

Recommended Budget

FY 2026-27

CITY OF DUNN
NORTH CAROLINA

RECOMMENDED BUDGET
FISCAL YEAR 2026-27

CITY COUNCIL

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

CITY MANAGER

Justin B. Hembree

CITY CLERK

Melissa Matti

DEPARTMENT HEADS

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

Cover photo: City of Dunn's Powell Tank (elevated water storage tank)

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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.

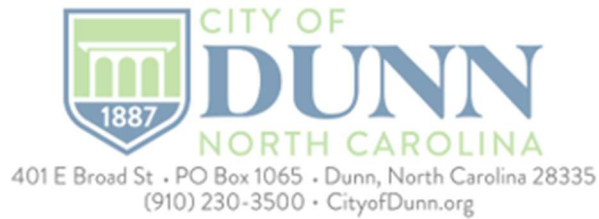
☐ **Capital Projects Fund** – This fund includes all active governmental capital projects of the Capital Projects Fund.

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

Please direct comments or questions to:

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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
April Gaulden
Council Members
J. Wesley Sills
Raquel McNeil
Billy Tart
Alan Hargis
Dr. David L. Bradham
City Manager
Justin Hembree

May 29, 2026

Fiscal Year 2026/2027 (FY 27) Recommended Budget

Dunn, North Carolina City Council
William P. Elmore, Jr., Mayor
April Gaulden, Mayor Pro Tem
Dr. David L. Bradham, Councilman
Alan Hargis, Councilman
Raquel McNeil, Councilwoman
J. Wesley Sills, Councilman
Billy Tart, Councilman

Ladies and Gentlemen:

As required by North Carolina law, I submit the recommended City of Dunn budget for July 1, 2026 through June 30, 2027. The recommended budget is balanced and prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act, local guidelines, applicable regulations, and other generally accepted budget development processes.

The budgeting process involves the analysis and review of historical data and trends and the use of economic indicators and forecasting to estimate revenues and expenditures for the upcoming fiscal year. Once adopted, the budget serves as a tool to guide how City revenues are collected and managed. The budget helps the City plan for future needs, allocates resources in a strategic manner, provides for transparency and accountability, ensures financial stability, and facilitates policy development.

The local and State economies remain strong but have tempered somewhat by rising fuel costs and growing pressures brought about by a general rise in costs. Although modest in terms of growth, the City's ad valorem and sales tax revenues have historically been relatively consistent and provided a base upon which our budgets have been balanced. The City's other revenue sources have grown slightly. **Due to uncontrollable cost increases, the price of doing business is outpacing growth in revenues, providing a challenge for balancing a budget in an ever-changing**

environment. Recommended expenditures and revenues for the upcoming fiscal year focus on providing the resources to **fund the City's core services and are based on maintaining service levels.**

Mandated Expenditure Increases

Mandated spending required by the North Carolina Local Government Employees' Retirement System and the North Carolina State Health Plan continues to place significant financial pressure on the City. **For the upcoming fiscal year, it is estimated this mandated spending alone will cost the City \$424,669 more than in the current fiscal year.**

In order to meet these spending mandates, the City must redirect funds from existing services, delay or eliminate certain planned expenditures, and identify new revenue sources. **Drawing revenue from the City's various fund balances is not a recommended option.** If not accounted for in revenue models, these spending mandates would create a strain on the City's budget and limit the City's ability to address community priorities. Ensuring mandated spending is paired with adequate funding will support effective City operations and protect the long-term fiscal stability of the City.

In order to balance the City's budget and address these spending mandates, the following priorities **are not** included in the recommended budget:

- Full amount of funding planned for pay adjustments for the City's public servants.
- Full amount of funding planned for training and professional development.
- Contribution to the Harnett Economic Development Corporation Industrial Lands Program.
- Contribution to the Stewart Theatre Project.
- Planned replacement of technology.
- Matching funds for a Parks and Recreation Trust Fund grant.
- Replacement of three HVAC units.
- Full amount of funding for recreation program materials.
- Full amount for costs associated with demolition of dilapidated structures and community appearance projects.
- Full amount for planned purchase of equipment for the Police Department.
- Funding for a new Public Works position.
- Full amount of funding for Public Works and Public Utilities equipment.
- Full amount of funding for sidewalk repairs and replacement.

All full-time City employees are required to be enrolled in the North Carolina Local Government Employees' Retirement System and, in turn, the City is required to pay a mandated employer match for all employees. For FY 27, the general employee match rate is increasing by 0.75% and the law enforcement match rate is increasing by 1.02%. This translates into the following mandated increases for FY 27:

General Fund	\$55,379*
Water Fund	\$10,134
Sewer Fund	\$9,743
Total	\$75,256

***Equals 0.5-cents on the tax rate.**

The City also participates in North Carolina’s State Health Plan. Although the City could probably obtain better rates through a third-party health insurance broker, it would require legislative action for the City to opt out of the State Health Plan. Therefore, costs to the City are mandated. Effective July 1, 2026, the State Health Plan will add an additional employer charge of 2.4% on all City salaries to account for “retirement” insurance costs. It should be noted that City employees are **not** eligible for retiree State Health Plan insurance, only retired State employees are eligible for such. Furthermore, it is estimated plan premium costs will increase by 10%. This translates to the following mandated increases for FY 27:

General Fund	\$243,582*
Water Fund	\$53,728
Sewer Fund	\$52,103
Total	\$349,413

***Equals 2.12-cents on the tax rate.**

Personnel

The South Region consumer price index (CPI) for the month ending April 2026 was 3.60%, which is up from 2.00% for the month ending April 2025. The proposed compensation recommendations take into account the current CPI rate and considers other non-personnel related expenditures and the City’s funding sources with **a focus on covering costs of essential City services.**

The proposed FY27 budget provides a one-time, lump sum \$1,000 payment to each full-time, eligible employee in July 2026.

Additionally, the City may award up to 3.00% merit increases based upon employee performance, effective after January 1, 2027. Through supervisor-led performance evaluations, merit increases will continue to reward those public servants who exceed expectations in delivering services to our community. The City’s merit program has been in place for the last eight years and is a proven tool that rewards our highest performing employees.

Although an across-the-board cost of living salary adjustment is not recommended, the proposed budget does include a 3.50% adjustment to the City’s pay plan. This proposed adjustment **keeps the City’s pay plan in line with economic conditions** and will impact approximately 30 employees. It will ensure that these employees are paid at the minimum pay rate of the pay range to which their position is assigned.

Fees

Fees the City recovers support essential services, ensuring that funds are available to provide the services our citizens demand and deserve, while continuing to maintain a professional workforce and ensure the safety of our community.

Specifically, fee increases proposed in the recommended budget include:

- Garbage, yard waste, and recycling rate increase (4.00%) – a result of the contractual increase (Consumer Price Index increase) per the City’s contract with Republic Services.
- Water rate increase – continues to replenish reserve funds and covers the increased cost of water infrastructure repairs, maintenance, and upgrades, along with water treatment plant renovations and improvements.
- Sewer rate increase – pays for current and future debt service on sewer projects and continued repair, maintenance, and upgrades to the sewer system infrastructure.
- Stormwater rate increase – provides funding for capital improvements to the stormwater infrastructure to help mitigate flooding during rain events.

Water and Sewer Rates

Over the past several years, the City has taken proactive steps to repair, replace, and modernize severely aging water and sewer infrastructure, **completing over \$70 million in mandated capital projects.** To capitalize on this progress and to continue to provide safe and reliable water and sewer services and allow for construction of new infrastructure to secure the City’s ability to grow well into the future, modest increases in water and sewer rates are proposed for the upcoming fiscal year.

Both the City’s Water Fund and Sewer fund are mandated to operate as enterprise funds. Enterprise funds are used for operations that function as a business and are funded through user fees, not taxes. Key features of an enterprise fund include:

- User fees pay all costs, not general tax revenue.
- Goal is not to make a “profit,” but to cover operating costs, maintenance, and long-term capital improvements.
- Ensures transparency, showing whether the service is financially healthy.
- Keeps enterprise services financially separate from general government activities.
- Accounts for the true cost of operating a service.
- Requires that fees be adjusted appropriately if the fund is running a surplus or deficit.

Two rate tiers, base rate and volume rate, are proposed for both water and sewer. The water base rate will not change and the water volume rate will increase by 20-cents per 1,000 gallons. Both sewer tiers have proposed increases. For example, customers using up to the 2,000 gallons of water per month included in the base rate will not see a change. Their water base rate of \$21.58 is not proposed to change. The sewer rate for these customers is proposed to increase by \$6.28 per month to \$57.83. For customers using 5,000 gallons of water per month, their water cost is proposed to increase by approximately 60-cents per month to \$41.88. The sewer rate for these customers is proposed to increase by \$12.16 per month to \$99.41.

Example of Monthly Water and Sewer Charges – 2,000 Gallon User

	<u>Current Cost</u>	<u>Proposed Cost</u>	<u>Increase</u>
Water	\$21.58	\$21.58	\$0.00
Sewer	\$51.55	\$57.83	\$6.28
Total	\$73.13	\$79.41	\$6.28

Example of Monthly Water and Sewer Charges – 5,000 Gallon User

	<u>Current Cost</u>	<u>Proposed Cost</u>	<u>Increase</u>
Water	\$41.28	\$41.88	\$0.60
Sewer	\$87.25	\$99.41	\$12.16
Total	\$128.53	\$141.29	\$12.76

Property Tax Revaluation

The Harnett County Tax Assessor’s Office recently undertook a revaluation of real property throughout the County, including property located within Dunn. The last reappraisal of real property occurred in 2022.

The North Carolina State Senate recently passed a bill (SB889) that would postpone any tax revaluations in the State for this year. SB889 is currently in the State House Rules Committee. City staff expect the bill will be passed by the House in the coming weeks and signed into law by the Governor on or before June 30, 2026. If this occurs, the City of Dunn would not receive the additional tax revenues that are anticipated from the property tax revaluation.

Therefore, this recommended budget is presented as though SB889 will become law and includes a tax rate increase of 6.00-cents This would increase the overall city tax rate to 60.00 cents, of which 4.00-cents would still be dedicated to street paving and will be recorded in the Powell Bill-Street Resurfacing Fund, making the **effective operational tax rate for the City 56.00-cents.**

According to Zillow, Dunn’s average home value was \$228,656 as of April 30, 2026. At the current tax rate of 54.00-cents, City property taxes for a home valued at this amount total \$1,234.74. **At the proposed tax rate of 60.00-cents, property taxes for a home valued at \$228,656 would total \$1,371.94, an increase of \$137.20 or \$11.43 per month.**

Proposed Revenue Levels

Proposed revenue increases for both the General Fund and Water and Sewer Fund will allow the City to:

Maintain Essential Services – Costs for critical public services continue to rise each year and have increased dramatically since the last property reevaluation. Without additional revenue, services would need to be eliminated, negatively affecting citizens and the community’s long-term wellbeing.

Account for Inflation and Rising Operational Costs – The cost of materials, fuel, equipment, and labor has increased significantly since the last property reevaluation. Existing revenue streams, especially in light of dramatic increases in mandated spending, no longer keep pace with these higher operating costs, creating budget gaps that must be addressed to maintain stable service delivery and the quality of community life.

Protect Long-Term Financial Stability – It is imperative that the City prevent structural financial deficits. If not addressed, such structural deficits would lead to higher borrowing

costs, inability to undertake critical capital projects, and severe future financial challenges. The proposed increases will help the City avoid more dramatic increases or service elimination in the future.

Invest in Infrastructure – The proposed increases allow the City to continue progress made in addressing aging infrastructure through repairs and modernization, avoiding much higher costs in the future. This also supports public safety, economic development, and quality of community life.

Meet Community Expectations – Residents deserve and continue to expect high-quality services, timely response, safe facilities, and well-maintained public spaces. The proposed increases better align funding with the level of service the community expects.

Avoid Service Cuts or Total Elimination – Without additional revenue, the alternative would likely be reductions in staffing, delayed maintenance, fewer programs, and reduced hours for important community facilities. **The recommended increases are the most balanced approach to preserving essential services without compromising the City’s progress and economic stability.**

Accounting Changes

There are no accounting changes (i.e. – changes in departments or funds) proposed for the FY27 budget. The FY26 budget was the first year the Water and Sewer Fund was split into two separate reporting funds. Some of the charts and graphs in the following pages may show zero dollars for FY25 actuals for the Water Fund as these are being reported in the Sewer Fund totals and represent the combined Water and Sewer Fund from FY25.

Highlights of the Proposed FY 2026-27 General Fund Budget

General Fund Revenues

	FY26 Adopted Budget	FY27 Recommended Budget	Budget Change	Pct Change
Ad Valorem Tax	\$ 5,931,100	\$ 6,819,552	\$ 888,452	15.0%
Sales Tax	\$ 3,481,000	\$ 3,731,000	\$ 250,000	7.2%
Other Taxes	\$ 783,450	\$ 822,800	\$ 39,350	5.0%
Licenses & Permits	\$ 564,250	\$ 584,900	\$ 20,650	3.7%
Intergovernmental Grants	\$ 120,000	\$ -	\$ (120,000)	-100.0%
Charges for Services	\$ 1,557,579	\$ 1,690,748	\$ 133,169	8.5%
Other Grants	\$ 27,000	\$ 25,000	\$ (2,000)	-7.4%
Other	\$ 1,220,697	\$ 1,091,935	\$ (128,762)	-10.5%
Investment Earnings	\$ 193,870	\$ 190,917	\$ (2,953)	-1.5%
Total Revenues	\$ 13,878,946	\$ 14,956,852	\$ 1,077,906	7.8%
Operating Transfers	\$ 106,344	\$ 106,342	\$ (2)	0.0%
Fund Balance Reserves	\$ 303,217	\$ -	\$ (303,217)	-100.0%
Totals	\$ 14,288,507	\$ 15,063,194	\$ 774,687	5.4%

- Ad Valorem tax: \$6,082,000 projected based on county assessed valuations and a collection rate of 99.1%, with a tax rate of \$.56 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 FY27 and will be dedicated to street resurfacing and recorded as revenue in the Powell Bill-Street Resurfacing Fund – approximately \$460,000.)
- Sales tax: \$3,731,000. which is a 7.2% increase over FY26 based on current year collections.
- DMV tax: \$580,767.
- License tag : \$195,000, amount is also shown as an operating transfer to the Powell Bill-Street Resurfacing Fund and will be allocated for street resurfacing projects.
- Garbage, Recycling, and Debris Collection: an increase from \$27.84 to 30.81, with an estimated total revenue of \$1,405,600.
- Overall General Fund revenue increase of 5.4%.

Highlights of the Proposed FY 2026-27 General Fund Budget

General Fund Expenditures

<u>Department</u>	<u>FY26 Adopted Budget</u>	<u>FY27 Recommended Budget</u>	<u>Budget Change</u>	<u>Percent Change</u>
Mayor & Council	165,787	148,642	(17,145)	-10.3%
Administration	726,316	802,058	75,742	10.4%
Tourism	178,697	152,785	(25,912)	-14.5%
Finance	422,359	409,046	(13,313)	-3.2%
City Hall Facility	108,413	121,324	12,911	11.9%
Non Departmental	903,439	537,532	(365,907)	-40.5%
Planning	872,523	963,505	90,982	10.4%
Police	5,304,385	5,831,638	527,253	9.9%
Animal Control	206,137	219,392	13,255	6.4%
Public Works	1,721,137	1,841,105	119,968	7.0%
Sanitation	876,000	1,083,000	207,000	23.6%
Garage/Fleet	312,078	324,980	12,902	4.1%
Parks & Recreation	1,153,812	1,245,275	91,463	7.9%
Dunn Senior Center	104,216	127,880	23,664	22.7%
Cemeteries	421,255	448,133	26,878	6.4%
Library	5,245	6,106	861	16.4%
Debt Service	806,708	800,793	(5,915)	-0.7%
Total Expenditures	14,288,507	15,063,194	774,687	5.4%
Fund Balance Reserves	-	-	-	-
Totals	14,288,507	15,063,194	774,687	5.4%

- \$1,000 lump sum payment to all non-probationary full-time employees.
- Employee performance-based merit range of 0% to 3%, effective January 1, 2027.
- Retirement contribution for state retirement increases from 14.41% to 15.16% for general employees and from 16.08% to 17.10% for sworn law enforcement officers.
- 401K contribution for all employees remains at 5%.
- Health, Dental, Vision, and Life insurance cost calculated at \$10,875 per employee per year, based on a change in rate beginning January 1, 2027.
- Increases for fuel, insurance, vehicle and equipment maintenance, software support, and utilities.

Highlights of the Proposed FY 2026-27 Water Fund and Sewer Fund Budgets

Water Fund Revenues

	FY26	FY27		
	Adopted	Recommended	Budget	Pct
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Water Sales	\$ 4,777,600	\$ 5,026,000	\$ 248,400	5.2%
Penalties and Interest	\$ 23,200	\$ 20,000	\$ (3,200)	-13.8%
Investment Earnings	\$ 58,800	\$ 55,000	\$ (3,800)	-6.5%
Other	\$ 160,754	\$ 165,546	\$ 4,792	3.0%
Total Revenues	\$ 5,020,354	\$ 5,266,546	\$ 246,192	4.9%
Fund Balance Reserves	\$ -	\$ -	\$ -	-
Totals	\$ 5,020,354	\$ 5,266,546	\$ 246,192	4.9%

- Proposed basic water rates: No change to the \$21.58 base rate and an increasing block rate from \$6.73 to \$6.95 per 1000 gallons.
- The City of Dunn bulk purchaser rate will increase from \$2.81 to \$2.84, per 1000 gallons for those with a contracted minimum gallons per day.
- Proposed Industrial water user rates: No change to the \$21.58 base rate and propose an increasing block rate beginning at \$6.73, up from \$6.53, per 1000 gallons up to 500,000 gallons; \$4.03, up from \$3.91, per 1000 gallons above 500,001 gallons.

Highlights of the Proposed FY 2026-27 Water Fund and Sewer Fund Budgets

Water Fund Expenditures

<u>Department</u>	<u>FY26 Adopted Budget</u>	<u>FY27 Recommended Budget</u>	<u>Budget Change</u>	<u>Percent Change</u>
Administration	259,221	271,425	12,204	4.7%
Finance	330,080	349,459	19,379	5.9%
Services Operations	996,662	1,151,284	154,622	15.5%
Water Treatment Plant	2,084,083	2,115,916	31,833	1.5%
Total Operating Expense	3,670,046	3,888,084	218,038	5.9%
Debt Service	894,857	744,477	(150,380)	
Transfers to Capital Projects	28,000	633,985	605,985	2164.2%
Reserves	427,451	-	(427,451)	-100.0%
Totals	5,020,354	5,266,546	246,192	4.9%

- \$1,000 lump sum payment to all non-probationary full-time employees.
- Employee salary merit range of 0% to 3%, effective January 1, 2027.
- Retirement contribution for state retirement increases from 14.41% to 15.16% for general employees.
- 401K contribution for all employees remains at 5%.
- Health, Dental, Vision, and Life insurance cost: premium is calculated at \$10,875 per employee per year. This is based on a change in rate beginning January 1, 2027.
- Increased budgets for utilities, repairs, and maintenance.

Highlights of the Proposed FY 2026-27 Water Fund and Sewer Fund Budgets

Sewer Fund Revenues

	FY26	FY27	Budget	Pct
	Adopted	Recommended	Change	Change
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Sewer Sales	\$ 5,071,232	\$ 5,666,640	\$ 595,408	11.7%
Penalties and Interest	\$ 34,800	\$ 36,000	\$ 1,200	3.4%
Investment Earnings	\$ 88,200	\$ 78,000	\$ (10,200)	-11.6%
Installment Financing	\$ -	\$ 8,626,000	\$ 8,626,000	-
Other	\$ 8,400	\$ 7,000	\$ (1,400)	-16.7%
Total Revenues	\$ 5,202,632	\$ 14,413,640	\$ 9,211,008	177.0%
Fund Balance Reserves	\$ 278,868	\$ -	\$ (278,868)	-100.0%
Totals	\$ 5,481,500	\$ 14,413,640	\$ 8,932,140	163.0%

- Proposed basic sewer rates increase from \$27.75 to \$30.11 base rate and from \$11.90 to \$13.86 per 1,000 gallons.
- Proposed Large Industrial sewer user rate increases from \$10.12 to \$11.80 per 1000 gallons for customers that discharge more than 1M gallons or more.
- An \$8.626M bond anticipation note related to the Eastside Pump Station capital project will be paid off in FY27 (see Sewer Expenditures-Debt Service) This loan will be replaced with a United States Department of Agriculture loan for the same amount, as shown above.

Highlights of the Proposed FY 2026-27 Water Fund and Sewer Fund Budgets

Sewer Fund Expenditures

<u>Department</u>	FY26	FY27	<u>Budget Change</u>	<u>Percent Change</u>
	<u>Adopted Budget</u>	<u>Recommended Budget</u>		
Administration	318,132	343,720	25,588	8.0%
Finance	339,265	360,127	20,862	6.1%
Services Operations	1,044,911	1,182,862	137,951	13.2%
Waste Water Treatment Plant	2,148,779	2,347,957	199,178	9.3%
Total Operating Expense	3,851,087	4,234,666	383,579	10.0%
Debt Service	1,588,413	10,178,974	8,590,561	
Total Expenditures	5,439,500	14,413,640	8,974,140	165.0%
Transfers to Capital Projects	42,000	-	(42,000)	-100.0%
Totals	5,481,500	14,413,640	8,932,140	163.0%

- \$1,000 lump sum payment to all non-probationary full-time employees.
- Employee salary merit range of 0% to 3%, effective January 1, 2027.
- Retirement contribution for state retirement increases from 14.41% to 15.16% for general employees.
- 401K contribution for all employees remains at 5%.
- Health, Dental, Vision, and Life insurance cost: premium is calculated at \$10,875 per employee per year. This is based on a change in rate beginning January 1, 2027.
- Increased budgets for utilities, repairs, and maintenance.

Highlights of the Proposed FY 2026-27 Stormwater Fund Budget

Stormwater Fund Revenues

	FY26		FY27	
	Adopted <u>Budget</u>	Recommended <u>Budget</u>	Budget <u>Change</u>	Pct <u>Change</u>
Stormwater Sales	\$ 634,588	\$ 723,885	\$ 89,297	14.1%
Investment Earnings	\$ 500	\$ 500	\$ -	0.0%
Total Revenues	\$ 635,088	\$ 724,385	\$ 89,297	14.1%
Fund Balance Reserves	\$ -	\$ -	\$ -	-
Totals	\$ 635,088	\$ 724,385	\$ 89,297	14.1%

- Stormwater rate: Calculations using Equivalent Residential Units (ERU) will be set at a minimum of \$5.25 for Residential properties. Increases in rates include: an increase from \$20.00 to \$23.625 for Non-Residential units per month. There is a change to the maximum for a Non-Residential facility from \$2,700 per year to \$3,150 per year. These fees will be added to the property tax bill generated by Harnett County.

Stormwater Fund Expenditures

<u>Department</u>	FY26		FY27	
	Adopted <u>Budget</u>	Recommended <u>Budget</u>	Budget <u>Change</u>	Percent <u>Change</u>
Stormwater Operations	256,187	162,278	(93,909)	-36.7%
Total Operating Expense	256,187	162,278	(93,909)	-36.7%
Debt Service	216,513	89,026	(127,487)	-58.9%
Total Expenditures	472,700	251,304	(221,396)	-46.8%
Transfers to Capital Projects	-	85,000	85,000	-
Reserves	162,388	388,081	225,693	139.0%
Totals	635,088	724,385	89,297	14.1%

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

Highlights of the Proposed FY 2026-27 Special Revenue Fund

Powell Bill/Street Resurfacing Fund Budget

	FY26	FY27	FY26 to FY27
	<u>Adopted</u>	<u>Recommended</u>	<u>Percent</u>
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
<u>Revenues</u>			
Ad Valorem Tax	459,379	481,276	4.8%
Powell Bill Revenue	354,800	350,500	-1.2%
Interest Earnings	3,500	15,000	328.6%
Oper Trf fr Gen Fund	190,000	195,000	2.6%
Total Revenues	1,007,679	1,041,776	3.4%
<u>Expenditures</u>			
M & R Equipment	14,000	12,000	-14.3%
Materials	50,500	60,000	18.8%
Contract Services	31,000	35,000	12.9%
Collection Fees	7,777	12,000	54.3%
Economic Incentive	24,150		-100.0%
Construction	300,000	342,523	14.2%
Debt Principal Pymts	403,136	409,978	1.7%
Debt Interest Pymts	177,116	170,275	-3.9%
Total Expenditures	1,007,679	1,041,776	3.4%

- 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.
- 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.
- Construction and debt expenses are related to street paving and resurfacing.

CAPITAL ITEMS FOR FY 2026-2027 – included in the operating budgets

GENERAL FUND

Public Works Garage:	
Hose fabrication system	\$ 10,319
Total:	<u>\$ 10,319</u>

WATER FUND

Water Collections & Distributions	
7' x 22' Hydraulic Tilt Trailer	\$ 14,000
Water Treatment Plant	
Auma Valve Actuators (2)	\$ 18,000
Total:	<u>\$ 32,000</u>

SEWER FUND

Sewer Collections & Distributions	
Bobcat HB980 Hydraulic breaker	\$ 16,000
Sewer Line Replacements/Upgrades	\$118,024
Wastewater Treatment Plant	
Grit pump	\$ 13,000
Holding tank pump	\$ 17,000
Total:	<u>\$164,024</u>

POWELL BILL FUND

Street paving and resurfacing	<u>\$342,523</u>
Total:	<u>\$342,523</u>

FY 2027-2031 Capital Projects

Summary of All Projects for All Funds

	Previous Appropriations	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY27-FY31 Total	Project Total
Expenses								
Administration	1,406,491	-	-	-	-	-	-	1,406,491
Planning/Design	7,339,225	335,000	400,000	360,000	-	-	1,095,000	8,434,225
Construction	53,581,045	5,150,000	4,041,940	10,298,000	9,057,000	1,650,000	30,196,940	83,777,985
Land/ROW	534,000	100,000	-	-	-	-	100,000	634,000
Equipment/Furnishings	450,000	460,177	826,081	320,000	470,000	430,000	2,506,258	2,956,258
Total Expenditures	\$ 63,310,761	\$ 6,045,177	\$ 5,268,021	\$ 10,978,000	\$ 9,527,000	\$ 2,080,000	\$33,898,198	\$ 97,208,959
Funding Sources								
Intergovernmental Funds	40,159,094	500,000	-	-	-	-	500,000	40,659,094
General Fund	2,145,383	-	839,942	1,675,000	132,500	150,000	2,797,442	4,942,825
Water & Sewer Fund	1,896,183	633,985	690,998	1,000,000	1,017,500	500,000	3,842,483	5,738,666
Stormwater Fund	-	85,000	-	836,000	-	-	921,000	921,000
Installment Financing	17,992,274	4,826,192	3,737,081	7,467,000	8,377,000	1,430,000	25,837,273	43,829,547
Other	1,117,827	-	-	-	-	-	-	1,117,827
Total Funding	\$ 63,310,761	\$ 6,045,177	\$ 5,268,021	\$ 10,978,000	\$ 9,527,000	\$ 2,080,000	\$33,898,198	\$ 97,208,959
Operating Budget Impact								
Operating	-	-	(8,000)	(21,000)	(13,000)	(12,000)	(54,000)	(54,000)
Debt Service	-	796,605	1,985,105	2,309,715	2,667,675	3,463,975	11,223,075	11,223,075
Total Oper Bdgt Impact	\$ -	\$ 796,605	\$ 1,977,105	\$ 2,288,715	\$ 2,654,675	\$ 3,451,975	\$11,169,075	\$ 11,169,075

- Capital projects for FY 2026-27 are estimated at \$6,045,177 for all funds, including governmental funds, water fund, sewer fund, and the stormwater fund. A detailed project sheet for each project is included in the budget materials.

The proposed budget is fiscally sound, and although it does not fund all City needs, it does uphold our ongoing commitment to fiscal discipline, efficient service delivery, and careful stewardship of public resources. Recommendations represent a responsible financial plan that supports the stability of core City services. City staff remains committed to ensuring that our resources are managed with transparency, accountability, and strategic intent.

I respectfully submit this recommended budget for your consideration and stand ready to provide any additional information you may require.

In closing, Cary McNallan's and Billy Godwin's hard work throughout the budget process must be recognized. Their professionalism, wisdom, and commitment to the City is invaluable.

