



Adopted
Municipal Operating Budget
Fiscal Year 2025-2026
July 1, 2025 - June 30, 2026

Prepared By:

City Administration
Finance Department

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Statesville
North Carolina**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Statesville, North Carolina for its annual budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**ELECTED OFFICIALS
THE MAYOR AND STATESVILLE CITY COUNCIL**

Mayor..... Constantine H. Kutteh
Council Member – At Large..... Kimberly Wasson
Council Member – At Large..... Steve Johnson
Council Member – Ward 1..... David Jones
Council Member – Ward 2..... C.O. Johnson
Council Member – Ward 3..... Doris Allison
Council Member – Ward 4..... Amy Lawton
Council Member – Ward 5..... Joe Hudson
Council Member – Ward 6..... Lisa Pearson

APPOINTED OFFICIALS AND STAFF

City Manager..... Ron Smith, ICMA-CM
Assistant City Manager..... Scott Harrell, PE
Assistant to the City Manager..... Matthew Pierce
City Attorney..... Leah Gaines Messick
City Clerk..... Emily Kurfees
Chief Finance Officer..... Gina Lawrence, MS, MPA
Human Resources Director..... Stacey Everette, MS, PHR
IT Director..... Nikki L. Gregory, CGCIO
Police Chief..... David Onley
Fire Chief..... Glenn Kurfees
Planning Director..... Sherry Ashley, AICP
Parks and Recreation Director..... Richard E. Griggs
Airport Director..... John M. Ferguson, AAE
Electric Utility Director..... Cody Leis, PE
Public Utilities Director..... William E. Vaughan, PE
Public Works Director..... Steve Bridges, MBA
Engineering Director..... Matthew Hubert, PE
Civic Center Director..... Kali Bailey

CITY of Statesville NORTH CAROLINA

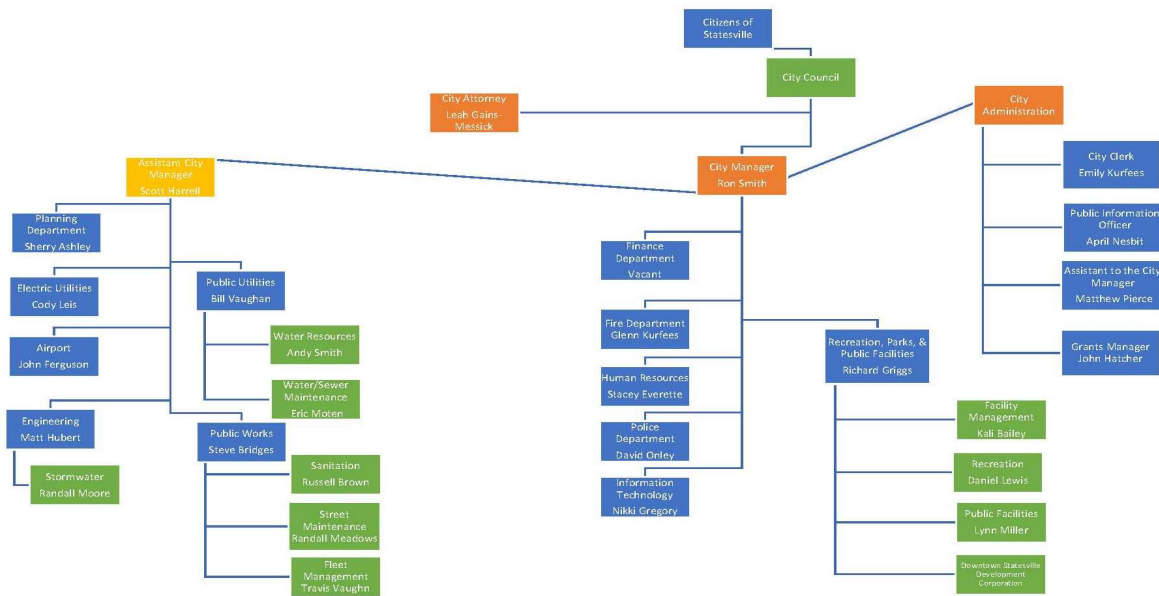
City of Statesville, North Carolina
Mayor and Statesville City Council



Pictured from left to right: David Jones, Doris Allison, Jap Johnson, Kim Wasson, Mayor Costi Kutteh, Amy Lawton, Joe Hudson, Lisa Pearson, Steve Johnson

CITY of Statesville NORTH CAROLINA

City of Statesville, North Carolina Organizational Chart





VISION

Statesville will be a vibrant regional center that provides a higher quality of life for ALL.

