348	20.2%
SALARIES - OVERTIME	-	2,500	1,296	-48.2%
FICA/MEDICARE	-	10,492	11,883	13.3%
EMPLOYEE INSURANCE	-	21,183	29,273	38.2%
RETIREMENT/401K	-	26,442	32,634	23.4%
UNIFORMS	-	1,200	2,000	66.7%
TELEPHONE	-	-	300	-
NATURAL GAS-LP-HEATING	-	-	3,300	-
WATER & SEWER	-	-	600	-
TRAVEL & TRAINING	-	2,500	2,500	0.0%
MAINT & REPAIR - BUILDINGS	-	1,500	1,500	0.0%
MAINT & REPAIR - EQUIPMENT	-	9,000	5,000	-44.4%
FUELS	-	-	700	-
MAINT & REPAIR - VEHICLES	-	2,000	2,500	25.0%
CHEMICALS	-	1,000	1,000	0.0%
DEPARTMENT SUPPLIES	-	3,000	3,500	16.7%
SAFETY SUPPLIES & EQUIPMENT	-	-	1,000	-
CONTRACT SERVICES	-	3,000	1,000	-66.7%
SOFTWARE SUPPORT	-	3,000	11,898	296.6%
RENTAL & LEASE - EQUIPMENT	-	-	500	-
LICENSES, PERMITS, RECORDING FEES	-	-	1,000	-
WORKER'S COMP INSURANCE	-	1,966	3,032	54.2%
VEHICLE & EQUIPMENT INSURANCE	-	-	1,231	-
PROPERTY/BUILDING INSURANCE	-	1,835	1,826	-0.5%
MISCELLANEOUS	-	500	500	0.0%
NON-CAPITAL EQUIPMENT	-	-	2,500	-
CAPITAL OUTLAY	-	48,000	22,257	-53.6%
Totals	-	278,321	312,078	12.1%

FY26 Capital Outlay includes: Tire changer, tire balancer, AC machine \$22,257

Parks and Recreation Department

		FY25	FY26	FY25 to FY26
	FY24	Adopted	Recommended	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	481,183	296,902	318,965	7.4%
SALARIES - OVERTIME	16,609	7,500	18,661	148.8%
SALARIES - PART-TIME	26,432	30,000	30,825	2.8%
CONTRACT LABOR	35,967	30,000	36,000	20.0%
FICA/MEDICARE	39,022	25,268	27,234	7.8%
EMPLOYEE INSURANCE	76,062	62,628	59,400	-5.2%
RETIREMENT/401K	88,355	56,802	65,328	15.0%
UNIFORMS	-	-	2,000	-
UNIFORMS-CEMETERY	4,501	-	-	-
TELEPHONE	16,911	14,500	16,500	13.8%
UTILITIES-COMMUNITY BLDG	18,147	18,000	20,000	11.1%
UTILITIES-PARKS	33,820	25,000	35,000	40.0%
UTILITIES - REC CENTER	18,317	16,000	20,000	25.0%
UTILITIES-CEMETERY	2,688	-	-	-
WATER & SEWER	25,548	32,800	27,000	-17.7%
STORMWATER FEES	6,133	4,730	4,730	0.0%
SANITATION SERVICES	4,250	2,350	3,800	61.7%
TRAVEL & TRAINING	9,651	7,300	7,300	0.0%
MAINT & REPAIR - BUILDINGS	15,801	21,000	42,000	100.0%
MAINT & REPAIR - GROUNDS	54,377	27,000	27,000	0.0%
MAINT & REPAIR - POOL	11,240	7,000	7,000	0.0%
MAINTENANCE & REPAIR-CEMETERY BUILDIN	5,666	-	-	-
MAINTENANCE & REPAIR-CEMETERY EQUIP	6,053	-	-	-
MAINT & REPAIR - EQUIPMENT	807	5,000	2,000	-60.0%
POSTAGE	29	100	100	0.0%
MAINT & REPAIR - TRACTOR/MOWERS	2,303	6,000	4,000	-33.3%
FUELS	17,264	7,600	8,000	5.3%
MAINT & REPAIR - VEHICLES	2,838	2,000	2,000	0.0%
DEPARTMENT SUPPLIES	8,551	7,000	7,000	0.0%
PARK & POOL SUPPLIES	10,753	12,000	12,000	0.0%
FLAGS AND EVENT DECORATIONS	3,276	5,000	5,000	0.0%
SENIOR CITIZENS	4,212	6,000	-	-100.0%
MATERIALS-CEMETERY	10,234	-	-	-
ATHLETIC EQUIPMENT	36,859	35,000	36,000	2.9%
ATHLETIC TOURNAMENTS	338	5,000	5,000	0.0%
JANITORIAL SUPPLY-CITY HALL	4,672	-	-	-
CONTRACT SERVICE-LANDSCAPE SERVICES	186,052	197,040	197,040	0.0%
TREE REPLACEMENT/REMOVAL	-	1,600	3,000	87.5%
SOFTWARE SUPPORT	6,307	5,000	5,000	0.0%
BANKING & CREDIT CARD FEES	2,204	2,450	2,000	-18.4%
DUES & SUBSCRIPTIONS	-	200	200	0.0%
LICENSES, PERMITS, RECORDING FEES	2,240	1,620	1,000	-38.3%
WORKER'S COMP INSURANCE	16,101	7,391	7,966	7.8%
VEHICLE & EQUIPMENT INSURANCE	2,363	2,305	2,586	12.2%
PROPERTY/BUILDING INSURANCE	-	10,838	15,177	40.0%
MISCELLANEOUS	300	1,000	500	-50.0%
NON-CAPITAL EQUIPMENT	1,800	-	4,500	-
CAPITAL OUTLAY	12,800	48,000	65,000	35.4%
Totals	1,329,036	1,052,924	1,153,812	9.6%

FY26 Capital Outlay includes: Pickleball courts, Football scoreboard \$65,000

Senior Citizens Center Division

	FY24	FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	-	-	47,393	-
SALARIES - PART-TIME	-	-	20,550	-
FICA/MEDICARE	-	-	4,511	-
EMPLOYEE INSURANCE	-	-	9,477	-
RETIREMENT/401K	-	-	9,171	-
UNIFORMS	-	-	250	-
PAYMENT TO CCCC FOR SENIOR CENTER	59,397	60,000	-	-100.0%
TELEPHONE	-	-	500	-
UTILITIES	-	-	3,500	-
TRAVEL & TRAINING	-	-	3,000	-
PROPERTY RENTAL	-	-	1,200	-
DEPARTMENT SUPPLIES	-	-	3,000	-
WORKER'S COMP INSURANCE	-	-	1,664	-
Totals	59,397	60,000	104,216	73.7%

Cemetery Operations Division

		FY25	FY26	FY25 to FY26
	FY24	Adopted	Recommended	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	-	218,980	225,165	2.8%
SALARIES - OVERTIME	-	7,500	12,441	65.9%
FICA/MEDICARE	-	17,058	17,877	4.8%
EMPLOYEE INSURANCE	-	39,190	49,732	26.9%
RETIREMENT/401K	-	42,260	45,977	8.8%
UNIFORMS-CEMETERY	-	3,000	5,000	66.7%
ELECTRIC	-	1,000	1,100	10.0%
NATURAL GAS-LP-HEATING	-	2,300	1,750	-23.9%
WATER & SEWER	-	1,200	1,300	8.3%
STORMWATER FEES	-	1,470	2,310	57.1%
SANITATION SERVICES	-	1,625	1,700	4.6%
TRAVEL & TRAINING	-	1,000	1,000	0.0%
MAINTENANCE & REPAIR-CEMETERY BUILDIN	-	3,000	3,000	0.0%
MAINTENANCE & REPAIR-CEMETERY EQUIP	-	2,000	3,500	75.0%
POSTAGE	-	100	100	0.0%
MAINT & REPAIR - TRACTOR/MOWERS	-	8,000	5,000	-37.5%
FUELS	-	9,800	7,000	-28.6%
MAINT & REPAIR - VEHICLES	-	2,000	2,700	35.0%
DEPARTMENT SUPPLIES	-	-	500	-
SAFETY SUPPLIES & EQUIPMENT	-	-	500	-
MATERIALS-CEMETERY	-	10,000	10,000	0.0%
CONTRACT SERVICES	-	-	8,100	-
SOFTWARE SUPPORT	-	2,000	4,000	100.0%
WORKER'S COMP INSURANCE	-	8,841	9,558	8.1%
VEHICLE & EQUIPMENT INSURANCE	-	1,026	1,271	23.9%
PROPERTY/BUILDING INSURANCE	-	484	674	39.3%
Totals	-	383,834	421,255	9.7%

Library Department

		FY25	FY26	FY25 to FY26
	FY24	Adopted	Recommended	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
STORMWATER FEES	290	-	168	-
MAINT & REPAIR - BUILDINGS	1,523	1,500	1,500	0.0%
DEPARTMENT SUPPLIES	91	-	-	-
BOOKS	(214)	-	-	-
CONTRACT SERVICES	93,807	1,500	1,500	0.0%
PROPERTY/BUILDING INSURANCE	-	1,482	2,077	40.1%
CAPITAL OUTLAY	7,987	-	-	-
Totals	103,484	4,482	5,245	17.0%

Debt Service Department – General Fund

	FY24	FY25	FY26	FY25 to FY26
Account Description	Actuals	Adopted Budget	Recommended Budget	Percent Change
BB&T LEAF TRUCK 2020 00013 PRINCIPAL	28,996	29,538	30,090	1.9%
Vehicles Loan BBT 2019 Principal	20,312	21,056	21,827	3.7%
POLICE CARS (2017) - PRINCIPAL	19,341	-		-
BACKHOE, WHEEL LOADER(2017) - PRI	78,336	-		-
USDA POLICE CARS 2019 97-20 PRINCIPAL	20,504	20,947		-100.0%
USDA LEAF EQUIPMENT PARK&REC 97-22 PRIN	10,019	10,258	10,501	2.4%
USDA POLICE CARS 2020 97-24 PRINC	9,990	10,227	10,470	2.4%
USDA FY24 POLICE VEH-PRINCIPAL	-	52,000	39,795	-23.5%
BB&T LEAF TRUCK 2020 00013 INTEREST	2,373	1,832	1,280	-30.1%
VEHICLES LOAN BBT 2019 INTEREST	4,415	3,672	2,901	-21.0%
POLICE CARS (2017) - INTEREST	534	-		-
BACKHOE, FRONT WHEEL(2017) - INTEREST	2,154	-		-
USDA POLICE CARS 2019 97-20 INTEREST	984	498		-100.0%
USDA LEAF EQUIPMENT PARK&REC 97-22 INT	1,789	1,551	1,308	-15.7%
USDA POLICE CARS 2020 97-24 INTEREST	983	746	503	-32.6%
USDA FY23 PW VEH-PRINCIPAL	-	30,981	32,065	3.5%
USDA FY23 PW VEH-INTEREST	-	8,435	7,351	-12.9%
USDA FY24 PW VEH-PRINCIPAL	-	29,800	24,803	-16.8%
USDA FY24 PW VEH-INTEREST	-	6,000	5,193	-13.5%
USDA FY24 PU VEH-PRINCIPAL	-	37,690	32,391	-14.1%
USDA FY24 PU VEH-INTEREST	-	7,615	6,782	-10.9%
USDA FY24 PU EQUIP-PRINCIPAL	-	58,138	51,477	-11.5%
USDA FY24 PU EQUIP-INTEREST	-	17,063	15,694	-8.0%
FCB COMPUTER SERVER 2021 03260 PRINCIPAL	27,867	21,232		-100.0%
FCB COMPUTER SERVER 2021 03260 INTEREST	(5,851)	192		-100.0%
TYLER PARK PHASE II - PRINC	70,000	70,000		-100.0%
TYLER PARK PHASE II - INT	3,738	1,869		-100.0%
USDA FY23 POLICE VEH-PRINCIPAL	-	21,579	22,361	3.6%
USDA FY23 POLICE VEH-INTEREST	-	4,205	3,423	-18.6%
USDA FY24 POLICE VEH-INTEREST	-	10,500	8,331	-20.7%
USDA POLICE CARS 2021-PRINCIPAL	19,575	19,992	20,416	2.1%
USDA POLICE CARS 2021-INTEREST	1,718	1,302	877	-32.6%
HARNETT TRAINING CENTER	100,572	103,655		-100.0%
HARNETT TRNING CNT-INTEREST	45,479	42,397		-100.0%
TART PARK 2019 PRINCIPAL	232,126	239,563	99,770	-58.4%
TART PARK 2019 INTEREST	34,695	28,138	27,055	-3.8%
POLICE CARS (2018) PRINCIPAL	18,440	19,085	19,746	3.5%
POLICE CARS (2018) INTEREST	2,004	1,359	691	-49.2%
DEPARTMENTAL VEHICLES (2018) PRINCIPAL	18,440	19,085	19,746	3.5%
DEPARTMENTAL VEHICLES (2018) INTEREST	2,004	1,359	691	-49.2%
DOWNTOWN REVITALIZATION PRINCIPAL	108,275	112,065	115,987	3.5%
DOWNTOWN REVITALIZATION	73,098	69,309	65,387	-5.7%
USDA POLICE CARS (2022) PRINCIPAL	23,196	24,066	24,968	3.7%
USDA POLICE CARS (2022) INTEREST	4,688	3,818	2,915	-23.7%
USDA PUBLIC WORKS EQUIP (2021) PRINCIPAL	34,418	35,193	35,984	2.2%
USDA PUBLIC WORKS EQUIP (2021) INTEREST	4,050	3,276	2,484	-24.2%
UCB N MCKAY AVE 8.32A LAND PRINCIPAL	35,075	35,670	36,380	2.0%
UCB N MCKAY AVE 8.32A LAND INTEREST	6,370	5,776	5,065	-12.3%
UCB PW BOOM TRUCK 2022 PRINCIPAL	20,518	21,517		-100.0%
UCB PW BOOM TRUCK 2022 INTEREST	7,248	6,250		-100.0%
Totals	1,088,473	1,270,499	806,708	-36.5%

Administration – Water Fund

		FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>FY24</u>	<u>Adopted</u>	<u>Recommended</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	-	132,624	141,672	6.8%
SALARIES - PART-TIME	-	-	2,257	-
FICA/MEDICARE	-	9,684	10,802	11.5%
EMPLOYEE INSURANCE	-	11,525	11,710	1.6%
RETIREMENT/401K	-	22,571	25,042	10.9%
UNIFORMS	-	-	20	-
TELEPHONE	-	3,657	5,360	46.6%
PRINTING	-	-	120	-
ELECTRIC	-	2,199	2,790	26.9%
WATER & SEWER	-	386	300	-22.3%
STORMWATER FEES	-	85	80	-5.9%
SANITATION SERVICES	-	528	490	-7.2%
TRAVEL & TRAINING	-	4,923	5,708	15.9%
MAINT & REPAIR - BUILDINGS	-	1,531	4,710	207.6%
ADVERTISING	-	2,743	2,260	-17.6%
POSTAGE	-	-	120	-
AUTOMOTIVE SUPPLIES	-	-	150	-
FUELS	-	-	180	-
DEPARTMENT SUPPLIES	-	1,958	1,950	-0.4%
JANITORIAL SUPPLY-CITY HALL	-	-	640	-
MUNICIPAL CODE/CONTRACT SRVCS	-	2,537	1,231	-51.5%
CONTRACT SERVICES	-	1,966	8,330	323.7%
RENTAL & LEASE - EQUIPMENT	-	-	5,600	-
INFORMATION TECHNOLOGY	-	10,423	11,200	7.5%
PROFESSIONAL SERVICES	-	-	640	-
DUES & SUBSCRIPTIONS	-	3,897	5,330	36.8%
LICENSES, PERMITS, RECORDING FEES	-	-	270	-
WORKER'S COMP INSURANCE	-	814	806	-1.0%
PROPERTY/BUILDING INSURANCE	-	-	763	-
WELLNESS PROGRAM	-	-	2,090	-
MISC & PUBLIC RELATIONS	-	1,271	4,920	287.1%
ATTORNEY FEES	-	12,160	15,510	27.5%
RESERVE FOR CONTINGENCY	-	-	431,451	-
NON-CAPITAL EQUIPMENT	-	137	10,170	7323.4%
OPER TRFS TO CAPITAL PROJECTS	-	28,000	-	-100.0%
Totals	-	255,619	714,672	179.6%

Finance – Water Fund

		FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>FY24</u>	<u>Adopted</u>	<u>Recommended</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	-	122,980	114,870	-6.6%
SALARIES - OVERTIME	-	508	778	53.1%
SALARIES - PART-TIME	-	8,121	17,314	113.2%
FICA/MEDICARE	-	9,133	9,644	5.6%
EMPLOYEE INSURANCE	-	20,792	15,748	-24.3%
RETIREMENT/401K	-	23,043	22,377	-2.9%
RETIREE'S INSURANCE	-	12,182	19,558	60.5%
TELEPHONE	-	236	325	37.7%
TRAVEL & TRAINING	-	2,741	1,436	-47.6%
POSTAGE	-	13,858	16,500	19.1%
DEPARTMENT SUPPLIES	-	3,745	3,292	-12.1%
CONTRACT SERVICES	-	6,835	10,566	54.6%
SOFTWARE SUPPORT	-	20,936	23,000	9.9%
BANKING & CREDIT CARD FEES	-	30,899	38,400	24.3%
RENTAL & LEASE - EQUIPMENT	-	2,715	2,736	0.8%
PROFESSIONAL SERVICES	-	6,818	10,314	51.3%
BAD DEBTS	-	3,277	3,600	9.9%
DUES & SUBSCRIPTIONS	-	88	503	471.6%
LICENSES, PERMITS, RECORDING FEES	-	-	200	-
INSURANCE & BONDS	-	13,651	13,553	-0.7%
UNEMPLOYMENT INSURANCE	-	1,170	1,280	9.4%
WORKER'S COMP INSURANCE	-	109	118	8.3%
VEHICLE & EQUIPMENT INSURANCE	-	1,310	848	-35.3%
MISCELLANEOUS	-	187	320	71.1%
NON-CAPITAL EQUIPMENT	-	435	2,800	543.7%
Totals	-	305,769	330,080	8.0%