Respectfully,

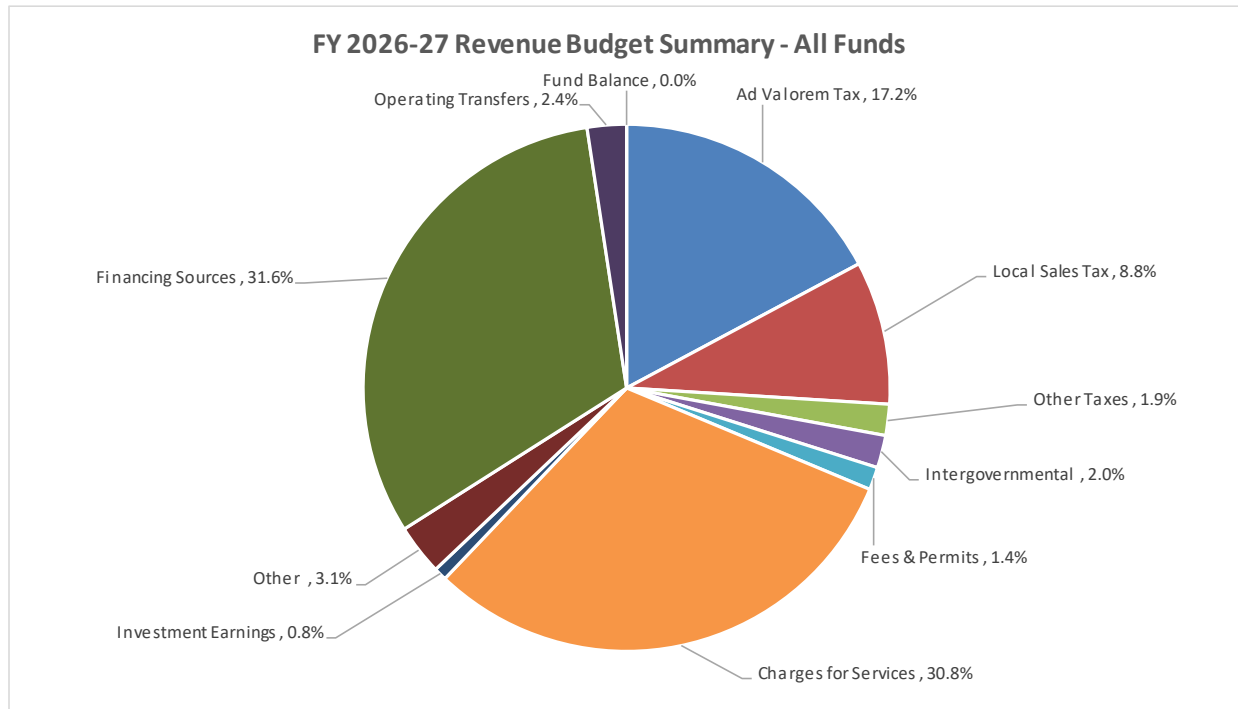


Justin B. Hembree
City Manager

City of Dunn – Budget Summary for All Funds

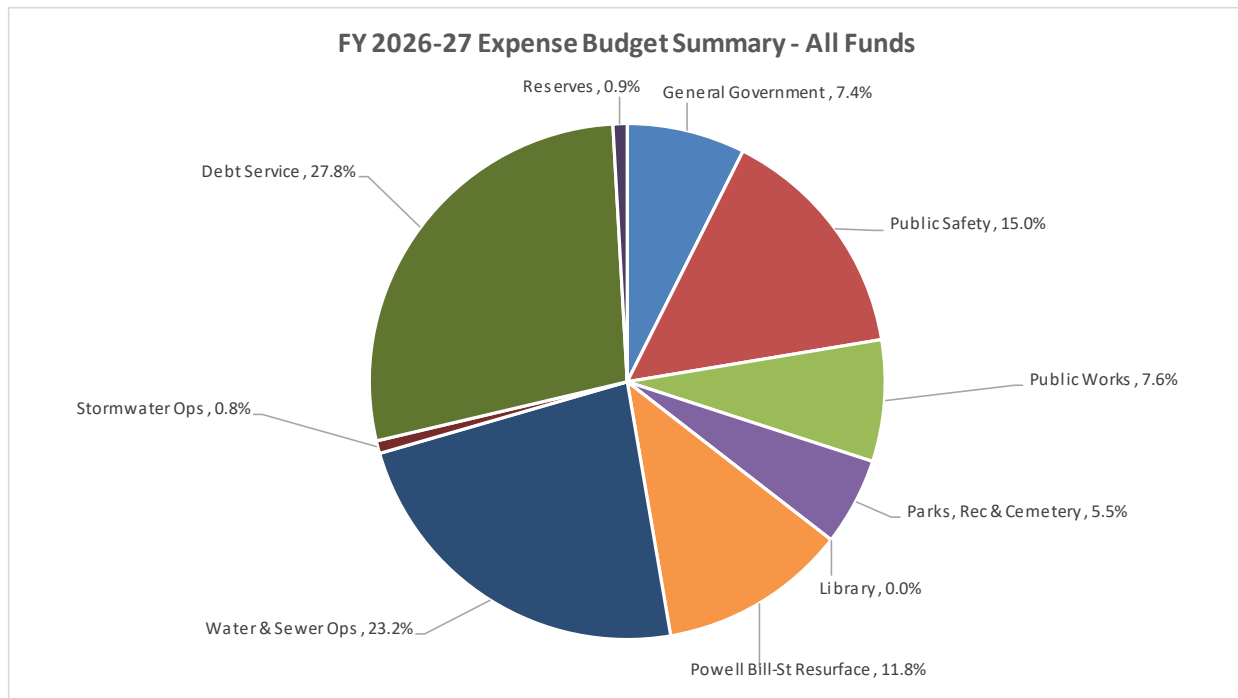
FY2025-26 REVENUE BUDGET SUMMARY – ALL FUNDS

<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	6,819,552	481,276		7,300,828					-
Local Sales Tax	3,731,000			3,731,000					-
Other Taxes	822,800			822,800					-
Intergovernmental	-	350,500	500,000	850,500					-
Fees & Permits	584,900			584,900					-
Charges for Services	1,690,748			1,690,748	10,692,640		723,885		11,416,525
Investment Earnings	190,917	15,000		205,917	133,000		500		133,500
Other	1,116,935			1,116,935	228,546				228,546
Financing Sources	-		4,331,000	4,331,000	8,626,000	495,192	-		9,121,192
Operating Transfers	106,342	195,000		301,342		633,985		85,000	718,985
Fund Balance	-			-	-				-
Totals	15,063,194	1,041,776	4,831,000	20,935,970	19,680,186	1,129,177	724,385	85,000	21,618,748



FY2025-26 EXPENDITURE BUDGET SUMMARY – ALL FUNDS

<u>Function</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>
General Government	3,134,892			3,134,892					-
Public Safety	6,051,030		331,000	6,382,030					-
Public Works	3,249,085			3,249,085					-
Parks, Rec & Cemetery	1,821,288		500,000	2,321,288					-
Library	6,106			6,106					-
Powell Bill-St Resurface		1,041,776	4,000,000	5,041,776					-
Water & Sewer Ops				-	8,756,735	1,129,177			9,885,912
Stormwater Ops				-			247,278	85,000	332,278
Debt Service	800,793			800,793	10,923,451		89,026		11,012,477
Reserves				-			388,081		388,081
Totals	15,063,194	1,041,776	4,831,000	20,935,970	19,680,186	1,129,177	724,385	85,000	21,618,748



**ANNUAL BUDGET ORDINANCE FY 2026-27
CITY OF DUNN, NORTH CAROLINA**

WHEREAS the recommended budget for FY 2026-27 was submitted to the City Council on May 29, 2026, 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 9, 2026, the City Council held a public hearing on the budget pursuant to G.S. 159-12; and

WHEREAS, on June 23, 2026, 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, 2026, and ending June 30, 2027, to meet the general fund expenditures.

Ad Valorem Tax	\$	6,819,552
Local Sales Tax		3,731,000
Other Taxes		822,800
Intergovernmental		-
Fees & Permits		584,900
Charges for Services		1,690,748
Investment Earnings		190,917
Other		1,116,935
Operating Transfers		106,342
Total General Fund		<u><u>\$ 15,063,194</u></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, 2026, and ending June 30, 2027.

General Government		\$ 3,134,892
Mayor & Council	\$ 148,642	
Administration	802,058	
Tourism	152,785	
Finance	409,046	
City Hall Facility	121,324	
Non-Departmental	537,532	
Planning & Inspections	963,505	
Public Safety		6,051,030
Public Works		3,249,085
Public Works	2,166,085	
Sanitation	1,083,000	
Parks, Recreation, & Cemetery		1,693,408
Dunn Senior Center		127,880
Library		6,106
Debt Service		800,793
Total General Fund		<u>\$ 15,063,194</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, 2026, 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 \$0.60

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, 2026, and ending June 30, 2027, to meet the water fund expenditures.

Water Sales	\$ 5,026,000
Penalties and Interest	20,000
Investment Earnings	55,000
Other	165,546
Total Water Revenues	<u>\$ 5,266,546</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, 2026, and ending June 30, 2027.

Administration	\$ 271,425
Finance	349,459
Services Operations	1,151,284
Water Treatment Plant	2,115,916
Debt Service	744,477
Transfers to Capital Projects	633,985
Total Water Expenditures	<u>\$ 5,266,546</u>

The following source amounts and appropriations are for the Water System Development Fee (WSDF) Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Water System Development Fees	\$ 49,500
Investment Earnings	500
Total Water SDF Revenues	<u>\$ 50,000</u>
Water System Improvements	\$ 50,000
Total Water SDF Expenditures	<u>\$ 50,000</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, 2026, and ending June 30, 2027, to meet the sewer fund expenditures.

Sewer Sales	5,666,640
Penalties and Interest	36,000
Investment Earnings	78,000
Other	7,000
Installment Financing	8,626,000
Total Sewer Revenues	<u>\$ 14,413,640</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, 2026, and ending June 30, 2027.

Administration	\$ 343,720
Finance	\$ 360,127
Services Operations	\$ 1,182,862
Waste Water Treatment Plant	\$ 2,347,957
Debt Service	\$ 10,178,974
Total Sewer Expenditures	\$ 14,413,640

The following source amounts and appropriations are for the Sewer System Development Fee (SSDF) Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Sewer System Development Fees	\$ 59,500
Investment Earnings	500
Total Sewer SDF Revenues	\$ 60,000

Sewer System Improvements	\$ 60,000
Total Sewer SDF Expenditures	\$ 60,000

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, 2026, and ending June 30, 2027, to meet the stormwater fund expenditures.

Stormwater Sales	\$ 723,885
Investment Earnings	500
Total Stormwater Revenues	\$ 724,385

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, 2026, and ending June 30, 2027.

Stormwater Operations	\$ 162,278
Debt Service	89,026
Transfers to Capital Projects	85,000
Reserves	388,081
Total Stormwater Expenditures	\$ 724,385

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.

Ad Valorem Tax	\$ 481,276
Powell Bill Revenue	350,500
Interest Earnings	15,000
Oper Trf fr Gen Fund	195,000
Total Special Revenue Sources	<u><u>\$1,041,776</u></u>

Administration	\$ 12,000
Powell Bill/Street Operations	107,000
Capital Costs	342,523
Debt Service	580,253
Total Special Revenue Expenditures	<u><u>\$1,041,776</u></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 2026-27 fiscal year. The City Manager shall administer the budget and shall ensure that the operating facilities are provided with 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 23rd day of June, 2026.

William P. Elmore, Jr.
Mayor

Attest:

Melissa R. 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							
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>	<u>Total</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>		
<u>Value Range</u>	<u>Percent</u>	
\$ - \$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 3.6% in December 2024 to 3.4% in December 2025, which is slightly below the state and national percentages of 3.7% and 4.3%, respectively.

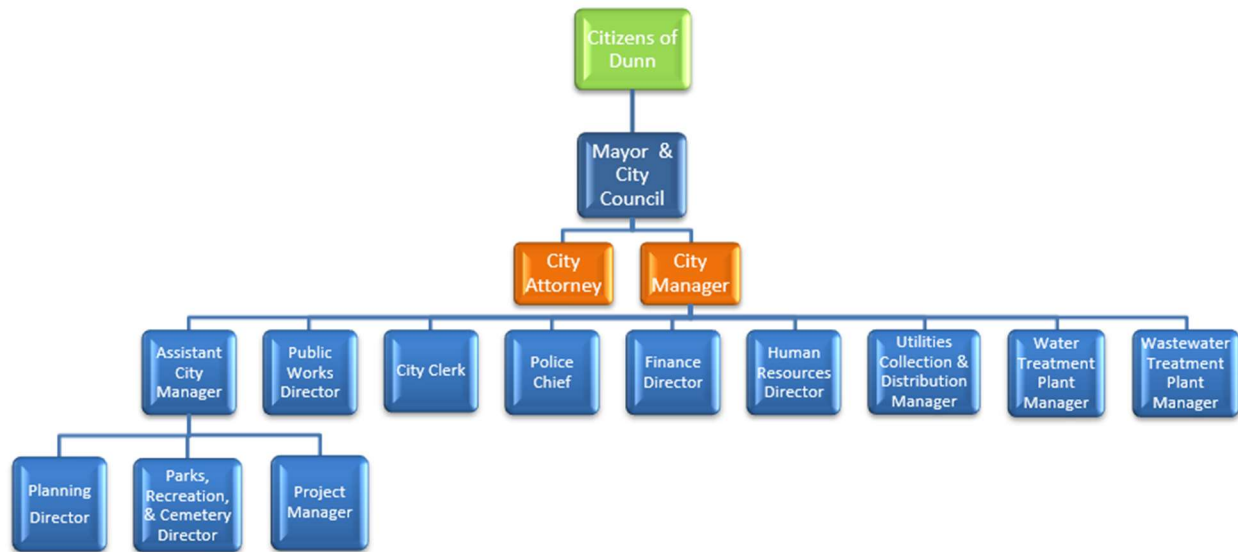
<u>Unemployment Rate</u>			
Date	Dunn	NC	National
12/31/2025	3.4%	3.7%	4.3%
12/31/2024	3.6%	3.7%	4.1%
12/31/2023	3.7%	3.6%	3.8%
12/31/2022	3.7%	3.7%	3.5%
12/31/2021	3.7%	3.9%	3.9%

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 FY27 fiscal year.

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

A. Water Treatment Plant Upgrades.

1. *Identify funding opportunities. (Administration)*
2. *Develop a phased engineering and financial report.*
3. *Develop agreements with partners to purchase water. (Public Utilities)*
4. *Create a plan for short-term actions. (Public Utilities)*

B. Stormwater Projects

1. *Continue to look for grant funding.*
2. *Complete projects along Merry Street and Friendly Road.*

C. Personnel Priorities

1. *Review work force pay & structure to assure competitiveness.*
2. *Include policy for cost of living adjustments and merit increases.*
3. *Look at targeted market adjustments for specific positions.*
4. *Review and make budget recommendations.*

D. Codrington Park Enhancements

1. *Pursue PARTF grant.*
2. *Complete the park concept plan.*
3. *Move or sell the house on the property.*
4. *Look at selling the Magnolia Street property for redevelopment.*

E. General Marketing and Public Outreach

1. *Merge marketing and communications responsibilities with Downtown Dunn and other administrative duties.*
2. *Proactive outreach on special events regulations and policies.*
3. *Proactive outreach on leaf collection.*
4. *Look for opportunities for city employees to help with brand awareness through clothing and accessories.*
5. *Hire a Downtown Director/Public Information Officer in FY26.*

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 should 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, Senior Center, 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.

Line-item budget amendments within the same department can be approved by the Finance Director. The City Manager can make budget amendments between the operating departments up to \$10,000 without further action by the City Council, but only if the total 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

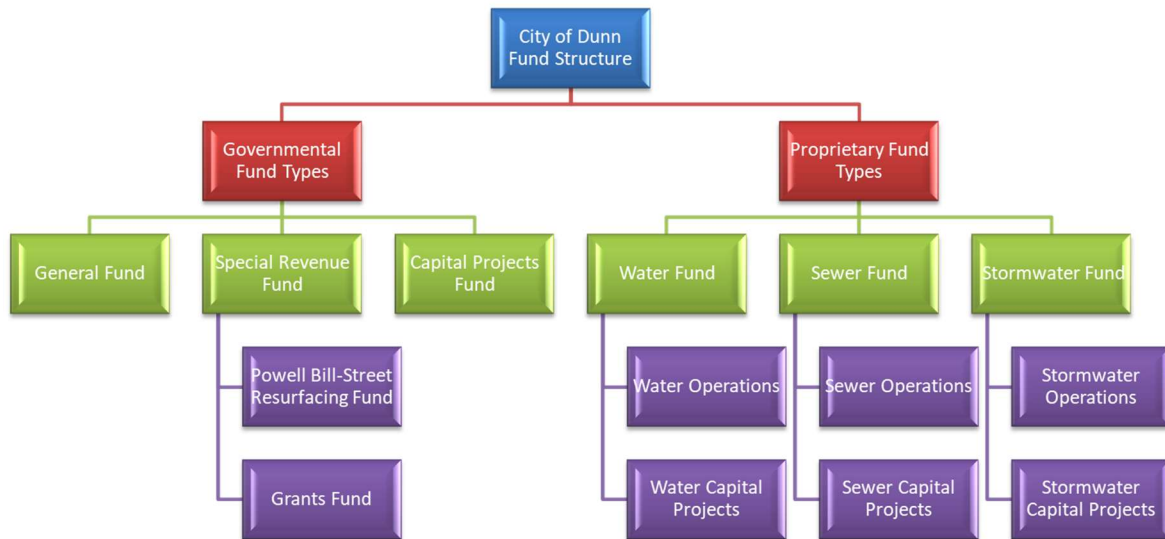
All capital items (items exceeding \$5,000 and having a useful life of more than one year) must be approved in accordance with the adopted budget. With GASB 34, the definition of capital outlay was refined to include infrastructure inventory including roads, bridges, and sidewalks, amongst other assets). 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>FY25 Actuals</u>	<u>Adopted FY26 Budget</u>	<u>Recommended FY27 Budget</u>
AD-VALOREM TAXES-CURRENT YR	5,238,482.58	5,276,100.00	6,082,000.00
DOWNTOWN SERVICE DIST TAX-CURRENT YR	45,435.70	46,610.00	48,265.00
TAX PENALTIES & INTEREST	40,024.06	24,500.00	30,000.00
DMV TAXES-CURRENT YEAR	528,033.96	503,415.00	580,767.00
AD-VALOREM TAXES-PRIOR YEARS	89,411.92	39,000.00	35,000.00
DOWNTOWN SERVICE DIST TAX-PRIOR YR	112.16	100.00	100.00
DMV TAXES-INTEREST DOWNTOWN	231.07	75.00	100.00
DMV TAXES-DOWNTOWN	3,567.62	3,200.00	3,320.00
PYMTS IN LIEU OF TAXES	38,491.00	38,100.00	40,000.00
Total Ad Valorem Taxes	5,983,790.07	5,931,100.00	6,819,552.00
SALES TAX DISTRIBUTION	3,617,198.50	3,450,000.00	3,700,000.00
RENTAL VEHICLE TAX	32,066.94	31,000.00	31,000.00
Total Local Sales Taxes	3,649,265.44	3,481,000.00	3,731,000.00
ELECTRICITY SALES TAX	668,957.56	615,000.00	658,000.00
TELECOMMUNICATIONS SALES TAX	41,052.42	40,000.00	40,000.00
NATURAL GAS SALES TAX	52,041.27	42,000.00	49,000.00
VIDEO PROGRAMMING SALES TAX	38,669.38	39,000.00	34,000.00
ALCOHOL/BEVERAGE TAX DIST	34,323.64	41,000.00	35,000.00
SOLID WASTE DISPOSAL TAX	6,624.94	6,450.00	6,800.00
Total Other Taxes	841,669.21	783,450.00	822,800.00
FEDERAL GRANTS	36,422.20	-	-
STATE GRANTS-Police	7,528.69	-	-
State Grants-Parks	45,000.00	-	-
GOV HWY SAFETY GRANT	-	120,000.00	-
Total Intergovernmental	88,950.89	120,000.00	-
PRIVILEGE LICENSES	1,028.00	-	-
BUILDING PERMITS	124,814.50	170,000.00	128,000.00
FIRE INSPECTION FEES	14,533.00	-	-
DEVELOPMENT PERMITS	23,984.75	14,000.00	72,000.00
PLANNING BOARD FEES	11,005.00	8,000.00	8,500.00
SIGN PERMITS	3,620.00	4,000.00	4,000.00
SUBDIVISIONS - MINOR	590.00	500.00	500.00
DEMOLITION FEES COLLECTED	9,808.00	7,500.00	10,000.00
WEEDED LOTS/DEMO FEES	20,651.70	16,500.00	19,600.00
LATE FEES & FINES	-	250.00	-
DMV - LICENSE	38,981.08	38,000.00	38,800.00
CITY ORDINANCE FINES	1,046.50	500.00	1,000.00
DOG CAPTIVE FEES.LICENSES,ETC.	10,616.37	9,000.00	7,500.00
CEMETERY OPEN/CLOSING FEES	121,050.00	106,000.00	100,000.00
DMV-LICENSE STREET	194,700.00	190,000.00	195,000.00
Total Fees & Permits	576,428.90	564,250.00	584,900.00

Summary of Revenues - General Fund

	<u>FY25 Actuals</u>	<u>Adopted FY26 Budget</u>	<u>Recommended FY27 Budget</u>
SOLID WASTE FEES	1,203,312.56	1,261,579.00	1,405,600.00
ADMINISTRATIVE FEES	5,000.04	5,000.00	5,148.00
REIMB-DUNN MIDDLE SCHOOL SRO	80,562.81	73,000.00	80,000.00
SRO REIM-HARNETT PRIMARY/WAYNE AVENUE	203,496.90	200,000.00	200,000.00
OFFICER REIMBURSEMENT-DUNN HOUSING	18,000.00	18,000.00	-
ATF REIMBURSEMENT	2,871.49	-	-
Total Charges for Services	1,513,243.80	1,557,579.00	1,690,748.00
Non-Govt Grants-Police	900.03	-	-
Non-Govt Grants-Parks	3,000.00	-	-
PEG CHANNEL SUPPORT	25,733.75	27,000.00	25,000.00
Pool Concession Sales	878.50	-	800.00
Senior Ctr Program Fees	-	-	2,750.00
DONATIONS AND GIFTS	5,000.00	-	-
ABC STORE REVENUE	150,000.00	200,000.00	125,000.00
ABC STORE REV LAW ENFORCEMENT	15,000.00	15,000.00	15,000.00
DISTRICT COURT	5,385.75	5,000.00	-
PLAN REVIEWS	-	-	3,000.00
SUBDIVISION - PRE-PLAT	1,910.00	4,500.00	2,000.00
MISC PLANNING FEES	-	500.00	500.00
HOMEOWNER RECOVERY FUND	76.00	750.00	100.00
ANIMAL CONTROL DONATIONS	1,120.33	750.00	800.00
POLICE INSURANCE PROCEEDS	34,464.09	10,000.00	10,000.00
DRUG TAX/SEIZURE PROCEEDS	20,058.94	20,000.00	15,000.00
MISC POLICE RECEIPTS	7,762.74	4,000.00	4,000.00
SALE OF CEMETERY LOTS	107,000.00	100,000.00	90,000.00
FUELING STATION MTCE FEE	4,993.29	4,500.00	4,800.00
RECREATION-HARNETT COUNTY	18,493.00	18,500.00	20,000.00
RECREATION-SPONSORSHIP FEES	11,575.00	10,000.00	11,000.00
RECREATION-REGISTRATION FEES	35,753.24	38,000.00	38,000.00
NC DOT MOWING CONTRACT	16,366.62	20,000.00	12,450.00
RECREATION-CAMPS	4,556.26	4,000.00	4,000.00
RECREATION-COMM BLDG RENTAL	30,684.64	27,000.00	29,000.00
RECREATION-FIELD RENTALS	14,396.79	21,000.00	15,000.00
RECREATION-SHELTER RENTAL	690.00	1,000.00	1,500.00
LEASE-JOHNSTON/LEE/HARNETT COMM ACTION	17,554.20	17,500.00	36,000.00
SR CTR - OPERATIONS GRANT	21,088.00	16,000.00	16,500.00
MEMBERSHIP FEES - REC CENTER	1,895.00	1,500.00	750.00
SR CTR - HARNETT CO	6,000.00	6,000.00	6,000.00
RECREATION-MISC	8,006.94	1,000.00	5,000.00
PLEDGES-TYLER PARK	1,000.00	500.00	200.00
DONATIONS	-	10,000.00	-
SR CTR - RENT HARNETT CO.	5,000.00	5,000.00	5,000.00
SALE OF ASSETS	19,453.00	40,000.00	20,000.00
HARNETT HEALTH PAYMENT	405,327.83	405,000.00	410,000.00
INSURANCE PROCEEDS	39,154.55	5,000.00	5,000.00
MISCELLANEOUS REVENUE	14,167.47	10,000.00	10,000.00
CASH SHORT/OVER	(83.15)	-	-
TOURISM-SALARY/BENEIFTS REIMBURSEMENT	155,884.62	178,697.00	152,785.00
TOURISM-DEBT PYMT (DOWNTOWN)	20,000.00	20,000.00	20,000.00
Total Other	1,230,247.43	1,247,697.00	1,116,935.00

Summary of Revenues - General Fund

	<u>FY25 Actuals</u>	<u>Adopted FY26 Budget</u>	<u>Recommended FY27 Budget</u>
INTEREST ON INVESTMENTS	278,451.04	155,000.00	165,000.00
INTEREST REVENUE FROM LOANS	35,250.00	28,870.00	15,917.00
HARNETT TRNG SCHOOL DEBT PYMTS	77,427.00	10,000.00	10,000.00
UNREALIZED GAIN/LOSS ON INVESTMENT	11,419.56	-	-
Total Investment Earnings	402,547.60	193,870.00	190,917.00
OPER TRF FR FUND 29	-	20,048.00	20,047.00
OPER TRF FR FUND 30	-	47,086.00	47,086.00
OPER TRF FR FUND 31	-	39,210.00	39,209.00
Total Operating Transfers	-	106,344.00	106,342.00
FUND BALANCE	-	303,217.00	-
Total Fund Balance	-	303,217.00	-
Total General Fund Revenues	14,286,143.34	14,288,507.00	15,063,194.00

GENERAL FUND REVENUE DESCRIPTIONS

The following information briefly explains the major sources of revenue for the City of Dunn in the FY27 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

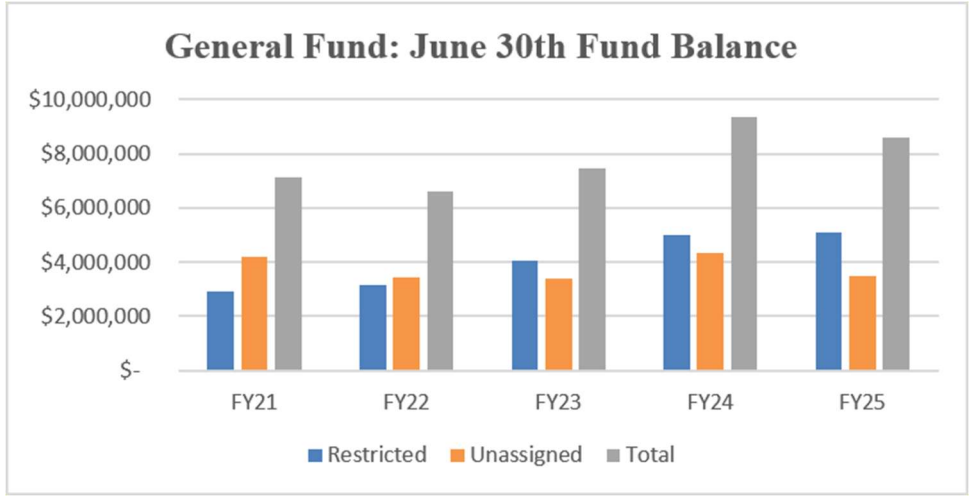
This category of revenue represents debt proceeds received by the City or funds that are transferred from another fund. Highlights include:

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.

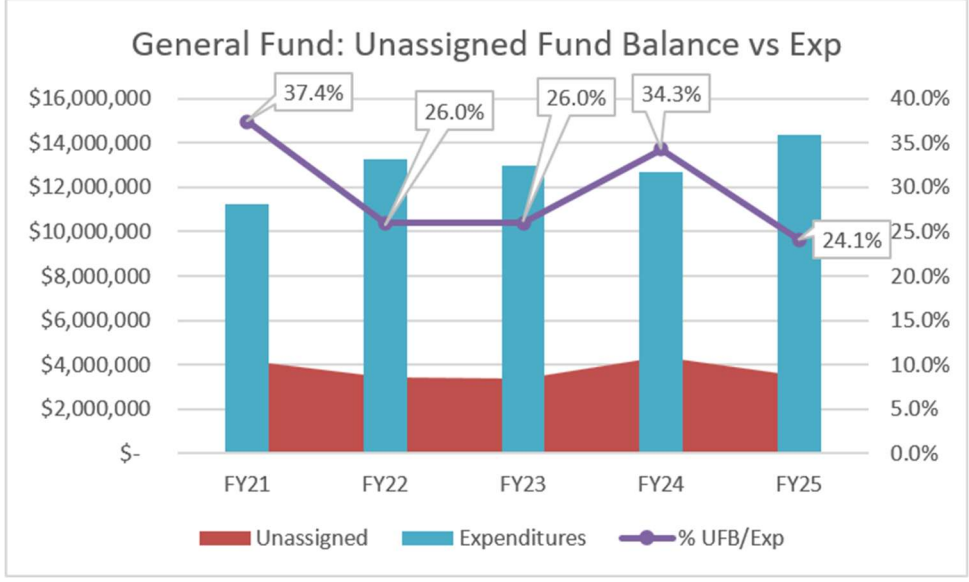
FUND BALANCE APPROPRIATED

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 FY25 was \$8,577,034, which was a decrease of \$775,240 from FY24.