MISSION

City of Statesville will serve with integrity, provide sound resource management, and equitably deliver high-quality public services.

CORE VALUES

We Value City Staff—We acknowledge the unique talents of each employee, their career goals, and the importance of their overall well-being. We incentivize excellent performance, thinking creatively, and quality customer service. We provide opportunities for employees to provide feedback on what would improve the workplace, their quality of work, and how the city serves its citizens.

We Value Engagement—We look for opportunities to listen to community members where they are. We engage with the community in order to improve quality of service, deliver better programming, and develop solutions to community problems. We provide timely, clear, and accessible information on current challenges, forthcoming opportunities, and solutions delivered to the community.

We Value & Encourage Opportunity—We design facilities and programs in a way that enables all citizens to participate and benefit. We develop local talent and strengths into the next generation of city employees and leaders.

We Value Integrity—We interact with one another and the community with honesty, compassion, and respect. We act as responsible stewards of the resources entrusted to us. We govern, lead, and serve as we would want to be governed, led, and served.

We Value Quality & Creativity—We collaborate to find cost effective, creative, and equitable solutions and procedures. We work with citizens, community partners, and other units of local government to deliver better outcomes for members of our community.



GOALS & STRATEGIES



DEVELOPING OUR TEAM

Description: The City of Statesville recognizes that its employees are its most valuable asset and resource for realizing the city's vision. Capable and professional employees are essential for delivering high-quality customer service and managing the long-term needs of the community.

STRATEGIC INITIATIVES

- 1. Attract and retain a talented, engaged workforce responsive to the needs of our growing community.
- 2. Invest in employee professional development to promote continuous learning and improvement in service delivery.



CONNECTING OUR CITY

Description: The City of Statesville strives to provide high-quality services and utilities for today's needs while also planning for the future needs of residents, businesses, and industry.

STRATEGIC INITIATIVES

- 1. Proactively maintain existing infrastructure assets and systems to ensure current quality and long-term viability.
- 2. Invest in critical public infrastructure to align with land use plan goals and accommodate future growth citywide.



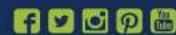
CONNECTING OUR COMMUNITIES

Description: The City of Statesville supports vibrant communities and safe neighborhoods with opportunities for employment, recreation, engagement, and housing.

STRATEGIC INITIATIVES

- 1. Provide reliable, high-quality public safety to ensure the wellbeing of residents, businesses, and visitors.
- 2. Expand access to enriching cultural, recreational, and open space amenities.
- 3. Promote the development of a range of housing types throughout our community and housing stability for residents.

www.statesvillenc.net



Strategic Goals & Budget Alignment Front & Center serves as the City’s strategic playbook for the next half decade. In its fully developed form, every Town employee should be able to see how their daily work connects to the City’s strategic goals. At present, Council action requests relate the specific request to the strategic plan. Personnel evaluations now rate employees on the Core Values stated here. Additionally, in the fall of 2024, each

department will participate both in employee satisfaction surveys (called for under “Developing Our Team”) and in an input process that identifies ways departments at all levels can better embody the mission, vision, and goals of the strategic plan.

The following pages highlight funds allocated in the FY24-25 budget to specific items identified as City Council priorities.

| Strategic Goal Alignment | | |
|--------------------------|--|-------------------|
| Strategic Focus | | |
| Developing Our Team | Talent Attraction & Retention | Budget |
| | Employee Recognition | \$ 56,250 |
| | Market Analysis | 18,000 |
| | NEOGOV (HR Software) | 30,000 |
| | Total | \$ 104,250 |
| | Employee Professional Development | |
| | City Clerk | 300 |
| | Finance | 20,200 |
| | Information Technology | |
| | Network | 16,850 |
| | GIS | 7,125 |
| | Utility Billing | 5,150 |
| | Planning | 19,872 |
| | Police | |
| | Travel & Training | 123,713 |
| | Professional Dues | 23,825 |
| | Fire | |
| | Travel & Training | 162,450 |
| | Professional dues | 15,925 |
| | Public Works | |
| | Engineering | 10,150 |
| | Garage | 8,200 |
| | Street | 24,500 |
| | Street Construction | |
| | Warehouse | - |
| | Sanitation | 13,900 |
| | Recreation | |
| | Administration | 19,500 |
| | Parks | 3,150 |
| | Airport | 7,600 |
| | Electric | 122,246 |
| | Water & Sewer | 26,935 |
| | Stormwater | 13,300 |
| Civic Center | 1,000 | |
| Total | \$ 645,891 | |