Water Collection and Distribution Operations

		FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>FY24</u>	<u>Adopted</u>	<u>Recommended</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	-	387,078	458,725	18.5%
SALARIES - OVERTIME	-	14,054	14,929	6.2%
SALARIES - PART-TIME	-	2,603	2,055	-21.1%
FICA/MEDICARE	-	29,413	34,290	16.6%
EMPLOYEE INSURANCE	-	78,329	86,582	10.5%
RETIREMENT/401K	-	76,794	91,653	19.3%
UNIFORMS	-	6,014	6,000	-0.2%
TELEPHONE	-	3,007	5,200	72.9%
ELECTRIC	-	6,014	1,840	-69.4%
WATER & SEWER	-	842	1,680	99.5%
STORMWATER FEES	-	160	160	0.0%
SANITATION SERVICES	-		1,080	-
TRAVEL & TRAINING	-	4,010	4,000	-0.2%
MAINT & REPAIR - BUILDINGS	-	802	1,600	99.5%
DISTRIBUTION/UPGRADES	-	24,057	60,000	149.4%
INFILTRATION-COLLECTION	-	32,076		-100.0%
MAINT & REPAIR - EQUIPMENT	-	8,019	6,000	-25.2%
MAINT & REPAIR - LINES	-	16,038	24,000	49.6%
FUELS	-	13,150	13,200	0.4%
MAINT & REPAIR - VEHICLES	-	5,012	6,000	19.7%
DEPARTMENT SUPPLIES	-	3,007	3,000	-0.2%
SAFETY SUPPLIES & EQUIPMENT	-	4,811	4,800	-0.2%
MATERIALS - METERS	-	56,133	72,000	28.3%
ENGINEERING	-	10,024	10,000	-0.2%
SOFTWARE SUPPORT	-		1,440	-
DUES & SUBSCRIPTIONS	-	13,632	9,200	-32.5%
LICENSES, PERMITS, RECORDING FEES	-	2,005	8,000	299.0%
WORKER'S COMP INSURANCE	-	6,220	9,787	57.3%
VEHICLE & EQUIPMENT INSURANCE	-	5,779	6,592	14.1%
PROPERTY/BUILDING INSURANCE	-	665	664	-0.2%
MISCELLANEOUS	-	2,005	1,000	-50.1%
NON-CAPITAL EQUIPMENT	-	4,010		-100.0%
CAPITAL OUTLAY	-		28,000	-
STREET REPAIRS	-	10,024	12,000	19.7%
GF ADV REPYMT-USDA FY24 EQ PRINC	-	9,645	8,571	-11.1%
GF ADV REPYMT-USDA FY24 EQ INT	-	2,835	2,614	-7.8%
Totals	-	838,267	996,662	18.9%

FY26 Capital Outlay includes: 24" Asphalt Planer

\$28,000

Water Treatment Plant

		FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>FY24</u>	<u>Adopted</u>	<u>Recommended</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	396,975	422,729	467,541	10.6%
SALARIES - OVERTIME	50,635	62,500	62,205	-0.5%
FICA/MEDICARE	32,711	36,610	38,030	3.9%
EMPLOYEE INSURANCE	48,905	64,525	75,657	17.3%
RETIREMENT/401K	79,174	90,543	102,506	13.2%
UNIFORMS	5,966	5,500	6,000	9.1%
TELEPHONE	4,164	5,000	5,000	0.0%
UTILITIES	-	6,598	4,500	-31.8%
ELECTRIC	222,713	215,000	245,000	14.0%
SANITATION SERVICES	3,234	15,228	5,000	-67.2%
TRAVEL & TRAINING	3,329	4,500	3,500	-22.2%
MAINT & REPAIR - BUILDINGS	14	20,000	20,000	0.0%
MAINTENANCE - WATER TANKS	-	70,000	78,503	12.1%
MAINT & REPAIR - EQUIPMENT	39,515	72,000	75,000	4.2%
POSTAGE	-	50	-	-100.0%
FUELS	8,276	4,500	5,000	11.1%
MAINT & REPAIR - VEHICLES	111	1,500	1,500	0.0%
CHEMICALS & LABORATORY SUPPLY	351,148	404,547	414,321	2.4%
INDEPENDENT LAB TEST	10,477	13,000	17,000	30.8%
DEPARTMENT SUPPLIES	2,503	4,000	3,000	-25.0%
SAFETY SUPPLIES & EQUIPMENT	706	1,500	1,500	0.0%
ENGINEERING	22,150	20,000	20,000	0.0%
CONTRACT SERVICES	185,949	245,740	204,750	-16.7%
RENTAL & LEASE - EQUIPMENT	250	600	800	33.3%
DUES & SUBSCRIPTIONS	11,767	12,000	12,000	0.0%
LICENSES, PERMITS, RECORDING FEES	4,058	5,000	6,000	20.0%
WORKER'S COMP INSURANCE	9,408	10,675	11,994	12.4%
VEHICLE & EQUIPMENT INSURANCE	810	1,135	1,537	35.4%
PROPERTY/BUILDING INSURANCE	-	59,060	90,876	53.9%
MISCELLANEOUS	252	1,500	1,500	0.0%
CAPITAL OUTLAY	101,200	16,000	95,000	493.8%
CAPITAL IMPROVEMENT PROJECTS	164,225	-	-	-
GF ADV REPYMT-USDA FY24 VEH PRINC	-	9,650	7,329	-24.1%
GF ADV REPYMT-USDA FY24 VEH INT	-	1,950	1,534	-21.3%
Totals	1,760,625	1,903,140	2,084,083	9.5%

FY26 Capital Outlay includes: Chemical Feed Skids (2), Tank Communication Panels \$95,000

Debt Service Department – Water Fund

		FY25	FY26	FY25 to FY26
Account Description	FY24	Adopted	Recommended	Percent
	Actuals	Budget	Budget	Change
USDA WATER SEWER GENERATOR VEH 97-23 PI	4,722	4,834	4,949	2.4%
USDA WATER SEWER GENERATOR VEH 97-23 IN	842	731	616	-15.7%
BB&T LAKESHORE DR 2020-PRINCIPAL	41,648	42,377	43,117	1.7%
BB&T LAKESHORE DR 2020-INTEREST	2,303	1,684	944	-43.9%
USDA WASTEWATER REHAB 2021 PRINCIPAL	41,000	41,000	41,000	0.0%
USDA WASTEWATER REHAB 2021 INTEREST	8,039	10,480	9,898	-5.6%
TRUIST ELM BAY 2022- PRINCIPAL	107,788	110,645	113,577	2.6%
TRUIST ELM BAY 2022 INTEREST	11,722	9,039	6,107	-32.4%
AUTO METER READ LOAN PRINCIPAL	112,359	116,438	120,664	3.6%
AUTO METER READ LOAN INTEREST	50,847	49,884	45,657	-8.5%
BB&T WATAUGA BROAD WATER/SEWER 2020 P	21,347	21,789	22,240	2.1%
BB&T WATAUGA BROAD WATER/SEWER 2020 I	3,758	3,360	2,909	-13.4%
BOND WATER LINE - PRINCIPAL	138,000	135,000		-100.0%
BOND WATER LINE - INTEREST	5,608	2,889		-100.0%
TRACY LANE WS EXT - PRINCIPAL	-	22,079	23,183	5.0%
TRACY LANE WS EXT - INTEREST	4,880	6,100	4,996	-18.1%
NCDEQ LEAD/COPPER-PRINCIPAL	-	-	40,000	-
BORROWING FOR NEW BUDGET YEAR-PRINCIP	-	-	207,500	-
BORROWING FOR NEW BUDGET YEAR-INTERES	-	-	207,500	-
Totals	554,863	578,329	894,857	54.7%

Administration – Sewer Fund

		FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>FY24</u>	<u>Adopted</u>	<u>Recommended</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	195,143	169,939	181,405	6.7%
SALARIES - PART-TIME	-	-	2,680	-
FICA/MEDICARE	13,953	12,410	13,829	11.4%
EMPLOYEE INSURANCE	13,448	14,769	14,935	1.1%
RETIREMENT/401K	32,610	28,923	32,285	11.6%
UNIFORMS	-	-	20	-
TELEPHONE	9,740	4,343	6,380	46.9%
PRINTING	-	-	150	-
ELECTRIC	8,324	2,611	3,543	35.7%
WATER & SEWER	905	459	370	-19.4%
STORMWATER FEES	261	102	102	0.0%
SANITATION SERVICES	1,506	627	630	0.5%
TRAVEL & TRAINING	8,583	5,847	6,777	15.9%
MAINT & REPAIR - BUILDINGS	715	1,819	5,980	228.8%
ADVERTISING	5,924	3,257	2,690	-17.4%
POSTAGE	-	-	150	-
AUTOMOTIVE SUPPLIES	-	-	170	-
FUELS	-	-	220	-
DEPARTMENT SUPPLIES	3,859	2,326	2,320	-0.3%
JANITORIAL SUPPLY-CITY HALL	-	-	810	-
MUNICIPAL CODE/CONTRACT SRVCS	2,414	3,013	1,461	-51.5%
CONTRACT SERVICES	863	2,334	9,905	324.4%
RENTAL & LEASE - EQUIPMENT	-	-	6,650	-
INFORMATION TECHNOLOGY	20,245	12,377	13,300	7.5%
PROFESSIONAL SERVICES	1,383	-	760	-
DUES & SUBSCRIPTIONS	8,899	4,627	6,325	36.7%
LICENSES, PERMITS, RECORDING FEES	186	-	335	-
WORKER'S COMP INSURANCE	209	967	1,265	30.8%
PROPERTY/BUILDING INSURANCE	-	-	1,145	-
WELLNESS PROGRAM	-	-	2,480	-
MISC & PUBLIC RELATIONS	3,758	1,509	5,845	287.3%
ATTORNEY FEES	18,520	14,440	18,405	27.5%
NON-CAPITAL EQUIPMENT	1,408	163	12,060	7298.8%
OPER TRFS TO CAPITAL PROJECTS	1,089,589	42,000	-	-100.0%
Totals	1,442,445	328,862	355,382	8.1%

Finance – Sewer Fund

		FY25	FY26	FY25 to FY26
	FY24	Adopted	Recommended	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	223,113	119,302	122,927	3.0%
SALARIES - OVERTIME	-	492	778	58.1%
SALARIES - PART-TIME	10,869	7,879	17,671	124.3%
FICA/MEDICARE	15,755	8,859	10,263	15.8%
EMPLOYEE INSURANCE	31,256	20,171	16,887	-16.3%
RETIREMENT/401K	39,965	22,353	23,937	7.1%
RETIREE'S INSURANCE	22,752	11,818	1,600	-86.5%
TELEPHONE	593	269	325	20.8%
TRAVEL & TRAINING	918	3,114	1,612	-48.2%
POSTAGE	28,084	15,742	16,500	4.8%
MAINT & REPAIR - VEHICLES	230	-	-	-
DEPARTMENT SUPPLIES	6,652	4,255	3,908	-8.2%
CONTRACT SERVICES	18,803	7,765	11,189	44.1%
SOFTWARE SUPPORT	38,660	23,783	24,693	3.8%
BANKING & CREDIT CARD FEES	72,937	35,101	38,400	9.4%
RENTAL & LEASE - EQUIPMENT	6,114	3,085	3,246	5.2%
PROFESSIONAL SERVICES	13,044	7,746	14,601	88.5%
BAD DEBTS	8,310	3,723	5,400	45.0%
DUES & SUBSCRIPTIONS	292	101	550	444.6%
LICENSES, PERMITS, RECORDING FEES	-	-	300	-
INSURANCE & BONDS	79,453	15,499	20,330	31.2%
UNEMPLOYMENT INSURANCE	-	1,330	1,520	14.3%
WORKER'S COMP INSURANCE	245	124	126	1.6%
VEHICLE & EQUIPMENT INSURANCE	1,695	1,489	1,272	-14.6%
MISCELLANEOUS	2,703	213	380	78.4%
NON-CAPITAL EQUIPMENT	287	494	850	72.1%
Totals	622,730	314,707	339,265	7.8%

Sewer Collection and Distribution Operations

		FY25	FY26	FY25 to FY26
	FY24	Adopted	Recommended	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	668,907	356,570	409,072	14.7%
SALARIES - OVERTIME	20,943	12,946	22,394	73.0%
SALARIES - PART-TIME	-	2,397	3,083	28.6%
FICA/MEDICARE	49,495	27,094	31,797	17.4%
EMPLOYEE INSURANCE	105,497	72,155	81,023	12.3%
RETIREMENT/401K	123,543	70,741	83,492	18.0%
UNIFORMS	10,595	8,986	9,000	0.2%
TELEPHONE	12,144	4,493	7,800	73.6%
UTILITIES	63	-	-	-
ELECTRIC	14,259	8,986	2,760	-69.3%
WATER & SEWER	4,034	1,258	2,520	100.3%
STORMWATER FEES	383	240	240	0.0%
SANITATION SERVICES	-	-	1,620	-
TRAVEL & TRAINING	2,433	5,990	6,000	0.2%
MAINT & REPAIR - BUILDINGS	7,242	1,198	2,400	100.3%
MAINTENANCE - WATER TANKS	78,895	-	-	-
DISTRIBUTION/UPGRADES	15,676	35,943	-	-100.0%
INFILTRATION-COLLECTION	51,875	47,924	75,000	56.5%
MAINT & REPAIR - EQUIPMENT	6,715	11,981	9,000	-24.9%
MAINT & REPAIR - LINES	87,515	23,962	36,000	50.2%
FUELS	36,394	19,650	19,800	0.8%
MAINT & REPAIR - VEHICLES	19,760	7,488	9,000	20.2%
DEPARTMENT SUPPLIES	8,188	4,493	4,500	0.2%
SAFETY SUPPLIES & EQUIPMENT	2,319	7,189	7,200	0.2%
MATERIALS - METERS	177,678	83,867	108,000	28.8%
ENGINEERING	(2,599)	14,976	15,000	0.2%
CONTRACT SERVICES	59,019	-	-	-
SOFTWARE SUPPORT	-	-	1,710	-
PROFESSIONAL SERVICES	1,250	-	-	-
DUES & SUBSCRIPTIONS	35,314	20,368	13,800	-32.2%
LICENSES, PERMITS, RECORDING FEES	6,365	2,995	12,000	300.7%
WORKER'S COMP INSURANCE	13,506	9,294	8,540	-8.1%
VEHICLE & EQUIPMENT INSURANCE	10,429	8,634	9,888	14.5%
PROPERTY/BUILDING INSURANCE	-	994	995	0.1%
MISCELLANEOUS	3,672	2,995	1,500	-49.9%
NON-CAPITAL EQUIPMENT	(1,837)	5,990	15,000	150.4%
CAPITAL OUTLAY	8,985	-	-	-
STREET REPAIRS	-	14,976	18,000	20.2%
GF ADV REPYMT-USDA FY24 EQ PRINC	-	14,468	12,857	-11.1%
GF ADV REPYMT-USDA FY24 EQ INT	-	4,253	3,920	-7.8%
Totals	1,638,657	915,494	1,044,911	14.1%

Wastewater Treatment Plant

		FY25	FY26	FY25 to FY26
	FY24	Adopted	Recommended	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	568,662	483,204	493,432	2.1%
SALARIES - OVERTIME	55,331	67,000	64,278	-4.1%
FICA/MEDICARE	36,730	40,603	40,793	0.5%
EMPLOYEE INSURANCE	65,076	82,808	84,944	2.6%
RETIREMENT/401K	90,879	102,669	107,915	5.1%
UNIFORMS	6,317	6,600	6,600	0.0%
TELEPHONE	5,314	4,500	5,500	22.2%
UTILITIES	2,429	5,000	3,000	-40.0%
ELECTRIC	205,953	190,000	270,000	42.1%
NATURAL GAS-LP-HEATING	532	2,000	1,000	-50.0%
WATER & SEWER	356,006	450,000	482,193	7.2%
STORMWATER FEES	2,591	2,300	2,600	13.0%
SANITATION SERVICES	3,323	3,300	3,300	0.0%
TRAVEL & TRAINING	1,586	4,000	4,000	0.0%
MAINT & REPAIR - BUILDINGS	926	56,650	30,000	-47.0%
MAINTENANCE-BUILDINGS LIFT STATIONS	506	1,000	4,000	300.0%
MAINT & REPAIR - EQUIPMENT	28,762	40,000	60,000	50.0%
MAINT & REPAIR - LIFT STATIONS	16,849	15,000	20,000	33.3%
FUELS	4,349	5,000	5,000	0.0%
MAINT & REPAIR - VEHICLES	710	2,000	2,000	0.0%
CHEMICALS & LABORATORY SUPPLY	109,801	230,000	180,000	-21.7%
INDEPENDENT LAB TEST	8,390	18,870	17,500	-7.3%
DEPARTMENT SUPPLIES	3,717	5,000	4,500	-10.0%
SAFETY SUPPLIES & EQUIPMENT	1,062	2,000	2,000	0.0%
MATERIALS	-	-	3,000	-
ENGINEERING	5,830	-	-	-
CONTRACT SERVICES	110,569	95,000	95,000	0.0%
DUES & SUBSCRIPTIONS	15,250	13,099	17,100	30.5%
LICENSES, PERMITS, RECORDING FEES	3,105	6,000	6,000	0.0%
WORKER'S COMP INSURANCE	15,415	12,821	12,993	1.3%
VEHICLE & EQUIPMENT INSURANCE	748	1,048	2,081	98.6%
PROPERTY/BUILDING INSURANCE	37	34,130	47,841	40.2%
MISCELLANEOUS	-	750	300	-60.0%
NON-CAPITAL EQUIPMENT	-	1,000	12,000	1100.0%
CAPITAL OUTLAY	-	35,000	27,600	-21.1%
GF ADV REPYMT-USDA FY24 VEH PRINC	-	28,040	25,062	-10.6%
GF ADV REPYMT-USDA FY24 VEH INT	-	5,665	5,247	-7.4%
Totals	1,726,755	2,052,057	2,148,779	4.7%