General Fund Expenditures compared to Unassigned Fund Balance



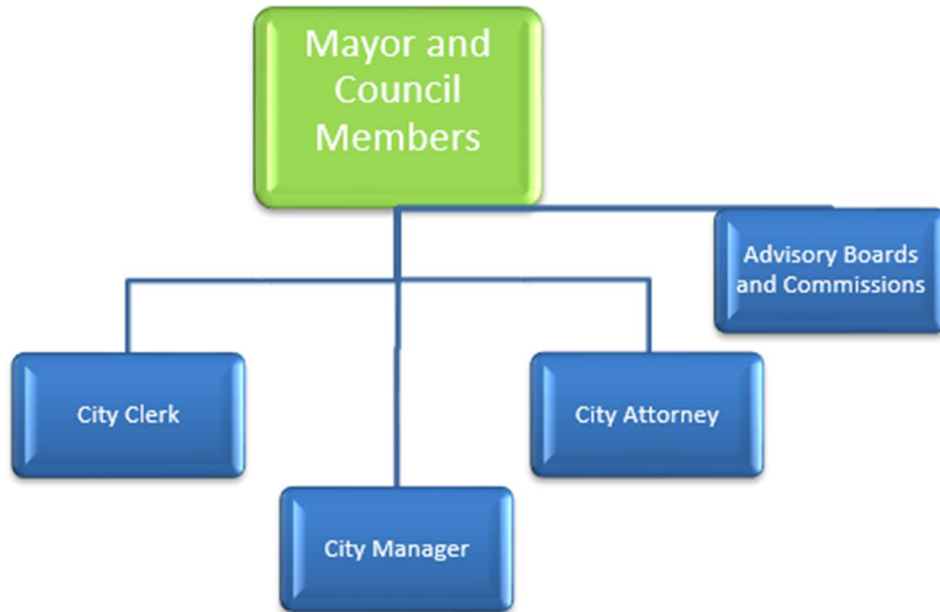
For FY25, the unassigned fund balance as a percentage of total expenditures, for the General Fund was 24.1%. This calculation differs from the Local Government Commission’s statutory calculation of fund balance which was 27.5% as of 6/30/25.

General Fund Expenditures

<u>Department</u>	FY26	FY27	<u>Budget Change</u>	<u>Percent Change</u>
	<u>Adopted Budget</u>	<u>Recommended Budget</u>		
Personnel	8,596,496	9,517,534	921,038	10.7%
Operating	5,392,754	5,340,341	(52,413)	-1.0%
Capital Outlay	109,257	10,319	(98,938)	-90.6%
Operating Transfers	190,000	195,000	5,000	2.6%
Total Expenditures	14,288,507	15,063,194	774,687	5.4%

<u>Department</u>	<u>Personnel Costs</u>	<u>Operating Costs</u>	<u>Capital Outlay</u>	<u>Transfers Out</u>	FY27	% Change
					<u>Recommended Total</u>	<u>vs FY26 Orig Bdgt</u>
Mayor & Council	53,583	95,059			148,642	-10.3%
Administration	730,873	71,185			802,058	10.4%
Tourism	152,692	93			152,785	-14.5%
Finance	242,914	166,132			409,046	-3.2%
City Hall Facility	44,818	76,506			121,324	11.9%
Non Departmental	39,590	302,942		195,000	537,532	-40.5%
Planning	668,899	294,606			963,505	10.4%
Total General Govt	1,933,369	1,006,523	-	195,000	3,134,892	-7.2%
Police	4,939,002	892,636			5,831,638	9.9%
Animal Control	164,731	54,661			219,392	6.4%
Total Police	5,103,733	947,297	-	-	6,051,030	9.8%
Public Works	1,114,140	726,965			1,841,105	7.0%
Sanitation		1,083,000			1,083,000	23.6%
Garage/Fleet	258,538	56,123	10,319		324,980	4.1%
Total Public Works	1,372,678	1,866,088	10,319	-	3,249,085	11.7%
Parks & Recreation	632,836	612,439			1,245,275	7.9%
Dunn Senior Center	95,370	32,510			127,880	22.7%
Cemeteries	379,548	68,585			448,133	6.4%
Total Prk, Rec & Cem	1,107,754	713,534	-	-	1,821,288	8.5%
Library		6,106			6,106	16.4%
Debt Service		800,793			800,793	-0.7%
Totals	9,517,534	5,340,341	10,319	195,000	15,063,194	5.4%

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

	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel	49,870	53,583	43,278	53,583	0.0%
Operating	102,015	112,204	77,163	95,059	-15.3%
TOTAL	\$ 151,885	\$165,787	\$ 120,441	\$ 148,642	-10.3%

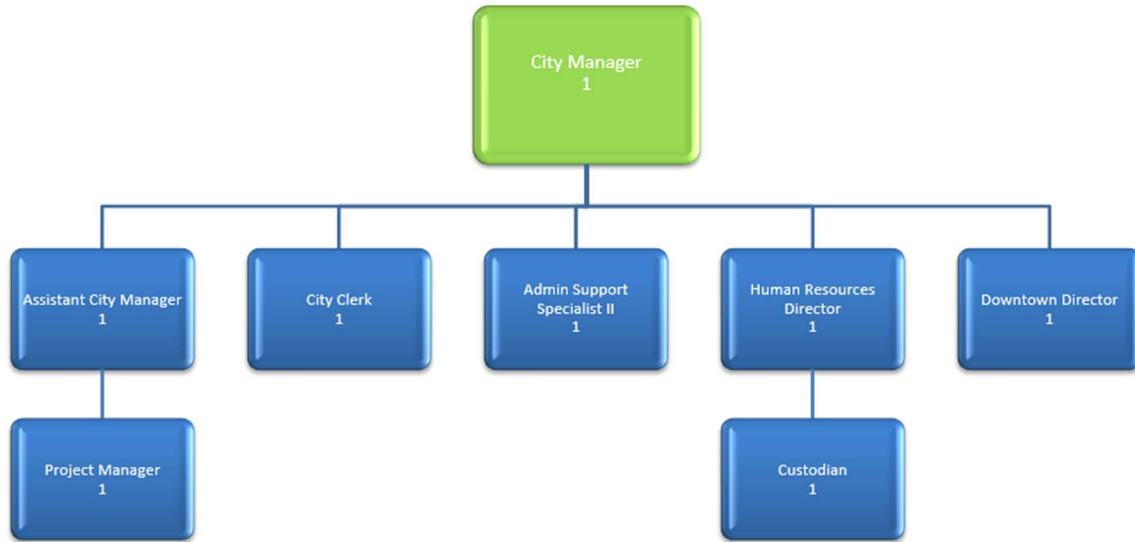
Funding:

General Revenues	151,885	165,787		148,642	-10.3%
Department Revenues	-	-		-	-

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

	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel	627,761	648,061	567,697	730,873	12.8%
Operating	74,476	78,255	73,045	71,185	-9.0%
TOTAL	\$702,237	\$726,316	\$ 640,741	\$ 802,058	10.4%

Funding:

General Revenues	700,163	725,816	801,058	10.4%
Department Revenues	2,075	500	1,000	100.0%

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

	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel	39,602	40,204	33,734	44,818	11.5%
Operating	52,514	68,209	51,882	76,506	12.2%
TOTAL	\$ 92,116	\$108,413	\$ 91,166	\$ 121,324	11.9%

Funding:

General Revenues	92,116	103,027		121,324	17.8%
Department Revenues		5,386		-	-100.0%

TOURISM

1 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

	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel	155,801	178,583	120,975	152,692	-14.5%
Operating	83	114	91	93	-18.4%
TOTAL	\$ 155,884	\$178,697	\$ 121,066	\$ 152,785	-14.5%

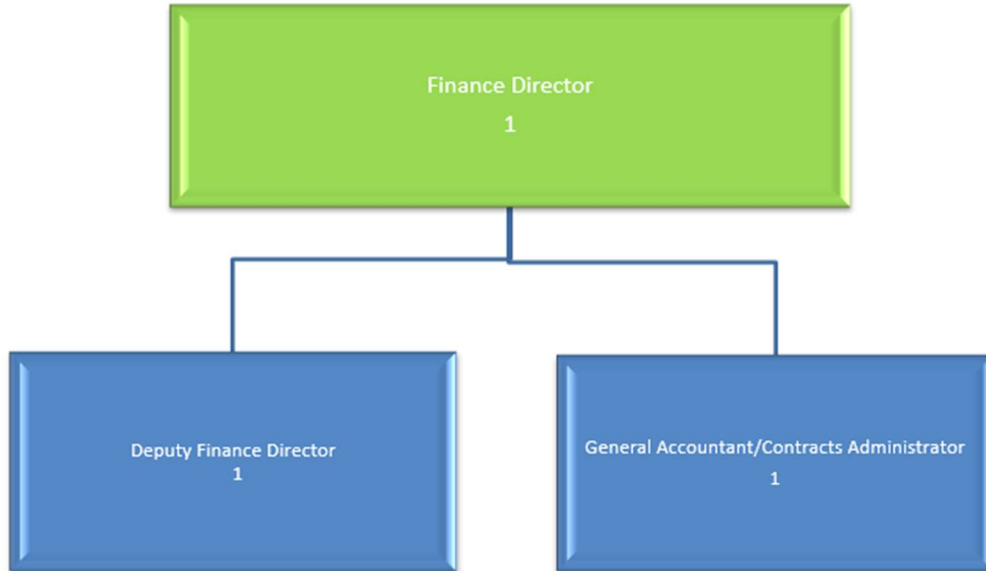
Funding:

General Revenues	-	-	-	-
Department Revenues	155,885	178,697	152,785	-14.5%

FINANCE

3.0 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

	2024-25	2025-26	YTD	2026-27	Pct
	Actual	Adopted Budget	Expenses as of 4/30/26	Recommended Budget	Change in Budget
Personnel	225,913	254,077	183,690	242,914	-4.4%
Operating	140,360	168,282	146,170	166,132	-1.3%
TOTAL	\$366,273	\$422,359	\$ 329,860	\$ 409,046	-3.2%

Funding:

General Revenues	361,273	417,359		403,898	-3.2%
Department Revenues	5,000	5,000		5,148	3.0%

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

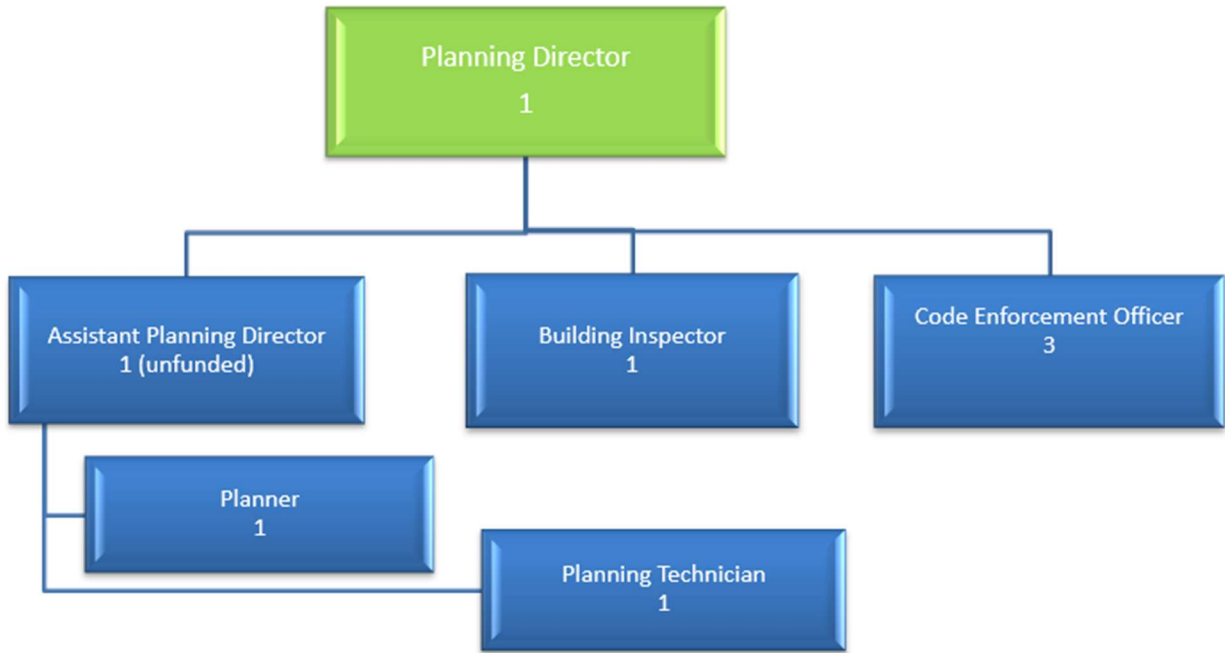
	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel		45,425	-	39,590	-12.8%
Operating	521,198	646,014	520,154	302,942	-53.1%
Capital	-	22,000	89,782	-	-100.0%
Operating Transfers	684,312	190,000	601,406	195,000	2.6%
TOTAL	\$1,205,510	\$903,439	\$ 1,211,343	\$ 537,532	-40.5%

Funding:

General Revenues	1,200,124	903,439		537,532	-40.5%
Department Revenues	5,386	-		-	-

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

	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel	317,979	550,951	376,692	668,899	21.4%
Operating	324,358	321,572	295,126	294,606	-8.4%
TOTAL	\$642,337	\$872,523	\$ 671,818	\$ 963,505	10.4%

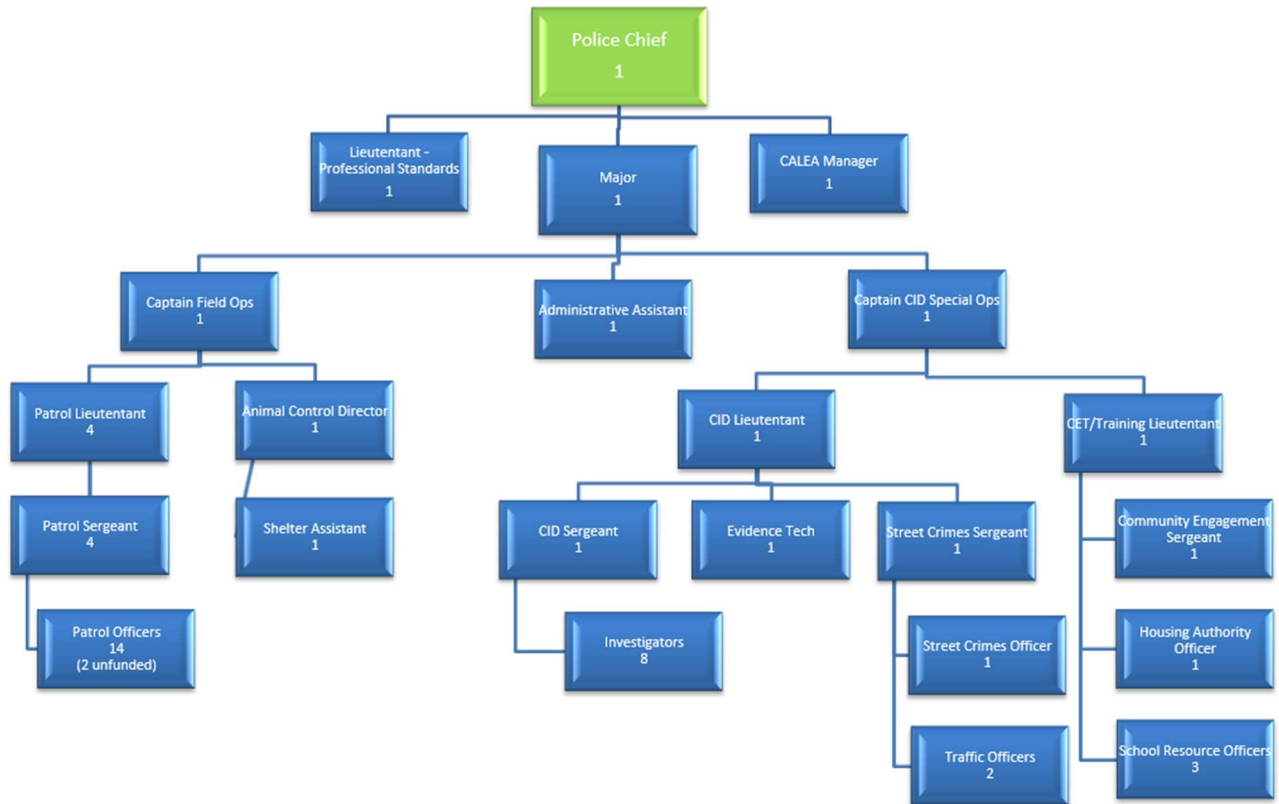
Funding:

General Revenues	426,344	646,023		715,305	10.7%
Department Revenues	215,993	226,500		248,200	9.6%

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POLICE DEPARTMENT

50.0 FTE



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

	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel	3,878,623	4,447,353	3,422,063	4,939,002	11.1%
Operating	964,585	857,032	840,145	892,636	4.2%
Capital	-	-	87,245	-	-
TOTAL	\$4,843,208	\$5,304,385	\$ 4,349,452	\$ 5,831,638	9.9%

Funding:

General Revenues	4,405,303	4,844,385		5,507,638	13.7%
Department Revenues	437,905	460,000		324,000	-29.6%

BUDGET SUMMARY - POLICE ANIMAL CONTROL

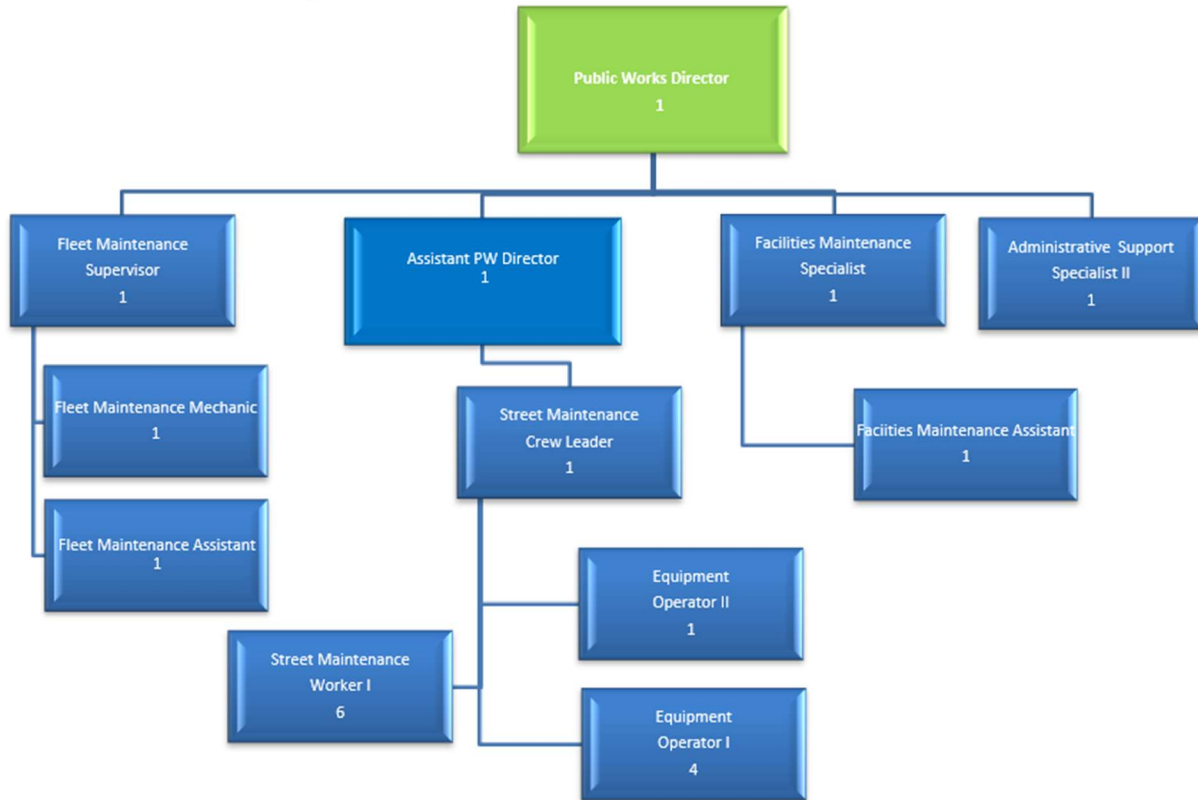
	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel	121,673	157,641	112,009	164,731	4.5%
Operating	46,279	48,496	33,681	54,661	12.7%
TOTAL	\$ 167,952	\$ 206,137	\$ 145,690	\$ 219,392	6.4%

Funding:

General Revenues	167,952	194,400		211,092	8.6%
Department Revenues		11,737		8,300	-29.3%

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

	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel	968,060	1,015,477	836,258	1,114,140	9.7%
Operating	588,052	705,660	540,515	726,965	3.0%
Capital	33,714	-	-	-	-
TOTAL	\$1,589,826	\$1,721,137	\$ 1,376,773	\$ 1,841,105	7.0%

Funding:

General Revenues	1,389,233	1,526,637	1,641,305	7.5%
Department Revenues	200,593	194,500	199,800	2.7%

BUDGET SUMMARY - GARAGE & FLEET

	2024-25	2025-26	YTD	2026-27	Pct Change in
	Actual	Adopted Budget	Expenses as of 4/30/26	Recommended Budget	Budget
Personnel	198,437	242,434	170,245	258,538	6.6%
Operating	32,217	47,387	50,723	56,123	18.4%
Capital	39,274	22,257	20,224	10,319	-53.6%
TOTAL	\$ 269,928	\$ 312,078	\$ 241,191	\$ 324,980	4.1%

Funding:

General Revenues	312,078	324,980	4.1%
Department Revenues	-	-	-

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.

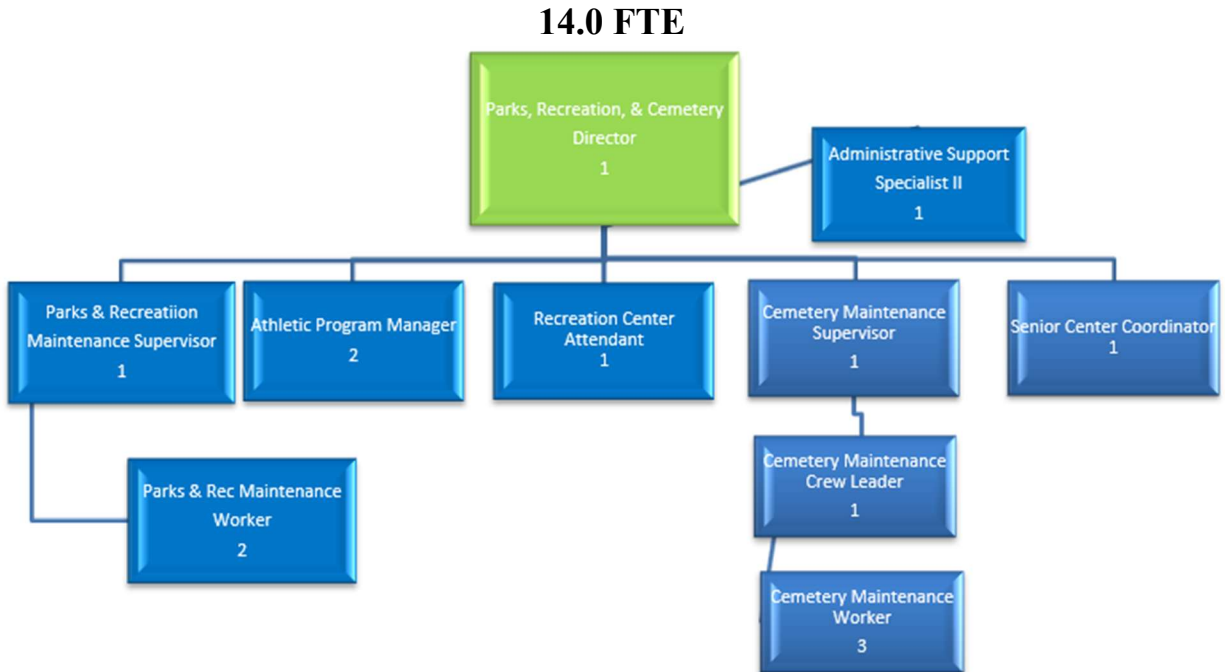
BUDGET SUMMARY - SANITATION AND WASTE REMOVAL

	2024-25	2025-26	YTD	2026-27	Pct Change in
	Actual	Adopted Budget	Expenses as of 4/30/26	Recommended Budget	Budget
Operating	832,810	876,000	714,790	1,083,000	23.6%
TOTAL	\$ 832,810	\$ 876,000	\$ 714,790	\$ 1,083,000	23.6%

Funding:

General Revenues	-	-	-	-
Department Revenues	1,203,313	1,261,579	1,405,600	11.4%

PARKS, RECREATION, SENIOR CENTER, & 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

	2024-25	2025-26	YTD	2026-27	
	Actual	Adopted Budget	Expenses as of 4/30/26	Recommended Budget	Pct Change in Budget
Personnel	475,892	520,413	396,741	632,836	21.6%
Operating	598,671	568,399	551,099	612,439	7.7%
Capital	94,074	65,000	69,808	-	-100.0%
TOTAL	\$1,168,637	\$1,153,812	\$ 1,017,648	\$ 1,245,275	7.9%
Funding:					
General Revenues	731,615	983,812		1,072,375	9.0%
Department Revenues	437,022	170,000		172,900	1.7%

BUDGET SUMMARY - DUNN SENIOR ENRICHMENT CENTER

	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel	-	91,102	64,054	95,370	4.7%
Operating	62,691	13,114	16,469	32,510	147.9%
TOTAL	\$ 62,691	\$ 104,216	\$ 80,522	\$ 127,880	22.7%

Funding:

General Revenues	29,725	77,216		96,830	25.4%
Department Revenues	32,967	27,000		31,050	15.0%

BUDGET SUMMARY - CEMETERIES

	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel	328,267	351,192	286,188	379,548	8.1%
Operating	55,405	70,063	48,115	68,585	-2.1%
Capital	6,399	-	-	-	-
TOTAL	\$ 390,071	\$ 421,255	\$ 334,303	\$ 448,133	6.4%

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

	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Operating	5,341	5,245	4,469	6,106	16.4%
Capital	-	-	14,250	-	-
TOTAL	\$ 5,341	\$ 5,245	\$ 18,719	\$ 6,106	16.4%

Funding:

General Revenues	5,341	5,245		6,106	16.4%
Department Revenues	-	-		-	-

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

	2024-25	2025-26	YTD	2026-27	Pct
	Actual	Adopted	Expenses as	Recommended	Change
		Budget	of 4/30/26	Budget	in
					Budget
Operating	2,414,676	806,708	696,029	800,793	-0.7%
TOTAL	\$2,414,676	\$ 806,708	\$ 696,029	\$ 800,793	-0.7%
 <u>Funding:</u>					
General Revenues	2,379,426	671,494		678,534	1.0%
Department Revenues	35,250	135,214		122,259	-9.6%

WATER FUND

Summary of Revenues - Water Fund

	<u>FY25 Actuals</u>	<u>Adopted FY26 Budget</u>	<u>Recommended FY27 Budget</u>
WATER SALES	4,312,636.39	4,678,600.00	4,900,000.00
FIRELINE PROTECTION FEE	37,281.13	37,000.00	43,000.00
WATER TAP FEES	56,164.00	40,000.00	50,000.00
OTHER REV-TEMP WATER CONNECTIONS	20,427.97	22,000.00	23,000.00
WATER METER SALES	-	-	10,000.00
Total Charges for Services	4,426,509.49	4,777,600.00	5,026,000.00
INTEREST INCOME	17,614.32	26,800.00	20,000.00
LATE FEES	49,448.07	32,000.00	35,000.00
Total Investment Earnings	67,062.39	58,800.00	55,000.00
RECONNECT FEES (CUT OFF & TRAN	30,100.22	23,200.00	20,000.00
RETURNED CHECK FEES	1,114.00	800.00	700.00
TOWER SITE RENTAL	120,356.73	110,000.00	120,000.00
WATER STORAGE RENTAL	3,500.00	-	3,675.00
MISCELLANEOUS INCOME	7,075.54	2,000.00	2,000.00
SALE OF FIXED ASSETS	690.00	800.00	-
GAIN/LOSS ON SALE OF ASSET	(2,464.90)	-	-
DEBT PAYMENTS-EASTOVER	50,558.15	45,154.00	39,171.00
CASH-SHORT/OVER	17.28	-	-
INSURANCE PROCEEDS	7,679.80	2,000.00	-
Total Other Revenue	218,626.82	183,954.00	185,546.00
OPERATING TRANSFERS	-	-	-
Total Operating Transfers	-	-	-
Total Water Fund Revenues	4,712,198.70	5,020,354.00	5,266,546.00