| Strategic Goal Alignment | | | |
|---|---|------------------|---------------------|
| Strategic Focus Connecting Our City: Invest | Redevelopment Areas | | Budget |
| | 4 to 23 kV Conversion | | \$ 400,000 |
| | Greenway Connector under US 21 | | 389,200 |
| | Fire Station 3 Renovation | | 165,000 |
| | S Toria Dr & Beauty St Culvert Replacements | | 900,000 |
| | | Total | \$ 1,854,200 |
| | New Development Areas | | |
| | Expand Terminal Apron | | \$ 57,350 |
| | Fuel Farm | | 4,500 |
| | Hangar Roof Replacement | | 100,000 |
| 1 MG Elevated Tank and Distro Sys | | 6,900,000 | |
| | Total | 7,061,850 | |

| Strategic Goal Alignment | | | |
|---|---|-------------------|---------------|
| Strategic Focus Connecting Our City: Maintain | Talent Attraction & Retention | | Budget |
| | Sidewalk projects | | \$ 50,000 |
| | Pavement Condition Survey | | 60,000 |
| | Service Truck (Garage) | | 101,000 |
| | Dump Truck (Streets) | Total | 150,000 |
| | Snow Plow | | 28,000 |
| | Paving and Resurfacing | | 545,600 |
| | Greenway Maintenance | | 44,000 |
| | Front Load Automated Garbage Truck | | 465,000 |
| | Automated Leaf Collection Truck | | 275,000 |
| | Temporary Leaf Collectors | | 155,250 |
| | Electric Maintenance Equipment | | 273,438 |
| | Electric Fleet | | 672,543 |
| | Electric System Improvement and Expansion | | 4,000,000 |
| | Distribution Automation | | 200,000 |
| | Delivery Substation Improvements | | 300,000 |
| | Fiber Plant 1 288 Ring to WOC (1of2) | | 150,000 |
| | Fiber Plant 2 288 Ring (2 of 2) | | 250,000 |
| | Outage Management System | | 250,000 |
| | Substation Maintenance | | 274,500 |
| | Sewer Maintenance Vehicles | | 772,000 |
| | Sewer Maintenance Projects | | 250,000 |
| | Water Maintenance Vehicles | | 186,500 |
| | Waterline Rehabilitation | | 220,000 |
| | Valve Replacement (Water Purification) | | 750,000 |
| | 3rd Creek WWTFPElectric Generator | | 8,800,000 |
| | 4th Creek WWTP Equipment | | 651,750 |
| | 4th Creek WWTP EQ Basin | | 2,000,000 |
| | Street Sweeper (Stormwater) | | 300,000 |
| | S Toria Dr & Beauty St Culvert Replacements | | 900,000 |
| Asset Inventory and Capital Priority | | 200,000 | |
| | Total | 23,274,581 | |

| Strategic Goal Alignment | | |
|----------------------------|---|---------------------|
| Strategic Focus | | |
| Connecting Our Communities | Public Safety | |
| | Police | |
| | Police Vehicles | 619,148 |
| | Radio Tower Fiber | 30,000 |
| | Telecommunicators (2) | 254,574 |
| | Crime Scene Technicians (2) | 104,404 |
| | Fire | |
| | Fire Station 3 Renovation | 165,000 |
| | Fire Vehicle | 60,000 |
| | ARFF Replacement/Lease | 100,000 |
| | Total | |
| | \$ 1,333,126 | |
| | Cultural, Recreational, & Open Space Amenities | |
| | Programs (Recreation & Parks) | 130,500 |
| | Parks Maintenance Equipment | 186,500 |
| | Parks Maintenance Vehicles | 296,500 |
| | Kimbrough Park Improvements | 275,000 |
| | Greenway repair and development | 150,000 |
| | New Park Signage | 30,000 |
| | Greenway Connector under US 21 | 389,200 |
| | Signs for New Historic District | 10,000 |
| | Civic Center Improvements | 190,000 |
| | | Total |
| | | \$ 1,657,700 |
| | Promote Housing Diversity & Stability | |
| | Iredell County Housing Fund | 190,000 |
| | Demolition (Dilapidated Properties) | 50,000 |
| | | Total |
| | | \$ 240,000 |

Statesville has a unique and interesting history in its more than 200 years of existence. On December 19, 1789, the North Carolina General Assembly created the Town of Statesville primarily because of its central location in Iredell County and in western North Carolina. The City was formally incorporated on January 9, 1847 as the area began to grow in number and prosperity.