FY26 Capital Outlay includes: Spectrophotometer, Lawnmower, Rebuild Pump \$27,600

Debt Service Department – Sewer Fund

		FY25	FY26	FY25 to FY26
<u>Account Description</u>	<u>FY24</u>	<u>Adopted</u>	<u>Recommended</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
WWTP IMPROVEMENTS 2009-PRINCIPAL	219,253	219,256	219,256	0.0%
WWTP IMPROVEMENTS 2009-INTEREST	42,952	38,370	32,889	-14.3%
WWTP AERATION LOAN PRINCIPAL	137,500	137,500	137,500	0.0%
USDA WATER SEWER GENERATOR VEH 97-23 PRI	13,100	13,412	13,730	2.4%
USDA WATER SEWER GENERATOR VEH 97-23 INT	2,336	2,028	1,709	-15.7%
CAMERA TRUCK LEASE-PRINCIPAL	30,083	30,625	31,175	1.8%
CAMERA TRUCK LEASE-INTEREST	1,667	1,253	702	-44.0%
USDA WATER SEWER PHASE 1 PRINCIPAL	1,464,000	28,000	29,000	3.6%
USDA WATER SEWER PHASE 1 INTEREST	35,134	17,600	17,250	-2.0%
SRF WWTP IMPROVEMENTS 2022- PRINCIPAL	-	181,300	181,300	0.0%
SRF WWTP IMPROVEMENTS 2022- INTEREST	568	4,893	4,478	-8.5%
SRF WATER COLLECTIONS REHAB 2022- PRINCIPAL	-	88,704	299,822	238.0%
SRF WATER COLLECTIONS REHAB 2022- INTEREST	-	3,406	11,916	249.9%
JUNIPER CREEK OUTFALL PRINCIPAL	50,117	50,862	52,870	3.9%
JUNIPER CREEK OUTFALL INTEREST	11,458	11,502	9,493	-17.5%
TRUIST VACUUM TRUCK 2022 PRINCIPAL	57,348	58,426	59,525	1.9%
TRUIST VACUUM TRUCK 2022 INTEREST	6,427	5,703	4,604	-19.3%
BB&T WATAUGA BROAD WATER/SEWER 2020 PRIN	32,021	32,684	33,360	2.1%
BB&T WATAUGA BROAD WATER/SEWER 2020 INT	5,638	5,041	4,364	-13.4%
TRACY LANE WS EXT - PRINCIPAL	-	33,119	34,775	5.0%
TRACY LANE WS EXT - INTEREST	7,320	9,150	7,494	-18.1%
CHAMPION PUMP STA - PRINCIPAL	-	72,390	76,010	5.0%
CHAMPION PUMP STA - INTEREST	16,000	20,000	16,380	-18.1%
PNC BAN EASTSIDE PS - INTEREST	-	-	308,811	-
Totals	2,132,922	1,065,224	1,588,413	49.1%

Stormwater Department

		FY25	FY26	FY25 to FY26
	FY24	Adopted	Recommended	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
SALARIES & WAGES	572	3,763	4,477	19.0%
PERSONNEL COSTS FR (TO) OTHER DEPTS	25,489	25,490	31,102	22.0%
FICA/MEDICARE	44	251	2,720	983.7%
EMPLOYEE INSURANCE	34	461	471	2.2%
RETIREMENT/401K	104	702	6,884	880.6%
MAINT & REPAIR - EQUIPMENT	6,816	25,000	10,000	-60.0%
MATERIALS	18,700	55,000	30,000	-45.5%
ENGINEERING	31,200	60,000	40,000	-33.3%
CONTRACT SERVICES	82,361	120,000	111,430	-7.1%
TIPPING FEES	1,674	8,000	8,000	0.0%
RENTAL & LEASE - EQUIPMENT	-	-	3,000	-
COLLECTION FEES	3,952	4,620	4,700	1.7%
BAD DEBTS	137	-	200	-
LICENSES, PERMITS, RECORDING FEES	-	-	200	-
INSURANCE & BONDS	-	-	350	-
VEHICLE & EQUIPMENT INSURANCE	1,275	1,932	2,653	37.3%
ATTORNEY FEES	1,250	-	-	-
RESERVE FOR CONTINGENCY	-	72,476	162,388	124.1%
Capital Outlay - Vehicles	96,397	-	-	-
GF ADV REPYMT-USDA FY24 EQ PRINCIPAL	-	34,025	30,049	-11.7%
GF ADV REPYMT-USDA FY24 EQ INTEREST	-	9,975	9,161	-8.2%
WATAUGA AVE LOAN - PRINCIPAL	21,084	21,521	21,966	2.1%
WATAUGA AVE LOAN - INTEREST	3,712	3,319	2,873	-13.4%
USDA LOAN PRINCIPAL-ST SWEEPER FY23	15,338	15,914	16,510	3.7%
USDA LOAN INTEREST-ST SWEEPER FY23	6,732	6,250	5,653	-9.6%
CAMERA TRUCK LEASE-PRINCIPAL	5,309	5,405	5,502	1.8%
CAMERA TRUCK LEASE-INTEREST	294	221	124	-43.9%
DWI-CWSRF EAST BAY - PRINCIPAL	-	-	107,156	-
DWI-CWSRF EAST BAY - INTEREST	-	-	17,519	-
Totals	322,474	474,325	635,088	33.9%

Powell Bill/Street Resurfacing – Special Revenue Fund

		FY25	FY26	FY25 to FY26
	FY24	Adopted	Recommended	Percent
<u>Account Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
MAINT & REPAIR - EQUIPMENT	-	14,000	14,000	0.0%
MATERIALS	-	50,000	50,500	1.0%
Contract Services	14,116	17,000	31,000	82.4%
COLLECTION FEES	6,493	6,250	7,777	24.4%
ECONOMIC INCENTIVE-RTG	-	-	24,150	-
PAVING AND RESURFACING	-	208,997	300,000	43.5%
TRUIST PAVEMENT IMPRV 2022 PRINCIPAL	190,115	196,518	203,136	3.4%
TRUIST PAVEMENT IMPRV 2022 INTEREST	25,137	18,735	12,116	-35.3%
BORROWING FOR NEW BUDGET YEAR-PRINCIP	-	275,000	200,000	-27.3%
BORROWING FOR NEW BUDGET YEAR-INTERES	-	175,000	165,000	-5.7%
Totals	235,861	961,500	1,007,679	4.8%

CAPITAL PROJECTS FUND

Capital projects are projects financed (in whole or in part) by the proceeds of bonds, notes or debt instruments involving the construction or acquisition of a capital asset. Capital projects are approved via a balanced project ordinance as required by the North Carolina General Statutes (GS 159-13.2) whereby the City budgets for the life of the capital project. A project ordinance is balanced when revenues estimated to be available for the project equal appropriations for the project.

The Capital Projects Fund is comprised of the following funds:

- Capital Projects – General Governmental
- Capital Projects – Water Enterprise
- Capital Projects – Sewer Enterprise
- Capital Projects – Stormwater Enterprise

Summary of All Projects for All Funds

	Previous						FY26-FY30	Project
	<u>Appropriations</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>Total</u>	<u>Total</u>
Expenses								
Administration	1,565,725	-	-	-	-	-	-	1,565,725
Planning/Design	8,011,250	785,000	125,000	285,000	-	-	1,195,000	9,206,250
Construction	65,218,392	5,180,000	6,311,000	9,063,940	1,907,000	1,000,000	23,461,940	88,680,332
Land/ROW	626,701	-	-	-	-	-	-	626,701
Equipment/Furnishings	-	947,000	350,000	370,000	470,000	430,000	2,567,000	2,567,000
Total Expenditures	\$ 75,422,068	\$ 6,912,000	\$ 6,786,000	\$ 9,718,940	\$ 2,377,000	\$ 1,430,000	\$27,223,940	\$ 102,646,008
Funding Sources								
Intergovernmental Funds	46,302,344	-	500,000	-	-	-	500,000	46,802,344
General Fund	4,632,860	-	675,000	157,442	-	-	832,442	5,465,302
Water & Sewer Fund	1,734,785	-	50,000	723,498	120,000	50,000	943,498	2,678,283
Stormwater Fund	100,000	-	-	-	-	-	-	100,000
Installment Financing	22,056,229	6,912,000	5,561,000	8,838,000	2,257,000	1,380,000	24,948,000	47,004,229
Other	595,850	-	-	-	-	-	-	595,850
Total Funding	\$ 75,422,068	\$ 6,912,000	\$ 6,786,000	\$ 9,718,940	\$ 2,377,000	\$ 1,430,000	\$27,223,940	\$ 102,646,008
Operating Budget Impact								
Operating	-	-	(15,000)	(14,000)	(13,000)	(12,000)	(54,000)	(54,000)
Debt Service	-	1,010,942	1,919,242	3,176,552	3,520,762	3,590,362	13,217,860	13,217,860
Total Oper Bdgt Impact	\$ -	\$ 1,010,942	\$ 1,904,242	\$ 3,162,552	\$ 3,507,762	\$ 3,578,362	\$13,163,860	\$ 13,163,860



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

CIP Summary by Project Category

<u>Proj #</u>	<u>Category/Project Description</u>	<u>Previous Appropriations</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
<i>General Government</i>									
GFVeh	Vehicles and Equipment - General Fund	-	347,000	300,000	320,000	350,000	380,000	1,697,000	1,697,000
GG2	Computer Server Replacement	-	150,000	-	-	-	-	150,000	150,000
<i>Total General Government Projects</i>		-	497,000	300,000	320,000	350,000	380,000	1,847,000	1,847,000
<i>Public Works</i>									
PW77	Fuel System Relocation	500,000	-	-	-	-	-	-	500,000
PW100	Resurfacing Project	2,100,000	5,000,000	-	-	-	-	5,000,000	7,100,000
PW101	Park to Park Trail	566,600	-	575,000	-	-	-	575,000	1,141,600
PW1	Relocate Public Works Facility	-	350,000	3,650,000	5,000,000	-	-	9,000,000	9,000,000
<i>Total Public Works Projects</i>		3,166,600	5,350,000	4,225,000	5,000,000	-	-	14,575,000	17,741,600
<i>Parks and Recreation</i>									
PR77	Volleyball & Basketball Improvements	150,000	-	-	-	-	-	-	150,000
PR104	Tart Park Phase 2 Renovation	440,000	-	-	-	-	-	-	440,000
PR1	Maintenance Storage Facility	-	-	100,000	-	-	-	100,000	100,000
PR2	Tart Park Multi-purpose Field Lighting	-	-	-	450,000	-	-	450,000	450,000
PR3	Pickleball Courts	-	-	-	-	200,000	-	200,000	200,000
PR4	Codrington Park Accessibility Improvements	-	-	600,000	-	-	-	600,000	600,000
<i>Total Parks and Recreation Projects</i>		590,000	-	700,000	450,000	200,000	-	1,350,000	1,940,000
<i>Water</i>									
84	Lead and Copper Service Assessment	500,000	-	-	-	-	-	-	500,000
85	Raw Water Pump Replacement	9,094,222	-	-	-	-	-	-	9,094,222
86	Water Asset Inventory and Assessment	157,500	-	-	-	-	-	-	157,500
87	Hwy 301 S Elevated Water Tank	5,290,576	-	-	-	-	-	-	5,290,576
PU2	A. B. Uzzle WTP Flocculator Replacement	-	500,000	-	-	-	-	500,000	500,000
PU4	Lead and Copper Service Replacements	-	-	925,000	950,000	975,000	1,000,000	3,850,000	3,850,000
<i>Total Water Projects</i>		15,042,298	500,000	925,000	950,000	975,000	1,000,000	4,350,000	19,392,298

City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

CIP Summary by Project Category

<u>Proj #</u>	<u>Category/Project Description</u>	<u>Previous Appropriations</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
<i>Sewer</i>									
66	CDBG-I Wastewater Collection System 2021	1,999,129	-	-	-	-	-	-	1,999,129
68	CWSRF Sewer Collection System Rehab	9,859,600	-	-	-	-	-	-	9,859,600
70	Tracy Lane Water & Sewer Extension	361,400	-	-	-	-	-	-	361,400
78	Eastside Pump Station, Forcemain	12,838,202	-	-	-	-	-	-	12,838,202
79	Black River WWTP Effluent	17,664,715	-	-	-	-	-	-	17,664,715
80	Machine & Welding Sewer Outfall	7,413,619	-	-	-	-	-	-	7,413,619
81	Sewer Asset Inventory & Assessment (AIA)	400,000	-	-	-	-	-	-	400,000
83	Convert Champion Pump Station to Gravity	452,100	-	-	-	-	-	-	452,100
PU1	Black River WWTP Maintenance Building	-	183,000	-	-	-	-	183,000	183,000
PUVeh	Vehicles and Equipment - Water & Sewer	-	-	50,000	50,000	120,000	50,000	270,000	270,000
PU3	I-95 Project - City Share	-	-	-	830,940	-	-	830,940	830,940
<i>Total Sewer Projects</i>		<i>50,988,765</i>	<i>183,000</i>	<i>50,000</i>	<i>880,940</i>	<i>120,000</i>	<i>50,000</i>	<i>1,283,940</i>	<i>52,272,705</i>
<i>Storm Water Projects</i>									
SW60	E Bay St & S Wilson Av Stormwater Improvements	118,800	382,000	-	-	-	-	382,000	500,800
SW61	Pearsall Street Culvert Replacement	2,655,650	-	-	-	-	-	-	2,655,650
SW1	Juniper Creek Area Drainage Improvements	2,859,955	-	-	-	-	-	-	2,859,955
SW2	Watauga Park Stormwater Park	-	-	586,000	-	-	-	586,000	586,000
SW3	W Cole St & N Fayetteville Ave Drainage Improvements	-	-	-	732,000	732,000	-	1,464,000	1,464,000
SW4	East Johnson St Bridge Replacement	-	-	-	1,386,000	-	-	1,386,000	1,386,000
<i>Total Stormwater Projects</i>		<i>5,634,405</i>	<i>382,000</i>	<i>586,000</i>	<i>2,118,000</i>	<i>732,000</i>	<i>-</i>	<i>3,818,000</i>	<i>9,452,405</i>
<i>Total Projects</i>		<i>75,422,068</i>	<i>6,912,000</i>	<i>6,786,000</i>	<i>9,718,940</i>	<i>2,377,000</i>	<i>1,430,000</i>	<i>27,223,940</i>	<i>102,646,008</i>

Project Title: **Vehicles and Equipment - General Fund**
 Location: **City of Dunn**
 Project Status: **Proposed**

Project #
 Category: **General Government**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2026	Finish Date: 6/30/2030
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings		347,000	300,000	320,000	350,000	380,000	1,697,000	1,697,000
Total Expenditures	\$ -	\$ 347,000	\$ 300,000	\$ 320,000	\$ 350,000	\$ 380,000	\$ 1,697,000	\$ 1,697,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		347,000	300,000	320,000	350,000	380,000	1,697,000	1,697,000
Other							-	-
Total Funding	\$ -	\$ 347,000	\$ 300,000	\$ 320,000	\$ 350,000	\$ 380,000	\$ 1,697,000	\$ 1,697,000

Operating Budget Impact								
Personnel							-	-
Operating			(15,000)	(14,000)	(13,000)	(12,000)	(54,000)	(54,000)
Capital Outlay							-	-
Debt Service			125,000	145,000	186,000	192,000	648,000	648,000
Total Oper Bdgt Impact	\$ -	\$ -	\$ 110,000	\$ 131,000	\$ 173,000	\$ 180,000	\$ 594,000	\$ 594,000

Description and Benefits

Vehicle Replacements for FY26 include: one (1) Planning Dept pickup (\$50,000), one (1) Public Works cab utility tractor (\$52,000), and one (1) Public Works Knuckle Boom Truck (\$245,000). Vehicles for FY27 include: four (4) Police Department police vehicles (total of \$250,000), and one (1) Public Works pickup (\$50,000).

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Applications for USDA grants and loans will be submitted. Debt service payments are estimated above. Operating expenses should decrease due to less repairs with newer vehicles.

City Council Strategic Goals: ("X" all that apply for this project)

- ☐ Infrastructure improvements
- ☒ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☐ Enhance and sustain quality of life/place issues for everyone

Project Map



Project Title: **Computer Server Replacement**
 Location: **City of Dunn**
 Project Status: **Proposed**

Project # **GG2**
 Category: **General Government**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2025	Finish Date: 6/30/2026
----------------------------------	-------------------------------

	<u>Previous</u> <u>Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30</u> <u>Total</u>	<u>Project</u> <u>Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings		150,000					150,000	150,000
Total Expenditures	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		150,000					150,000	150,000
Other							-	-
Total Funding	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			33,800	33,800	33,800	33,800	135,200	135,200
Total Oper Bdgt Impact	\$ -	\$ -	\$ 33,800	\$ 33,800	\$ 33,800	\$ 33,800	\$ 135,200	\$ 135,200

Description and Benefits

Replacement of the computer server and computer file storage system at the City Hall location.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

The city will review leasing options for this project or bank financing for a five year term.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☐ Enhance and sustain quality of life/place issues for everyone



Project Title: **Fuel System Relocation**
 Location: **Public Works Facility**
 Project Status: **Existing Project - No Additional Funding Programmed**
 Proj Start Date: **7/1/2022** Finish Date: **6/30/2027**

Project # **PW77**
 Category: **Public Works**
 Fund: **General Cap Projs**

	<u>Previous</u> <u>Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30</u> <u>Total</u>	<u>Project</u> <u>Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction	500,000						-	500,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Funding Sources								
Intergovernmental Funds	500,000						-	500,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

Replacement of the current fueling system located at the Public Works facility. The current system is very old and needs occasional repairs which results in the City vehicles not being able to fuel up at this location.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding of \$500,000 from the State Capital and Infrastructure Fund (SCIF) has been awarded.