Summary of Expenditures – Water Fund

Water Fund Budget Summary

	<u>FY26 Adopted Budget</u>	<u>FY27 Recommended Budget</u>	<u>Budget Change</u>	<u>Percent Change</u>
Personnel	1,825,945	2,021,613	195,668	10.7%
Operating	3,051,361	2,558,899	(492,462)	-16.1%
Capital Outlay	123,000	32,000	(91,000)	-74.0%
Operating Transfers	20,048	654,034	633,986	3162.3%
Total Expenditures	5,020,354	5,266,546	246,192	4.9%

FY 2027 Water Fund Expenditures by Department

<u>Water Departments</u>	<u>Personnel</u>	<u>Operating</u>	<u>Capital</u>	<u>Transfers</u>	<u>FY27</u>	<u>% Change</u>
	<u>Costs</u>	<u>Costs</u>	<u>Outlay</u>	<u>Out</u>	<u>Recommended Total</u>	<u>vs FY26 Orig Bdgt</u>
Administration	198,076	73,349		633,985	905,410	215.2%
Finance	208,609	140,850			349,459	5.9%
Services Operations	739,846	386,253	14,000	11,185	1,151,284	15.5%
Water Treatment Plant	875,082	1,213,970	18,000	8,864	2,115,916	1.5%
Debt Service		744,477			744,477	-16.8%
Reserves					-	-100.0%
Total Water	2,021,613	2,558,899	32,000	654,034	5,266,546	4.9%

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. *Note: In FY25, the Water and Sewer Funds were combined and the totals are reflected in the Sewer Administration amounts.*

BUDGET SUMMARY - WATER ADMINISTRATION

	<u>2024-25</u>	<u>2025-26</u>	<u>YTD</u>	<u>2026-27</u>	
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Expenses as of 4/30/26</u>	<u>Recommended Budget</u>	<u>Pct Change in Budget</u>
Personnel		191,483	159,306	198,076	3.4%
Operating		95,738	69,491	73,349	-23.4%
Capital		-	15,787	-	-
Reserves		427,451	-	-	-100.0%
Operating Transfers		-	-	633,985	-
TOTAL	\$ -	\$ 714,672	\$ 244,583	\$ 905,410	26.7%

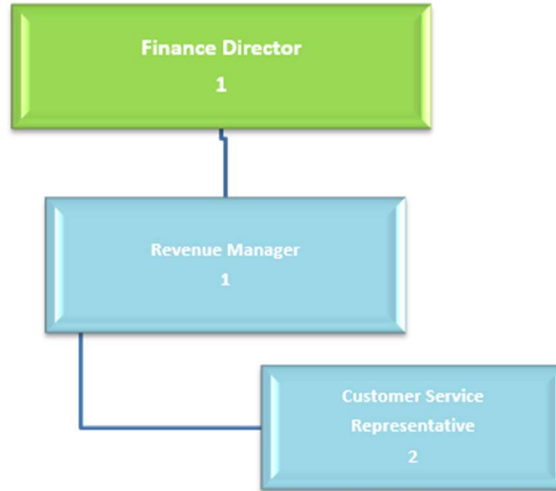
Funding:

General Revenues	-	714,672		905,410	26.7%
Department Revenues	-	-		-	-

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.) *Note: In FY25, the Water and Sewer Funds were combined and the totals are reflected in the Sewer Finance amounts.*

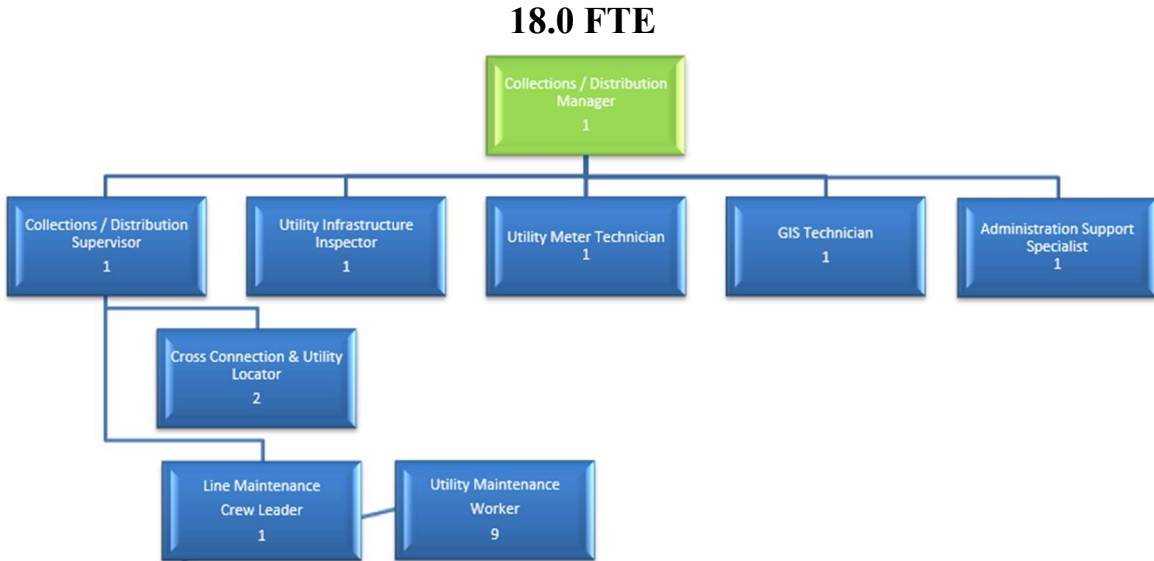
BUDGET SUMMARY - WATER FINANCE

	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel		200,289	156,229	208,609	4.2%
Operating		129,791	127,332	140,850	8.5%
TOTAL	\$ -	\$ 330,080	\$ 283,561	\$ 349,459	5.9%

Funding:

General Revenues	-	329,280		348,759	5.9%
Department Revenues	1,131	800		700	-12.5%

WATER SERVICES OPERATIONS



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. *Note: In FY25, the Water and Sewer Funds were combined and the totals are reflected in the Sewer Services Operations amounts.*

BUDGET SUMMARY - WATER SERVICES OPERATIONS

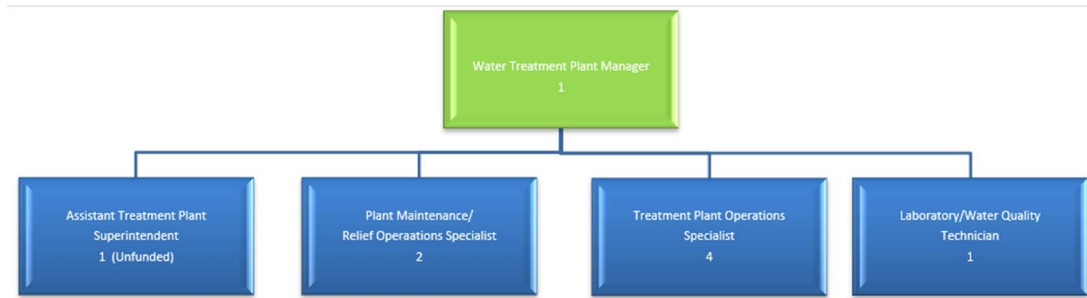
	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel		688,234	460,053	739,846	7.5%
Operating		269,243	203,657	386,253	43.5%
Capital		28,000	-	14,000	-50.0%
Operating Transfers		11,185	12,727	11,185	0.0%
TOTAL	\$ -	\$ 996,662	\$ 676,437	\$ 1,151,284	15.5%

Funding:

General Revenues	-	996,662		1,151,284	15.5%
Department Revenues	-	-		-	-

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

	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel	636,781	745,939	542,459	875,082	17.3%
Operating	1,074,240	1,234,281	740,231	1,213,970	-1.6%
Capital	309,030	95,000	13,525	18,000	-81.1%
Operating Transfers	1,638	8,863	7,225	8,864	0.0%
TOTAL	\$ 2,021,689	\$ 2,084,083	\$ 1,303,440	\$ 2,115,916	1.5%

Funding:

General Revenues	-	-	-	-
Department Revenues	4,676,175	4,990,754	5,244,846	5.1%

WATER DEBT SERVICE

PURPOSE

This department includes the various principal and interest payments related to the Water Fund loans. *Note: In FY25, the Water and Sewer Funds were combined and the totals are reflected in the Sewer Debt Service amounts.*

BUDGET SUMMARY - WATER DEBT SERVICE

		2025-26	YTD	2026-27	Pct
	2024-25	Adopted	Expenses as	Recommended	Change in
	Actual	Budget	of 4/30/26	Budget	Budget
Operating		894,857	643,695	744,477	-16.8%
TOTAL	\$ -	\$ 894,857	\$ 643,695	\$ 744,477	-16.8%
General Revenues	-	894,857		744,477	-16.8%
Department Revenues	-	-		-	-

SEWER FUND

Summary of Revenues - Sewer Fund

	<u>FY25 Actuals</u>	<u>Adopted FY26 Budget</u>	<u>Recommended FY27 Budget</u>
SEWER SALES	3,790,412.16	5,016,232.00	5,613,640.00
SEPTAGE HAULING FEE	9,142.00	5,000.00	3,000.00
SEWER TAP FEES	51,484.00	50,000.00	50,000.00
Total Charges for Services	3,851,038.16	5,071,232.00	5,666,640.00
INTEREST INCOME	26,421.49	40,200.00	20,000.00
LATE FEES	74,172.11	48,000.00	58,000.00
Total Investment Earnings	100,593.60	88,200.00	78,000.00
USDA GRANTS	1,098.74	-	-
Total Intergovernmental	1,098.74	-	-
RECONNECT FEES (CUT OFF & TRAN	45,150.32	34,800.00	36,000.00
RETURNED CHECK FEES	1,671.00	1,200.00	1,000.00
MISCELLANEOUS INCOME	10,613.31	3,000.00	6,000.00
SALE OF FIXED ASSETS	1,035.00	1,200.00	-
GAIN/LOSS ON SALE OF ASSET	(3,697.35)	-	-
CASH-SHORT/OVER	25.93	-	-
INSURANCE PROCEEDS	11,519.69	3,000.00	-
Total Other Revenue	66,317.90	43,200.00	43,000.00
OPERATING TRANSFERS	-	-	-
Total Operating Transfers	-	-	-
INSTALLMENT/LEASE FINANCING PROCEEDS	-	-	8,626,000.00
Total Financing Sources	-	-	8,626,000.00
FUND BALANCE	-	278,868.00	-
Total Fund Balance	-	278,868.00	-
Total Sewer Fund Revenues	4,019,048.40	5,481,500.00	14,413,640.00

Summary of Expenditures – Sewer Fund

Sewer Fund Budget Summary

<u>Department</u>	FY26	FY27	Budget Change	Percent Change
	Adopted Budget	Recommended Budget		
Personnel	1,861,420	1,932,125	70,705	3.8%
Operating	3,545,394	12,270,404	8,725,010	246.1%
Capital Outlay	27,600	164,024	136,424	494.3%
Operating Transfers	47,086	47,087	1	0.0%
Total Expenditures	5,481,500	14,413,640	8,932,140	163.0%

FY 2027 Sewer Fund Expenditures by Department

<u>Sewer Departments</u>	<u>Personnel</u>	<u>Operating</u>	<u>Capital</u>	<u>Transfers</u>	<u>FY27</u>	<u>% Change</u>
	<u>Costs</u>	<u>Costs</u>	<u>Outlay</u>	<u>Out</u>	<u>Recommended Total</u>	<u>vs FY25 Orig Bdgt</u>
Administration	233,997	109,723			343,720	-4.6%
Finance	197,425	162,702			360,127	6.1%
Services Operations	650,855	381,206	134,024	16,777	1,182,862	13.2%
Waste Water Treatment Plant	849,848	1,437,799	30,000	30,310	2,347,957	9.3%
Debt Service		10,178,974			10,178,974	540.8%
Total Sewer	1,932,125	12,270,404	164,024	47,087	14,413,640	163.0%

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. *Note: In FY25, the Water and Sewer Funds were combined. These totals reflect both the Water and Sewer Administration amounts.*

BUDGET SUMMARY - SEWER ADMINISTRATION

	<u>2024-25</u>	<u>2025-26</u>	<u>YTD</u>	<u>2026-27</u>	
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Expenses as of 4/30/26</u>	<u>Recommended Budget</u>	<u>Pct Change in Budget</u>
Personnel	383,403	245,134	159,306	233,997	-4.5%
Operating	144,407	114,998	69,491	109,723	-4.6%
Capital		-	15,787	-	-
Operating Transfers	1,327,675	-	-	-	-
TOTAL	\$1,855,485	\$ 360,132	\$ 244,583	\$ 343,720	-4.6%

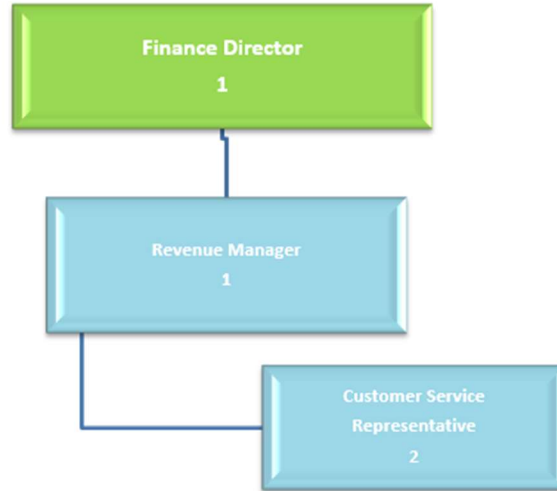
Funding:

General Revenues	1,650,941	-	259,720	-
Department Revenues	204,544	373,068	84,000	-77.5%

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.) *Note: In FY25, the Water and Sewer Funds were combined. These totals reflect both the Water and Sewer Finance amounts.*

BUDGET SUMMARY - SEWER FINANCE

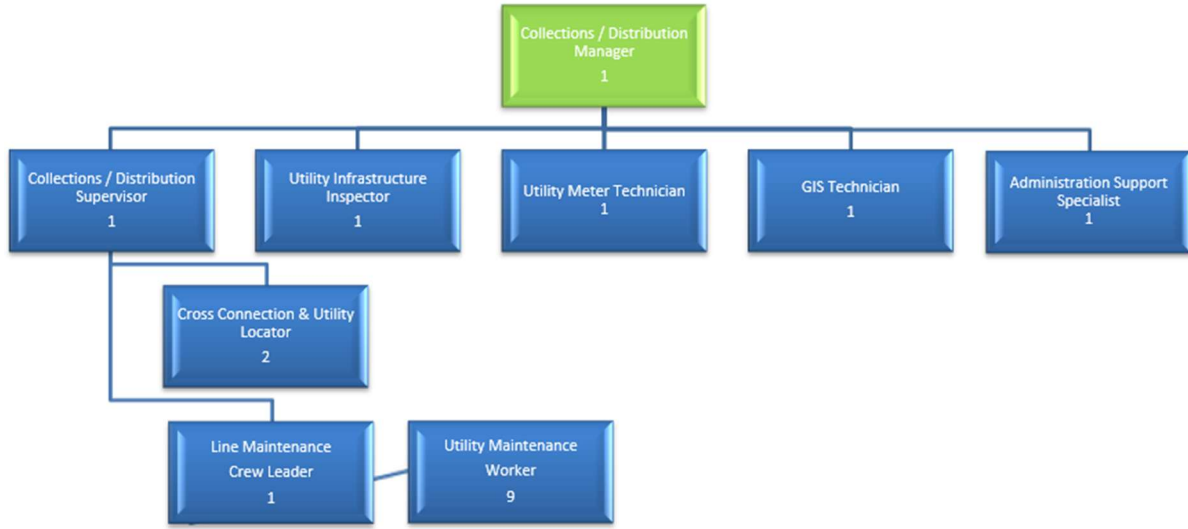
	2024-25	2025-26	YTD	2026-27	
	Actual	Adopted Budget	Expenses as of 4/30/26	Recommended Budget	Pct Change in Budget
Personnel	360,441	194,063	156,229	197,425	1.7%
Operating	252,856	145,202	127,332	162,702	12.1%
TOTAL	\$ 613,297	\$ 339,265	\$ 283,561	\$ 360,127	6.1%

Funding:

General Revenues	611,600	338,065	359,127	6.2%
Department Revenues	1,697	1,200	1,000	-16.7%

SEWER SERVICES OPERATIONS

18.0 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. *Note: In FY25, the Water and Sewer Funds were combined. These totals reflect both the Water and Sewer Services Operations amounts.*

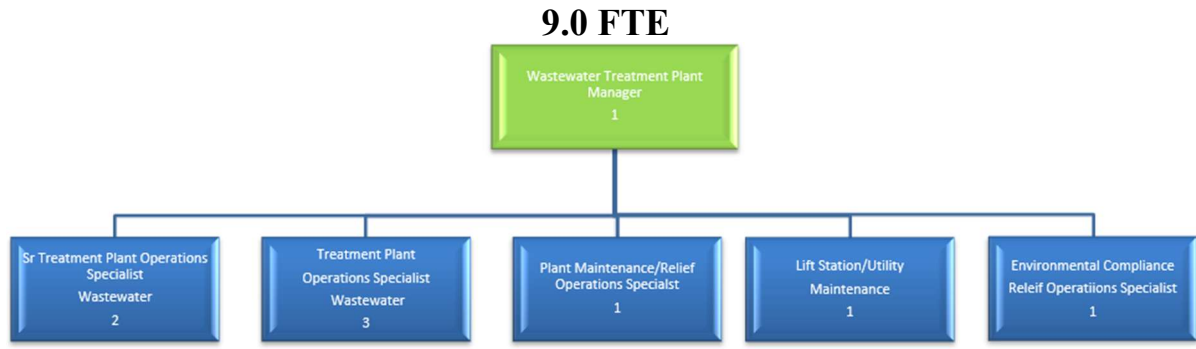
BUDGET SUMMARY - SEWER SERVICES OPERATIONS

	2024-25 Actual	2025-26 Adopted Budget	YTD Expenses as of 4/30/26	2026-27 Recommended Budget	Pct Change in Budget
Personnel	1,120,845	630,861	460,053	650,855	3.2%
Operating	674,817	397,273	203,657	381,206	-4.0%
Capital	799,359	-	-	134,024	-
Operating Transfers	6,748	16,777	12,727	16,777	0.0%
TOTAL	\$2,601,769	\$1,044,911	\$ 676,437	\$ 1,182,862	13.2%

Funding:

General Revenues	2,600,670	1,044,911		1,182,862	13.2%
Department Revenues	1,099	-		-	-

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

	2024-25	2025-26	YTD	2026-27	Pct
	Actual	Adopted Budget	Expenses as of 4/30/26	Recommended Budget	Change in Budget
Personnel	774,233	791,362	631,324	849,848	7.4%
Operating	1,260,258	1,299,508	1,017,131	1,437,799	10.6%
Capital	29,217	27,600	32,590	30,000	8.7%
Operating Transfers	5,602	30,309	24,708	30,310	0.0%
TOTAL	\$ 2,069,310	\$ 2,148,779	\$ 1,705,752	\$ 2,347,957	9.3%

Funding:

General Revenues	-	-	-	-	-
Department Revenues	3,851,038	5,071,232		5,666,640	11.7%

SEWER DEBT SERVICE

PURPOSE

This department includes the various principal and interest payments related to the Sewer Fund loans. *Note: In FY25, the Water and Sewer Funds were combined. These totals reflect both the Water and Sewer Debt Service amounts.*

BUDGET SUMMARY - SEWER DEBT SERVICE

	2024-25	2025-26	YTD	2026-27	Pct
	Actual	Adopted Budget	Expenses as of 4/30/26	Recommended Budget	Change in Budget
Operating	1,647,964	1,588,413	643,695	10,178,974	540.8%
TOTAL	\$ 1,647,964	\$ 1,588,413	\$ 643,695	\$ 10,178,974	540.8%
General Revenues	1,647,964	1,588,413		1,552,974	-2.2%
Department Revenues	-	-		8,626,000	-

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>FY25 Actuals</u>	<u>Adopted FY26 Budget</u>	<u>Recommended FY27 Budget</u>
STORMWATER FEES	466,949.52	632,688.00	721,085.00
STORMWATER FEES-PRIOR YEAR	3,203.46	1,500.00	2,000.00
PENALTIES AND INTEREST-ST/W FEES	1,954.86	400.00	800.00
Total Charges for Services	472,107.84	634,588.00	723,885.00
NON-GOVT GRANTS	2,757.11	-	-
State Grants	40,420.00	-	-
Total Intergovernmental Grants	43,177.11	-	-
INVESTMENT EARNINGS	2,533.59	500.00	500.00
Total Investment Earnings	2,533.59	500.00	500.00
GAIN/LOSS ON SALE OF ASSETS	(2,718.19)	-	-
Contributed Capital	29,178.00	-	-
Total Other Revenues	26,459.81	-	-
Total Stormwater Fund Revenues	544,278.35	635,088.00	724,385.00

Summary of Expenditures – Stormwater Fund

Stormwater Fund Budget Summary

<u>Department</u>	FY26	FY27	<u>Budget Change</u>	<u>Percent Change</u>
	<u>Adopted Budget</u>	<u>Recommended Budget</u>		
Personnel	45,654	58,209	12,555	27.5%
Operating	550,224	541,966	(8,258)	-1.5%
Operating Transfers	39,210	124,210	85,000	216.8%
Total Expenditures	635,088	724,385	89,297	14.1%

FY 2027 Stormwater Expenditures by Department

<u>Stormwater Departments</u>	Personnel	Operating	Capital	Transfers	FY27	% Change
	Costs	Costs	Outlay	Out	Recommended Total	vs FY25 Orig Bdgt
Stormwater Operations	58,209	104,069		85,000	247,278	-3.5%
Debt Service		49,816		39,210	89,026	-58.9%
Reserves		388,081			388,081	139.0%
Total Stormwater	58,209	541,966	-	124,210	724,385	14.1%

BUDGET SUMMARY - STORMWATER OPERATIONS

	2024-25	2025-26	YTD	2026-27	Pct Change in Budget
	Actual	Adopted Budget	Expenses as of 4/30/26	Recommended Budget	
Personnel	30,644	45,654	3,806	58,209	27.5%
Operating	213,673	210,533	34,113	104,069	-50.6%
Reserves		162,388	-	388,081	139.0%
Operating Transfers	9,457	-	-	85,000	-
TOTAL	\$ 253,774	\$ 418,575	\$ 37,920	\$ 635,359	51.8%

Funding:

General Revenues	-	-	-	-	-
Department Revenues	491,814	418,575		635,359	51.8%

BUDGET SUMMARY - STORMWATER UTILITY DEBT SERVICE

	2024-25	2025-26	YTD	2026-27	Pct Change in Budget
	Actual	Adopted Budget	Expenses as of 4/30/26	Recommended Budget	
Operating	52,464	216,513	32,944	89,026	-58.9%
TOTAL	\$ 52,464	\$ 216,513	\$ 32,944	\$ 89,026	-58.9%

Funding:

General Revenues					-
Department Revenues	52,464	216,513		89,026	-58.9%

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

	FY26 Adopted <u>Budget</u>	FY27 Recommended <u>Budget</u>	<u>Budget Change</u>	<u>Pct Change</u>
<u>Fund:</u>				
Powell Bill/Street Resurf	1,007,679	1,041,776	34,097	3.4%
Grant Projects	-	-	-	-
Totals	<u>1,007,679</u>	<u>1,041,776</u>	<u>34,097</u>	<u>3.4%</u>

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

	FY25 <u>Actuals</u>	FY26 Adopted <u>Budget</u>	FY27 Recommended <u>Budget</u>	FY26 to FY27 Percent <u>Change</u>
<u>Revenues</u>				
Interest Earnings	1,054		-	-
Total Revenues	<u>1,054</u>	-	-	-
<u>Expenditures</u>				
Harnett County Grant 2024	48,974		-	-
Total Expenditures	<u>48,974</u>	-	-	-

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 FY27.

Budget Summary - Powell Bill/Street Resurfacing Fund

	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted</u>	<u>Recommended</u>	<u>Percent</u>
		<u>Budget</u>	<u>Budget</u>	<u>Change</u>
<u>Revenues</u>				
Ad Valorem Tax	463,117	459,379	481,276	4.8%
Powell Bill Revenue	354,821	354,800	350,500	-1.2%
Interest Earnings	29,757	3,500	15,000	328.6%
Oper Trf fr Gen Fund	194,700	190,000	195,000	2.6%
Total Revenues	<u>1,042,395</u>	<u>1,007,679</u>	<u>1,041,776</u>	<u>3.4%</u>
<u>Expenditures</u>				
M & R Equipment	164	14,000	12,000	-14.3%
Materials	21,943	50,500	60,000	18.8%
Contract Services	39,736	31,000	35,000	12.9%
Collection Fees	10,042	7,777	12,000	54.3%
Economic Incentive	24,145	24,150		-100.0%
Construction		300,000	342,523	14.2%
Debt Principal Pymts	196,518	403,136	409,978	1.7%
Debt Interest Pymts	18,734	177,116	170,275	-3.9%
Total Expenditures	<u>311,282</u>	<u>1,007,679</u>	<u>1,041,776</u>	<u>3.4%</u>

LINE-ITEM BUDGET DETAIL...