History surrounds the residents of Statesville. Four historic residential districts represent housing that dates back as old as the mid-1800’s. The downtown retail district is listed on the National Register of historic places. Statesville’s commitment to revitalization and growth in the downtown retail district has resulted in a beautiful, vibrant Main Street city.

Having exceptional transportation access with Interstates 77 and 40 intersecting in Statesville, and with close proximity to

neighboring big cities Charlotte and Winston-Salem, an abundance of opportunities for growth exist. Statesville is the county seat of Iredell County and the county’s second largest city.

Statesville has operated under the Council-Manager form of government since 1949. The mayor and eight council members are elected on a non-partisan basis with six council members elected from wards and two elected at-large. All nine elected officials serve four-year staggered terms. City Council, which acts as the City’s legislative and policy-making body, selects the City Manager, who is the City’s chief administrator and implements the policies and programs adopted by City Council.

STATISTICAL INFORMATION:

Population

| | |
|----------------|------------|
| Statesville | 30,704 |
| Iredell County | 195,897 |
| North Carolina | 10,698,973 |

Size (square miles)

| | |
|----------------|--------|
| Statesville | 25.3 |
| Iredell County | 574.4 |
| North Carolina | 48,624 |

Climate (annual average)

| | |
|------------------|-----------|
| Rainfall | 51 inches |
| Snowfall | 5 inches |
| Temperature | 57 F |
| High Temperature | 69 F |
| Low Temperature | 43 F |

Fire Protection

| | |
|------------------------|----|
| Number of Stations | 4 |
| Number of Firefighters | 75 |

Police Protection

| | |
|---------------------------|----|
| Number of Stations | 3 |
| Number of Police Officers | 92 |

Number City Personnel

480

Utilities

| | |
|----------------------|---------|
| Electric Customers | 14,034 |
| Water Customers | 12,339 |
| Sewer Customers | 11,200 |
| Stormwater Customers | 112,000 |

Culture and Recreation

| | |
|----------------------------|----|
| Statesville Fitness Center | 1 |
| Leisure Pool | 1 |
| Community Centers | 2 |
| Parks and Playgrounds | 17 |
| Tennis Courts | 8 |
| Pickleball Courts | 6 |

Census data: censusreporter.org 2022 data

INTRODUCTION**STATESVILLE COMMUNITY PROFILE (con't)****Population**

| FY2020 | FY2021 | FY2022 | FY2023E | FY2024E | FY2025E |
|--------|--------|--------|---------|---------|---------|
| 25,828 | 26,028 | 30,704 | 29,450 | 30,334 | 30,704 |

Median Age

| FY2020 | FY2021 | FY2022 | FY2023E | FY2024E | FY2025E |
|--------|--------|--------|---------|---------|---------|
| 40 | 40 | 40 | 39 | 38.3 | 38 |

Racial Composition

| White | Black | Hispanic | Two or More | Asian | Other |
|-------|-------|----------|-------------|-------|-------|
| 56.2% | 28.6% | 10.7% | 2.2% | 2.0% | 16.0% |

Census data: censusreporter.org 2022 data

Employment Information

Unemployment rate *as of March 2024 for Iredell County:*

| FY2020 | FY2021 | FY2022 | FY2023 | FY2024 | FY2025 |
|--------|--------|--------|--------|--------|--------|
| 8.8% | 4.9% | 3.7% | 3.3% | 3.4% | 4.3% |

Census data: Federal Reserve Bank of St. Louis

Statesville Top Ten Employers as of June 30, 2024

| | |
|-----------------------|-------|
| Lowe's Companies, Inc | 4,000 |
| Iredell Schools | 2,900 |
| Iredell Health System | 1,448 |
| Iredell County Govt | 1,330 |
| Piedmont HealthCare | 1,178 |
| Lake Norman Health | 775 |
| Doosan Bobcat | 865 |
| Mooreville School | 765 |
| NGK Ceramics | 700 |
| Kewaunee | 500 |



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May 5, 2025

To the Honorable Mayor and Members of City Council:

In accordance with G.S. 159-11, I hereby convey the proposed budget for the 2025-2026 fiscal year. This budget proposes maintaining the tax rate at \$0.5176 and is based on an overall valuation of \$5,372,585,000, with a property tax collection rate of 99%.