City Council Strategic Goals: ("X" all that apply for this project)

- ☐ Infrastructure improvements
- ☒ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☐ Enhance and sustain quality of life/place issues for everyone



Project Title: **Resurfacing Project**
 Location: **City-wide**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **PW100**
 Category: **Public Works**
 Fund: **General Cap Projs**

Proj Start Date: **1/1/2023** Finish Date: **9/30/2026**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	150,000	350,000					350,000	500,000
Construction	1,950,000	4,650,000					4,650,000	6,600,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 2,100,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 7,100,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund	455,000						-	455,000
Water & Sewer Fund							-	-
Stormwater Fund	100,000						-	100,000
Installment Financing	1,000,000	5,000,000					5,000,000	6,000,000
Other	545,000						-	545,000
Total Funding	\$ 2,100,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 7,100,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			450,000	450,000	450,000	450,000	1,800,000	1,800,000
Total Oper Bdgt Impact	\$ -	\$ -	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 1,800,000	\$ 1,800,000

Description and Benefits

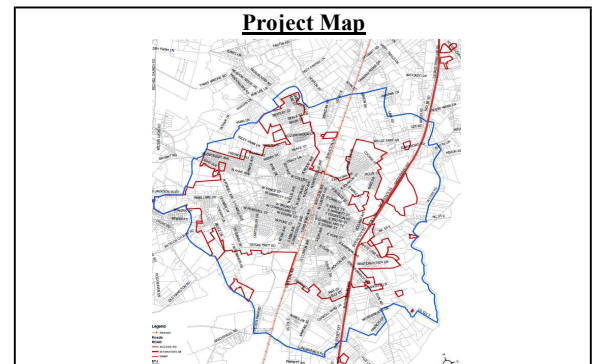
City-wide paving project based on pavement study findings performed by SEPI (aka TransSystems).

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

FY23 Includes \$455K of DMV fee revenue from the General Fund, \$545K of Powell Bill Funds, and \$1M in debt financing. The FY25 paving would include a long-term, low interest loan from the United States Department of Agriculture (USDA). Debt Service payments are funded with Powell Bill funds and a dedicated 4 cent property tax rate.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☐ Enhance and sustain quality of life/place issues for everyone



Project Title: **Park to Park Trail**
 Location: **Sidewalk/Trail between Tart Park and Tyler Park**
 Project Status: **Existing Project - Additional Funding Programmed**

Project # **PW101**
 Category: **Public Works**
 Fund: **General Cap Projs**

Proj Start Date: **7/1/2023** Finish Date: **6/30/2028**

	<u>Previous</u> <u>Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30</u> <u>Total</u>	<u>Project</u> <u>Total</u>
Expenses								
Administration							-	-
Planning/Design	73,500		75,000				75,000	148,500
Construction	493,100		500,000				500,000	993,100
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 566,600	\$ -	\$ 575,000	\$ -	\$ -	\$ -	\$ 575,000	\$ 1,141,600

Funding Sources								
Intergovernmental Funds							-	-
General Fund	515,750		575,000				575,000	1,090,750
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other	50,850						-	50,850
Total Funding	\$ 566,600	\$ -	\$ 575,000	\$ -	\$ -	\$ -	\$ 575,000	\$ 1,141,600

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

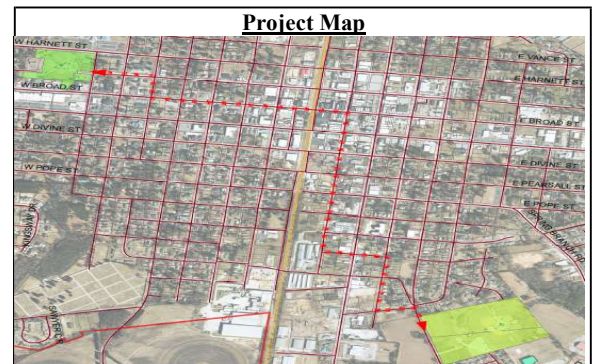
FY23: Construction of a trail that connects the Tart Park with the Tyler Park via sidewalk enhancements and trail corridors. FY27: Construction of a trail that connects Tyler Park with Codrington Park via sidewalk enhancements and trail corridors.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding from the General Fund.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☒ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



Project Title: **Relocate Public Works Facility**
 Location: **N McKay Avenue**
 Project Status: **Proposed**

Project # **PW1**
 Category: **Public Works**
 Fund: **General Cap Projs**

Proj Start Date: **7/1/2025** Finish Date: **12/31/2027**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design		350,000					350,000	350,000
Construction			3,650,000	5,000,000			8,650,000	8,650,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ 350,000	\$ 3,650,000	\$ 5,000,000	\$ -	\$ -	\$ 9,000,000	\$ 9,000,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		350,000	3,650,000	5,000,000			9,000,000	9,000,000
Other							-	-
Total Funding	\$ -	\$ 350,000	\$ 3,650,000	\$ 5,000,000	\$ -	\$ -	\$ 9,000,000	\$ 9,000,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service				662,200	662,200	662,200	1,986,600	1,986,600
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ 662,200	\$ 662,200	\$ 662,200	\$ 1,986,600	\$ 1,986,600

Description and Benefits

Construction of a new Public Works facility to replace the existing facility located at 101 East Cleveland Street.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a 20 year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- ☐ Infrastructure improvements
- ☒ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☐ Enhance and sustain quality of life/place issues for everyone



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **Volleyball & Basketball Improvements**
 Location: **Tart Park & Codrington Park**
 Project Status: **Existing Project - No Additional Funding Programmed**
 Proj Start Date: **7/1/2022** Finish Date: **12/31/2025**

Project # **PR77**
 Category: **Parks & Recreation**
 Fund: **General Cap Projs**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction	150,000						-	150,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Funding Sources								
Intergovernmental Funds	150,000						-	150,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

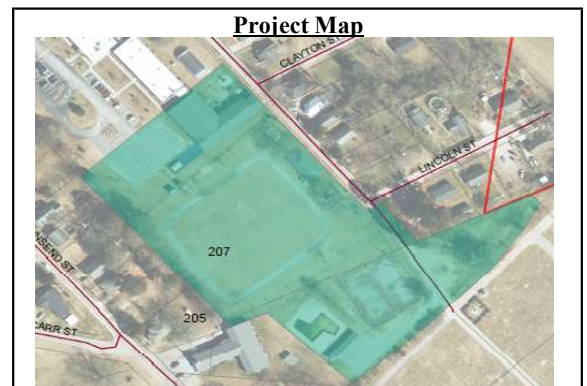
Complete renovation of existing basketball courts at Codrington Park and outdoor volleyball court addition to existing court at Tart Park.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding of \$150,000 from the State Capital and Infrastructure Fund (SCIF) has been awarded. This grant expires in September 2024 but a grant extension will be submitted if construction is not complete by then.

City Council Strategic Goals: ("X" all that apply for this project)

- ☐ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **Tart Park Phase 2 Renovation**
 Location: **Clarence Lee Tart Park**
 Project Status: **Existing Project - No Additional Funding Programmed**
 Proj Start Date: **7/1/2024** Finish Date: **9/30/2025**

Project # **PR104**
 Category: **Parks & Recreation**
 Fund: **General Cap Projs**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	40,000						-	40,000
Construction	400,000						-	400,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000

Funding Sources								
Intergovernmental Funds	200,000						-	200,000
General Fund	240,000						-	240,000
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

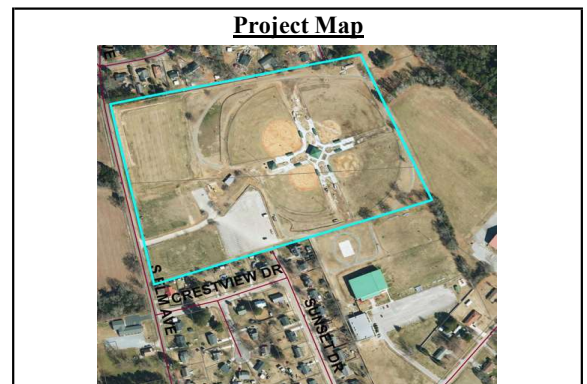
Renovation of two playgrounds and one picnic shelter at Tart Park. Current structures are dated and renovation will provide a more adequate and safe play space for the community.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding of \$200,000 from the Parks and Recreation Trust Fund (PARTF) has been awarded. Required match of at least \$200,000 which will be transferred from the General Fund.

City Council Strategic Goals: ("X" all that apply for this project)

- ☐ Infrastructure improvements
- ☒ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **Maintenance Storage Facility**
 Location: **Clarence Lee Tart Park**
 Project Status: **Proposed**

Project # **PR1**
 Category: **Parks & Recreation**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2026	Finish Date: 6/30/2027
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction			100,000				100,000	100,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing			100,000				100,000	100,000
Other							-	-
Total Funding	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service				22,460	22,460	22,460	67,380	67,380
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ 22,460	\$ 22,460	\$ 22,460	\$ 67,380	\$ 67,380

Description and Benefits

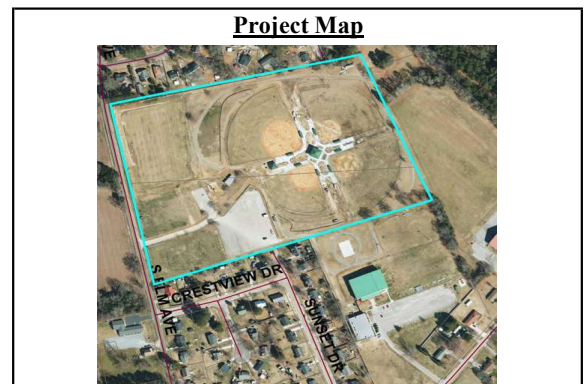
Construction of a building at Tart Park to provide storage of equipment and an area to maintain park equipment.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments over a five year period.

City Council Strategic Goals: ("X" all that apply for this project)

- ☐ Infrastructure improvements
- ☒ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☐ Enhance and sustain quality of life/place issues for everyone



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **Tart Park Multi-purpose Field Lighting**
 Location: **Tart Park**
 Project Status: **Proposed**

Project # **PR2**
 Category: **Parks & Recreation**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2027	Finish Date: 6/30/2028
----------------------------------	-------------------------------

	Previous <u>Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction				450,000			450,000	450,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ 450,000	\$ 450,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing				450,000			450,000	450,000
Other							-	-
Total Funding	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ 450,000	\$ 450,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service					22,460	22,460	44,920	44,920
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ 22,460	\$ 22,460	\$ 44,920	\$ 44,920

Description and Benefits

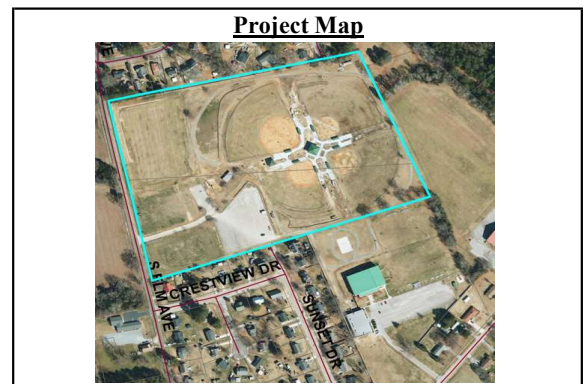
Construction of sports lighting for Tart Park multipurpose field. Addition of lighting will allow evening use of fields.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments over a five year period.

City Council Strategic Goals: ("X" all that apply for this project)

- ☐ Infrastructure improvements
- ☒ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **Pickleball Courts**
 Location: **Tyler Park**
 Project Status: **Proposed**

Project # **PR3**
 Category: **Parks & Recreation**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2028	Finish Date: 6/30/2030
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction					200,000		200,000	200,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing					200,000		200,000	200,000
Other							-	-
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service						45,100	45,100	45,100
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,100	\$ 45,100	\$ 45,100

Description and Benefits

Construction of two new lighted pickleball courts in FY29.

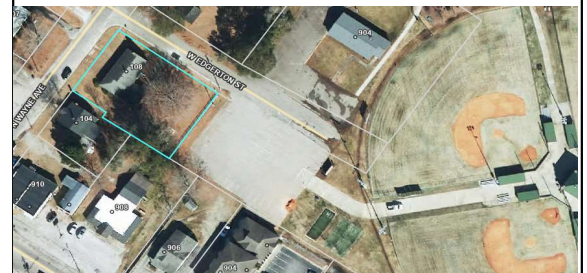
Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments over a five year period.

City Council Strategic Goals: ("X" all that apply for this project)

- ☐ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone

Project Map



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **Codrington Park Accessibility Improvements**
 Location: **Codrington Park**
 Project Status: **Proposed**

Project # **PR4**
 Category: **Parks & Recreation**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2026	Finish Date: 6/30/2028
----------------------------------	-------------------------------

	Previous <u>Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction			600,000				600,000	600,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000

Funding Sources								
Intergovernmental Funds			500,000				500,000	500,000
General Fund			100,000				100,000	100,000
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

Renovation of the Codrington Park for the Accessible Parks Grant.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

The city has applied for a \$500,000 grant that would require a city match of \$100,000.

City Council Strategic Goals: ("X" all that apply for this project)

- ☐ Infrastructure improvements
- ☒ Public facility additions and improvements
- ☒ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



Project Title: **Lead and Copper Service Assessment**
 Location: **City of Dunn**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **84**
 Category: **Water**
 Fund: **Water Capital**

Proj Start Date: **3/1/2024** Finish Date: **6/30/2025**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration	10,000						-	10,000
Planning/Design	490,000						-	490,000
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Funding Sources								
Intergovernmental Funds	300,000						-	300,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing	200,000						-	200,000
Other							-	-
Total Funding	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		6,667	6,667	6,667	6,667	6,667	33,335	33,335
Total Oper Bdg Impact	\$ -	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 33,335	\$ 33,335

Description and Benefits

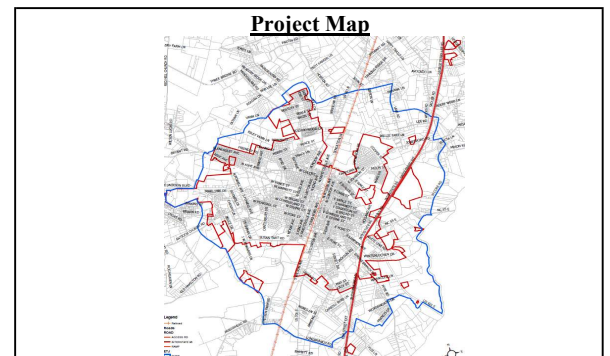
The project includes a complete inventory of the City's water service lines to determine the construction material of each with the intention of replacing any lead service lines.

Oper Bdg Impact & Funding (list grants, matching requirements, etc)

Grant and loan funding provided by the North Carolina Department of Environmental Quality Division of Water Infrastructure's State Water Infrastructure Authority. The \$300,000 loan is repayable at zero percent interest and would be funded by the Water and Sewer Fund.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



Project Title: **Raw Water Pump Replacement**

Location: **805 West E Street, Erwin**

Project Status: **Existing Project - No Additional Funding Programmed**

Proj Start Date: 7/1/2024	Finish Date: 6/30/2028
----------------------------------	-------------------------------

Project # **85**

Category: **Water**

Fund: **Water Capital**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration	429,265						-	429,265
Planning/Design	1,099,800						-	1,099,800
Construction	7,565,157						-	7,565,157
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 9,094,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,094,222
Funding Sources								
Intergovernmental Funds	9,094,222						-	9,094,222
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 9,094,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,094,222
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

Underwood pulled Pump on February 23, 2023. Pump cost to rebuild was \$84,000 vs \$90,000 for a new pump. New motor is 42,000 plus tax and freight. 4 MGD pump is most frequently used when operating the pump station due to average daily demand. The WTP operates 24 hours per day. If additional pumps were to go down, the City would not be able to pump water to the plant for treatment.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone

Project Map



Project Title: **Water Asset Inventory and Assessment**
 Location: **City-wide**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **86**
 Category: **Water**
 Fund: **Water Capital**

Proj Start Date: **7/1/2024** Finish Date: **6/30/2026**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration	2,250						-	2,250
Planning/Design	155,250						-	155,250
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 157,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,500
Funding Sources								
Intergovernmental Funds	150,000						-	150,000
General Fund							-	-
Water & Sewer Fund	7,500						-	7,500
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 157,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,500
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

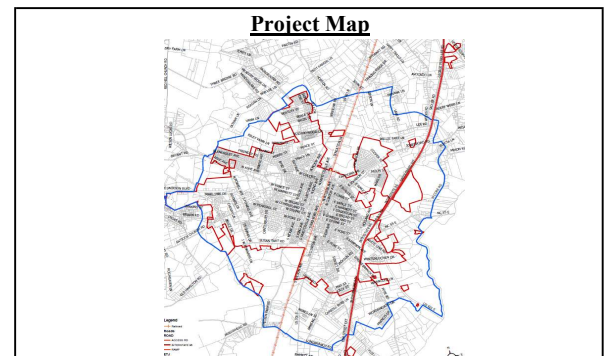
Completion of an inventory of city water infrastructure assets.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

City in kind services of \$7,500 and NCDEQ funding of \$150,000.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



Project Title: **Hwy 301 S Elevated Water Tank**
 Location: **Hwy 301 South**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **87**
 Category: **Water**
 Fund: **Water Capital**

Proj Start Date: 1/1/2025	Finish Date: 12/31/2026
----------------------------------	--------------------------------

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration	10,000						-	10,000
Planning/Design	298,000						-	298,000
Construction	4,982,576						-	4,982,576
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 5,290,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,290,576
Funding Sources								
Intergovernmental Funds	2,880,038						-	2,880,038
General Fund	1,927,383						-	1,927,383
Water & Sewer Fund	483,155						-	483,155
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 5,290,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,290,576
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

Construction of an elevated water tank on the south side of Dunn along Highway 301.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Grant funding provided from a state appropriation.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone

Project Map



Project Title: **A. B. Uzzle WTP Flocculator Replacement**
Location: **805 West E Street, Erwin, NC 28339**
Project Status: **Proposed**

Project # **PU2**
Category: **Water**
Fund: **Water Capital**

Proj Start Date: 7/1/2025	Finish Date: 6/30/2026
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design		50,000					50,000	50,000
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings		450,000					450,000	450,000
Total Expenditures	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		500,000					500,000	500,000
Other							-	-
Total Funding	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			83,750	83,750	83,750	83,750	335,000	335,000
Total Oper Bdgt Impact	\$ -	\$ -	\$ 83,750	\$ 83,750	\$ 83,750	\$ 83,750	\$ 335,000	\$ 335,000

Description and Benefits

Replace the deteriorating flocculator assembly with new and more reliable updated equipment. This replacement would allow the plant to be able to keep producing clean drinking water.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a seven year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



Project Title: **Lead and Copper Service Replacements**
 Location: **City of Dunn**
 Project Status: **Proposed**

Project # **PU4**
 Category: **Water**
 Fund: **Water Capital**

Proj Start Date: **7/1/2026** Finish Date: **6/30/2030**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction			925,000	950,000	975,000	1,000,000	3,850,000	3,850,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 925,000	\$ 950,000	\$ 975,000	\$ 1,000,000	\$ 3,850,000	\$ 3,850,000
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing			925,000	950,000	975,000	1,000,000	3,850,000	3,850,000
Other							-	-
Total Funding	\$ -	\$ -	\$ 925,000	\$ 950,000	\$ 975,000	\$ 1,000,000	\$ 3,850,000	\$ 3,850,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service				480,500	480,500	480,500	1,441,500	1,441,500
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ 480,500	\$ 480,500	\$ 480,500	\$ 1,441,500	\$ 1,441,500

Description and Benefits

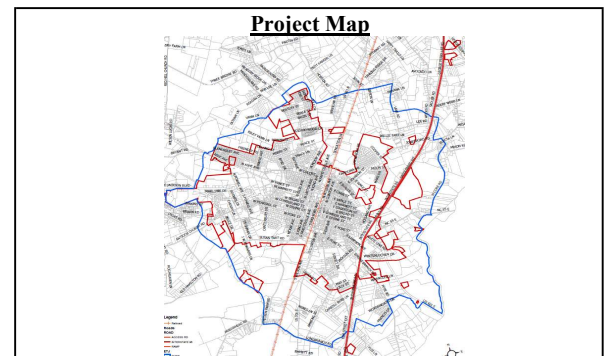
The project includes replacement of nearly 800 water lines throughout the city. These are water service lines that are constructed of lead material.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a ten year loan if grant funds do not become available.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **CDBG-I Wastewater Collection System 2021**
 Location: **NE section of Dunn**
 Project Status: **Existing Project - No Additional Funding Programmed**
 Proj Start Date: **7/1/2021** Finish Date: **12/31/2025**

Project # **66**
 Category: **Sewer**
 Fund: **Sewer Capital**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration	105,600						-	105,600
Planning/Design	45,000						-	45,000
Construction	1,848,529						-	1,848,529
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 1,999,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,999,129
Funding Sources								
Intergovernmental Funds	1,999,129						-	1,999,129
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 1,999,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,999,129
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

Replace or rehab 13,625 linear feet of sewer lines, 56 manholes, and 213 service connections.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Includes CDBG-I funding of \$1,999,129.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☒ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



Project Title: **CWSRF Sewer Collection System Rehab**
 Location: **North section of Dunn**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **68**
 Category: **Sewer**
 Fund: **Sewer Capital**

Proj Start Date: **7/1/2021** Finish Date: **12/31/2026**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration	193,326						-	193,326
Planning/Design	501,700						-	501,700
Construction	9,164,574						-	9,164,574
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 9,859,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,859,600
Funding Sources								
Intergovernmental Funds	500,000						-	500,000
General Fund							-	-
Water & Sewer Fund	193,326						-	193,326
Stormwater Fund							-	-
Installment Financing	9,166,274						-	9,166,274
Other							-	-
Total Funding	\$ 9,859,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,859,600
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		311,738	311,738	311,738	311,738	311,738	1,558,690	1,558,690
Total Oper Bdgt Impact	\$ -	\$ 311,738	\$ 311,738	\$ 311,738	\$ 311,738	\$ 311,738	\$ 1,558,690	\$ 1,558,690

Description and Benefits

Replaces or rehabs 26,532 linear feet of sewer lines, 50 manholes, and 250 service connections.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding includes a \$500,000 grant and a \$9,166,274 loan interest 30 year loan from the State Revolving Fund.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☒ Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



Project Title: **Tracy Lane Water & Sewer Extension**
 Location: **Tracy Lane**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **70**
 Category: **Water & Sewer**
 Fund: **Sewer Capital**

Proj Start Date: **7/1/2023** Finish Date: **12/31/2025**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	56,400						-	56,400
Construction	305,000						-	305,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 361,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361,400
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund	56,400						-	56,400
Stormwater Fund							-	-
Installment Financing	305,000						-	305,000
Other							-	-
Total Funding	\$ 361,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361,400
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		70,447	70,447	70,447	70,447	70,447	352,235	352,235
Total Oper Bdgt Impact	\$ -	\$ 70,447	\$ 70,447	\$ 70,447	\$ 70,447	\$ 70,447	\$ 352,235	\$ 352,235

Description and Benefits

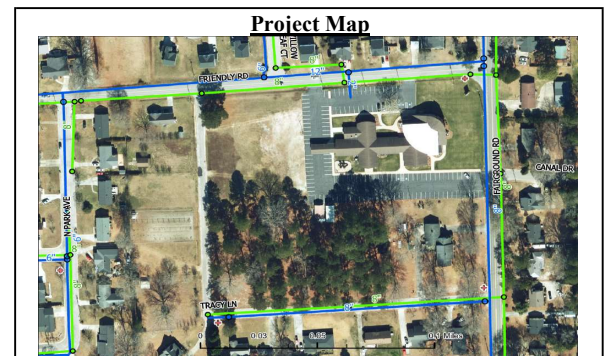
Extend water and sewer to 5 parcels along Tracy Lane. There is no water or sewer access for these parcels and parcels are in the City limits.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a seven year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☒ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☒ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



Project Title: **Eastside Pump Station, Forcemain**
 Location: **East side of Dunn**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **78**
 Category: **Sewer**
 Fund: **Sewer Capital**

Proj Start Date: **7/1/2022** Finish Date: **12/31/2026**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration	693,450						-	693,450
Planning/Design	1,297,600						-	1,297,600
Construction	10,832,152						-	10,832,152
Land/ROW	15,000						-	15,000
Equipment/Furnishings							-	-
Total Expenditures	\$ 12,838,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,838,202
Funding Sources								
Intergovernmental Funds	3,500,000						-	3,500,000
General Fund							-	-
Water & Sewer Fund	712,202						-	712,202
Stormwater Fund							-	-
Installment Financing	8,626,000						-	8,626,000
Other							-	-
Total Funding	\$ 12,838,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,838,202
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		478,200	478,200	478,200	478,200	478,200	2,391,000	2,391,000
Total Oper Bdgt Impact	\$ -	\$ 478,200	\$ 478,200	\$ 478,200	\$ 478,200	\$ 478,200	\$ 2,391,000	\$ 2,391,000

Description and Benefits

Construction of approximately 18,500 linear feet of 24" and 30" force main to the new Machine & Welding outfall line.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

A USDA grant of \$3,500,000, along with a USDA loan of up to \$8,626,000 has been accepted. Operating impacts include estimated debt service payments for a 30 year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☒ Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



Project Title: **Black River WWTP Effluent**
 Location: **580 JW Edwards Lane**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **79**
 Category: **Sewer**
 Fund: **Sewer Capital**

Proj Start Date: **7/1/2022** Finish Date: **12/31/2026**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration	1,000						-	1,000
Planning/Design	1,685,000						-	1,685,000
Construction	15,727,715						-	15,727,715
Land/ROW	251,000						-	251,000
Equipment/Furnishings							-	-
Total Expenditures	\$ 17,664,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,664,715
Funding Sources								
Intergovernmental Funds	17,664,715						-	17,664,715
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 17,664,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,664,715
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

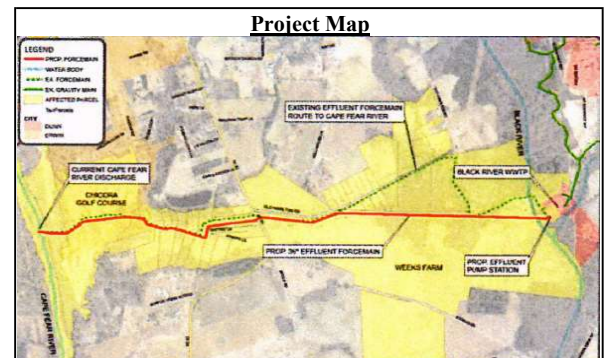
Construction of a new 36" force main from the Waste Water Treatment Plant to the Cape Fear River, and replacement of a pump station.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding includes American Rescue Plan Act grant funds from the State and installment financing. Operating impacts include estimated debt service payments for a 10 year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☒ Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



Project Title: **Machine & Welding Sewer Outfall**
 Location: **East side of Dunn**
 Project Status: **Existing Project - No Additional Funding Programmed**

Project # **80**
 Category: **Sewer**
 Fund: **Sewer Capital**

Proj Start Date: **7/1/2023** Finish Date: **6/30/2026**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration	10,522						-	10,522
Planning/Design	557,500						-	557,500
Construction	6,787,846						-	6,787,846
Land/ROW	57,751						-	57,751
Equipment/Furnishings							-	-
Total Expenditures	\$ 7,413,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,413,619
Funding Sources								
Intergovernmental Funds	6,993,900						-	6,993,900
General Fund	419,719						-	419,719
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 7,413,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,413,619
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

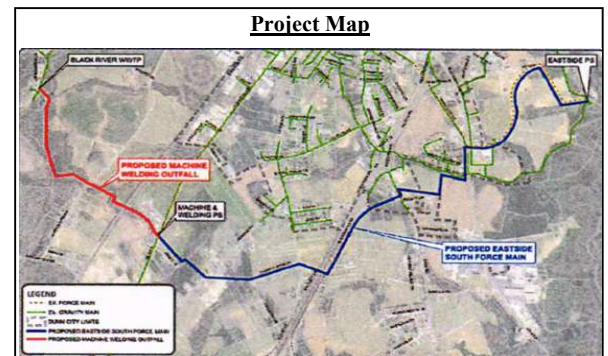
Construction of a new Machine & Welding outfall line.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding includes American Rescue Plan Act grant funds from the State and general fund proceeds

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☒ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



Project Title: **Sewer Asset Inventory & Assessment (AIA)**
Location: **City Wide**
Project Status: **Existing Project - No Additional Funding Programmed**

Project # **81**
Category: **Sewer**
Fund: **Sewer Capital**

Proj Start Date: **7/1/2023** Finish Date: **12/31/2025**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	400,000						-	400,000
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Funding Sources								
Intergovernmental Funds	400,000						-	400,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

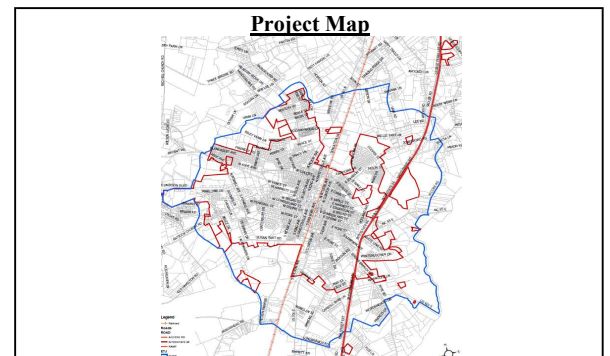
Sewer Asset Inventory and Assessment Grant from DWI-Sewer Assessment

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Grant funding from NCDEQ.

City Council Strategic Goals: ("X" all that apply for this project)

- Infrastructure improvements
- Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- X** Enhance and sustain quality of life/place issues for everyone



Project Title: **Convert Champion Pump Station to Gravity**
Location: **N. Powell Ave**
Project Status: **Existing Project - No Additional Funding Programmed**

Project # **83**
Category: **Sewer**
Fund: **Sewer Capital**

Proj Start Date: **7/1/2023** Finish Date: **6/30/2026**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration	50,400						-	50,400
Planning/Design	67,200						-	67,200
Construction	334,500						-	334,500
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 452,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 452,100
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund	52,100						-	52,100
Stormwater Fund							-	-
Installment Financing	400,000						-	400,000
Other							-	-
Total Funding	\$ 452,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 452,100
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		92,390	92,390	92,390	92,390	92,390	461,950	461,950
Total Oper Bdgt Impact	\$ -	\$ 92,390	\$ 92,390	\$ 92,390	\$ 92,390	\$ 92,390	\$ 461,950	\$ 461,950

Description and Benefits

Cost estimate is based on the Wooten Co's 2022 CIP. Converting the station to gravity will eliminate an electric bill and required maintenance on the asset.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a ten year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone

Project Map



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **Vehicles and Equipment - Water & Sewer**
 Location: **Public Utilities**
 Project Status: **Proposed**

Project # **PUVeh**
 Category: **Water & Sewer**
 Fund: **Sewer Capital**

Proj Start Date: 7/1/2026	Finish Date: 6/30/2030
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings			50,000	50,000	120,000	50,000	270,000	270,000
Total Expenditures	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 120,000	\$ 50,000	\$ 270,000	\$ 270,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund			50,000	50,000	120,000	50,000	270,000	270,000
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 120,000	\$ 50,000	\$ 270,000	\$ 270,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service						18,500	18,500	18,500
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,500	\$ 18,500	\$ 18,500

Description and Benefits

W&S Collections & Distribution: FY27: Pickup, FY28: Pickup, FY29: Dump truck. **Water Plant:** FY30: Pickup. **Sewer Plant:** None.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding from the Water and Sewer Fund. Operating expenses should decrease due to less repairs with newer vehicles.

City Council Strategic Goals: ("X" all that apply for this project)

- ☐ Infrastructure improvements
- ☒ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☐ Enhance and sustain quality of life/place issues for everyone

Project Map



Project Title: **Black River WWTP Maintenance Building**
 Location: **Black River Wastewater Treatment Plant**
 Project Status: **Proposed**

Project # **PU1**
 Category: **Sewer**
 Fund: **Sewer Capital**

Proj Start Date: 7/1/2025	Finish Date: 6/30/2026
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction		183,000					183,000	183,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ 183,000	\$ -	\$ -	\$ -	\$ -	\$ 183,000	\$ 183,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		183,000					183,000	183,000
Other							-	-
Total Funding	\$ -	\$ 183,000	\$ -	\$ -	\$ -	\$ -	\$ 183,000	\$ 183,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			41,200	41,200	41,200	41,200	164,800	164,800
Total Oper Bdgt Impact	\$ -	\$ -	\$ 41,200	\$ 41,200	\$ 41,200	\$ 41,200	\$ 164,800	\$ 164,800

Description and Benefits

Construct and extend a 40X50 block maintenance building and replace roof on existing building.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a five year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☐ Enhance and sustain quality of life/place issues for everyone

Project Map



Project Title: **I-95 Project - City Share**
 Location: **I-95 corridor through Dunn**
 Project Status: **Proposed**

Project # **PU3**
 Category: **Water & Sewer**
 Fund: **Sewer Capital**

Proj Start Date: 7/1/2027	Finish Date: 6/30/2028
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction				830,940			830,940	830,940
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 830,940	\$ -	\$ -	\$ 830,940	\$ 830,940

Funding Sources								
Intergovernmental Funds							-	-
General Fund				157,442			157,442	157,442
Water & Sewer Fund				673,498			673,498	673,498
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ -	\$ -	\$ 830,940	\$ -	\$ -	\$ 830,940	\$ 830,940

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdg Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

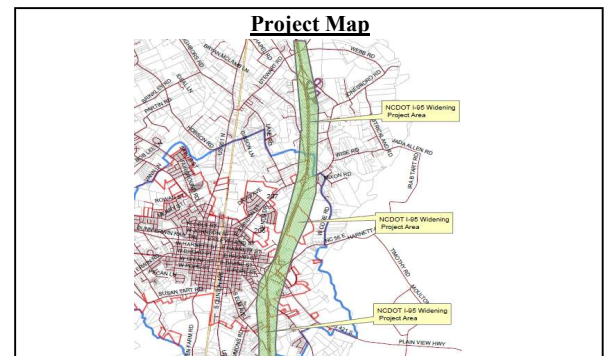
Description and Benefits

City's share of the I-95 Highway Project related to water and sewer infrastructure improvements, sidewalk improvements, and 2" electrical conduit constructed by NCDOT.