Mayor and City Council

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	46,327	49,775	49,775	0.0%
FICA/MEDICARE	3,544	3,808	3,808	0.0%
PRINTING	-	500	325	-35.0%
TRAVEL & TRAINING	11,488	13,180	7,020	-46.7%
DEPARTMENT SUPPLIES	384	1,430	1,200	-16.1%
MUNICIPAL CODE/CONTRACT SRVCS	3,365	10,000	9,875	-1.3%
PROFESSIONAL SERVICES	7,395	2,600	2,405	-7.5%
DUES & SUBSCRIPTIONS	195	16,450	195	-98.8%
WORKER'S COMP INSURANCE	37	44	39	-11.4%
MISC & PUBLIC RELATIONS	6,448	5,000	5,000	0.0%
ATTORNEY FEES	72,703	60,000	65,000	8.3%
ATTORNEY FEES-LOT FORECLOSURES	-	3,000	4,000	33.3%
Totals	151,886	165,787	148,642	-10.3%

Administration Department

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	358,767	356,595	397,917	11.6%
SALARIES - PART-TIME	3,906	9,169	5,980	-34.8%
PERSONNEL COSTS FR (TO) OTHER DEPTS	(1,632)	-	-	-
FICA/MEDICARE	26,240	27,311	29,522	8.1%
EMPLOYEE INSURANCE	29,683	32,516	54,034	66.2%
RETIREMENT/401K	66,886	69,001	80,220	16.3%
WORKMANS COMP PYMTS	3,212	3,200	3,200	0.0%
RETIREE'S INSURANCE	140,700	150,269	160,000	6.5%
TELEPHONE	19,575	21,790	14,203	-34.8%
PRINTING	116	-	150	-
TRAVEL & TRAINING	7,705	10,000	8,450	-15.5%
ADVERTISING	8,034	9,200	8,873	-3.6%
POSTAGE	253	500	488	-2.4%
AUTOMOTIVE SUPPLIES	659	600	585	-2.5%
FUELS	608	750	500	-33.3%
DEPARTMENT SUPPLIES	6,635	6,500	7,150	10.0%
CONTRACT SERVICES	1,702	3,500	3,410	-2.6%
DUES & SUBSCRIPTIONS	22,231	21,520	22,665	5.3%
LICENSES, PERMITS, RECORDING FEES	288	340	683	100.9%
WORKER'S COMP INSURANCE	492	618	394	-36.2%
VEHICLE & EQUIPMENT INSURANCE	815	937	1,006	7.4%
MISCELLANEOUS	1,561	1,000	1,528	52.8%
NON-CAPITAL EQUIPMENT	3,801	1,000	1,100	10.0%
Totals	702,237	726,316	802,058	10.4%

Tourism Department

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	110,040	126,262	82,280	-34.8%
SALARIES - PART-TIME	450	-	33,270	-
FICA/MEDICARE	7,556	8,988	7,704	-14.3%
EMPLOYEE INSURANCE	17,179	18,901	12,850	-32.0%
RETIREMENT/401K	20,576	24,432	16,588	-32.1%
WORKER'S COMP INSURANCE	83	114	93	-18.4%
Totals	155,884	178,697	152,785	-14.5%

Finance Department

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	164,630	174,558	165,800	-5.0%
SALARIES - PART-TIME	-	7,725	6,500	-15.9%
PERSONNEL COSTS FR (TO) OTHER DEPTS	(74)	-	-	-
FICA/MEDICARE	11,674	13,375	12,018	-10.1%
EMPLOYEE INSURANCE	18,927	24,640	25,170	2.2%
RETIREMENT/401K	30,756	33,779	33,426	-1.0%
TELEPHONE	-	-	6,760	-
TRAVEL & TRAINING	3,143	3,802	4,173	9.8%
POSTAGE	2,030	2,100	1,170	-44.3%
DEPARTMENT SUPPLIES	3,510	3,200	3,315	3.6%
CONTRACT SERVICES	2,538	12,203	3,419	-72.0%
SOFTWARE SUPPORT	14,808	22,139	22,557	1.9%
BANKING & CREDIT CARD FEES	12,976	13,500	13,500	0.0%
RENTAL & LEASE - EQUIPMENT	2,589	-	-	-
COLLECTION FEES	68,073	75,000	75,000	0.0%
PROFESSIONAL SERVICES	21,240	30,010	27,900	-7.0%
BAD DEBTS	5,013	2,500	5,000	100.0%
DUES & SUBSCRIPTIONS	1,522	1,010	2,148	112.7%
LICENSES, PERMITS, RECORDING FEES	1,415	500	-	-100.0%
WORKER'S COMP INSURANCE	149	168	140	-16.7%
MISCELLANEOUS	-	400	400	0.0%
NON-CAPITAL EQUIPMENT	1,354	1,750	650	-62.9%
Totals	366,273	422,359	409,046	-3.2%

City Hall Facility Department

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	26,499	26,297	28,486	8.3%
FICA/MEDICARE	1,738	1,751	1,789	2.2%
EMPLOYEE INSURANCE	6,424	7,067	8,800	24.5%
RETIREMENT/401K	4,942	5,089	5,743	12.9%
UNIFORMS	75	110	109	-0.9%
ELECTRIC	18,111	19,000	19,710	3.7%
WATER & SEWER	2,030	2,030	2,550	25.6%
STORMWATER FEES	549	550	919	67.1%
SANITATION SERVICES	3,401	3,350	3,713	10.8%
MAINT & REPAIR - BUILDINGS	17,167	31,550	37,500	18.9%
FUELS	-	-	735	-
SAFETY SUPPLIES & EQUIPMENT	970	-	-	-
JANITORIAL SUPPLY-CITY HALL	4,549	4,350	4,350	0.0%
CONTRACT SERVICES	8	560	563	0.5%
LICENSES, PERMITS, RECORDING FEES	-	-	125	-
WORKER'S COMP INSURANCE	465	534	518	-3.0%
PROPERTY/BUILDING INSURANCE	5,189	5,725	5,264	-8.1%
NON-CAPITAL EQUIPMENT	-	450	450	0.0%
Totals	92,117	108,413	121,324	11.9%

Non-Departmental Department

<u>Account Description</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY26 to FY27</u>
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	-	35,768	30,405	-15.0%
FICA/MEDICARE	-	2,736	2,326	-15.0%
RETIREMENT/401K	-	6,921	6,859	-0.9%
STORMWATER FEES	2,259	4,100	3,600	-12.2%
MAINT & REPAIR - BUILDINGS	-	330	325	-1.5%
DEPARTMENT SUPPLIES	136	-	325	-
GOVERNMENT CHANNEL	14,711	50,400	25,000	-50.4%
CONTRACT SERVICES	792	1,630	1,625	-0.3%
RENTAL & LEASE - EQUIPMENT	8,342	33,855	11,061	-67.3%
INFORMATION TECHNOLOGY	39,615	45,500	64,350	41.4%
PROFESSIONAL SERVICES	8,616	-	3,000	-
DOWNTOWN SERVICE DISTRICT	23,599	27,500	28,300	2.9%
ECONOMIC INCENTIVE-RTG	301,809	301,809		-100.0%
I95/I40 ALLIANCE	55,000	55,000	55,000	0.0%
LICENSES, PERMITS, RECORDING FEES	-	780	390	-50.0%
INSURANCE & BONDS	55,740	64,100	69,661	8.7%
VEHICLE & EQUIPMENT INSURANCE	3,321	3,819	3,861	1.1%
PROPERTY/BUILDING INSURANCE	1,036	1,191	1,984	66.6%
DEDUCTIBLE REIMBURSEMENT	(800)	-	-	-
HUMAN RESOURCES PROGRAMS	5,452	8,500	9,000	5.9%
MISCELLANEOUS	1,392	7,500	5,460	-27.2%
NON-CAPITAL EQUIPMENT	179	40,000	20,000	-50.0%
CAPITAL OUTLAY	-	22,000		-100.0%
OPER TRFS TO CAPITAL PROJECTS	489,612	-		-
OPER TRFS TO POWELL BILL FUND	194,700	190,000	195,000	2.6%
Totals	1,205,511	903,439	537,532	-40.5%

FY26 Capital Outlay includes: Drone

\$22,000

Police Department

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	2,577,494	2,926,938	3,166,441	8.2%
SALARIES - OVERTIME	71,484	88,124	103,377	17.3%
SALARIES - PART-TIME	5,095	15,413	20,000	29.8%
SEPARATION ALLOWANCE	133,004	142,200	142,200	0.0%
FICA/MEDICARE	205,045	224,178	238,915	6.6%
EMPLOYEE INSURANCE	357,288	416,782	548,876	31.7%
RETIREMENT/401K	529,212	633,718	719,193	13.5%
UNIFORMS	38,659	39,000	39,000	0.0%
TELEPHONE	7,840	9,000	9,000	0.0%
CELL PHONE	41,055	39,500	40,500	2.5%
ELECTRIC	1,130	1,250	1,200	-4.0%
NATURAL GAS-LP-HEATING	(256)	-	-	-
TRAVEL & TRAINING	34,970	28,587	33,800	18.2%
MAINT & REPAIR - EQUIPMENT	7,259	6,500	6,500	0.0%
PHYSICAL/DRUG EXAMS	2,922	2,800	2,800	0.0%
ADVERTISING	-	-	250	-
POSTAGE	255	500	400	-20.0%
FUELS	128,326	132,000	130,000	-1.5%
MAINT & REPAIR - VEHICLES	43,988	40,000	45,000	12.5%
DEPARTMENT SUPPLIES	14,193	13,000	13,500	3.8%
SAFETY SUPPLIES & EQUIPMENT	38,718	15,000	15,000	0.0%
CONTRACT SERVICES	179,144	131,535	115,455	-12.2%
SOFTWARE SUPPORT	7,529	-	-	-
HARNETT COUNTY CONTRACT(VIPER RADIO SYS)	34,800	36,000	36,000	0.0%
CALEA ACCREDITATION	100	1,000	1,000	0.0%
BANKING & CREDIT CARD FEES	(186)	-	500	-
K9 UPKEEP	6,875	7,000	7,000	0.0%
DUES & SUBSCRIPTIONS	56,406	56,272	53,067	-5.7%
LICENSES, PERMITS, RECORDING FEES	2,664	2,544	5,088	100.0%
INSURANCE & BONDS	69,450	72,867	79,393	9.0%
WORKER'S COMP INSURANCE	60,119	71,383	72,927	2.2%
VEHICLE & EQUIPMENT INSURANCE	66,491	74,997	83,620	11.5%
PROPERTY/BUILDING INSURANCE	258	297	401	35.0%
ATTORNEY FEES	11,000	-	12,300	-
DRUG ENFORCEMENT	14,964	15,000	15,000	0.0%
DRUG FORFEITURE MONEY	9,393	20,000	20,000	0.0%
DUNN CRIME STOPPERS	-	1,000	1,000	0.0%
NON-CAPITAL EQUIPMENT	54,285	30,000	42,935	43.1%
INSURANCE REPAIR EXPENSE	32,234	10,000	10,000	0.0%
Totals	4,843,207	5,304,385	5,831,638	9.9%

Police - Animal Control Division

<u>Account Description</u>	<u>FY25 Actuals</u>	<u>FY26 Adopted Budget</u>	<u>FY27 Recommended Budget</u>	<u>FY26 to FY27 Percent Change</u>
SALARIES & WAGES	78,652	87,032	87,646	0.7%
SALARIES - OVERTIME	3,039	3,628	3,446	-5.0%
SALARIES - PART-TIME	9,458	22,605	23,000	1.7%
FICA/MEDICARE	6,926	7,933	8,393	5.8%
EMPLOYEE INSURANCE	10,863	18,901	23,883	26.4%
RETIREMENT/401K	12,735	17,542	18,363	4.7%
UNIFORMS	1,403	1,500	1,500	0.0%
TELEPHONE	-	-	800	-
ELECTRIC	6,235	7,000	6,900	-1.4%
NATURAL GAS-LP-HEATING	1,926	1,500	1,500	0.0%
WATER & SEWER	3,304	2,800	5,400	92.9%
STORMWATER FEES	120	120	300	150.0%
SANITATION SERVICES	1,580	1,700	1,700	0.0%
TRAVEL & TRAINING	-	-	2,000	-
MAINT & REPAIR - BUILDINGS	9,519	9,000	9,000	0.0%
MAINT & REPAIR - EQUIPMENT	-	500	1,000	100.0%
FUELS	2,721	2,350	2,950	25.5%
MAINT & REPAIR - VEHICLES	1,086	4,000	4,000	0.0%
DEPARTMENT SUPPLIES	8,270	11,000	11,000	0.0%
CONTRACT SERVICES	22	25	50	100.0%
SOFTWARE SUPPORT	382	500	400	-20.0%
BANKING & CREDIT CARD FEES	503	650	250	-61.5%
DUES & SUBSCRIPTIONS	-	500	500	0.0%
WORKER'S COMP INSURANCE	1,904	2,480	1,928	-22.3%
VEHICLE & EQUIPMENT INSURANCE	1,872	2,153	2,237	3.9%
PROPERTY/BUILDING INSURANCE	624	718	746	3.9%
NON-CAPITAL EQUIPMENT	4,808	-	500	-
Totals	167,952	206,137	219,392	6.4%

Planning Department

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	227,368	381,118	459,492	20.6%
SALARIES - OVERTIME	-	1,555		-100.0%
FICA/MEDICARE	16,681	27,532	33,584	22.0%
EMPLOYEE INSURANCE	31,476	66,699	83,190	24.7%
RETIREMENT/401K	42,454	74,047	92,633	25.1%
UNIFORMS	-	500	1,000	100.0%
TELEPHONE	13,121	13,000	13,390	3.0%
PRINTING	-	-	1,000	-
ELECTRIC	4,461	4,800	4,700	-2.1%
NATURAL GAS-LP-HEATING	1,522	2,000	2,060	3.0%
WATER & SEWER	751	850	1,010	18.8%
STORMWATER FEES	321	325	485	49.2%
TRAVEL & TRAINING	2,650	15,045	18,060	20.0%
MAINT & REPAIR - BUILDINGS	4,463	8,000	8,000	0.0%
ADVERTISING	8,602	8,000	5,000	-37.5%
POSTAGE	2,132	3,500	6,500	85.7%
FUELS	1,388	4,000	3,000	-25.0%
MAINT & REPAIR - VEHICLES	552	1,800	3,000	66.7%
DEPARTMENT SUPPLIES	5,670	11,000	11,000	0.0%
CONTRACT SERVICES	210,885	152,040	147,800	-2.8%
DEMOLITION	5,850	30,000	20,000	-33.3%
SOFTWARE SUPPORT	18,013	16,600	15,050	-9.3%
BANKING & CREDIT CARD FEES	6,128	5,500	8,000	45.5%
PROFESSIONAL SERVICES	5,827	16,000		-100.0%
DUES & SUBSCRIPTIONS	1,727	3,188	3,300	3.5%
LICENSES, PERMITS, RECORDING FEES	634	1,600	2,100	31.3%
WORKER'S COMP INSURANCE	2,550	5,885	4,637	-21.2%
VEHICLE & EQUIPMENT INSURANCE	1,163	1,338	1,736	29.7%
PROPERTY/BUILDING INSURANCE	1,392	1,601	1,688	5.4%
ROW/PROPERTY BEAUTIFICATION	10,350	5,000	2,500	-50.0%
COMMUNITY APPEARANCE COMMITTEE	7,478	10,000	5,000	-50.0%
NON-CAPITAL EQUIPMENT	6,730	-	4,590	-
Totals	642,339	872,523	963,505	10.4%

Public Works Department

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	675,022	688,620	749,889	8.9%
SALARIES - OVERTIME	17,056	18,661	20,270	8.6%
SALARIES - PART-TIME	-	5,138	5,000	-2.7%
PERSONNEL COSTS FR (TO) OTHER DEPTS	(25,490)	(31,102)	(38,513)	23.8%
FICA/MEDICARE	51,677	50,473	51,724	2.5%
EMPLOYEE INSURANCE	120,635	152,849	178,273	16.6%
RETIREMENT/401K	129,161	130,838	147,497	12.7%
UNIFORMS	9,300	13,000	14,000	7.7%
TELEPHONE	10,325	11,000	11,000	0.0%
UTILITIES-STREET LIGHTS	298,399	300,000	320,000	6.7%
ELECTRIC	(3,496)	5,000	22,000	340.0%
NATURAL GAS-LP-HEATING	1,717	2,000	2,800	40.0%
WATER & SEWER	1,817	2,800	1,900	-32.1%
STORMWATER FEES	753	1,500	1,500	0.0%
SANITATION SERVICES	2,926	3,000	3,150	5.0%
TRAVEL & TRAINING	4,369	7,000	7,200	2.9%
MAINT & REPAIR - BUILDINGS	11,003	6,500	9,000	38.5%
MAINT & REPAIR - EQUIPMENT	59,053	60,000	63,000	5.0%
SIDEWALK CONSTRUCTION	13,000	25,000	25,000	0.0%
ADVERTISING			100	-
POSTAGE	205	500	600	20.0%
FUELS	50,125	55,000	57,500	4.5%
MAINT & REPAIR - VEHICLES	6,318	8,500	9,400	10.6%
CHEMICALS	2,209	4,500	4,500	0.0%
DEPARTMENT SUPPLIES	5,830	7,500	7,500	0.0%
STREET SIGNS	5,486	6,000	6,500	8.3%
FLAGS AND EVENT DECORATIONS	3,954	3,500	4,000	14.3%
SAFETY SUPPLIES & EQUIPMENT	4,728	10,000	8,000	-20.0%
MATERIALS	24,791	52,000	35,000	-32.7%
MATERIALS-CONSTRUCTION	2,011	3,500	3,500	0.0%
CONTRACT SERVICES	385	4,000	6,200	55.0%
TREE REPLACEMENT/REMOVAL	10,432	7,000	10,000	42.9%
SOFTWARE SUPPORT	4,989	6,500	6,600	1.5%
PROFESSIONAL SERVICES	375	10,000		-100.0%
DUES & SUBSCRIPTIONS	-	1,500	2,100	40.0%
LICENSES, PERMITS, RECORDING FEES	1,525	3,500	3,600	2.9%
WORKER'S COMP INSURANCE	27,959	30,487	26,028	-14.6%
VEHICLE & EQUIPMENT INSURANCE	21,926	25,214	27,903	10.7%
PROPERTY/BUILDING INSURANCE	1,443	1,659	1,042	-37.2%
MISCELLANEOUS	321	2,000	500	-75.0%
CURB & GUTTER	-	6,000	6,500	8.3%
NON-CAPITAL EQUIPMENT	3,860	5,000	9,342	86.8%
CAPITAL OUTLAY	33,714	-		-
STREET REPAIRS	16	15,000	10,000	-33.3%
Totals	1,589,829	1,721,137	1,841,105	7.0%

Public Works - Sanitation Division

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
CONTRACT SERVICES	789,268	820,000	1,013,000	23.5%
TIPPING FEES	43,542	55,000	69,000	25.5%
HURRICANE/STORM DEBRIS REMOVAL	-	1,000	1,000	0.0%
Totals	832,810	876,000	1,083,000	23.6%

Public Works – Garage/Fleet Division

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	140,103	167,348	172,085	2.8%
SALARIES - OVERTIME	1,807	1,296	1,318	1.7%
FICA/MEDICARE	10,328	11,883	12,462	4.9%
EMPLOYEE INSURANCE	19,707	29,273	37,716	28.8%
RETIREMENT/401K	26,491	32,634	34,957	7.1%
UNIFORMS	1,813	2,000	2,800	40.0%
TELEPHONE	361	300	500	66.7%
NATURAL GAS-LP-HEATING	3,183	3,300	5,000	51.5%
WATER & SEWER	569	600	715	19.2%
TRAVEL & TRAINING	733	2,500	2,500	0.0%
MAINT & REPAIR - BUILDINGS	233	1,500	2,000	33.3%
MAINT & REPAIR - EQUIPMENT	4,263	5,000	8,000	60.0%
FUELS	760	700	1,500	114.3%
MAINT & REPAIR - VEHICLES	1,825	2,500	3,000	20.0%
CHEMICALS	232	1,000	900	-10.0%
DEPARTMENT SUPPLIES	2,562	3,500	2,500	-28.6%
SAFETY SUPPLIES & EQUIPMENT	-	1,000	1,000	0.0%
CONTRACT SERVICES	175	1,000	1,000	0.0%
SOFTWARE SUPPORT	5,556	11,898	12,000	0.9%
RENTAL & LEASE - EQUIPMENT	252	500	700	40.0%
LICENSES, PERMITS, RECORDING FEES	84	1,000	2,000	100.0%
WORKER'S COMP INSURANCE	1,707	3,032	2,552	-15.8%
VEHICLE & EQUIPMENT INSURANCE	1,071	1,231	1,270	3.2%
PROPERTY/BUILDING INSURANCE	1,588	1,826	2,186	19.7%
MISCELLANEOUS	59	500	500	0.0%
NON-CAPITAL EQUIPMENT	5,193	2,500	3,500	40.0%
CAPITAL OUTLAY	39,274	22,257	10,319	-53.6%
Totals	269,929	312,078	324,980	4.1%

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

FY27 Capital Outlay includes: Hose fabrication system \$10,319

Parks and Recreation Department

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	287,954	318,965	359,013	12.6%
SALARIES - OVERTIME	10,970	18,661	15,203	-18.5%
SALARIES - PART-TIME	46,022	30,825	58,000	88.2%
CONTRACT LABOR	36,783	36,000	34,000	-5.6%
FICA/MEDICARE	25,645	27,234	32,344	18.8%
EMPLOYEE INSURANCE	50,046	59,400	92,834	56.3%
RETIREMENT/401K	55,255	65,328	75,442	15.5%
UNIFORMS	1,745	2,000	4,000	100.0%
TELEPHONE	16,781	16,500	17,000	3.0%
UTILITIES-COMMUNITY BLDG	18,190	20,000	18,500	-7.5%
UTILITIES-PARKS	39,226	35,000	40,000	14.3%
UTILITIES - REC CENTER	20,619	20,000	24,000	20.0%
WATER & SEWER	25,017	27,000	44,660	65.4%
STORMWATER FEES	4,621	4,730	7,940	67.9%
SANITATION SERVICES	3,257	3,800	6,500	71.1%
TRAVEL & TRAINING	7,544	7,300	6,800	-6.8%
MAINT & REPAIR - BUILDINGS	12,571	42,000	30,000	-28.6%
MAINT & REPAIR - GROUNDS	38,865	27,000	35,000	29.6%
MAINT & REPAIR - POOL	8,698	7,000	7,000	0.0%
MAINT & REPAIR - EQUIPMENT	4,318	2,000	3,000	50.0%
POSTAGE	25	100	150	50.0%
MAINT & REPAIR - TRACTOR/MOWERS	5,703	4,000	4,000	0.0%
FUELS	6,941	8,000	7,200	-10.0%
MAINT & REPAIR - VEHICLES	680	2,000	2,000	0.0%
DEPARTMENT SUPPLIES	4,765	7,000	5,000	-28.6%
PARK & POOL SUPPLIES	12,235	12,000	12,500	4.2%
FLAGS AND EVENT DECORATIONS	4,526	5,000	5,500	10.0%
SENIOR CITIZENS	2,417	-	-	-
MATERIALS-CEMETERY	800	-	-	-
ATHLETIC EQUIPMENT	41,486	36,000	32,000	-11.1%
ATHLETIC TOURNAMENTS	3,218	5,000	4,000	-20.0%
REC PROGRAMS/COMMUNITY EVENTS			8,000	-
CONTRACT SERVICE-LANDSCAPE SERVICES	232,052	197,040	207,038	5.1%
TREE REPLACEMENT/REMOVAL	12,605	3,000	3,000	0.0%
SOFTWARE SUPPORT	5,351	5,000	5,950	19.0%
BANKING & CREDIT CARD FEES	1,830	2,000	2,100	5.0%
DUES & SUBSCRIPTIONS	139	200	220	10.0%
LICENSES, PERMITS, RECORDING FEES	268	1,000	750	-25.0%
WORKER'S COMP INSURANCE	6,418	7,966	7,569	-5.0%
VEHICLE & EQUIPMENT INSURANCE	2,249	2,586	2,761	6.8%
PROPERTY/BUILDING INSURANCE	13,197	15,177	18,901	24.5%
MISCELLANEOUS	124	500	400	-20.0%
NON-CAPITAL EQUIPMENT	3,410	4,500	5,000	11.1%
CAPITAL OUTLAY	94,074	65,000		-100.0%
Totals	1,168,640	1,153,812	1,245,275	7.9%

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

Senior Citizens Center Division

<u>Account Description</u>	<u>FY25 Actuals</u>	<u>FY26 Adopted Budget</u>	<u>FY27 Recommended Budget</u>	<u>FY26 to FY27 Percent Change</u>
SALARIES & WAGES	-	47,393	50,071	5.7%
SALARIES - OVERTIME	-	-	811	-
SALARIES - PART-TIME	-	20,550	17,000	-17.3%
FICA/MEDICARE	-	4,511	5,133	13.8%
EMPLOYEE INSURANCE	-	9,477	12,096	27.6%
RETIREMENT/401K	-	9,171	10,259	11.9%
UNIFORMS	-	250	300	20.0%
PAYMENT TO CCCC FOR SENIOR CENTER	62,685	-	-	-
TELEPHONE	-	500	2,500	400.0%
UTILITIES	-	3,500	3,500	0.0%
TRAVEL & TRAINING	6	3,000	3,000	0.0%
PROPERTY RENTAL	-	1,200	1,200	0.0%
DEPARTMENT SUPPLIES	-	3,000	3,000	0.0%
SR CTR PROGRAM & EVENTS	-	-	15,000	-
CONTRACT SERVICES	-	-	2,500	-
WORKER'S COMP INSURANCE	-	1,664	1,310	-21.3%
MISCELLANEOUS	-	-	200	-
Totals	62,691	104,216	127,880	22.7%

Cemetery Operations Division

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	214,881	225,165	235,687	4.7%
SALARIES - OVERTIME	11,233	12,441	12,669	1.8%
FICA/MEDICARE	16,901	17,877	18,063	1.0%
EMPLOYEE INSURANCE	43,089	49,732	63,059	26.8%
RETIREMENT/401K	42,163	45,977	50,070	8.9%
UNIFORMS-CEMETERY	4,579	5,000	5,000	0.0%
ELECTRIC	1,006	1,100	8,300	654.5%
NATURAL GAS-LP-HEATING	1,548	1,750	1,750	0.0%
WATER & SEWER	1,257	1,300	1,680	29.2%
STORMWATER FEES	2,310	2,310	5,000	116.5%
SANITATION SERVICES	1,655	1,700	1,810	6.5%
TRAVEL & TRAINING	160	1,000	500	-50.0%
MAINTENANCE & REPAIR-CEMETERY BUILDINGS	739	3,000	1,500	-50.0%
MAINTENANCE & REPAIR-CEMETERY EQUIP	2,088	3,500	2,500	-28.6%
POSTAGE	-	100	20	-80.0%
MAINT & REPAIR - TRACTOR/MOWERS	4,777	5,000	6,500	30.0%
FUELS	7,838	7,000	7,600	8.6%
MAINT & REPAIR - VEHICLES	3,071	2,700	3,500	29.6%
DEPARTMENT SUPPLIES	240	500	400	-20.0%
SAFETY SUPPLIES & EQUIPMENT	186	500	400	-20.0%
MATERIALS-CEMETERY	8,673	10,000	10,000	0.0%
CONTRACT SERVICES	56	8,100	1,000	-87.7%
SOFTWARE SUPPORT	1,613	4,000	1,500	-62.5%
LICENSES, PERMITS, RECORDING FEES	45	-	500	-
UNEMPLOYMENT INSURANCE	3,588	-	-	-
WORKER'S COMP INSURANCE	7,677	9,558	7,566	-20.8%
VEHICLE & EQUIPMENT INSURANCE	1,105	1,271	1,289	1.4%
PROPERTY/BUILDING INSURANCE	586	674	270	-59.9%
NON-CAPITAL EQUIPMENT	608	-	-	-
CAPITAL OUTLAY	6,399	-	-	-
Totals	390,071	421,255	448,133	6.4%

Library Department

<u>Account Description</u>	<u>FY25 Actuals</u>	<u>FY26 Adopted Budget</u>	<u>FY27 Recommended Budget</u>	<u>FY26 to FY27 Percent Change</u>
STORMWATER FEES	168	168	570	239.3%
MAINT & REPAIR - BUILDINGS	1,942	1,500	3,000	100.0%
CONTRACT SERVICES	1,425	1,500	1,300	-13.3%
PROPERTY/BUILDING INSURANCE	1,806	2,077	1,236	-40.5%
Totals	5,341	5,245	6,106	16.4%

Debt Service Department – General Fund

<u>Account Description</u>	<u>FY25 Actuals</u>	<u>FY26</u>	<u>FY27</u>	<u>FY26 to FY27</u>
		<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
BB&T LEAF TRUCK 2020 00013 PRINCIPAL	29,538	30,090	30,652	1.9%
Vehicles Loan BBT 2019 Principal	21,056	21,827	22,626	3.7%
USDA POLICE CARS 2019 97-20 PRINCIPAL	20,784	-	-	-
USDA LEAF EQUIPMENT PARK&REC 97-22 PRIN	10,257	10,501	10,751	2.4%
USDA POLICE CARS 2020 97-24 PRINC	10,227	10,470	10,714	2.3%
USDA FY24 POLICE VEH-PRINCIPAL	-	39,795	41,337	3.9%
BB&T LEAF TRUCK 2020 00013 INTEREST	1,832	1,280	718	-43.9%
VEHICLES LOAN BBT 2019 INTEREST	3,672	2,901	2,102	-27.5%
USDA POLICE CARS 2019 97-20 INTEREST	200	-	-	-
USDA LEAF EQUIPMENT PARK&REC 97-22 INT	1,551	1,308	1,058	-19.1%
USDA POLICE CARS 2020 97-24 INTEREST	746	503	254	-49.5%
USDA FY23 PW VEH-PRINCIPAL	30,981	32,065	33,188	3.5%
USDA FY23 PW VEH-INTEREST	8,435	7,351	6,229	-15.3%
USDA FY24 PW VEH-PRINCIPAL	-	24,803	25,764	3.9%
USDA FY24 PW VEH-INTEREST	-	5,193	4,232	-18.5%
USDA FY24 PU VEH-PRINCIPAL	-	32,391	33,646	3.9%
USDA FY24 PU VEH-INTEREST	-	6,782	5,526	-18.5%
USDA FY24 PU EQUIP-PRINCIPAL	-	51,477	53,471	3.9%
USDA FY24 PU EQUIP-INTEREST	-	15,694	13,699	-12.7%
USDA FY26 PW BOOMTRUCK&TRACTOR-PRINC	-	-	22,251	-
USDA FY26 PW BOOMTRUCK&TRACTOR-INT	-	-	12,719	-
FCB COMPUTER SERVER 2021 03260 PRINCIPAL	21,231	-	-	-
FCB COMPUTER SERVER 2021 03260 INTEREST	191	-	-	-
TYLER PARK PHASE II - PRINC	70,000	-	-	-
TYLER PARK PHASE II - INT	1,869	-	-	-
USDA FY23 POLICE VEH-PRINCIPAL	21,579	22,361	23,172	3.6%
USDA FY23 POLICE VEH-INTEREST	4,205	3,423	2,613	-23.7%
USDA FY24 POLICE VEH-INTEREST	-	8,331	6,789	-18.5%
USDA POLICE CARS 2021-PRINCIPAL	19,991	20,416	20,849	2.1%
USDA POLICE CARS 2021-INTEREST	1,302	877	443	-49.5%
HARNETT TRAINING CENTER	1,443,712	-	-	-
HARNETT TRNING CNT-INTEREST	76,266	-	-	-
TART PARK 2019 PRINCIPAL	98,321	99,770	101,549	1.8%
TART PARK 2019 INTEREST	28,500	27,055	25,272	-6.6%
POLICE CARS (2018) PRINCIPAL	38,831	19,746	-	-100.0%
POLICE CARS (2018) INTEREST	1,156	691	-	-100.0%
DEPARTMENTAL VEHICLES (2018) PRINCIPAL	19,085	19,746	-	-100.0%
DEPARTMENTAL VEHICLES (2018) INTEREST	1,359	691	-	-100.0%
DOWNTOWN REVITALIZATION PRINCIPAL	106,194	115,987	116,848	0.7%
DOWNTOWN REVITALIZATION	75,179	65,387	64,525	-1.3%
USDA POLICE CARS (2022) PRINCIPAL	24,065	24,968	25,904	3.7%
USDA POLICE CARS (2022) INTEREST	3,818	2,915	1,979	-32.1%
USDA PUBLIC WORKS EQUIP (2021) PRINCIPAL	35,192	35,984	36,794	2.3%
USDA PUBLIC WORKS EQUIP (2021) INTEREST	3,276	2,484	1,674	-32.6%
UCB N MCKAY AVE 8.32A LAND PRINCIPAL	35,654	36,380	37,088	1.9%
UCB N MCKAY AVE 8.32A LAND INTEREST	5,791	5,065	4,357	-14.0%
UCB PW BOOM TRUCK 2022 PRINCIPAL	132,383	-	-	-
UCB PW BOOM TRUCK 2022 INTEREST	6,249	-	-	-
Totals	2,414,678	806,708	800,793	-0.7%