The current budget year has been influenced by construction in and by Statesville. Housing construction continues to occur in previously approved subdivisions, while more requests have come to the City Council, resulting in more scrutiny and less overall approvals. The City has also been in construction mode during the year. The first construction phases of the Municipal Operations Center is all but complete for Statesville Public Power, Fleet Maintenance, and a new warehouse building. Construction has also started on a new airport terminal building, Police Department expansion and a related parking deck.

The most significant emerging issue for the City has been the need to begin planning for an expansion to the Fourth Creek Wastewater Treatment Plant (WWTP). Although we are not yet at the point of mandatory expansion planning, staff are actively tracking capacity numbers and identifying actions and projects to extend the timeframe before having to take that step to expand. You will see several proposed projects in the Water and Sewer budget over the next few years that are meant to mitigate the need for expansion while also preparing for it financially. There will be resulting increases in the water and sewer rates to accommodate those projects and future expansion.

The City's recently adopted Front and Center Strategic Plan is reflected in this budget proposal. Each department has developed a set of measurables that correlate with the objectives of the Front and Center Strategic Plan, and in some cases help to justify departmental requests.

At the Winter Budget Retreat, the City Council provided guidance to the staff regarding the development of the FY2026 budget. At that meeting, the following topics were reviewed, and will be addressed later in this message:

1. Employee Compensation
2. Elimination of the proposed Building Inspections Division

3. Downtown Statesville Development Corporation (DSDC) Organizational Changes
4. Stormwater Program Fee Changes
5. Wastewater Treatment
6. Capital Projects

Based on feedback at the retreat, staff have included most of what the Council requested in this proposed budget.

GENERAL FUND SUMMARY

“The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, state and federal grants, and various other taxes and licenses. The primary expenditures are for public safety, streets, sanitation, recreation and parks, and general government.” – City of Statesville Annual Comprehensive Financial Report.

| FY2025 Adopted | FY2026 Proposed | \$ Change | % Change |
|----------------|-----------------|---------------|----------|
| \$72,876,775 | \$58,328,679 | -\$14,548,096 | -20% |

The proposed General Fund budget of \$58,328,679 reflects an overall decrease of \$14,548,096, or -20% from the prior year. This difference is due to two primary actions, both associated with construction projects. There was a large interfund loan from Statesville Public Power to assist in the funding of the police station expansion and a large, appropriated fund balance, also focused on that project. This year’s proposal does not include major construction projects of that magnitude. The ad valorem property tax revenues of \$27,953,377 are based on estimated property values of \$5,372,585,000, a property tax rate of \$0.5176 per \$100 in assessed valuation, and a collection rate of 99%. One penny on the tax rate will generate \$537,258 in revenue. This reflects an increase of \$349,885,000 in tax valuation over this year, or 6.5%.

Major Revenues

Ad Valorem Taxes are estimated at \$27,953,377; an increase of just over \$1,268,408, or 4.8% from the prior year. This increase in revenue is based on significant growth due to development and annexations.

Local Option Sales Taxes are estimated at \$11,618,000; a decrease of \$1,319,257 or -10% based on current year budget and growth projections.

Electricity & Natural Gas Sales Taxes are estimated at \$104,278, down from \$166,677 in current year collections and projections.

Powell Bill revenue is estimated at \$1,082,000,000, which is an increase from \$880,000 this year.

Recreation revenues are budgeted at \$688,190, a decrease of \$7,489 from this year.

There will be a direct payment of \$1,000,000 to the General Fund from Statesville Public Power. This appropriation will be used to cover operating expenses in the General Fund, and in the future could be dedicated to other uses such as debt service or capital.

Since interest rates have remained stable at current rates, we feel there is at least one more year of higher investment income to plan for and have included \$1,500,000 in our budget projections.

Major Expenditures

After receiving almost \$8,000,000 in capital requests, this year I am recommending just over \$4,000,000 in capital expenditures in the General Fund departments, with \$1,819,000 being funded through a one-time fund balance appropriation.