Oper Bdg Impacts & Funding (list grants, matching requirements, etc)

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☒ Public facility additions and improvements
- Improve walkability and public transportation
- Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **E Bay St & S Wilson Av Stormwater Improvements**
 Location: **E Bay St & S Wilson Avenue**
 Project Status: **Existing Project - Additional Funding Programmed**
 Proj Start Date: **5/1/2024** Finish Date: **6/30/2028**

Project # **SW60**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration	800						-	800
Planning/Design		35,000					35,000	35,000
Construction		347,000					347,000	347,000
Land/ROW	118,000						-	118,000
Equipment/Furnishings							-	-
Total Expenditures	\$ 118,800	\$ 382,000	\$ -	\$ -	\$ -	\$ -	\$ 382,000	\$ 500,800
Funding Sources								
Intergovernmental Funds							-	-
General Fund	118,800						-	118,800
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		382,000					382,000	382,000
Other							-	-
Total Funding	\$ 118,800	\$ 382,000	\$ -	\$ -	\$ -	\$ -	\$ 382,000	\$ 500,800
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			64,750	64,750	64,750	64,750	259,000	259,000
Total Oper Bdgt Impact	\$ -	\$ -	\$ 64,750	\$ 64,750	\$ 64,750	\$ 64,750	\$ 259,000	\$ 259,000

Description and Benefits

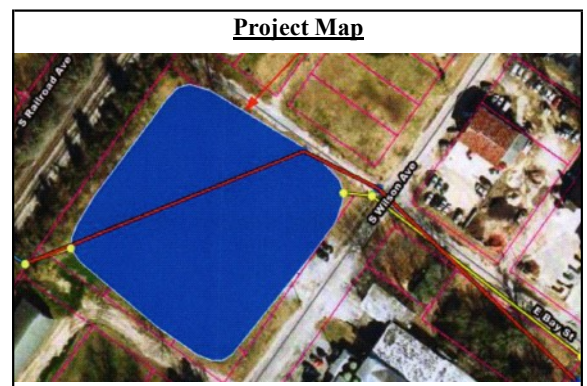
Purchase of property to build stormwater improvements.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding includes General Fund Reserves and possible future state grant funds.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☐ Enhance and sustain quality of life/place issues for everyone



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **Pearsall Street Culvert Replacement**
 Location: **Public Works**
 Project Status: **Existing Project - No Additional Funding Programmed**
 Proj Start Date: **7/1/2023** Finish Date: **8/31/2026**

Project # **SW61**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration	1,912						-	1,912
Planning/Design	529,300						-	529,300
Construction	2,089,488						-	2,089,488
Land/ROW	34,950						-	34,950
Equipment/Furnishings							-	-
Total Expenditures	\$ 2,655,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,655,650

Funding Sources								
Intergovernmental Funds	970,340						-	970,340
General Fund	956,208						-	956,208
Water & Sewer Fund	230,102						-	230,102
Stormwater Fund							-	-
Installment Financing	499,000						-	499,000
Other							-	-
Total Funding	\$ 2,655,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,655,650

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service		51,500	51,500	51,500	51,500	51,500	257,500	257,500
Total Oper Bdgt Impact	\$ -	\$ 51,500	\$ 51,500	\$ 51,500	\$ 51,500	\$ 51,500	\$ 257,500	\$ 257,500

Description and Benefits

Replacement and improvements of the culvert on Pearsall Street. Project includes culvert replacement, stormwater improvements, street improvements, and utility improvements.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Funding includes grants from the North Carolina Department of Environmental Quality Division of Water Infrastructure.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☐ Enhance and sustain quality of life/place issues for everyone



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **Juniper Creek Area Drainage Improvements**
 Location: **Merry Street & Friendly Street**
 Project Status: **Proposed**

Project # **SW1**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

Proj Start Date: 7/1/2025	Finish Date: 6/30/2027
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration	57,200						-	57,200
Planning/Design	565,000						-	565,000
Construction	2,087,755						-	2,087,755
Land/ROW	150,000						-	150,000
Equipment/Furnishings							-	-
Total Expenditures	\$ 2,859,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,859,955
Funding Sources								
Intergovernmental Funds	1,000,000						-	1,000,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing	1,859,955						-	1,859,955
Other							-	-
Total Funding	\$ 2,859,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,859,955
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			109,800	109,800	109,800	109,800	439,200	439,200
Total Oper Bdgt Impact	\$ -	\$ -	\$ 109,800	\$ 109,800	\$ 109,800	\$ 109,800	\$ 439,200	\$ 439,200

Description and Benefits

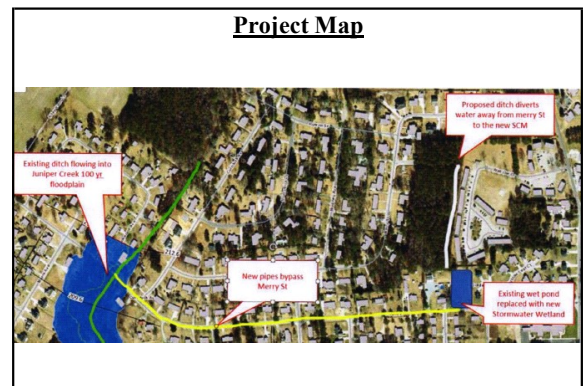
Construction of stormwater infrastructure to alleviate flooding issues in the Juniper Creek drainage area within the city. Improvements to include stormwater drainage systems and retention ponds.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a 20 year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☐ Enhance and sustain quality of life/place issues for everyone



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **Watauga Park Stormwater Park**
 Location:
 Project Status: **Proposed**

Project # **SW2**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

Proj Start Date: 7/1/2026	Finish Date: 6/30/2027
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design			50,000				50,000	50,000
Construction			536,000				536,000	536,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 586,000	\$ -	\$ -	\$ -	\$ 586,000	\$ 586,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing			586,000				586,000	586,000
Other							-	-
Total Funding	\$ -	\$ -	\$ 586,000	\$ -	\$ -	\$ -	\$ 586,000	\$ 586,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service				72,150	72,150	72,150	216,450	216,450
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ 72,150	\$ 72,150	\$ 72,150	\$ 216,450	\$ 216,450

Description and Benefits

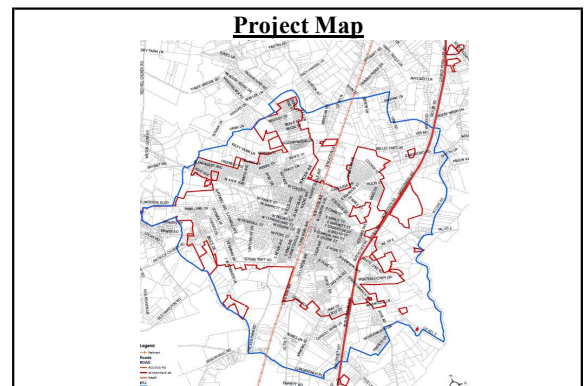
Construction of stormwater infrastructure to alleviate flooding issues in the area. Improvements to include stormwater drainage systems and retention ponds.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a ten year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☒ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **W Cole St & N Fayetteville Ave Drainage Improvements**
 Location: **W Cole Street & N Fayetteville Avenue**
 Project Status: **Proposed**

Project # **SW3**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

Proj Start Date: 7/1/2027	Finish Date: 6/30/2029
----------------------------------	-------------------------------

	Previous Funding	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY26-FY30 Total	Project Total
Expenses								
Administration							-	-
Planning/Design				146,400			146,400	146,400
Construction				585,600	732,000		1,317,600	1,317,600
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 732,000	\$ 732,000	\$ -	\$ 1,464,000	\$ 1,464,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing				732,000	732,000		1,464,000	1,464,000
Other							-	-
Total Funding	\$ -	\$ -	\$ -	\$ 732,000	\$ 732,000	\$ -	\$ 1,464,000	\$ 1,464,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service					107,750	107,750	215,500	215,500
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ 107,750	\$ 107,750	\$ 215,500	\$ 215,500

Description and Benefits

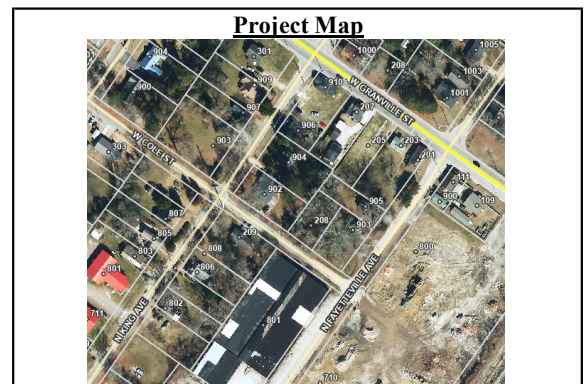
Construction of stormwater infrastructure to alleviate flooding issues in the area. Improvements to include stormwater drainage systems and retention ponds.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a 20 year loan.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☐ Enhance and sustain quality of life/place issues for everyone



City of Dunn, NC

Capital Improvement Plan for FY26 thru FY30

Project Title: **East Johnson St Bridge Replacement**
 Location: **Johnson Street**
 Project Status: **Proposed**

Project # **SW4**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

Proj Start Date: 7/1/2027	Finish Date: 6/30/2029
----------------------------------	-------------------------------

	<u>Previous Funding</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY26-FY30 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design				138,600			138,600	138,600
Construction				1,247,400			1,247,400	1,247,400
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 1,386,000	\$ -	\$ -	\$ 1,386,000	\$ 1,386,000
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing				1,386,000			1,386,000	1,386,000
Other							-	-
Total Funding	\$ -	\$ -	\$ -	\$ 1,386,000	\$ -	\$ -	\$ 1,386,000	\$ 1,386,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service					173,000	173,000	346,000	346,000
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ 173,000	\$ 173,000	\$ 346,000	\$ 346,000

Description and Benefits

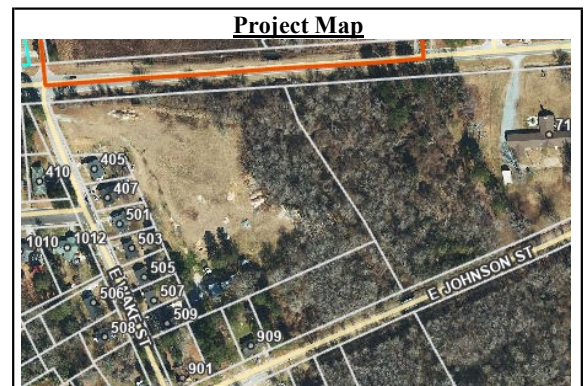
Replace the bridge on East Johnson Street.

Oper Bdgt Impacts & Funding (list grants, matching requirements, etc)

Debt service payments on a ten year loan if grant funds do not become available.

City Council Strategic Goals: ("X" all that apply for this project)

- ☒ Infrastructure improvements
- ☐ Public facility additions and improvements
- ☐ Improve walkability and public transportation
- ☐ Encourage business and residential development
- ☒ Enhance and sustain quality of life/place issues for everyone



GLOSSARY

Ad Valorem tax - A tax levied in proportion to the value of a property.

Annual Budget - A budget covering a single fiscal year.

Annual Comprehensive Financial Report (ACFR) - The official annual report of a government.

Appropriated Fund Balance – The amount of fund balance budgeted as revenue to offset expenses that exceed current revenue.

Appropriation - The amount budgeted on a yearly basis to cover projected expenditures which the City Council legally authorizes through the budget ordinance.

Approved Budget - The budget as formally adopted by the City Council for the upcoming fiscal year.

Assessed Valuation - The estimated dollar value placed upon real and personal property by the county assessor as the basis for levying property taxes. The General Assembly exempted household personal property from taxation effective July 1, 1987.

Audit – An examination, usually by an official or private accounting firm retained by the City Council that reports on the accuracy of the annual financial report.

Authorized Positions - Employee positions that are authorized in the adopted budget to be filled during the fiscal year.

Balanced Budget - Occurs when planned expenditures equal anticipated revenues. In North Carolina, it is required that the budget submitted to the City Council be balanced.

Bond - A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

Bond Rating - A grade indicating a governmental unit's investment qualities. Generally speaking, the higher bond rating, the more favorable the interest rate and the lower the cost of financing capital projects funded by bonds. A high rating is indicative of the government's strong financial position. Ratings range from AAA (highest) to D (lowest).

Budget - A financial plan for a specified period of time that matches planned revenues and expenditures with various City services.

Budget Message - A written overview of the proposed budget from the City Manager to the City Council. This overview discusses the major budget items of the Manager's budget.

Capital Improvements Plan (CIP) - A long term plan of proposed capital improvement projects including estimated project costs and funding sources the City expects to undertake within a five-year period. The plan is updated annually to reassess capital needs.

Capital Outlay - An expenditure that results in the acquisition of, or addition to, a fixed asset.

Capital Project Fund - A fund used to account for the acquisition or construction of major capital facilities and equipment.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (economic inflation).

Contingency - Appropriation intended for unanticipated expenditures. The City Council controls transfer of these funds into an expendable account.

COVID-19 - COVID-19 is a new strain of coronavirus that has not been previously identified in humans. The COVID-19 is the cause of an outbreak of respiratory illness first detected in Wuhan, Hubei province, China.

Debt Service - Principal, interest and administrative costs associated with the repayment of long-term debt.

Department - A major administrative division of the City that has overall management responsibility for an operation within a functional area.

Encumbrances – An approved financial commitment for services, contracts, or goods which have not been delivered or performed.

Enterprise Fund - A grouping of activities whose expenditures are wholly or partially offset by revenues collected from consumers in the form of fees and charges.

Expenditures - The total cost of a program or capital project.

Fiscal Year (FY) - A 12-month period (July 1 through June 30) in which the annual operating budget applies and at the end of which an assessment is made of the City's financial condition and performance of operations.

Fixed Asset – A capital item that has an acquisition cost of \$5,000 or more, is tangible, and has an expected minimum life of 1 year.

Fund - An accounting entity created to record the financial activity for a selected financial group.

Fund Balance - Funds accumulated through the under expenditure of appropriation and/or receiving revenues greater than anticipated and included in the budget.

General Fund - A fund which provides for the accounting for most of the basic government services, such as police, sanitation, inspections, street maintenance, recreation, and other general services.

General Obligation Bonds - Bonds issued by a government which are backed by the full faith and credit of its taxing authority.

Geographic Information System (GIS) - An organized collection of computer hardware, software, geographic data, and personnel designed to efficiently capture, store, update, manipulate, analyze, and display all forms of geographically referenced information.

Goal - A broad statement of desired conditions to be maintained or achieved through the efforts of an organization.

Governmental Funds – consists of the General Fund, Special Revenue Fund and Capital Project Fund.

Interest and Penalties Receivable on Taxes - Uncollected interest and penalties on property taxes.

Lease Purchase - A method of purchasing equipment in which payments are spread over a period of time.

Levy - The amount of tax, service charge, and assessment imposed by the government.

Line Item - A budgetary account representing a specific object of expenditure.

Local Government Commission (LGC) - The Local Government Commission, which is chaired by the State Treasurer, is an oversight body that ensures municipalities and other governmental units fulfill their statutory obligations with regard to State and local government finance.

LTD – Life to Date

Major Fund Reporting – General Government Accounting Principles require governmental fund data be presented separately for each individual major governmental fund. General Fund is always considered a major fund. The Non-Major Funds include the Capital Projects, Grants, and Powell Bill Funds.

At a minimum, governmental funds other than the general fund must be reported as major funds if they meet both of the following criteria:

- 10% criterion. An individual governmental fund reports at least 10% of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures

- **5% criterion.** An individual governmental fund reports at least 5% of the aggregated total for both governmental funds and enterprise funds of any one of the items for which it met the 10% criterion.

Modified Accrual - The basis of accounting for the City. Under this system, expenditures are recognized when encumbered.

Midpoint of Salary – a rate that is halfway between the minimum rate and maximum rate of a budgeted position.

Non-major Fund – see definition for Major Fund Reporting.

Operating Budget - The City’s financial plan which outlines proposed expenditures for the upcoming fiscal year and estimates revenues which will be used to finance them.

Operating Expenses - Those expenditures of a recurring nature, covering services and supplies necessary to operate individual departmental activities.

Ordinance - A formal legislative enactment by the City Council which has the full force and effect of law within the boundaries of the City.

Occupational Safety and Health Act (OSHA) – Regulations passed by the US Department of Occupational Safety and Health Administration to assure safe and healthful working conditions for working men and women by authorizing enforcement of the standards developed under the Act.

Pandemic – An outbreak of a disease that is prevalent over a whole country or the world.

Personal Property - Movable property classified within two categories: tangible and intangible. “Tangible” or touchable property includes items of visible and movable property not permanently affixed to real property. “Intangible” or non-touchable property includes stocks, bonds, notes, cash, bank deposits, accounts receivable, patents, trademarks, copyrights, and similar assets.

Personnel Services - Salaries and wages paid to employees for full-time, part-time, and temporary work, including overtime and similar compensation. Also included in this account group are fringe benefits paid for employees.

Program - A well-defined portion of the operating plan for which a distinct set of goals and objective may be developed.

Property Tax - Tax paid by those owning property in the City.

Property Tax Rate - The rate at which real property in the City is taxed in order to produce sufficient revenues to conduct necessary governmental activities.

Proprietary Funds – consists of the Water and Sewer Fund, and the Stormwater Utility Fund.

Real Property - Land, buildings, and items permanently affixed to land or buildings.

Real Property Value - The value of land and buildings which are taxable.

Reclassification - A change in the classification and corresponding job title of an existing position which results from a major change in assigned responsibilities.

Reserve - An account designed for a portion of the fund balance which is to be used for a specific purpose.

Revaluation - The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value; by North Carolina law, a revaluation must be conducted at a minimum of every eight years. Harnett County's last revaluation was as of January 1, 2022.

Revenue - All funds that the City government receives as income, including items such as tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

Revenue-neutral Tax Rate - The revenue-neutral tax rate, as defined by G.S. 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year as if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal. State law requires that units of local government, including public authorities, publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide residents with comparative information.

Sales Tax - Tax paid by retail consumers in the City.

Sewer Fund – This fund includes the sewage treatment operations for the citizens and businesses of the area. Capital and operation expenditures are funded by sewer user fees dedicated specifically to the fund

Special Revenue Funds – Specific revenue sources (other than major capital projects) that are legally restricted expenditures for specific purposes.

Stormwater Utility Enterprise Fund – This fund comprehensively addresses the stormwater management needs of the City. The Enterprise Fund establishes a dedicated source of funding for stormwater and flood remediation.

Tax Levy - Revenue produced by applying a given tax rate to a property's assessed, or tax value.

Water Fund – This fund includes the production and operations of water for the citizens and businesses of the area. Capital and operation expenditures are funded by water user fees dedicated specifically to the fund.

City of Dunn Fee Schedule (Recommended) *proposed changes in red*
Fee Schedule for FY 2026

The City Manager shall have the authority to set any fee not otherwise listed and shall have the authority to make any interpretations of any fee listed on this schedule.