Administration – Water Fund

<u>Account Description</u>	<u>FY25 Actuals</u>	<u>FY26</u>	<u>FY27</u>	<u>FY26 to FY27</u>
		<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	-	141,672	140,755	-0.6%
SALARIES - PART-TIME	-	2,257	1,472	-34.8%
FICA/MEDICARE	-	10,802	10,314	-4.5%
EMPLOYEE INSURANCE	-	11,710	18,496	58.0%
RETIREMENT/401K	-	25,042	25,539	2.0%
WORKMANS COMP PYMTS	-	-	1,500	-
UNIFORMS	-	20	15	-25.0%
TELEPHONE	-	5,360	3,059	-42.9%
PRINTING	-	120	102	-15.0%
ELECTRIC	-	2,790	2,628	-5.8%
WATER & SEWER	-	300	340	13.3%
STORMWATER FEES	-	80	123	53.8%
SANITATION SERVICES	-	490	495	1.0%
TRAVEL & TRAINING	-	5,708	5,712	0.1%
MAINT & REPAIR - BUILDINGS	-	4,710	5,070	7.6%
ADVERTISING	-	2,260	1,911	-15.4%
POSTAGE	-	120	105	-12.5%
AUTOMOTIVE SUPPLIES	-	150	126	-16.0%
FUELS	-	180	206	14.4%
DEPARTMENT SUPPLIES	-	1,950	1,868	-4.2%
JANITORIAL SUPPLY-CITY HALL	-	640	580	-9.4%
MUNICIPAL CODE/CONTRACT SRVCS	-	1,231	770	-37.4%
CONTRACT SERVICES	-	8,330	1,400	-83.2%
RENTAL & LEASE - EQUIPMENT	-	5,600		-100.0%
INFORMATION TECHNOLOGY	-	11,200	13,860	23.8%
PROFESSIONAL SERVICES	-	640	518	-19.1%
DUES & SUBSCRIPTIONS	-	9,330	4,580	-50.9%
LICENSES, PERMITS, RECORDING FEES	-	270	248	-8.1%
WORKER'S COMP INSURANCE	-	806	304	-62.3%
VEHICLE & EQUIPMENT INSURANCE	-	-	217	-
PROPERTY/BUILDING INSURANCE	-	763	702	-8.0%
WELLNESS PROGRAM	-	2,090	1,938	-7.3%
MISC & PUBLIC RELATIONS	-	4,920	3,560	-27.6%
ATTORNEY FEES	-	15,510	14,000	-9.7%
RESERVE FOR CONTINGENCY	-	427,451		-100.0%
NON-CAPITAL EQUIPMENT	-	10,170	8,912	-12.4%
OPER TRFS TO CAPITAL PROJECTS	-	-	633,985	-
Totals	-	714,672	905,410	26.7%

Finance – Water Fund

<u>Account Description</u>	<u>FY25 Actuals</u>	<u>FY26 Adopted Budget</u>	<u>FY27 Recommended Budget</u>	<u>FY26 to FY27 Percent Change</u>
SALARIES & WAGES	-	114,870	110,614	-3.7%
SALARIES - OVERTIME	-	778		-100.0%
SALARIES - PART-TIME	-	17,314	13,600	-21.5%
FICA/MEDICARE	-	9,644	8,994	-6.7%
EMPLOYEE INSURANCE	-	15,748	24,103	53.1%
RETIREMENT/401K	-	22,377	22,298	-0.4%
RETIREE'S INSURANCE	-	19,558	29,000	48.3%
TELEPHONE	-	325	1,456	348.0%
TRAVEL & TRAINING	-	1,436	1,371	-4.5%
POSTAGE	-	16,500	17,452	5.8%
DEPARTMENT SUPPLIES	-	3,292	3,414	3.7%
CONTRACT SERVICES	-	10,566	7,219	-31.7%
SOFTWARE SUPPORT	-	23,000	22,934	-0.3%
BANKING & CREDIT CARD FEES	-	38,400	51,908	35.2%
RENTAL & LEASE - EQUIPMENT	-	2,736	2,382	-12.9%
PROFESSIONAL SERVICES	-	10,314	8,880	-13.9%
BAD DEBTS	-	3,600	5,000	38.9%
DUES & SUBSCRIPTIONS	-	503	723	43.7%
LICENSES, PERMITS, RECORDING FEES	-	200		-100.0%
INSURANCE & BONDS	-	13,553	15,004	10.7%
UNEMPLOYMENT INSURANCE	-	1,280	1,500	17.2%
WORKER'S COMP INSURANCE	-	118	99	-16.1%
VEHICLE & EQUIPMENT INSURANCE	-	848	832	-1.9%
MISCELLANEOUS	-	320	186	-41.9%
NON-CAPITAL EQUIPMENT	-	2,800	490	-82.5%
Totals	-	330,080	349,459	5.9%

Water Collection and Distribution Operations

<u>Account Description</u>	<u>FY25 Actuals</u>	<u>FY26</u>	<u>FY27</u>	<u>FY26 to FY27</u>
		<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	-	458,725	468,708	2.2%
SALARIES - OVERTIME	-	14,929	20,270	35.8%
SALARIES - PART-TIME	-	2,055		-100.0%
FICA/MEDICARE	-	34,290	34,538	0.7%
EMPLOYEE INSURANCE	-	86,582	117,753	36.0%
RETIREMENT/401K	-	91,653	98,577	7.6%
UNIFORMS	-	6,000	7,000	16.7%
TELEPHONE	-	5,200	6,500	25.0%
ELECTRIC	-	1,840	1,000	-45.7%
WATER & SEWER	-	1,680	11,000	554.8%
STORMWATER FEES	-	160	230	43.8%
SANITATION SERVICES	-	1,080	1,200	11.1%
TRAVEL & TRAINING	-	4,000	3,000	-25.0%
MAINT & REPAIR - BUILDINGS	-	1,600	2,500	56.3%
DISTRIBUTION/UPGRADES	-	60,000	150,000	150.0%
MAINT & REPAIR - EQUIPMENT	-	6,000	6,000	0.0%
MAINT & REPAIR - LINES	-	24,000	25,000	4.2%
FUELS	-	13,200	12,000	-9.1%
MAINT & REPAIR - VEHICLES	-	6,000	8,000	33.3%
DEPARTMENT SUPPLIES	-	3,000	4,000	33.3%
SAFETY SUPPLIES & EQUIPMENT	-	4,800	4,800	0.0%
MATERIALS	-	72,000	35,000	-51.4%
MATERIALS - METERS	-		65,000	-
ENGINEERING	-	10,000		-100.0%
CONTRACT SERVICES	-	-	215	-
SOFTWARE SUPPORT	-	1,440	1,500	4.2%
DUES & SUBSCRIPTIONS	-	9,200	9,200	0.0%
LICENSES, PERMITS, RECORDING FEES	-	8,000	2,000	-75.0%
WORKER'S COMP INSURANCE	-	9,787	8,600	-12.1%
VEHICLE & EQUIPMENT INSURANCE	-	6,592	6,341	-3.8%
PROPERTY/BUILDING INSURANCE	-	664	417	-37.2%
MISCELLANEOUS	-	1,000	750	-25.0%
CAPITAL OUTLAY	-	28,000	14,000	-50.0%
STREET REPAIRS	-	12,000	15,000	25.0%
GF ADV REPYMT-USDA FY24 EQ PRINC	-	8,571	8,904	3.9%
GF ADV REPYMT-USDA FY24 EQ INT	-	2,614	2,281	-12.7%
Totals	-	996,662	1,151,284	15.5%

FY26 Capital Outlay includes: 24" Asphalt Planer

\$28,000

FY27 Capital Outlay includes: 7'x22' hydraulic tilt trailer

\$14,000

Water Treatment Plant

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	407,827	467,541	544,718	16.5%
SALARIES - OVERTIME	52,333	62,205	60,810	-2.2%
PERSONNEL COSTS FR (TO) OTHER DEPTS	(108)	-	-	-
FICA/MEDICARE	34,248	38,030	45,537	19.7%
EMPLOYEE INSURANCE	56,570	75,657	101,940	34.7%
RETIREMENT/401K	85,911	102,506	122,077	19.1%
UNIFORMS	5,935	6,000	6,000	0.0%
TELEPHONE	4,130	5,000	5,000	0.0%
UTILITIES	1,350	4,500	4,500	0.0%
ELECTRIC	244,745	245,000	245,000	0.0%
SANITATION SERVICES	3,469	5,000	3,650	-27.0%
TRAVEL & TRAINING	2,622	3,500	4,800	37.1%
MAINT & REPAIR - BUILDINGS	17,372	20,000	1,860	-90.7%
MAINTENANCE - WATER TANKS	89,233	78,503	94,172	20.0%
MAINT & REPAIR - EQUIPMENT	51,085	75,000	75,000	0.0%
FUELS	8,462	5,000	5,000	0.0%
MAINT & REPAIR - VEHICLES	1,135	1,500	1,500	0.0%
CHEMICALS & LABORATORY SUPPLY	311,330	414,321	412,539	-0.4%
INDEPENDENT LAB TEST	11,829	17,000	20,000	17.6%
DEPARTMENT SUPPLIES	2,291	3,000	3,000	0.0%
SAFETY SUPPLIES & EQUIPMENT	611	1,500	7,500	400.0%
ENGINEERING	12,150	20,000	100,000	400.0%
CONTRACT SERVICES	186,505	204,750	150,000	-26.7%
RENTAL & LEASE - EQUIPMENT	750	800	800	0.0%
DUES & SUBSCRIPTIONS	11,019	12,000	12,000	0.0%
LICENSES, PERMITS, RECORDING FEES	17,309	6,000	6,500	8.3%
WORKER'S COMP INSURANCE	9,270	11,994	10,597	-11.6%
VEHICLE & EQUIPMENT INSURANCE	1,336	1,537	1,909	24.2%
PROPERTY/BUILDING INSURANCE	79,841	90,876	41,393	-54.5%
MISCELLANEOUS	461	1,500	750	-50.0%
NON-CAPITAL EQUIPMENT	-	-	500	-
CAPITAL OUTLAY	265,190	95,000	18,000	-81.1%
CAPITAL IMPROVEMENT PROJECTS	43,840	-	-	-
GF ADV REPYMT-USDA FY24 VEH PRINC	-	7,329	7,613	3.9%
GF ADV REPYMT-USDA FY24 VEH INT	1,638	1,534	1,251	-18.4%
Totals	2,021,689	2,084,083	2,115,916	1.5%

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

FY27 Capital Outlay includes: Auma Valve Actuators \$18,000

Debt Service Department – Water Fund

<u>Account Description</u>	<u>FY25 Actuals</u>	<u>FY26 Adopted Budget</u>	<u>FY27 Recommended Budget</u>	<u>FY26 to FY27 Percent Change</u>
SERIES 2026 LOB-WTP LAND-PRINC			160,000	-
SERIES 2026 LOB-WTP LAND-INTEREST			140,000	-
USDA WATER SEWER GENERATOR VEH 97-23 PRI	4,834	4,949	5,066	2.4%
USDA WATER SEWER GENERATOR VEH 97-23 INT	730	616	499	-19.0%
BB&T LAKESHORE DR 2020-PRINCIPAL	42,376	43,117	21,840	-49.3%
BB&T LAKESHORE DR 2020-INTEREST	1,573	944	190	-79.9%
USDA WASTEWATER REHAB 2021 PRINCIPAL	41,000	41,000	41,000	0.0%
USDA WASTEWATER REHAB 2021 INTEREST	10,384	9,898	9,315	-5.9%
TRUIST ELM BAY 2022- PRINCIPAL	110,645	113,577	116,845	2.9%
TRUIST ELM BAY 2022 INTEREST	8,862	6,107	2,839	-53.5%
AUTO METER READ LOAN PRINCIPAL	116,437	120,664	125,045	3.6%
AUTO METER READ LOAN INTEREST	46,377	45,657	41,277	-9.6%
BB&T WATAUGA BROAD WATER/SEWER 2020 PRIN	21,789	22,240	22,701	2.1%
BB&T WATAUGA BROAD WATER/SEWER 2020 INT	3,316	2,909	2,449	-15.8%
BOND WATER LINE - PRINCIPAL	135,000	-	-	-
BOND WATER LINE - INTEREST	2,659	-	-	-
TRACY LANE WS EXT - PRINCIPAL	22,079	23,183	14,076	-39.3%
TRACY LANE WS EXT - INTEREST	5,203	4,996	1,335	-73.3%
NCDEQ LEAD/COPPER-PRINCIPAL	40,000	40,000	40,000	0.0%
BORROWING FOR NEW BUDGET YEAR-PRINCIPAL	-	207,500	-	-100.0%
BORROWING FOR NEW BUDGET YEAR-INTEREST	-	207,500	-	-100.0%
Totals	613,264	894,857	744,477	-16.8%

Administration – Sewer Fund

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	287,960	181,405	166,049	-8.5%
SALARIES - PART-TIME	2,169	2,680	1,748	-34.8%
PERSONNEL COSTS FR (TO) OTHER DEPTS	(1,102)	-	-	-
FICA/MEDICARE	21,246	13,829	12,465	-9.9%
EMPLOYEE INSURANCE	24,234	14,935	21,326	42.8%
RETIREMENT/401K	48,896	32,285	30,909	-4.3%
WORKMANS COMP PYMTS	-	-	1,500	-
UNIFORMS	25	20	21	5.0%
TELEPHONE	12,105	6,380	4,588	-28.1%
PRINTING	64	150	153	2.0%
ELECTRIC	6,037	3,543	3,942	11.3%
WATER & SEWER	677	370	510	37.8%
STORMWATER FEES	183	102	183	79.4%
SANITATION SERVICES	1,134	630	742	17.8%
TRAVEL & TRAINING	10,429	6,777	8,568	26.4%
MAINT & REPAIR - BUILDINGS	4,889	5,980	7,605	27.2%
ADVERTISING	5,451	2,690	2,866	6.5%
POSTAGE	19	150	157	4.7%
AUTOMOTIVE SUPPLIES	10	170	189	11.2%
FUELS	338	220	308	40.0%
DEPARTMENT SUPPLIES	4,711	2,320	2,803	20.8%
SAFETY SUPPLIES & EQUIPMENT	323	-	-	-
JANITORIAL SUPPLY-CITY HALL	866	810	870	7.4%
MUNICIPAL CODE/CONTRACT SRVCS	1,823	1,461	1,155	-20.9%
CONTRACT SERVICES	847	9,905	1,920	-80.6%
RENTAL & LEASE - EQUIPMENT	-	6,650	-	-100.0%
INFORMATION TECHNOLOGY	21,439	13,300	20,790	56.3%
PROFESSIONAL SERVICES	8,890	760	777	2.2%
DUES & SUBSCRIPTIONS	12,365	11,075	6,868	-38.0%
LICENSES, PERMITS, RECORDING FEES	160	335	371	10.7%
WORKER'S COMP INSURANCE	1,547	1,265	344	-72.8%
VEHICLE & EQUIPMENT INSURANCE	-	-	325	-
PROPERTY/BUILDING INSURANCE	1,776	1,145	1,053	-8.0%
WELLNESS PROGRAM	630	2,480	2,908	17.3%
MISC & PUBLIC RELATIONS	1,010	5,845	5,339	-8.7%
ATTORNEY FEES	44,450	18,405	21,000	14.1%
NON-CAPITAL EQUIPMENT	2,210	12,060	13,368	10.8%
OPER TRFS TO CAPITAL PROJECTS	1,327,675	-	-	-
Totals	1,855,486	360,132	343,720	-4.6%

Finance – Sewer Fund

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	232,546	122,927	118,267	-3.8%
SALARIES - OVERTIME	-	778		-100.0%
SALARIES - PART-TIME	10,512	17,671	13,900	-21.3%
PERSONNEL COSTS FR (TO) OTHER DEPTS	(41)	-		-
FICA/MEDICARE	17,116	10,263	9,549	-7.0%
EMPLOYEE INSURANCE	32,093	16,887	25,266	49.6%
RETIREMENT/401K	43,414	23,937	23,843	-0.4%
RETIREE'S INSURANCE	24,801	1,600	6,600	312.5%
TELEPHONE	777	325	2,184	572.0%
TRAVEL & TRAINING	1,757	1,612	1,906	18.2%
POSTAGE	32,036	16,500	17,578	6.5%
DEPARTMENT SUPPLIES	3,150	3,908	3,771	-3.5%
CONTRACT SERVICES	19,347	11,189	7,584	-32.2%
SOFTWARE SUPPORT	42,008	24,693	25,825	4.6%
BANKING & CREDIT CARD FEES	85,201	38,400	53,361	39.0%
RENTAL & LEASE - EQUIPMENT	6,529	3,246	3,572	10.0%
PROFESSIONAL SERVICES	10,780	14,601	14,820	1.5%
BAD DEBTS	16,847	5,400	5,000	-7.4%
DUES & SUBSCRIPTIONS	845	550	954	73.5%
LICENSES, PERMITS, RECORDING FEES	785	300		-100.0%
INSURANCE & BONDS	29,464	20,330	22,506	10.7%
UNEMPLOYMENT INSURANCE	-	1,520	1,500	-1.3%
WORKER'S COMP INSURANCE	202	126	105	-16.7%
VEHICLE & EQUIPMENT INSURANCE	1,844	1,272	1,247	-2.0%
DEDUCTIBLE REIMBURSEMENT	(500)	-		-
MISCELLANEOUS	731	380	229	-39.7%
NON-CAPITAL EQUIPMENT	1,055	850	560	-34.1%
Totals	613,299	339,265	360,127	6.1%

Sewer Collection and Distribution Operations

<u>Account Description</u>	<u>FY25 Actuals</u>	<u>FY26 Adopted Budget</u>	<u>FY27 Recommended Budget</u>	<u>FY26 to FY27 Percent Change</u>
SALARIES & WAGES	763,298	409,072	418,852	2.4%
SALARIES - OVERTIME	32,317	22,394	13,176	-41.2%
SALARIES - PART-TIME	144	3,083		-100.0%
PERSONNEL COSTS FR (TO) OTHER DEPTS	(791)	-		-
FICA/MEDICARE	55,845	31,797	32,103	1.0%
EMPLOYEE INSURANCE	126,714	81,023	99,629	23.0%
RETIREMENT/401K	143,317	83,492	87,095	4.3%
UNIFORMS	13,435	9,000	9,000	0.0%
TELEPHONE	13,729	7,800	8,800	12.8%
UTILITIES	50	-		-
ELECTRIC	(2,550)	2,760	1,300	-52.9%
WATER & SEWER	1,979	2,520	900	-64.3%
STORMWATER FEES	383	240	345	43.8%
SANITATION SERVICES	2,926	1,620	1,900	17.3%
TRAVEL & TRAINING	7,449	6,000	6,000	0.0%
MAINT & REPAIR - BUILDINGS	8,914	2,400	4,000	66.7%
DISTRIBUTION/UPGRADES	30,920	-		-
INFILTRATION-COLLECTION	84,950	75,000	80,000	6.7%
MAINT & REPAIR - EQUIPMENT	20,779	9,000	12,000	33.3%
MAINT & REPAIR - LINES	28,029	36,000	40,000	11.1%
FUELS	27,082	19,800	18,600	-6.1%
MAINT & REPAIR - VEHICLES	26,351	9,000	9,000	0.0%
DEPARTMENT SUPPLIES	11,194	4,500	11,000	144.4%
SAFETY SUPPLIES & EQUIPMENT	7,917	7,200	7,200	0.0%
MATERIALS	209,580	108,000	10,500	-90.3%
MATERIALS - METERS			97,500	-
ENGINEERING	50,309	15,000		-100.0%
CONTRACT SERVICES	10,770	-		-
SOFTWARE SUPPORT	3,084	1,710	1,710	0.0%
DUES & SUBSCRIPTIONS	24,984	13,800	13,800	0.0%
LICENSES, PERMITS, RECORDING FEES	18,420	12,000	14,000	16.7%
WORKER'S COMP INSURANCE	13,472	8,540	7,844	-8.1%
VEHICLE & EQUIPMENT INSURANCE	14,610	9,888	9,182	-7.1%
PROPERTY/BUILDING INSURANCE	1,443	995	625	-37.2%
MISCELLANEOUS	1,277	1,500	1,000	-33.3%
NON-CAPITAL EQUIPMENT	9,193	15,000		-100.0%
CAPITAL IMPROVEMENT PROJECTS	708,907	-	118,024	-
CAPITAL OUTLAY	90,452	-	16,000	-
STREET REPAIRS	34,137	18,000	15,000	-16.7%
GF ADV REPYMT-USDA FY24 EQ PRINC	-	12,857	13,355	3.9%
GF ADV REPYMT-USDA FY24 EQ INT	6,748	3,920	3,422	-12.7%
Totals	2,601,767	1,044,911	1,182,862	13.2%

FY27 Capital Outlay includes: Bobcat HB980 hydraulic breaker attachment \$16,000

Wastewater Treatment Plant

<u>Account Description</u>	<u>FY25 Actuals</u>	<u>FY26 Adopted Budget</u>	<u>FY27 Recommended Budget</u>	<u>FY26 to FY27 Percent Change</u>
SALARIES & WAGES	502,343	493,432	519,993	5.4%
SALARIES - OVERTIME	57,541	64,278	60,810	-5.4%
FICA/MEDICARE	38,179	40,793	40,434	-0.9%
EMPLOYEE INSURANCE	77,108	84,944	111,519	31.3%
RETIREMENT/401K	99,062	107,915	117,092	8.5%
UNIFORMS	5,936	6,600	6,600	0.0%
TELEPHONE	5,739	5,500	6,150	11.8%
UTILITIES	1,535	3,000	3,000	0.0%
ELECTRIC	267,543	270,000	260,000	-3.7%
NATURAL GAS-LP-HEATING	576	1,000	1,000	0.0%
WATER & SEWER	447,412	482,193	511,000	6.0%
STORMWATER FEES	2,257	2,600	3,700	42.3%
SANITATION SERVICES	3,362	3,300	3,670	11.2%
TRAVEL & TRAINING	2,430	4,000	4,000	0.0%
MAINT & REPAIR - BUILDINGS	56,315	30,000	132,155	340.5%
MAINTENANCE-BUILDINGS LIFT STATIONS	6,561	4,000	4,000	0.0%
MAINT & REPAIR - EQUIPMENT	48,513	60,000	55,000	-8.3%
MAINT & REPAIR - LIFT STATIONS	28,582	20,000	25,000	25.0%
FUELS	6,147	5,000	5,500	10.0%
MAINT & REPAIR - VEHICLES	552	2,000	2,000	0.0%
CHEMICALS & LABORATORY SUPPLY	173,838	180,000	180,000	0.0%
INDEPENDENT LAB TEST	15,497	17,500	17,500	0.0%
DEPARTMENT SUPPLIES	3,351	4,500	4,500	0.0%
SAFETY SUPPLIES & EQUIPMENT	2,310	2,000	2,000	0.0%
MATERIALS	5,947	3,000	5,000	66.7%
ENGINEERING	24,990	-	-	-
CONTRACT SERVICES	63,795	95,000	120,000	26.3%
DUES & SUBSCRIPTIONS	17,645	17,100	17,100	0.0%
LICENSES, PERMITS, RECORDING FEES	6,373	6,000	6,670	11.2%
WORKER'S COMP INSURANCE	11,134	12,993	11,675	-10.1%
VEHICLE & EQUIPMENT INSURANCE	1,810	2,081	2,683	28.9%
PROPERTY/BUILDING INSURANCE	48,728	47,841	43,596	-8.9%
MISCELLANEOUS	-	300	300	0.0%
NON-CAPITAL EQUIPMENT	1,379	12,000	4,000	-66.7%
CAPITAL OUTLAY	29,217	27,600	30,000	8.7%
GF ADV REPYMT-USDA FY24 VEH PRINC	-	25,062	26,034	3.9%
GF ADV REPYMT-USDA FY24 VEH INT	5,602	5,247	4,276	-18.5%
Totals	2,069,309	2,148,779	2,347,957	9.3%

FY26 Capital Outlay includes: Spectrophotometer, Lawnmower, Rebuild Pump \$27,600
FY27 Capital Outlay includes: Grit pump (\$13K) and Holding tank pump (\$17K) \$30,000

Debt Service Department – Sewer Fund

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
WWTP IMPROVEMENTS 2009-PRINCIPAL	219,256	219,256	219,256	0.0%
WWTP IMPROVEMENTS 2009-INTEREST	37,469	32,889	27,417	-16.6%
WWTP AERATION LOAN PRINCIPAL	137,500	137,500	137,500	0.0%
USDA WATER SEWER GENERATOR VEH 97-23 PRI	18,245	13,730	14,056	2.4%
USDA WATER SEWER GENERATOR VEH 97-23 INT	2,024	1,709	1,383	-19.1%
CAMERA TRUCK LEASE-PRINCIPAL	30,624	31,175	15,797	-49.3%
CAMERA TRUCK LEASE-INTEREST	1,123	702	142	-79.8%
USDA WATER SEWER PHASE 1 PRINCIPAL	28,000	29,000	29,000	0.0%
USDA WATER SEWER PHASE 1 INTEREST	17,572	17,250	16,888	-2.1%
SRF WWTP IMPROVEMENTS 2022- PRINCIPAL	181,300	181,300	181,300	0.0%
SRF WWTP IMPROVEMENTS 2022- INTEREST	4,864	4,478	4,242	-5.3%
SRF WATER COLLECTIONS REHAB 2022- PRINCIPAL	-	299,822	305,543	1.9%
SRF WATER COLLECTIONS REHAB 2022- INTEREST	5,681	11,916	11,916	0.0%
JUNIPER CREEK OUTFALL PRINCIPAL	50,861	52,870	54,959	4.0%
JUNIPER CREEK OUTFALL INTEREST	10,639	9,493	7,405	-22.0%
TRUIST VACUUM TRUCK 2022 PRINCIPAL	58,426	59,525	60,644	1.9%
TRUIST VACUUM TRUCK 2022 INTEREST	5,311	4,604	3,485	-24.3%
BB&T WATAUGA BROAD WATER/SEWER 2020 PRIN	32,683	33,360	34,051	2.1%
BB&T WATAUGA BROAD WATER/SEWER 2020 INT	4,973	4,364	3,673	-15.8%
TRACY LANE WS EXT - PRINCIPAL	33,118	34,775	21,114	-39.3%
TRACY LANE WS EXT - INTEREST	7,805	7,494	2,002	-73.3%
CHAMPION PUMP STA - PRINCIPAL	72,390	76,010	79,810	5.0%
CHAMPION PUMP STA - INTEREST	17,060	16,380	12,580	-23.2%
PNC BAN EASTSIDE PS - PRINCIPAL	-	-	8,626,000	-
PNC BAN EASTSIDE PS - INTEREST	62,608	308,811	308,811	0.0%
Totals	1,039,532	1,588,413	10,178,974	540.8%

Stormwater Department

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
SALARIES & WAGES	3,782	4,477	6,073	35.6%
PERSONNEL COSTS FR (TO) OTHER DEPTS	25,476	31,102	38,513	23.8%
FICA/MEDICARE	288	2,720	3,399	25.0%
EMPLOYEE INSURANCE	393	471	1,234	162.0%
RETIREMENT/401K	705	6,884	8,990	30.6%
TRAVEL & TRAINING	-	-	200	-
MAINT & REPAIR - EQUIPMENT	15,720	10,000	21,000	110.0%
MATERIALS	29,809	30,000	40,000	33.3%
ENGINEERING	58,414	40,000		-100.0%
CONTRACT SERVICES	97,335	111,430	20,000	-82.1%
TIPPING FEES	-	8,000	8,000	0.0%
RENTAL & LEASE - EQUIPMENT	2,982	3,000	3,000	0.0%
COLLECTION FEES	4,620	4,700	6,900	46.8%
BAD DEBTS	148	200	300	50.0%
LICENSES, PERMITS, RECORDING FEES	182	200	250	25.0%
INSURANCE & BONDS	305	350	300	-14.3%
WORKER'S COMP INSURANCE	-	-	1,483	-
VEHICLE & EQUIPMENT INSURANCE	2,307	2,653	2,636	-0.6%
ATTORNEY FEES	1,850	-		-
RESERVE FOR CONTINGENCY	-	162,388	388,081	139.0%
Oper Trfs to Capital Projects	1	-	85,000	-
GF ADV REPYMT-USDA FY24 EQ PRINCIPAL	-	30,049	31,213	3.9%
GF ADV REPYMT-USDA FY24 EQ INTEREST	9,457	9,161	7,997	-12.7%
WATAUGA AVE LOAN - PRINCIPAL	21,520	21,966	22,421	2.1%
WATAUGA AVE LOAN - INTEREST	3,275	2,873	2,419	-15.8%
USDA LOAN PRINCIPAL-ST SWEEPER FY23	15,913	16,510	17,129	3.7%
USDA LOAN INTEREST-ST SWEEPER FY23	6,153	5,653	5,034	-10.9%
CAMERA TRUCK LEASE-PRINCIPAL	5,404	5,502	2,788	-49.3%
CAMERA TRUCK LEASE-INTEREST	198	124	25	-79.8%
DWI-CWSRF EAST BAY - PRINCIPAL	-	107,156		-100.0%
DWI-CWSRF EAST BAY - INTEREST	-	17,519		-100.0%
Totals	306,237	635,088	724,385	14.1%

Powell Bill/Street Resurfacing – Special Revenue Fund

<u>Account Description</u>	FY25	FY26	FY27	FY26 to FY27
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>	<u>Percent Change</u>
MAINT & REPAIR - EQUIPMENT	164	14,000	12,000	-14.3%
MATERIALS	21,943	50,500	60,000	18.8%
CONTRACT SERVICES	39,736	31,000	35,000	12.9%
COLLECTION FEES	10,042	7,777	12,000	54.3%
ECONOMIC INCENTIVE-RTG	24,145	24,150		-100.0%
PAVING AND RESURFACING	-	300,000	342,523	14.2%
TRUIST PAVEMENT IMPRV 2022 PRINCIPAL	196,517	203,136	209,978	3.4%
TRUIST PAVEMENT IMPRV 2022 INTEREST	18,734	12,116	5,275	-56.5%
BORROWING FOR NEW BUDGET YEAR-PRINCIPAL	-	200,000	200,000	0.0%
BORROWING FOR NEW BUDGET YEAR-INTEREST	-	165,000	165,000	0.0%
Totals	311,281	1,007,679	1,041,776	3.4%

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 <u>Appropriations</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	FY27-FY31 <u>Total</u>	Project <u>Total</u>
Expenses								
Administration	1,406,491	-	-	-	-	-	-	1,406,491
Planning/Design	7,339,225	335,000	400,000	360,000	-	-	1,095,000	8,434,225
Construction	53,581,045	5,150,000	4,041,940	10,298,000	9,057,000	1,650,000	30,196,940	83,777,985
Land/ROW	534,000	100,000	-	-	-	-	100,000	634,000
Equipment/Furnishings	450,000	460,177	826,081	320,000	470,000	430,000	2,506,258	2,956,258
Total Expenditures	\$ 63,310,761	\$ 6,045,177	\$ 5,268,021	\$ 10,978,000	\$ 9,527,000	\$ 2,080,000	\$33,898,198	\$ 97,208,959
Funding Sources								
Intergovernmental Funds	40,159,094	500,000	-	-	-	-	500,000	40,659,094
General Fund	2,145,383	-	839,942	1,675,000	132,500	150,000	2,797,442	4,942,825
Water & Sewer Fund	1,896,183	633,985	690,998	1,000,000	1,017,500	500,000	3,842,483	5,738,666
Stormwater Fund	-	85,000	-	836,000	-	-	921,000	921,000
Installment Financing	17,992,274	4,826,192	3,737,081	7,467,000	8,377,000	1,430,000	25,837,273	43,829,547
Other	1,117,827	-	-	-	-	-	-	1,117,827
Total Funding	\$ 63,310,761	\$ 6,045,177	\$ 5,268,021	\$ 10,978,000	\$ 9,527,000	\$ 2,080,000	\$33,898,198	\$ 97,208,959
Operating Budget Impact								
Operating	-	-	(8,000)	(21,000)	(13,000)	(12,000)	(54,000)	(54,000)
Debt Service	-	796,605	1,985,105	2,309,715	2,667,675	3,463,975	11,223,075	11,223,075
Total Oper Bdgt Impact	\$ -	\$ 796,605	\$ 1,977,105	\$ 2,288,715	\$ 2,654,675	\$ 3,451,975	\$11,169,075	\$ 11,169,075



City of Dunn, NC Capital Improvement Plan for FY27 thru FY31

CIP Summary by Project Category

<u>Proj #</u>	<u>Category/Project Description</u>	<u>Previous Appropriations</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
<i>General Government</i>									
GFVeh	Vehicles and Equipment - General Fund	-	331,000	731,081	320,000	350,000	380,000	2,112,081	2,112,081
GG1	City Hall Remodeling	-	-	150,000	-	-	-	150,000	150,000
GG2	HVAC Replacements	-	-	100,000	100,000	50,000	50,000	300,000	300,000
GG3	Sidewalk Improvements and Replacements	-	-	100,000	100,000	100,000	100,000	400,000	400,000
GG4	Downtown Boulevard Improvements	-	-	100,000	100,000	-	-	200,000	200,000
<i>Total General Government Projects</i>		-	331,000	1,181,081	620,000	500,000	530,000	3,162,081	3,162,081
<i>Public Works</i>									
PW77	Fuel System Relocation	500,000	-	-	-	-	-	-	500,000
PW2	Resurfacing Project	1,391,875	4,000,000	-	-	-	-	4,000,000	5,391,875
PW1	Relocate Public Works Facility	-	-	350,000	3,650,000	5,000,000	-	9,000,000	9,000,000
PW101	Park to Park Trail	-	-	-	575,000	-	-	575,000	575,000
<i>Total Public Works Projects</i>		1,891,875	4,000,000	350,000	4,225,000	5,000,000	-	13,575,000	15,466,875
<i>Parks and Recreation</i>									
PR4	Codrington Park Accessibility Improvements	600,000	-	-	-	-	-	-	600,000
PR5	Codrington Park Improvements	-	500,000	250,000	250,000	-	-	1,000,000	1,000,000
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
<i>Total Parks and Recreation Projects</i>		600,000	500,000	350,000	700,000	200,000	-	1,750,000	2,350,000
<i>Water</i>									
84	Lead and Copper Service Assessment	1,000,000	-	-	-	-	-	-	1,000,000
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
PU3	Lead and Copper Service Replacements	-	-	925,000	950,000	975,000	1,000,000	3,850,000	3,850,000
PU4	Water Treatment Plant Upgrades/Expansion	-	1,000,000	1,000,000	1,000,000	1,000,000	-	4,000,000	4,000,000
PU5	Automated Water Meter Replacements	-	-	-	1,000,000	1,000,000	500,000	2,500,000	2,500,000



City of Dunn, NC Capital Improvement Plan for FY27 thru FY31

CIP Summary by Project Category

<u>Proj #</u>	<u>Category/Project Description</u>	<u>Previous Appropriations</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
<i>Total Water Projects</i>		<i>16,042,298</i>	<i>1,000,000</i>	<i>1,925,000</i>	<i>2,950,000</i>	<i>2,975,000</i>	<i>1,500,000</i>	<i>10,350,000</i>	<i>26,392,298</i>
<i>Sewer</i>									
68	CWSRF Sewer Collection System Rehab	9,859,600	-	-	-	-	-	-	9,859,600
78	Eastside Pump Station, Forcemain	12,838,202	-	-	-	-	-	-	12,838,202
79	Black River WWTP Effluent	17,664,715	-	-	-	-	-	-	17,664,715
81	Sewer Asset Inventory & Assessment (AIA)	400,000	-	-	-	-	-	-	400,000
PUVeh	Vehicles and Equipment - Water & Sewer	-	129,177	95,000	-	120,000	50,000	394,177	394,177
PU1	I-95 Project - City Share	-	-	830,940	-	-	-	830,940	830,940
<i>Total Sewer Projects</i>		<i>40,762,517</i>	<i>129,177</i>	<i>925,940</i>	<i>-</i>	<i>120,000</i>	<i>50,000</i>	<i>1,225,117</i>	<i>41,987,634</i>
<i>Storm Water Projects</i>									
SW60	E Bay St & S Wilson Av Stormwater Improvements	118,000	35,000	-	365,000	-	-	400,000	518,000
SW59	Juniper Creek Area Drainage Improvements	3,896,071	-	-	-	-	-	-	3,896,071
SW1	Watauga Park Stormwater Park	-	50,000	536,000	-	-	-	586,000	586,000
SW2	W Cole St & N Fayetteville Ave Drainage Improvements	-	-	-	732,000	732,000	-	1,464,000	1,464,000
SW3	East Johnson St Bridge Replacement	-	-	-	1,386,000	-	-	1,386,000	1,386,000
<i>Total Stormwater Projects</i>		<i>4,014,071</i>	<i>85,000</i>	<i>536,000</i>	<i>2,483,000</i>	<i>732,000</i>	<i>-</i>	<i>3,836,000</i>	<i>7,850,071</i>
<i>Total Projects</i>		<i>63,310,761</i>	<i>6,045,177</i>	<i>5,268,021</i>	<i>10,978,000</i>	<i>9,527,000</i>	<i>2,080,000</i>	<i>33,898,198</i>	<i>97,208,959</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
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings		331,000	731,081	320,000	350,000	380,000	2,112,081	2,112,081
Total Expenditures	\$ -	\$ 331,000	\$ 731,081	\$ 320,000	\$ 350,000	\$ 380,000	\$ 2,112,081	\$ 2,112,081

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		331,000	731,081	320,000	350,000	380,000	2,112,081	2,112,081
Other							-	-
Total Funding	\$ -	\$ 331,000	\$ 731,081	\$ 320,000	\$ 350,000	\$ 380,000	\$ 2,112,081	\$ 2,112,081

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Operating Budget Impact								
Personnel							-	-
Operating			(8,000)	(21,000)	(13,000)	(12,000)	(54,000)	(54,000)
Capital Outlay							-	-
Debt Service			80,000	300,000	290,000	355,000	1,025,000	1,025,000
Total Oper Bdgt Impact	\$ -	\$ -	\$ 72,000	\$ 279,000	\$ 277,000	\$ 343,000	\$ 971,000	\$ 971,000

Description and Benefits

Vehicle Replacements for FY27 include: five (5) police squads (\$331,000) Vehicles for FY28 include: one (1) Public Works excavator (\$45,000), one (1) Public Works Leaf Vacuum Truck (\$303,000), and one (1) Park and Rec SUV (\$40,000), 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 Title: **City Hall Remodeling**
 Location: **401 East Broad Street**
 Project Status: **Proposed**

Project # **GG1**
 Category: **General Government**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2027	Finish Date: 6/30/2029
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design			50,000				50,000	50,000
Construction			100,000				100,000	100,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000

	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Funding Sources							
Intergovernmental Funds						-	-
General Fund		150,000				150,000	150,000
Water & Sewer Fund						-	-
Stormwater Fund						-	-
Installment Financing						-	-
Other						-	-
Total Funding	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000

	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Operating Budget Impact							
Personnel						-	-
Operating						-	-
Capital Outlay						-	-
Debt Service						-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits
 Remodeling of the existing courtroom space.

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 Title: **HVAC Replacements**
 Location: **Various City Facilities**
 Project Status: **Proposed**

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

Proj Start Date: 7/1/2027	Finish Date: 6/30/2031
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction			100,000	100,000	50,000	50,000	300,000	300,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 300,000	\$ 300,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund			82,500	100,000	32,500	50,000	265,000	265,000
Water & Sewer Fund			17,500		17,500		35,000	35,000
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 300,000	\$ 300,000

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

Description and Benefits
 HVAC replacements at various city facilities.

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 Title: **Sidewalk Improvements and Replacements**
 Location: **Various**
 Project Status: **Proposed**

Project # **GG3**
 Category: **General Government**
 Fund: **General Cap Projs**

Proj Start Date: **7/1/2027** Finish Date: **6/30/2031**

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction			100,000	100,000	100,000	100,000	400,000	400,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000	\$ 400,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund			100,000	100,000	100,000	100,000	400,000	400,000
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000	\$ 400,000

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

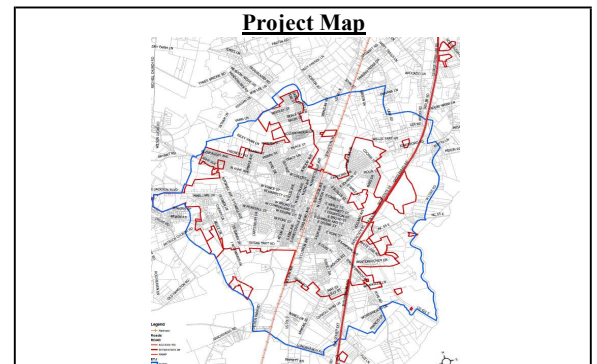
Description and Benefits

Install new, or replace existing, sidewalks throughout areas of the city.

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 Title: **Downtown Boulevard Improvements**
 Location: **Various**
 Project Status: **Proposed**

Project # **GG4**
 Category: **General Government**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2027	Finish Date: 6/30/2031
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction			100,000	100,000			200,000	200,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 200,000	\$ 200,000

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Funding Sources								
Intergovernmental Funds							-	-
General Fund			100,000	100,000			200,000	200,000
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 200,000	\$ 200,000

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

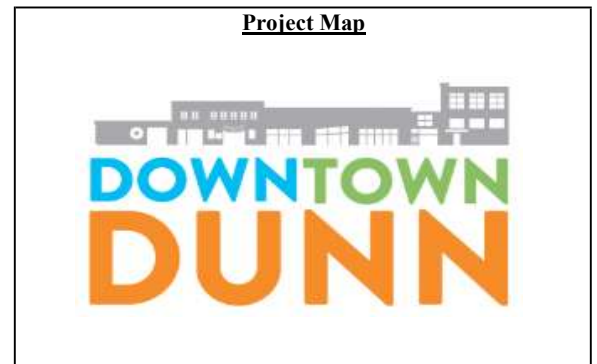
Description and Benefits

Improvements and repairs to downtown sidewalks. Replacement of boulevard trees.

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 Title: **Fuel System Relocation**
 Location: **Public Works Facility**
 Project Status: **Existing Project - No Additional Funding Programmed**

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

Proj Start Date: 7/1/2022	Finish Date: 6/30/2027
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project 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: **Park to Park Trail**
 Location: **Sidewalk/Trail between Tyler, Tart, and Codrington Parks**
 Project Status: **Proposed**

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

Proj Start Date:	7/1/2028	Finish Date:	6/30/2029
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design				75,000			75,000	75,000
Construction				500,000			500,000	500,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 575,000	\$ -	\$ -	\$ 575,000	\$ 575,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund				575,000			575,000	575,000
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ -	\$ -	\$ 575,000	\$ -	\$ -	\$ 575,000	\$ 575,000

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

Description and Benefits

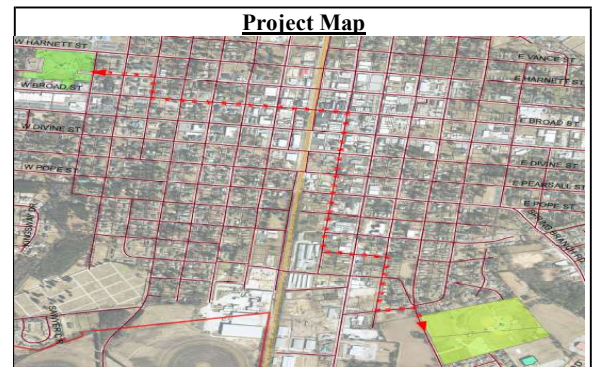
FY23: Construction of a trail that connects the Tart Park with the Tyler Park via sidewalk enhancements and trail corridors. FY29: Construction of a trail that connects Tyler Park with Codrington Park via sidewalk enhancements and trail corridors.

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: **7/1/2027** Finish Date: **12/31/2030**

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 662,200	\$ 662,200	\$ 662,200

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 15 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: **Resurfacing Project**
 Location: **City-wide**
 Project Status: **Existing Project - Additional Funding Programmed**

Project # **PW2**
 Category: **Public Works**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2026	Finish Date: 10/31/2027
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	121,875	250,000					250,000	371,875
Construction	1,270,000	3,750,000					3,750,000	5,020,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 1,391,875	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 5,391,875

Funding Sources								
Intergovernmental Funds	274,048						-	274,048
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		4,000,000					4,000,000	4,000,000
Other	1,117,827						-	1,117,827
Total Funding	\$ 1,391,875	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 5,391,875

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

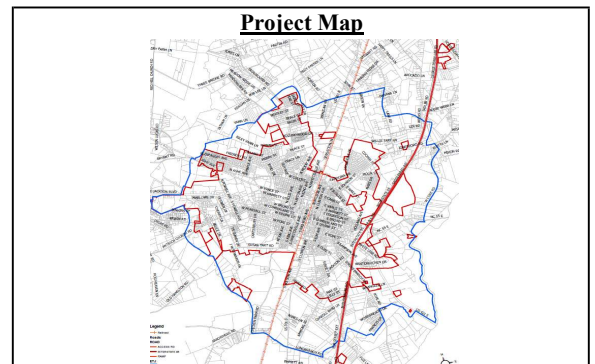
City-wide paving project based on pavement study findings performed by SEPI (aka TransSystems).

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

The FY27 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: **Maintenance Storage Facility**
 Location: **Clarence Lee Tart Park**
 Project Status: **Proposed**

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

Proj Start Date: 7/1/2027	Finish Date: 12/31/2028
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
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

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
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

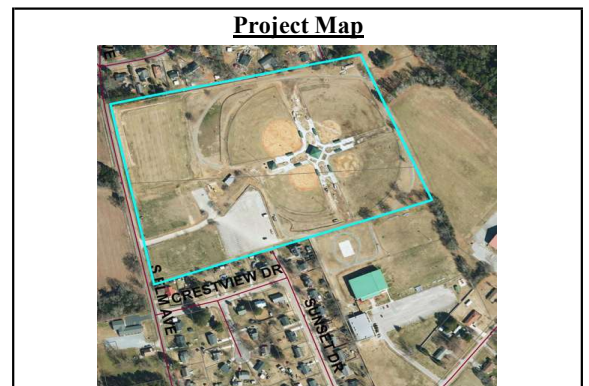
Construction of a building at Tart Park to provide storage of equipment and an area to maintain park equipment.

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



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: 7/1/2028	Finish Date: 6/30/2029
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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

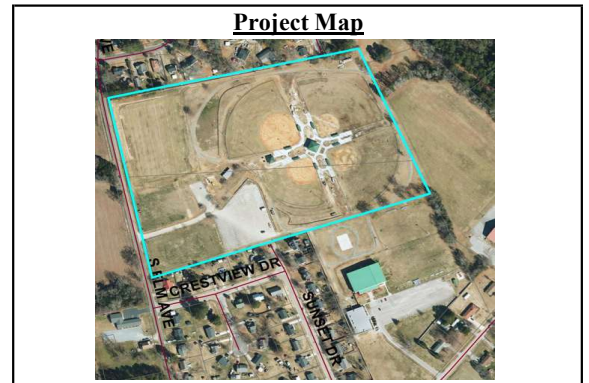
Construction of sports lighting for Tart Park multipurpose field. Addition of lighting will allow evening use of fields.

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



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

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

Proj Start Date: 7/1/2029	Finish Date: 6/30/2031
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
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

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
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

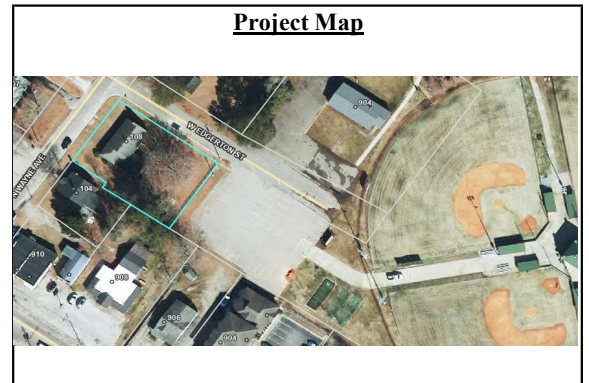
Construction of two new lighted pickleball courts in FY30.

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
- X** Enhance and sustain quality of life/place issues for everyone



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
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction	600,000						-	600,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000

Funding Sources								
Intergovernmental Funds	500,000						-	500,000
General Fund	100,000						-	100,000
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 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 been awarded 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: **Codrington Park Improvements**
 Location: **Codrington Park**
 Project Status: **Proposed**

Project # **PR5**
 Category: **Parks & Recreation**
 Fund: **General Cap Projs**

Proj Start Date: 7/1/2026	Finish Date: 12/31/2029
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction		400,000	250,000	250,000			900,000	900,000
Land/ROW		100,000					100,000	100,000
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ 500,000	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000

Funding Sources								
Intergovernmental Funds		500,000					500,000	500,000
General Fund			250,000	250,000			500,000	500,000
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ 500,000	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000

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

Description and Benefits

Renovation of the Codrington Park to include new picnic shelter, playground equipment, parking lot improvements, and other amenities.

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

Funding from the General Fund reserves and an application for PARTF 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



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: 6/30/2028
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration	20,000						-	20,000
Planning/Design	980,000						-	980,000
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Funding Sources								
Intergovernmental Funds	800,000						-	800,000
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing	200,000						-	200,000
Other							-	-
Total Funding	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
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 Bdgt Impact	\$ -	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 33,335	\$ 33,335

Description and Benefits

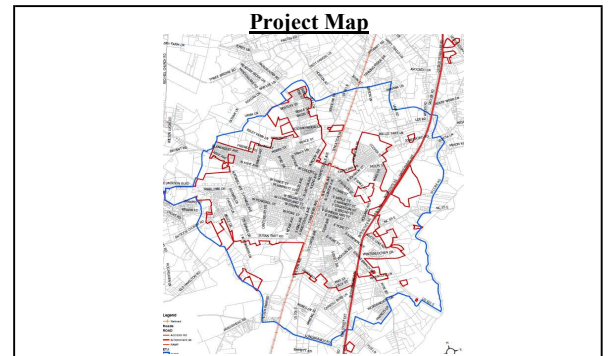
The project includes a complete inventory of the City's water service lines to determine the construction material of each with the intention of replacing any lead service lines.

Oper Bdgt Impacts & 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 \$200,000 loan is repayable at zero percent interest and would be funded by the Water 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**

Project # **85**
 Category: **Water**
 Fund: **Water Capital**

Proj Start Date: 7/1/2024	Finish Date: 6/30/2029
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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 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
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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

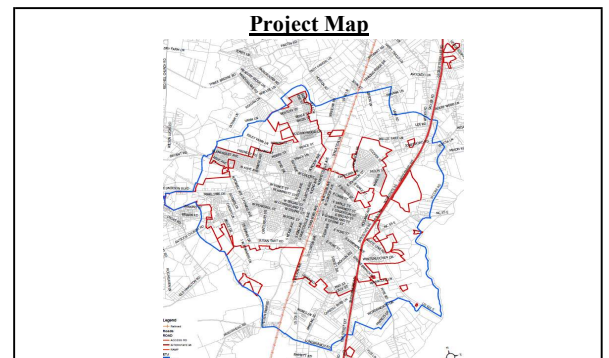
Completion of an inventory of city water infrastructure assets.

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:	6/30/2027
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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 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: 6/30/2027
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design	50,000						-	50,000
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings	450,000						-	450,000
Total Expenditures	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund	500,000						-	500,000
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdg Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 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



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

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

Proj Start Date: 7/1/2027	Finish Date: 6/30/2031
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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	480,500	1,922,000	1,922,000
Total Oper Bdg Impact	\$ -	\$ -	\$ 480,500	\$ 480,500	\$ 480,500	\$ 480,500	\$ 1,922,000	\$ 1,922,000

Description and Benefits

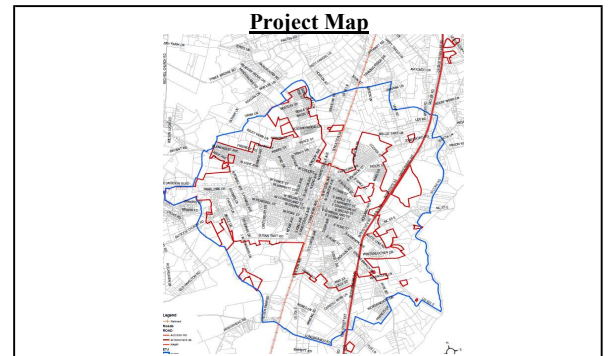
The project includes replacement of nearly 800 water lines throughout the city. These are water service lines that are constructed of lead material.

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

Debt service payments on a ten year loan if grant funds do not become available. Funding would come from Water Fund reserves.

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: **Water Treatment Plant Upgrades/Expansion**
 Location: **805 West E Street, Erwin, NC 28339**
 Project Status: **Proposed**

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

Proj Start Date:	7/1/2026	Finish Date:	6/30/2031
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction		1,000,000	1,000,000	1,000,000	1,000,000		4,000,000	4,000,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 4,000,000	\$ 4,000,000

Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund		633,985					633,985	633,985
Stormwater Fund							-	-
Installment Financing		366,015	1,000,000	1,000,000	1,000,000		3,366,015	3,366,015
Other							-	-
Total Funding	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 4,000,000	\$ 4,000,000

Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			140,000	140,000	140,000	140,000	560,000	560,000
Total Oper Bdg Impact	\$ -	\$ -	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 560,000	\$ 560,000

Description and Benefits

Upgrades and expansion of the Water Treatment Plant.

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

Debt service payments on a ten year loan if grant funds do not become available. Funding would come from Water Fund reserves.

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: **Automated Water Meter Replacements**
 Location: **City Wide**
 Project Status: **Proposed**

Project # **PU5**
 Category: **Water**
 Fund: **Water Capital**

Proj Start Date: 7/1/2028	Finish Date: 6/30/2031
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction				1,000,000	1,000,000	500,000	2,500,000	2,500,000
Land/ROW							-	-
Equipment/Furnishings							-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 500,000	\$ 2,500,000	\$ 2,500,000
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund				1,000,000	1,000,000	500,000	2,500,000	2,500,000
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 500,000	\$ 2,500,000	\$ 2,500,000
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

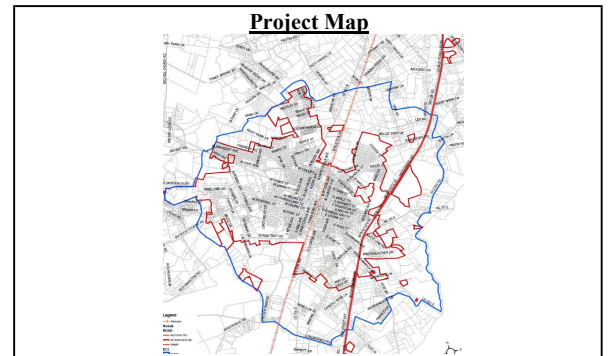
Description and Benefits

The current automated water meters were installed in 2019 and have an estimated life of ten years. After the ten year warranty period, it is the city's responsibility to replace and pay for the cost of a new water meter.

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 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
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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: **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 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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

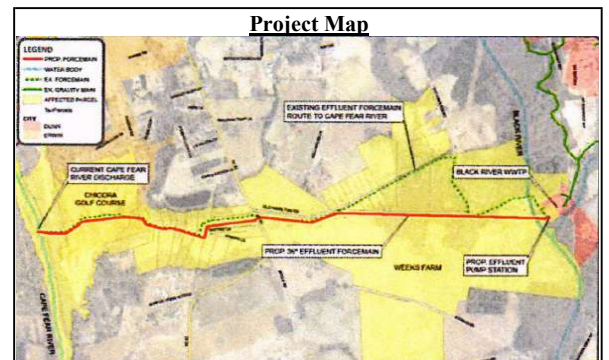
Construction of a new 36" force main from the Waste Water Treatment Plant to the Cape Fear River, and replacement of a pump station.