Administration	FEES
<u>Misc. Fee & Charges</u>	
Copy of City Council Meetings & Other Meetings	
CD/DVD	\$5.00 per CD/DVD
CD/DVD provided by individual	\$0.00
<u>Xerox Copies- Black & White</u>	.10¢ per page
Returned Check Fee	\$25.00
Sunshine List - except media	\$10.00/year
§143-318.12 Public notice of official meetings.	
The public body shall charge a fee to persons other than the media, who request notice, of ten dollars (\$10.00) per calendar year, and may require them to renew their requests quarterly.	
<u>Yard Sale Permit - limit 3/year</u>	\$2.00
§ 11-253 - § 11-254 Administrative processing permit fee for no more than 3 such permits lasting no more than 2 consecutive days during any calendar year.	
Assessments	
<u>Water & Sewer Assessments</u>	
Water Main	To be determined - per job/lineal ft.
Sewer Main	To be determined - per job/lineal ft.
<u>Curb & Gutter</u>	To be determined - per job/lineal ft.
<u>Sidewalk</u>	To be determined - per job/lineal ft.
<u>Tile Open Ditch/Piping</u>	cost of materials
Building Inspections & Code Enforcement	FEES
<u>New Dwelling - Single Family Dwelling</u>	
Up to 1200 sq. ft.	\$500.00
Over 1200 sq. ft.	.25¢ per sq. ft.
(Includes Electrical, Plumbing & Mechanical)	
Note: This is total sq. ft., i.e. garage, porch, deck, etc. included	
Homeowners Recovery Fund - § 87-15.6.	\$10.00
<u>Additions & Remodeling - Residential</u>	
(Bedrooms, bathrooms, sunrooms, etc.)	
0 - 400 sq. ft.	\$300 \$200
Over 400 sq. ft.	.25¢ per sq. ft.
(Includes Electrical, Plumbing & Mechanical)	
<u>Multi-Family Dwelling</u> <i>Delete this section, fees to be based on cost of construction for non-residential</i>	
<u>First Unit</u>	\$350.00
<u>Each Additional Unit</u>	\$150.00
<i>(Includes Electrical, Plumbing & Mechanical)</i>	
<u>Mobile Homes</u>	
Single -Wide Mobile Homes - (Building only)	\$150.00
Double-Wide Mobile Homes - (Building only)	\$175.00
Triple-Wide Mobile Homes - (Building only)	\$200.00
(Includes piers, tie-downs, steps, and decks)	
Poured Footing Inspection	\$50.00
Mechanical Permit Fee	\$80.00 -\$60.00
Electrical Permit Fee	\$80.00 -\$60.00

Note: Some development activities may require multiple permits and fees.

Effective 7/1/25

147

City of Dunn Fee Schedule (Recommended) *proposed changes in red*
Fee Schedule for FY 2026

The City Manager shall have the authority to set any fee not otherwise listed and shall have the authority to make any interpretations of any fee listed on this schedule.

Plumbing Permit Fee	\$80.00 -\$60.00
<u>Dwellings Moved on Lot</u>	\$150.00
Trade Fees	\$80.00/each -\$60.00/each
<u>Residential Accessory Buildings (Attached & Detached)</u>	
(Garages, storage buildings, pool houses, decks/screen porches, etc.)	
0 to 400 sq. ft.	\$100.00 -\$50.00
401 to 800 sq. ft.	\$150.00 -\$100.00
801 to 1200 sq. ft.	\$200.00 -\$150.00
1200 sq. ft. and greater	Same As New Dwelling
Mechanical Permit Fee	\$80.00 -\$60.00
Electrical Permit Fee	\$80.00 -\$60.00
Plumbing Permit Fee	\$80.00 -\$60.00
<u>Residential Trade Permits</u>	
Mechanical Permit Fee	\$80.00 -\$60.00
Electrical Permit Fee	\$80.00 -\$60.00
Plumbing Permit Fee	\$80.00 -\$60.00
<u>Modular Homes</u>	\$400 -\$290.00
(Fee Includes Electrical, Plumbing and Mechanical)	
<u>Permit Fee for Non-Residential Construction</u>	
\$0 to 2,500.00	\$100.00
\$2,501 to 5,000	\$225.00 -\$100.00
\$5,001 to 25,000	\$350.00 -\$200.00
\$25,001 to 50,000	\$600.00 -\$400.00
\$50,001 to 100,000	\$950.00 -\$805.00
\$100,001 to 200,000	\$1,775.00 -\$1,610.00
\$200,001 to 350,000	\$3,000.00 -\$2,815.00
\$350,001 to 500,000	\$4,000.00 -\$3,720.00
\$500,001 to 750,000	\$5,250.00 -\$4,975.00
\$750,001 to 1,000,000	\$6,500.00 -\$6,230.00
Fees over \$6,500.00 = plus 0.2% of each added million dollars or portion thereof	
<u>Plan Review Fees (Non-Residential Only)</u>	
<u>(Includes Building and Fire Review)</u>	
< 5,000 sq. ft.	\$100.00 -\$50.00
5,000 sq. ft. - 10,000 sq. ft.	\$150.00 -\$100.00
10,001 sq. ft. - 25,000 sq. ft.	\$200.00 -\$150.00
25,001 sq. ft. - 100,000 sq. ft.	\$250.00 -\$200.00
> 100,001 sq. ft.	\$300.00 -\$250.00
<u>Miscellaneous Fees</u>	
Demolition Permit (May require asbestos report)	
Residential	\$100.00 -\$60.00
Commercial	Use Commercial Rates
Residential Swimming Pools	\$50.00 Plus Trade Fees
Permit Changes (Change of Contractor, Scope of Work, etc.)	\$50.00
Permit Renewal (6 months to 2 years)	\$100.00
Permit Renewal (More than 2 years)	New Permit Fees
Service Pole and Service Changes	\$50.00
Change of Occupancy or Use Permit	\$50.00
Reinspection Fee (1 -7 items or approved plans not on site)	\$75.00 -\$50.00
Reinspection Fee (>8 items or after 1st Reinspection)	\$100.00 -\$75.00
Conditional Power Inspection (Commercial Only)	\$50.00
Working Without Permit	Double Permit Fees

Note: Some development activities may require multiple permits and fees.

Effective 7/1/25

148

City of Dunn Fee Schedule (Recommended) *proposed changes in red*
Fee Schedule for FY 2026

The City Manager shall have the authority to set any fee not otherwise listed and shall have the authority to make any interpretations of any fee listed on this schedule.

Sign Permit (requiring footings and wind calculations)	\$60.00
Misc. Inspection (daycares/foster homes, etc.)	\$75.00
ABC Permit Inspections	\$75.00
Residential Deck or Handicap Ramp	\$60.00
Residential Roof Replacement	\$50.00
Residential Lawn Irrigation	\$50.00
After Hours/Weekend/Holiday Inspections	\$100/hr. (1 hour minimum)
replacement Permit Inspection Card	\$25.00
<u>Fire Permit and Inspection Fees</u>	
<u>Construction Permits (Required)</u>	
Automatic Fire Extinguishing Systems	\$50.00 plus \$2 per nozzle
Battery Systems	\$100.00
Compressed Gases	\$75.00
Cryogenic	\$75.00
Fire Alarm and Detection Systems	\$50.00 plus \$2.00 per device
Fire Pumps and Related Equipment	\$75.00
Certificate of occupancy certification (Final inspection)	\$50.00
Certificate of occupancy (Final inspection) re-check per violation	\$50.00
AGST/UGST (Above Ground/Underground Storage Tanks):	
Removal (per tank) - includes Site Plan Review	\$100.00
New Installations (per tank) - includes Site Plan Review	\$100.00
Reinspection (per tank)	\$100.00
AGST/UGST Pipe Inspection - includes Site Plan Review	\$100.00
Hazardous Materials	\$200.00
Industrial Ovens	\$75.00
LP Gas Systems	\$75.00
Private Fire Hydrants	\$75.00 per Hydrant
Spraying or Dipping	\$75.00
Standpipe Systems	\$150.00
Temporary Membrane Structures and Tents	\$100.00
<u>Operational Permits</u>	
Amusement Buildings	\$75.00
Carnivals and Fairs	\$75.00
Combustible Dust-Producing Operations	\$75.00
Combustible Fibers	\$75.00
Compressed Gases	\$75.00
Covered Mall Buildings	\$75.00
Cutting and Welding	\$75.00
Donation Bin (Unattended)	\$250.00
Dry Cleaning Plants	\$75.00
Emergency Access Gate Inspection	\$100.00
Exhibits and Trade Shows	\$75.00
Explosive Materials - Multiple visits	\$250.00
Explosive Materials - Single visit	\$100.00
Flammable and Combustible Liquids	\$75.00
Fumigations and Thermal Insecticidal	\$75.00
Hazardous Materials	\$200.00
HPM Facilities	\$200.00
High-Piled Storage	\$75.00
Liquid/Gas-Fueled Vehicles in Assembly Buildings	\$75.00
Miscellaneous Combustible Storage	\$100.00
Organic Coatings	\$75.00
Private Fire Hydrants	\$75.00 per hydrant
Pyrotechnic Special Effects Material	\$150.00
Repair Garages and Motor Fuel-Dispensing Facilities	\$75.00
Storage of Scrap Tires and Tire Byproducts	\$75.00
Special Events Permit	\$75.00

Note: Some development activities may require multiple permits and fees.

Effective 7/1/25

149

City of Dunn Fee Schedule (Recommended) *proposed changes in red*
Fee Schedule for FY 2026

The City Manager shall have the authority to set any fee not otherwise listed and shall have the authority to make any interpretations of any fee listed on this schedule.

Waste Handling	\$75.00
Temporary Membrane Structures and Tents	\$100.00
<u>Fire Re-Inspection Fees</u>	
1st Reinspection for non-compliance, if code requirements are met	\$50.00
2nd Reinspection for non-compliance	\$100.00
3rd and subsequent Reinspections for non-compliance	\$200.00
<u>Fire Plan Review Fees</u>	
<u>For Sprinkler & Fire Alarm</u>	
< 5,000 sq. ft.	\$50.00
5,000 sq. ft. - 10,000 sq. ft.	\$100.00
10,001 sq. ft. - 25,000 sq. ft.	\$150.00
> 25,000 sq. ft.	\$0.01 per square foot
Major Subdivision Site Plan (DRB Review and Inspection Fee)	\$100.00
Commercial Site Plan Review	\$50.00
Plan Reviews for Revisions/Resubmittals	\$50.00
<u>Weedy Lot Fees - Uncontrolled Growth</u>	<i>Price to Mow</i>
Lots .00 to .25 acres	\$200.00 -\$150.00
.26 to .50 acres	\$250.00 -\$200.00
.51 to 1.00 acres	\$300.00 -\$260.00
Each Additional Acre	\$300.00 -\$260.00
<u>City Code Violations</u>	
<u>Fire Code Citations (Section 8-38)</u>	
Locked or Blocked Exit	\$250.00 Each Exit Door / Each Occurance
Exceeding posted occupancy capacity w/failure to comply	\$250.00 for each occurrence
Illegal Burning	
- First Offense	Written Warning
- Second Offense	\$50.00
- Third Offense (Notify State of Air Quality Violation)	\$100.00
<u>Minimum Housing Code - 4-31</u>	
Noncompliance after 90 day order expires - 4-31(14)	\$250.00/per day
Violation of Section 4-31(10)(a)	\$100.00
<u>Non-Residential Code - Art. VII</u>	
Noncompliance after 90 day order expires (First day) - 4-192	\$150.00
- Noncompliance after first Citation	\$50.00/per day
Public Works	FEES
<u>Junk/Debris</u>	
Removal Fee	
Administrative/Processing Fee	\$125.00
Manpower	Hourly Rate of each employee
Equipment/gas usage	Hourly Rate for each piece of equipment used
Tipping Fees	Per submitted landfill ticket
Minimum removal fee plus administrative fee on all work orders	\$75.00 -\$50.00
Cemetery Services	
<u>Grave opening/closing</u>	
Monday thru Friday	\$750.00 -\$700.00
Weekends and Holidays	\$950.00 -\$900.00
Urn and infant fee	½ of appropriate fee
<u>Marker Foundation Base</u>	

Note: Some development activities may require multiple permits and fees.

Effective 7/1/25

150

City of Dunn Fee Schedule (Recommended) *proposed changes in red*
Fee Schedule for FY 2026

The City Manager shall have the authority to set any fee not otherwise listed and shall have the authority to make any interpretations of any fee listed on this schedule.

Veteran/Government marker - furnished	No Charge
Base for other markers	\$100.00
<u>Cemetery Rates /All Cemeteries</u>	
Each Plot	\$1,000.00
<u>Cemetery Lot Transfer Fees & Deed Fees</u>	
Transfer Form only - without a printed deed	\$20.00
Transfer Form - with a printed deed	\$25.00
Deed Copies	\$25.00
Parks & Recreation	
FEES	
<u>Facility Use & Fees</u>	
Dunn Community Building	\$600 + \$300 deposit for weekends and holidays
Dunn Community Building	\$500 + \$300 deposit for all other days
<u>Dr. P.K. Vyas M.D. Recreation Center</u>	
Membership Fees	\$20/month = \$200/year
<i>(Includes use of Wellness/Fitness Rm & Racquetball Rm)</i>	
Pay Per Use Fee	\$5.00 per person
Racquetball	\$5.00 per person
Class Rental Fee	\$15.00 per hour
Batting Cage <i>(booked in 30 min. timeslots)</i>	\$5.00 per person
Multi-Purpose Room	\$30/hr. + \$50.00 deposit
Gym Rental Fees	\$50/hr. + \$100.00 deposit for a maximum of 3 hours
Gym Tournament Fee	\$300 per day
Park Picnic Shelter Rental	\$15 per hour
Tennis Court Rental Fee	\$15 per hour
Open space Rental (non ball field)	\$10 per hour
<u>Athletic Field Rental</u>	
Without Lights	\$250 per field per day
With Lights	\$250.00 per field per day, plus \$20 per hour
Reserve fields without lights	\$25.00/Hour (Max. 2 hours)
Reserve fields with lights	\$30.00/hour (max 2 hours)
Field prep fee	\$50 initial daily prep per field, plus \$20 per field for additional same day prep
<u>Youth Sports Registration</u>	
Resident	\$25 per player
Non-Residents	\$60 one sport
	\$40 each additional sport
	\$40 each additional child
Cheer Program	\$70 per person
Summer Camp Fees	\$30 per person
<u>Sponsorship Fees</u>	
<u>Spring Sports</u>	
T-ball and A league	\$200.00
Girl's softball - 8u, 10u, 12u, 15u, 18u	\$275.00
Boy's baseball - AA, AAA, Majors, Dixie Boys, Dixie Boys Majors	\$275.00
Miracle League team - effective 4/15/15	\$275.00
<u>Fall Sports</u>	
Soccer 4u, 6u, 8u	\$175.00
Soccer 10u & 13u	\$225.00

Note: Some development activities may require multiple permits and fees.

Effective 7/1/25

151

City of Dunn Fee Schedule (Recommended) *proposed changes in red*
Fee Schedule for FY 2026

The City Manager shall have the authority to set any fee not otherwise listed and shall have the authority to make any interpretations of any fee listed on this schedule.

<u>Adult League Sports</u>	
Men's and Women's softball	\$30 resident/\$50 non-resident
Kickball	\$30 resident/\$50 non-resident
Men's Basketball	\$30 resident/\$50 non-resident
Volleyball, Walleyball, Pickelball	\$30 resident/\$50 non-resident
Late Fee for all Registrations	\$5.00
<u>C.B. Codrington Park/ City Swimming Pool</u>	
Adults	\$3.00
Children	\$2.00
Summer Pool Pass - Adult	\$50.00
Summer Pool Pass - Youth	\$30.00
Planning	FEES
<u>Planning Board Fees</u>	
Application for Rezoning or Conditional Zoning (per owner)	\$500.00 for 3 acres + \$25.00 per each additional acre —\$500.00
Application for Special Use Permit	\$700.00
Application to Amend Special Use Permit	\$200.00
Application for Ordinance Amendment/ General Plan Amendment	\$300.00
Application for Street/Alley Closing	\$500.00
Application for Voluntary Annexation (per parcel)	\$125.00
Text Amendment	\$300.00
<u>Board of Adjustment Fees</u>	
Application for Variance	\$500.00
Appeal Zoning Administrator's Decision	\$500.00
Recording Fees	First 15 pages = \$26.00 + \$4.00 for each additional page
<u>Development Permit Fee Schedule</u>	
Site plan and permit review	
New Construction/Major Addition (per lot)	
Single Family Home	\$100.00 —\$50.00
Single Family Home (in floodplain)	\$150.00 —\$100.00
Multi-family/Non-residential	\$200.00 —\$100.00
Multi-family/Non-residential (in floodplain)	\$250.00 —\$200.00
Minor Addition/Change In Use (per lot)	
Multi-family/Non-residential	\$100.00 —\$50.00
Multi-family/Non-residential (in floodplain)	\$150.00 —\$100.00
Fence Permit	\$75.00 —\$50.00
Zoning Compliance Letter Fee	\$75.00 —\$50.00
Special Events Permit Review	\$125.00
<u>Sign Permit Fees</u>	
Wall Sign	\$100.00 each —\$50.00 each
Ground Sign	\$150.00 each —\$100.00 each
Freestanding Sign	\$250.00 each —\$200.00 each
Construction/Portable Sign/Temporary Signs	\$75.00 each —\$50.00 each
Plan Review - Master Sign Plan	\$200.00 —\$150.00
Outdoor Advertising/High Rise (plus Inspection Fees)	\$250.00 each —\$200.00 each
Temporary Banner/Windblown Signs	\$30.00 —\$20.00
Yard Sale Signs and Section 22-297 Signs	No Fee
Political Signs and Special Event Signs	\$150.00
<i>(\$75 refunded - all signs removed within 5 days)</i>	
Sign Cabinet Replacement	\$150.00 —\$100.00

Note: Some development activities may require multiple permits and fees.

Effective 7/1/25

152

City of Dunn Fee Schedule (Recommended) *proposed changes in red*
Fee Schedule for FY 2026

The City Manager shall have the authority to set any fee not otherwise listed and shall have the authority to make any interpretations of any fee listed on this schedule.