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: **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: 12/31/2026
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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

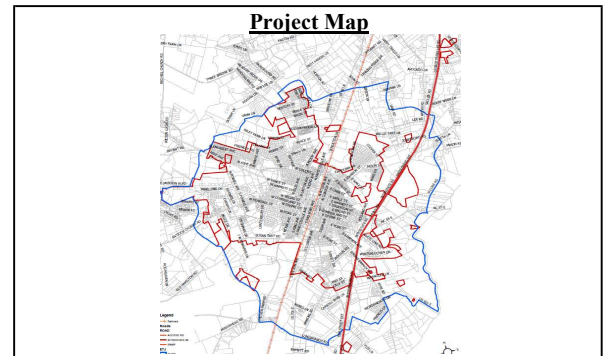
Sewer Asset Inventory and Assessment Grant from DWI-Sewer Assessment

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
- Enhance and sustain quality of life/place issues for everyone



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: 6/30/2031
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design							-	-
Construction							-	-
Land/ROW							-	-
Equipment/Furnishings		129,177	95,000		120,000	50,000	394,177	394,177
Total Expenditures	\$ -	\$ 129,177	\$ 95,000	\$ -	\$ 120,000	\$ 50,000	\$ 394,177	\$ 394,177

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing		129,177	95,000		120,000	50,000	394,177	394,177
Other							-	-
Total Funding	\$ -	\$ 129,177	\$ 95,000	\$ -	\$ 120,000	\$ 50,000	\$ 394,177	\$ 394,177

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service			38,000	48,000	48,000	72,000	206,000	206,000
Total Oper Bdgt Impact	\$ -	\$ -	\$ 38,000	\$ 48,000	\$ 48,000	\$ 72,000	\$ 206,000	\$ 206,000

Description and Benefits

W&S Collections & Distribution: FY27: F-450 Pickup, FY28: Excavator, Pickup, FY30: Dump truck. **Water Plant:** FY31: Pickup. **Sewer Plant:** FY27: F-150 Pickup

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

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

Proj Start Date: 7/1/2027	Finish Date: 6/30/2028
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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 Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

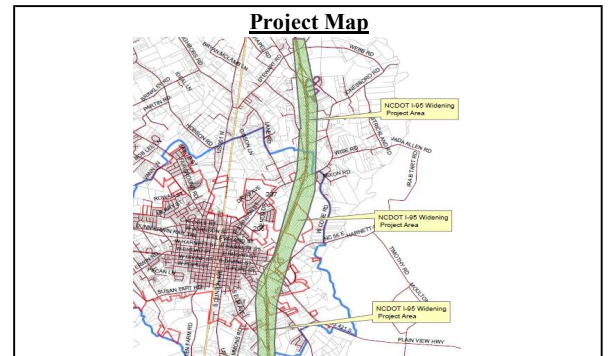
Description and Benefits

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 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 Title: **Juniper Creek Area Drainage Improvements**
 Location: **Merry Street & Friendly Street**
 Project Status: **Existing Project - Additional Funding Programmed**

Project # **SW59**
 Category: **Stormwater**
 Fund: **Stormwater Capital**

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

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration	57,200						-	57,200
Planning/Design	750,000						-	750,000
Construction	2,938,871						-	2,938,871
Land/ROW	150,000						-	150,000
Equipment/Furnishings							-	-
Total Expenditures	\$ 3,896,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,896,071
Funding Sources								
Intergovernmental Funds	3,896,071						-	3,896,071
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund							-	-
Installment Financing							-	-
Other							-	-
Total Funding	\$ 3,896,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,896,071
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service							-	-
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description and Benefits

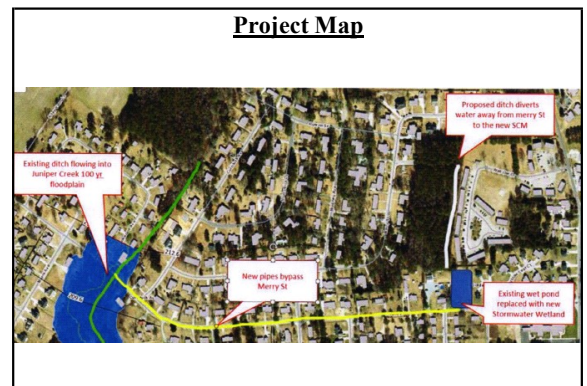
Construction of stormwater infrastructure to alleviate flooding issues in the Juniper Creek drainage area within the city. Improvements to include stormwater drainage systems and retention ponds.

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

Golden Leaf Grant of \$500,000 and grant funding from NC Department of Environmental Quality.

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: **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: **6/30/2030**

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

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Expenses								
Administration							-	-
Planning/Design		35,000					35,000	35,000
Construction				365,000			365,000	365,000
Land/ROW	118,000						-	118,000
Equipment/Furnishings							-	-
Total Expenditures	\$ 118,000	\$ 35,000	\$ -	\$ 365,000	\$ -	\$ -	\$ 400,000	\$ 518,000

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Funding Sources								
Intergovernmental Funds							-	-
General Fund	118,000						-	118,000
Water & Sewer Fund							-	-
Stormwater Fund		35,000					35,000	35,000
Installment Financing				365,000			365,000	365,000
Other							-	-
Total Funding	\$ 118,000	\$ 35,000	\$ -	\$ 365,000	\$ -	\$ -	\$ 400,000	\$ 518,000

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Operating Budget Impact								
Personnel							-	-
Operating							-	-
Capital Outlay							-	-
Debt Service					64,750	64,750	129,500	129,500
Total Oper Bdgt Impact	\$ -	\$ -	\$ -	\$ -	\$ 64,750	\$ 64,750	\$ 129,500	\$ 129,500

Description and Benefits

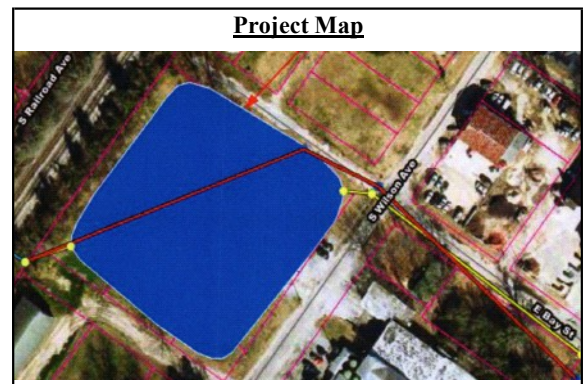
Purchase of property to build stormwater improvements.

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

Funding includes Stormwater 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



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

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

Proj Start Date:	7/1/2027	Finish Date:	6/30/2028
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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	\$ -	\$ 50,000	\$ 536,000	\$ -	\$ -	\$ -	\$ 586,000	\$ 586,000

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
Funding Sources								
Intergovernmental Funds							-	-
General Fund							-	-
Water & Sewer Fund							-	-
Stormwater Fund		50,000					50,000	50,000
Installment Financing			536,000				536,000	536,000
Other							-	-
Total Funding	\$ -	\$ 50,000	\$ 536,000	\$ -	\$ -	\$ -	\$ 586,000	\$ 586,000

	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
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

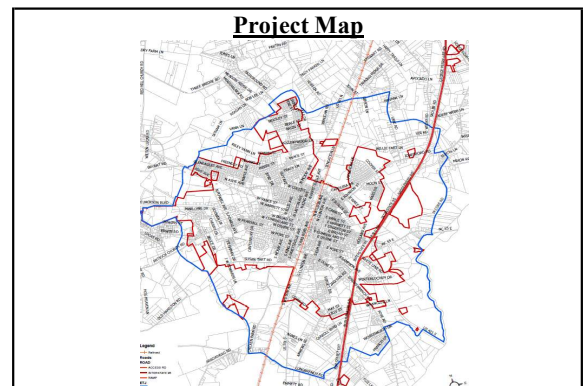
Construction of stormwater infrastructure to alleviate flooding issues in the area. Improvements to include stormwater drainage systems and retention ponds.

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



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

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

Proj Start Date: 7/1/2028	Finish Date: 6/30/2030
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 Total</u>	<u>Project Total</u>
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

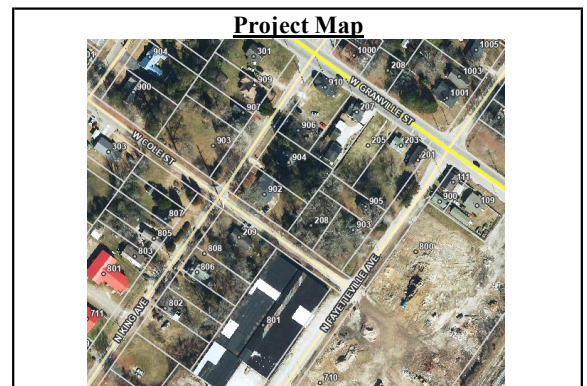
Construction of stormwater infrastructure to alleviate flooding issues in the area. Improvements to include stormwater drainage systems and retention ponds.

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



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

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

Proj Start Date: 7/1/2028	Finish Date: 6/30/2030
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	<u>Previous Funding</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY27-FY31 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				550,000			550,000	550,000
Water & Sewer Fund							-	-
Stormwater Fund				836,000			836,000	836,000
Installment Financing							-	-
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

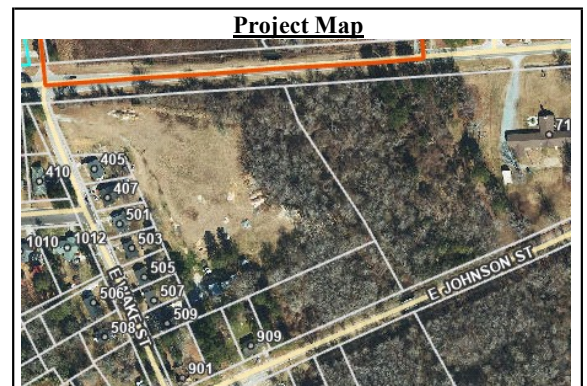
Replace the bridge on East Johnson Street.

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	
Proposed Fee Schedule for FY 2027 (changes from FY26 in red)	
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.	\$515.00 \$500.00
Over 1200 sq. ft.	.25¢ per sq. ft.
<i>(Includes Electrical, Plumbing & Mechanical)</i>	
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>	
<i>(Bedrooms, bathrooms, sunrooms, etc.)</i>	
0 - 400 sq. ft.	\$310.00 \$300.00
Over 400 sq. ft.	.25¢ per sq. ft.
<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
<i>(Includes piers, tie-downs, steps, and decks)</i>	
Poured Footing Inspection	\$50.00
Mechanical Permit Fee	\$100.00 \$80.00
Electrical Permit Fee	\$100.00 \$80.00
Plumbing Permit Fee	\$100.00 \$80.00
<u>Dwellings Moved on Lot</u>	\$150.00
Trade Fees	\$100.00 \$80.00 /each

Note: Some development activities may require multiple permits and fees.

Effective 7/1/26

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City of Dunn Fee Schedule	
Proposed Fee Schedule for FY 2027 (changes from FY26 in red)	
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>Residential Accessory Buildings (Attached & Detached)</u>	
<i>(Garages, storage buildings, pool houses, decks/screen porches, etc.)</i>	
0 to 400 sq. ft.	\$100.00
401 to 800 sq. ft.	\$150.00
801 to 1200 sq. ft.	\$200.00
1200 sq. ft. and greater	Same As New Dwelling
Mechanical Permit Fee	\$80.00 \$100.00
Electrical Permit Fee	\$80.00 \$100.00
Plumbing Permit Fee	\$80.00 \$100.00
<u>Residential Trade Permits</u>	
Mechanical Permit Fee	\$80.00 \$100.00
Electrical Permit Fee	\$80.00 \$100.00
Plumbing Permit Fee	\$80.00 \$100.00
<u>Modular Homes</u>	
<i>(Fee Includes Electrical, Plumbing and Mechanical)</i>	\$400.00
<u>Permit Fee for Non-Residential Construction (includes Multi-Family dwellings)</u>	
\$0 to 2,500.00	\$100.00
\$2,501 to 5,000	\$225.00
\$5,001 to 25,000	\$350.00
\$25,001 to 50,000	\$600.00
\$50,001 to 100,000	\$950.00
\$100,001 to 200,000	\$1,775.00
\$200,001 to 350,000	\$3,000.00
\$350,001 to 500,000	\$4,000.00
\$500,001 to 750,000	\$5,250.00
\$750,001 to 1,000,000	\$6,500.00
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
5,000 sq. ft. - 10,000 sq. ft.	\$150.00
10,001 sq. ft. - 25,000 sq. ft.	\$200.00
25,001 sq. ft. - 100,000 sq. ft.	\$250.00
> 100,001 sq. ft.	\$300.00
<u>Miscellaneous Fees</u>	
Demolition Permit (May require asbestos report)	
Residential	\$100.00
Commercial	Use Commercial Rates
Residential Swimming Pools	\$50.00 Plus Trade Fees
Permit Changes (<i>Change of Contractor, Scope of Work, etc.</i>)	\$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 \$80.00
Reinspection Fee (>8 items or after 1st Reinspection)	\$100.00 \$105.00
Conditional Power Inspection (Commercial Only)	\$50.00
Working Without Permit	Double Permit Fees
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

Note: Some development activities may require multiple permits and fees.

Effective 7/1/26

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City of Dunn Fee Schedule	
Proposed Fee Schedule for FY 2027 (changes from FY26 in red)	
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.	
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
Waste Handling	\$75.00
Temporary Membrane Structures and Tents	\$100.00

Note: Some development activities may require multiple permits and fees.

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City of Dunn Fee Schedule	
Proposed Fee Schedule for FY 2027 (changes from FY26 in red)	
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>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 Plant (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
.26 to .50 acres	\$250.00
.51 to 1.00 acres	\$300.00
Each Additional Acre	\$300.00
<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
Cemetery Services	
<u>Grave opening/closing</u>	
Monday thru Friday	\$760.00 - \$750.00
Weekends and Holidays	\$960.00 - \$950.00
Urn and infant fee	½ of appropriate fee
<u>Marker Foundation Base</u>	
Veteran/Government marker - furnished	No Charge
Base for other markers	\$100.00

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City of Dunn Fee Schedule	
Proposed Fee Schedule for FY 2027 (changes from FY26 in red)	
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<u>Cemetery Rates /All Cemeteries</u>	
Each Plot	\$1,000.00 \$1,025.00 resident / \$1,275.00 nonresident
<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>	
<u>Dunn Community Building</u>	\$600 + \$300 deposit for weekends and holidays
<u>Dunn Community Building</u>	\$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 (booked in 30 min. timeslots)	\$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 \$30 per player
Non-Residents	\$60 \$65 one sport
	\$40 \$45 each additional sport
	\$40 \$45 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
<u>Adult League Sports</u>	
Men's and Women's softball	\$30 resident / \$50 \$55 non-resident

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City of Dunn Fee Schedule	
Proposed Fee Schedule for FY 2027 (changes from FY26 in red)	
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Kickball	\$30 resident / \$55 \$50 non-resident
Men's Basketball	\$30 resident / \$55 \$50 non-resident
Volleyball, Walleyball, Pickelball	\$30 resident / \$55 \$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	\$500.00 for 3 acres + \$25.00 per each additional acre
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	\$110.00 \$100.00
Single Family Home (in floodplain)	\$160.00 \$150.00
Multi-family/Non-residential	\$210.00 \$200.00
Multi-family/Non-residential (in floodplain)	\$260.00 \$250.00
Minor Addition/Change In Use (per lot)	
Multi-family/Non-residential	\$110.00 \$100.00
Multi-family/Non-residential (in floodplain)	\$160.00 \$150.00
Fence Permit	\$75.00
Zoning Compliance Letter Fee	\$75.00
Special Events Permit Review	\$125.00
<u>Sign Permit Fees</u>	
Wall Sign	\$100.00 each
Ground Sign	\$150.00 each
Freestanding Sign	\$250.00 each
Construction/Portable Sign/Temporary Signs	\$75.00 each
Plan Review - Master Sign Plan	\$200.00
Outdoor Advertising/High Rise (plus Inspection Fees)	\$250.00 each
Temporary Banner/Windblown Signs	\$30.00
Yard Sale Signs and Section 22-297 Signs	No Fee
Political Signs and Special Event Signs (<i>\$75 refunded - all signs removed within 5 days</i>)	\$150.00
Sign Cabinet Replacement	\$150.00
<u>Subdivision Fee Schedule</u>	
Certificate of Exemption	\$50.00

Note: Some development activities may require multiple permits and fees.

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City of Dunn Fee Schedule	
Proposed Fee Schedule for FY 2027 (changes from FY26 in red)	
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>Minor Subdivision Plan Review Fee</u>	
1-3 lots (including new residual parent lot)	Base Fee of \$150.00 + \$10.00 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
*Additional lots exceeding 3 included in base fee	\$25.00 per 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
*Additional lots exceeding 3 included in base fee	\$25.00 per lot
<u>Major Subdivision-Multi Family and Non-Residential</u>	
Preliminary Subdivision Plat Review Base Fee	
	Base Fee of \$350.00 + \$25.00 per lot
*Additional fee for each lot including new residual parent lot	\$25.00 per lot
Final Subdivision Plat Review Fee	
	Base Fee of \$350.00 + \$25.00 per lot
*Additional fee for each lot including new residual parent lot	\$25.00 per 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
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
<u>Privilege License</u>	
Schedule B (fees regulated by the City of Dunn)	
Beer "Off Premises"	\$5.00

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City of Dunn Fee Schedule	
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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
<u>Taxicab Fare</u>	
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
<u>Released Back to Owner</u>	
Impound Fee	\$25.00
Boarding	\$10.00/day
Other Offenses	\$10.00
<u>Aggressive Dogs</u>	
1st Offense	\$50.00
2nd Offense	\$100.00
3rd Offense	\$200.00
<u>Pet Adoptions</u>	
Dogs	\$85.00
Cats	\$45.00
Rabies Shot	\$10.00
Heartworm Shot Test (optional)	\$15.00
Police	FEES
<u>Registration Fee for Solicitation or Peddling - §11-73</u>	
Peddler, on foot	\$10.00
Peddler, with vehicle	\$25.00
Peddler, farm products only	\$25.00
Apply in advance - valid for 30 days	
<u>Charitable Solicitation Permit Fees - §11-286</u>	\$20.00
Permit for application required 30 days in advance of event	
<u>Curfew Ordinance</u>	
1st offense - misdemeanor	\$100.00
2nd Offense	\$250.00
3rd Offense	\$400 + imprisonment
<u>False Alarm Responses (Sec. 13-52)</u>	
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
<u>Graffiti Ordinance - §13-65</u>	
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
<u>Noise Ordinance - §13-36.</u>	
Application & Permit Fee - 48 hrs. prior to event	\$15.00

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City of Dunn Fee Schedule	
Proposed Fee Schedule for FY 2027 (changes from FY26 in red)	
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
Precious Metal Dealer Permit Ordinance - §45-66.	
Permit Application Fee	\$180.00
Employee Registration	\$10 per employee
Parade/Picket Line/Group Demonstration Permits-§14-3	
	\$0.00
Parking Violations	
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
Police Reports (per report)	
	\$5.00
Tobacco Free Ordinance Violations	
	\$50.00
Off Duty Police Officer Employment	
	\$45.00 per hour \$35.00 per hour
<i>Amount is paid by the customer, directly to the police officer.</i>	
Storage Fee - Impound Lot (fee assessed once vehicle released by courts)	\$20.00/day
Finance Department FEES	
Returned Check Fee	\$25.00
Waste Management FEES	
Garbage, Yard Waste & Recycling Pickup	
Combined Rate (billing is included with City of Dunn utility bill)	\$30.81 \$27.84
Additional Garbage Receptacle	\$19.50 \$18.75
Additional Yard Waste Receptacle	\$6.18 \$4.15
Additional Recycling Receptacle	\$4.32 \$4.15
Bulk pickup per unit service fee	
	\$5.50 \$5.30
Stormwater FEES	
Stormwater Fee	
Non-Residential	Minimum \$23.625 \$20.00 per month
Residential	Minimum \$5.25 \$5.00 per month
	This monthly rate is based on an Equivalent Residential Unit (ERU) multiplier of 2,900 square feet @ \$5.25 \$5.00 per unit. There is a minimum of \$5.25 \$5.00 for residential units and a minimum of \$23.625 \$20.00 for non residential units. There is a maximum of 50 45 ERU's for \$3,150 annually \$2,700 per month for all customers.
Water/Sewer FEES	
After Hours Fee for water service restored	\$55.00 \$45.00
Non-payment Administrative Fee	\$35.00
Late Fee	7.0% of outstanding bill

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City of Dunn Fee Schedule	
Proposed Fee Schedule for FY 2027 (changes from FY26 in red)	
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>Water and Sewer repair charges</u>	
Labor (2 Hour minimum)	
Crew Superintendent	\$125.00 per hour
Equipment Operator	\$75.00 per hour
Senior Utility Mechanic	\$55.00 per hour
Utility Mechanic	\$40.00 per hour
Equipment (2 Hour minimum)	
Sewer Vac Truck	\$250.00 per hour
Kubota Excavator	\$175.00 per hour
Bobcat Skid Steer	\$175.00 per hour
Rubber Tire Backhoe	\$200.00 per hour
Trench Roller/Compactor	\$65.00 per hour
Concrete/Asphalt Saw Attachment	\$125.00 per hour
Mud Hog Pump	\$50.00 per hour
Service Truck	\$45.00 per hour
Tandem Dump Truck	\$175.00 per hour
6-Ton Dump Truck	\$125.00 per hour
F-450 Valve Truck	\$125.00 per hour
Miscellaneous Tools	\$40.00 per hour
<u>Water Rate Schedule</u>	
Inside City Limits	
Minimum 2,000	\$21.58 per month
2,001 to 4,000 gallons	\$6.73 \$6.53 per 1,000 per month
4,001 to 6,000 gallons	\$6.84 \$6.64 per 1,000 per month
6,001 to 8,000 gallons	\$6.90 \$6.70 per 1,000 per month
8,001 + gallons	\$6.95 \$6.75 per 1,000 per month
Outside City Limits	
Minimum 2,000	\$41.97 per month
2,001 to 4,000 gallons	\$13.46 \$13.06 per 1,000 per month
4,001 to 6,000 gallons	\$13.68 \$13.28 per 1,000 per month
6,001 to 8,000 gallons	\$13.80 \$13.40 per 1,000 per month
8,001 + gallons	\$13.91 \$13.51 per 1,000 per month
<u>Industrial Rate</u>	
Inside City Limits	
Minimum 2,000	\$21.58 per month
2,001 to 4,000 gallons	\$6.73 \$6.53 per 1,000 per month
4,001 to 6,000 gallons	\$6.84 \$6.64 per 1,000 per month
6,001 to 8,000 gallons	\$6.90 \$6.70 per 1,000 per month
8,001 to 500,000 gallons	\$6.95 \$6.75 per 1,000 per month
500,001 + gallons	\$4.03 \$3.91 per 1,000 per month
Outside City Limits	
Minimum 2,000	\$41.97 per month
2,001 to 4,000 gallons	\$13.46 \$13.06 per 1,000 per month
4,001 to 6,000 gallons	\$13.68 \$13.28 per 1,000 per month
6,001 to 8,000 gallons	\$13.80 \$13.40 per 1,000 per month
8,001 to 500,000 gallons	\$13.91 \$13.51 per 1,000 per month
500,001 + gallons	\$8.06 \$7.82 per 1,000 per month
<u>Government Bulk Rate</u>	
W/O minimum GPD guaranteed in contract	\$5.52 \$5.46 per 1,000 per month
Minimum gpd guaranteed in contract	\$2.84 \$2.81 per 1,000 per month
<u>Sewer Rates</u>	
Inside City Limits	
	Base Rate (BR)
¾" meter	\$ 30.11 BR \$27.75 BR + (\$13.86 \$11.90 /1,000) per month
1"	\$ 52.34 BR \$48.24 BR + (\$13.86 \$11.90 /1,000) per month
1½"	\$ 79.96 BR \$73.70 BR + (\$13.86 \$11.90 /1,000) per month

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Effective 7/1/26

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City of Dunn Fee Schedule	
Proposed Fee Schedule for FY 2027 (changes from FY26 in red)	
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2"	\$ 110.50 BR \$101.84 BR + (\$13.86 \$11.90/1,000) per month
3"	\$ 282.06 BR \$259.96 BR + (\$13.86 \$11.90/1,000) per month
4"	\$ 311.13 BR \$286.76 BR + (\$13.86 \$11.90/1,000) per month
6"	\$ 837.45 BR \$771.84 BR + (\$13.86 \$11.90/1,000) per month
Sewer Only Residential	\$85.78 \$79.06 per month
Sewer Only Commercial (requires metered usage)	\$ 85.78 BR \$79.06 BR + (\$13.86 \$11.90/1,000) 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) + \$11.80 \$10.12/1,000 per month
Outside City Limits	Base Rate (BR)
¾" meter	\$ 57.05 BR \$52.58 BR + (\$27.74 \$23.81/1,000) per month
1"	\$ 98.87 BR \$91.12 BR + (\$27.74 \$23.81/1,000) per month
1½	\$ 155.57 BR \$143.38 BR + (\$27.74 \$23.81/1,000) per month
2"	\$ 216.63 BR \$199.66 BR + (\$27.74 \$23.81/1,000) per month
3"	\$ 559.75 BR \$515.90 BR + (\$27.74 \$23.81/1,000) per month
4"	\$ 617.91 BR \$569.50 BR + (\$27.74 \$23.81/1,000) per month
6"	\$ 1,672.00 BR \$1,541.00 BR + (\$27.74 \$23.81/1,000) per month
Sewer Only Residential	\$181.75 \$167.50 per month
Sewer Only Commercial (requires metered usage)	\$ 181.75 BR \$167.50 BR + (\$27.74 \$23.81/1,000) 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) + \$23.73 \$20.37/1,000 per month
Septage Hauling	
Septage Load charge	\$80.00 \$40.00 per load
Septage Receiving Volume charge	\$0.25 \$0.08 per gallon
Water & Sewer Tap Fee Schedule	
<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
Water Taps	
Tap Restoration (Same as new Tap)	\$2,200.00 \$1,850.00
In Town Water Taps	
¾" Water Tap Fee (Not to exceed 6 Ft. in depth. Tap Fees plus highway bore cost or depths greater than 6 Ft..)	\$3,200.00 \$2,850.00
1" Water Tap Fee (Not to exceed 6 Ft. in depth. Tap Fees plus highway bore cost or depths greater than 6 Ft..)	\$3,700.00 \$3,350.00
Out of Town Water Taps	
¾" Water Tap Fee (Not to exceed 6 Ft. in depth. Tap Fees plus highway bore cost or depths greater than 6 Ft..)	\$4,200.00 \$3,850.00
1" Water Tap Fee (Not to exceed 6 Ft. in depth. Tap Fees plus highway bore cost or depths greater than 6 Ft..)	\$4,700.00 \$4,350.00
Sewer Taps	
<i>All taps greater than 4" are cost plus time and material (Deposit Required) Deposits are 50% of tap cost.</i>	
In Town	
Tap Restoration (Same as new Tap)	\$2,200.00 \$1,850.00

Note: Some development activities may require multiple permits and fees.

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City of Dunn Fee Schedule	
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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..)	\$3,200.00 \$2,850.00
Out of Town	
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..)	\$4,200.00 \$3,850.00
Transfer Fee	\$25.00
Temporary Landlord Connection and Temporary Construction Connection	\$35.00
Water Sample Fee (delivered between 7am & 3pm, Monday thru Thursday)	\$50.00
Water Sample Fee - government bulk users (delivered between 7am & 3pm, Monday thru Thursday)	\$25.00
Water Sample After Hours Fee - all users (not delivered between 7am & 3pm, Monday thru Thursday) This fee is in addition to the regular water sample fee.	\$50.00
<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
<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
Reduction in Deposit Amount if a new account is setup for ACH payment	\$20.00
<u>Meter Fee Rates</u>	
Hydrant Meter Rental	\$500.00 \$400.00
<u>Meter Fee for New Residential and Commercial Developments</u>	

Note: Some development activities may require multiple permits and fees.

Effective 7/1/26

City of Dunn Fee Schedule	
Proposed Fee Schedule for FY 2027 (changes from FY26 in red)	
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.	
3/4" x 5/8"	\$500.00 \$435.00
1"	\$630.00 \$565.00
Greater than 1"	Quoted prior to installation
<u>Fireline Protection</u>	
2"	\$14.30 per month
4"	\$29.98 per month
6"	\$59.95 per month
8"	\$89.93 per month
10"	\$132.00 per month
12"	\$191.40 per month
Taxes	FEES
<u>Property Tax Rate</u>	
Rate	.60 →.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.