<u>Subdivision Fee Schedule</u>	
Certificate of Exemption	\$50.00
<u>Minor Subdivision Plan Review Fee</u>	
1-3 lots (including new residual parent lot)	Base Fee of \$150.00 + \$10.00 per lot -\$50.00 per lot
<u>Major Subdivision - Single Family Residential</u>	
Preliminary Subdivision Plat Review Base Fee	
*Base fee includes up to 3 lots including new residual parent lot	Base Fee of \$300.00 + \$25.00 per lot -\$200.00 per lot
*Additional lots exceeding 3 included in base fee	\$25.00 per lot -\$10.00/lot
Final Subdivision Plat Review Fee	
*Base fee includes up to 3 lots including new residual parent lot	Base Fee of \$300.00 + \$25.00 per lot -\$150.00 per lot
*Additional lots exceeding 3 included in base fee	\$25.00 per lot -\$10.00/lot
<u>Major Subdivision-Multi Family and Non-Residential</u>	
Preliminary Subdivision Plat Review Base Fee	
*Additional fee for each lot including new residual parent lot	Base Fee of \$350.00 + \$25.00 per lot -\$300.00 per lot \$25.00 per lot -\$10.00/lot
Final Subdivision Plat Review Fee	
*Additional fee for each lot including new residual parent lot	Base Fee of \$350.00 + \$25.00 per lot -\$200.00 per lot \$25.00 per lot -\$10.00/lot
<u>Construction Plans Review Fee</u>	
Processing fee plus hourly rate for consultant review services times the number of review hours	Base Fee of \$350.00 + \$20.00 per lot -\$75.00 minimum
*Not to exceed \$250 unless Developer is notified that the fee could exceed the cap amount.	
Note: all plan review fees include three review of plans submittals. If additional reviews are necessary, an additional plan review fee will be assessed per plan review.	
<u>Publications</u>	
Copies (Black and White)	10¢/page
Maps	
8 1/2" x 11"	\$5.00
11" x 17"	\$10.00
24" x 36"	\$20.00
32" x 44"	\$30.00
Custom Map = cost of map plus:	\$50.00/hour
<u>Large Format Prints/Copies of Plans</u>	
24" x 36" (B & W only)	\$3.00/page
Land Use Plan	
Paper (B & W)	\$10.00
Paper (Color)	\$20.00
CD (pdf)	\$3.00
Zoning Ordinance	
Paper (B & W)	\$10.00
CD (pdf)	\$3.00
Updates	
Paper (B & W)	.10¢/sheet
CD (pdf)	\$3.00
Pedestrian Plan/Bike Plan	
Paper (B & W)	\$10.00
Paper (Color)	\$20.00
CD (pdf)	\$3.00

Note: Some development activities may require multiple permits and fees.

Effective 7/1/25

153

City of Dunn Fee Schedule (Recommended) *proposed changes in red*
Fee Schedule for FY 2026

The City Manager shall have the authority to set any fee not otherwise listed and shall have the authority to make any interpretations of any fee listed on this schedule.

Privilege License

Schedule B (fees regulated by the City of Dunn)

Beer "Off Premises"	\$5.00
Beer "On Premises"	\$15.00
Wine "Off Premises"	\$10.00
Wine "On Premises"	\$15.00
Alcohol Consumption at Public Special Events	\$100.00
Food Truck	\$50.00 -\$40.00

Taxicab Fare

Taxicabs § 11-194.	\$15.00 each driver
	\$1.95 for the first one-tenth (1/10) mile and \$0.25 for each additional one-tenth (1/10) of a mile
	(\$4.20 for first mile and \$2.50 each additional mile)

Animal Control

FEES

Released Back to Owner

Impound Fee	\$25.00
Boarding	\$10.00/day
Other Offenses	\$10.00

Aggressive Dogs

1st Offense	\$50.00
2nd Offense	\$100.00
3rd Offense	\$200.00

Pet Adoptions

Dogs	\$85.00
Cats	\$45.00
Rabies Shot	\$10.00
Heartworm Shot Test (optional)	\$15.00

Police

FEES

Registration Fee for Solicitation or Peddling - §11-73

Apply in advance - valid for 30 days	\$20.00
--------------------------------------	---------

Charitable Solicitation Permit Fees - §11-286

Permit for application required 30 days in advance of event	\$20.00
-------------------------------------------------------------	---------

Curfew Ordinance

1st offense - misdemeanor	\$100.00
2nd Offense	\$250.00
3rd Offense	\$400 + imprisonment

False Alarm Responses (Sec. 13-52)

Sixth false alarm	\$50.00
Seventh false alarm	\$100.00
Eighth false alarm	\$150.00
Ninth false alarm	\$200.00
Ten (10) or more false alarms	\$250.00

Graffiti Ordinance - §13-65

1st Offense - Civil Penalty	\$250.00
2nd Offense	\$500.00
Delinquency charge upon non-payment	\$25.00
Misdemeanor for failure to pay	\$1,000 and/or imprisonment

Noise Ordinance - §13-36.

Application & Permit Fee - 48 hrs. prior to event	\$15.00
---------------------------------------------------	---------

Note: Some development activities may require multiple permits and fees.

Effective 7/1/25

154

City of Dunn Fee Schedule (Recommended) *proposed changes in red*
Fee Schedule for FY 2026

The City Manager shall have the authority to set any fee not otherwise listed and shall have the authority to make any interpretations of any fee listed on this schedule.

Security Deposit	\$100.00
Initial citation	\$50.00
Initial citation - not paid within 72 hours	add \$25.00
2nd Offense within 12 months	\$100.00
3rd Offense within 12 months	\$250.00
Parade/Picket Line/Group Demonstration Permits-\$14-3	\$0.00
<u>Parking Violations</u>	
Overtime Parking	\$5.00
Double parking	\$10.00
Parking in no Parking Zone	\$10.00
Stopping, Standing or Parking within Intersection, on Crosswalk, near Fire Hydrant, etc.	\$10.00
Stopping in Street	\$10.00
Parking in Fire Lane	\$25.00
Parking in Loading Zone	\$10.00
Obstructing passage of Public Conveyance or vehicle	\$10.00
All Other Parking Violation	\$10.00
<u>Police Reports</u> (per report)	\$5.00
<u>Tobacco Free Ordinance Violations</u>	\$50.00
<u>Off Duty Police Officer Employment</u>	\$35.00 per hour
<i>Amount is paid by the customer, directly to the police officer.</i>	
<u>Storage Fee</u> - Impound Lot (fee assessed once vehicle released by courts)	\$20.00/day
Finance Department	FEES
<u>Returned Check Fee</u>	\$25.00
Waste Management	FEES
<u>Garbage, Yard Waste & Recycling Pickup</u>	
Combined Rate (billing is included with City of Dunn utility bill)	\$27.84 -\$26.77
Additional Garbage Receptacle	\$18.75 -\$18.00
Additional Yard Waste Receptacle	\$4.15 -\$4.00
Additional Recycling Receptacle	\$4.15 -\$4.00
<u>Bulk pickup per unit service fee</u>	\$5.30 \$5.10 per month
Stormwater	FEES
<u>Stormwater Fee</u>	
Non-Residential	Minimum \$20.00 -\$14.00 per month
Residential	Minimum \$5.00 -\$3.50 per month
	This monthly rate is based on an Equivalent Residential Unit (ERU) multiplier of 2,900 square feet @ \$5.00-\$3.50 per unit. There is a minimum of \$5.00 \$3.50 for residential units and a minimum of \$20.00 \$14.00 for non residential units. There is a maximum of 45 55 ERU's for \$2,700 \$2,310 per month for all customers.
Water/Sewer	FEES
After Hours Fee	\$45.00
Non-payment Administrative Fee	\$35.00
Late Fee	7.0% 10% of outstanding bill
<u>Water Rate Schedule</u>	
<u>Inside City Limits</u>	
Minimum 2,000	\$21.58 -\$19.62 per month
2,001 to 4,000 gallons	\$ 6.53 -\$5.83 per 1,000 per month

Note: Some development activities may require multiple permits and fees.

Effective 7/1/25

155

City of Dunn Fee Schedule (Recommended) *proposed changes in red*
Fee Schedule for FY 2026

The City Manager shall have the authority to set any fee not otherwise listed and shall have the authority to make any interpretations of any fee listed on this schedule.

4,001 to 6,000 gallons	\$ 6.64 -\$5.93 per 1,000 per month
6,001 to 8,000 gallons	\$ 6.70 -\$5.98 per 1,000 per month
8,001 + gallons	\$ 6.75 -\$6.03 per 1,000 per month
Outside City Limits	
Minimum 2,000	\$41.97 \$38.15 per month
2,001 to 4,000 gallons	\$13.06 \$11.66 per 1,000 per month
4,001 to 6,000 gallons	\$13.28 \$11.86 per 1,000 per month
6,001 to 8,000 gallons	\$13.40 \$11.96 per 1,000 per month
8,001 + gallons	\$13.51 \$12.06 per 1,000 per month
<u>Industrial Rate</u>	
Inside City Limits	
Minimum 2,000	\$21.58 \$19.62 per month
2,001 to 4,000 gallons	\$ 6.53 -\$5.83 per 1,000 per month
4,001 to 6,000 gallons	\$ 6.64 -\$5.93 per 1,000 per month
6,001 to 8,000 gallons	\$ 6.70 -\$5.98 per 1,000 per month
8,001 to 500,000 gallons	\$ 6.75 -\$6.03 per 1,000 per month
500,001 + gallons	\$ 3.91 -\$3.49 per 1,000 per month
Outside City Limits	
Minimum 2,000	\$41.97 \$38.15 per month
2,001 to 4,000 gallons	\$13.06 \$11.66 per 1,000 per month
4,001 to 6,000 gallons	\$13.28 \$11.86 per 1,000 per month
6,001 to 8,000 gallons	\$13.40 \$11.96 per 1,000 per month
8,001 to 500,000 gallons	\$13.51 \$12.06 per 1,000 per month
500,001 + gallons	\$7.82 \$6.98 per 1,000 per month
<u>Government Bulk Rate</u>	
W/O minimum GPD guaranteed in contract	\$5.46 -\$5.35 per 1,000 per month
Minimum gpd guaranteed in contract	\$2.81 -\$2.75 per 1,000 per month
<u>Sewer Rates</u>	
Inside City Limits	Base Rate (BR)
¾" meter	\$27.75 \$20.71 (BR + \$11.90 -\$8.88 /1,000) per month
1"	\$48.24 \$36.00 (BR + \$11.90 -\$8.88 /1,000) per month
1½	\$73.70 \$55.00 (BR + \$11.90 -\$8.88 /1,000) per month
2"	\$101.84 \$76.00 (BR + \$11.90 -\$8.88 /1,000) per month
3"	\$259.96 \$194.00 (BR + \$11.90 -\$8.88 /1,000) per month
4"	\$286.76 \$214.00 (BR + \$11.90 -\$8.88 /1,000) per month
6"	\$771.84 \$576.00 (BR + \$11.90 -\$8.88 /1,000) per month
Sewer Only Residential	\$79.06 \$59.00 per month
Sewer Only Commercial (requires metered usage)	\$79.06 \$59.00 (BR + \$11.90 -\$8.88 /1,000) per month
Large Industrial User-Applies to a large sanitary sewer service where the customer is billed monthly and discharges 1,000,000 gallons (minimum of three months out of a rolling 12 months to qualify for this rate) and where all wastewater is discharged into the sanitary sewer system at a single discharge point	Base Rate (by meter size) + \$10.12 \$7.55 /1,000 per month
Outside City Limits	Base Rate (BR)
¾" meter	\$52.58 \$39.24 (BR + \$23.81 -\$17.77 /1,000) per month
1"	\$91.12 \$68.00 (BR + \$23.81 -\$17.77 /1,000) per month
1½	\$143.38 \$107.00 (BR + \$23.81 -\$17.77 /1,000) per month
2"	\$199.66 \$149.00 (BR + \$23.81 -\$17.77 /1,000) per month
3"	\$515.90 \$385.00 (BR + \$23.81 -\$17.77 /1,000) per month
4"	\$569.50 \$425.00 (BR + \$23.81 -\$17.77 /1,000) per month
6"	\$1,541.00 \$1,150.00 (BR + \$23.81 -\$17.77 /1,000) per month
Sewer Only Residential	\$167.50 \$125.00 per month
Sewer Only Commercial (requires metered usage)	\$167.50 \$125.00 (BR + \$23.81 -\$17.77 /1,000) per month

Note: Some development activities may require multiple permits and fees.

Effective 7/1/25

156

City of Dunn Fee Schedule (Recommended) *proposed changes in red*
Fee Schedule for FY 2026

The City Manager shall have the authority to set any fee not otherwise listed and shall have the authority to make any interpretations of any fee listed on this schedule.

Large Industrial User- Applies to a large sanitary sewer service where the customer is billed monthly and discharges 1,000,000 gallons (minimum of three months out of a rolling 12 months to qualify for this rate) and where all wastewater is discharged into the sanitary sewer system at a single discharge point	Base Rate (by meter size) + \$20.37 \$15.20 /1,000 per month
<u>Septage Hauling</u>	
Septage Load charge	\$40.00 \$35.00 per load
Septage Receiving Volume charge	\$0.08 \$0.06 per gallon
<u>Water & Sewer Tap Fee Schedule</u>	
<i>All Taps Deposit required. Deposit are 50% of tap cost as identified. All taps greater than 1" are cost plus time and material (Deposit Required) Deposits are 50% of tap cost.</i>	DEPOSIT REQUIRED
<u>Water Taps</u>	
Tap Restoration (Same as new Tap)	\$1,850.00 -\$1,750.00
<u>In Town Water Taps</u>	
3/4" Water Tap Fee (Not to exceed 6 Ft. in depth. Tap Fees plus highway bore cost or depths greater than 6 Ft..)	\$2,850.00 -\$2,750.00
1" Water Tap Fee (Not to exceed 6 Ft. in depth. Tap Fees plus highway bore cost or depths greater than 6 Ft..)	\$3,350.00 -\$3,250.00
<u>Out of Town Water Taps</u>	
3/4" Water Tap Fee (Not to exceed 6 Ft. in depth. Tap Fees plus highway bore cost or depths greater than 6 Ft..)	\$3,850.00 -\$3,750.00
1" Water Tap Fee (Not to exceed 6 Ft. in depth. Tap Fees plus highway bore cost or depths greater than 6 Ft..)	\$4,350.00 -\$4,250.00
<u>Sewer Taps</u>	
<i>All taps greater than 4" are cost plus time and material (Deposit Required) Deposits are 50% of tap cost.</i>	
<u>In Town</u>	
Tap Restoration (Same as new Tap)	\$1,850.00 -\$1,750.00
4" (Direct tap to main and not to exceed 6 Ft. in depth. Tap fee plus time & materials for core drilling, highway bores, or depths greater than 6 Ft..)	\$2,850.00 -\$2,750.00
<u>Out of Town</u>	
4" (Direct tap to main and not to exceed 6 Ft. in depth. Tap fee plus time & materials for core drilling, highway bores, or depths greater than 6 Ft..)	\$3,850.00 -\$3,750.00
Transfer Fee	\$25.00
Temporary Landlord Connection and Temporary Construction Connection	\$35.00
Water Sample Fee	\$50.00
Water Sample Fee - government bulk users	\$25.00
<u>Water & Sewer System Development Fees</u>	
A charge or assessment for service imposed with respect to new development to fund costs of capital improvements necessitated by and attributable to such	
<u>Water Capacity Cost \$ per connection:</u>	
Meter size 5/8 inches	\$990.00
Meter size 1 inch	\$2,475.00
Meter size 1.5 inches	\$4,950.00
Meter size 2 inches	\$7,920.00
Meter size 3 inches	\$15,840.00
Meter size 4 inches	\$24,750.00
Meter size 6 inches	\$49,500.00

Note: Some development activities may require multiple permits and fees.

Effective 7/1/25

157

City of Dunn Fee Schedule (Recommended) *proposed changes in red*
Fee Schedule for FY 2026

The City Manager shall have the authority to set any fee not otherwise listed and shall have the authority to make any interpretations of any fee listed on this schedule.

<u>Sewer Capacity Cost \$ per connection:</u>	
Meter size 5/8 inches	\$2,117.00
Meter size 1 inch	\$5,292.00
Meter size 1.5 inches	\$10,584.00
Meter size 2 inches	\$16,934.00
Meter size 3 inches	\$33,869.00
Meter size 4 inches	\$52,920.00
Meter size 6 inches	\$105,840.00
<u>Water Meter Tampering Fee</u>	
Water cut-on/cut-off	\$50.00
Lock	\$100.00
Breaking cut off valve	\$175.00
Damage to automated metering equipment	\$35 service charge plus cost of parts and materials- Not to exceed \$500 per occurrence
<u>Meter Deposit Rates</u>	
Homeowners	\$60.00
Rental Tenants	\$100.00
Commercial Accounts	Based on Meter Size
	3/4"-1 1/2" = \$100, 2"= \$200, 3"= \$300, 4"= \$400, 6" = \$600
<u>Meter Fee Rates</u>	
Hydrant Meter Rental	\$400.00 -\$200.00
<u>Meter Fee for New Residential and Commercial Developments</u>	
3/4" x 5/8"	\$435.00 -\$225.00
1"	\$565.00 -\$400.00
Greater than 1"	Quoted prior to installation
<u>Fireline Protection</u>	
2"	\$14.30 \$13.00 per month
4"	\$29.98 \$27.25 per month
6"	\$59.95 \$54.50 per month
8"	\$89.93 \$81.75 per month
10"	\$132.00 \$120.00 per month
12"	\$191.40 \$174.00 per month
Taxes	
FEES	
<u>Property Tax Rate</u>	
Rate	.54¢/\$100 valuation of taxable property
Downtown Dunn Tax District	.12¢/\$100 valuation of taxable property
<u>Vehicle License Fee</u>	
	\$30.00

Note: Some development activities may require multiple permits and fees.

Effective 7/1/25

158