Some of the major capital items included in this budget proposal:

- Design of the next phase of the Municipal Operations Center
- Greenway connector under US21
- Dispatch consoles and interview room cameras for the Police Department
- Tactical Police vehicle
- Sanitation grapple truck
- Leisure pool renovation
- Capital reserve contribution for a fire truck

SPECIAL ASSESSMENT DISTRICTS

Downtown Tax District

Assessed values for the downtown service district are forecasted to increase by 2.7% from last year to \$125,000,000. I recommend maintaining the Downtown Service District tax rate at \$0.10 per \$100 assessed valuation, based on a collection rate of 99%. One penny on the service district tax rate generates \$12,500.

Woods Drive Dam Tax District

In July 1, 2015, the Woods Drive Dam Municipal Service District went into effect, for the purpose of providing funds for routine maintenance and periodic repair of the dam. The assessed value of the district is now \$4,094,800. Due to growth in the assessed value of the district, and the City's ability to build a reserve for future repairs, I recommend decreasing the Woods Drive Dam Municipal tax rate from \$0.21 per \$100 assessed valuation to \$0.18. Based on the decreased rate, revenues are estimated at \$7,370 based on a collection rate of 100%. One penny on the service district tax rate generates \$737. As required by law, any unspent funds on maintenance of the dam each year will be reserved for future repairs to the dam.

ENTERPRISE FUNDS

Enterprise funds operate on a philosophy that they will “stand on their own two feet”. Revenues result from exchange transactions associated with the principal activity of the fund, an example being the payment of an electric bill for the electricity used. These funds do not rely on the ad valorem or sales tax and receive no assistance from the General Fund. The city’s enterprise funds include the Airport, Electric, Water and Sewer, Civic Center, and Stormwater.

AIRPORT FUND SUMMARY

| FY2025 Adopted | FY2026 Proposed | \$ Change | % Change |
|----------------|-----------------|------------|----------|
| \$4,099,651 | \$4,063,113 | -\$365,538 | -0.9% |

The Airport is continuing to provide growth in the City’s General Fund property tax base with an aircraft valuation of close to \$90,000,000 and buildings over \$30,000,000. The proposed budget for the Airport Fund is \$4,063,113. Operational expenses of the airport are funded primarily with ground and hangar lease and fuel flow revenues generated from the operation of the airport.

STATESVILLE PUBLIC POWER FUND SUMMARY

| FY2025 Adopted | FY2026 Proposed | \$ Change | % Change |
|----------------|-----------------|--------------|----------|
| \$55,770,700 | \$49,055,041 | -\$6,715,659 | -12.0% |

During FY2025 the Electric Utilities Department was renamed Statesville Public Power. The proposed budget for the Statesville Public Power Fund of \$49,055,041 is balanced with no across-the-board change in retail or wholesale electric rates. Growth, supply chain issues and inflation continue to push the City to make larger purchases of equipment, which continues to be at higher costs.

Major Revenues

Electric Sales account for most of the revenues from this fund and are estimated at \$43,256,600, up by approximately \$1,700,000 from the prior year’s adopted budget. Sales have increased as the City continues to grow its residential and industrial base, and in the current year could finish higher than budgeted.

Major Expenditures

Wholesale purchased power costs of \$27,802,880, up from the previous year, showing higher demand due to growth.

Major Capital

This budget proposal includes almost \$7,800,000 in capital funds, up approximately \$1,200,000 from FY2025. Most of the capital expenditure is in trucks, equipment and improvements and

expansion. However, specific projects such as a new radio tower, delivery one engineering, and undergrounding of utilities are contributing to the large increase. These are necessary projects that will have lasting impacts on the utility.

WATER & SEWER FUND SUMMARY

| FY2025 Adopted | FY2026 Proposed | \$ Change | % Change |
|----------------|-----------------|------------|----------|
| \$31,603,846 | \$31,021,745 | -\$582,101 | -1.8% |

Beginning in FY2026 I propose to begin addressing several projects in the water and sewer budget. Over the next ten years it will be necessary to maintain our system, address low pressure zones, and prepare for growth. This will require major investments in water treatment and distribution and wastewater treatment and collection.

On paper, Statesville is currently allocating over 70% of its capacity in the Fourth Creek WWTP. The State requires that when the City reaches the 80% threshold we will be required to enter into the planning process for a plant expansion. Although we are not at that point, we have started preparing for that inevitability. Growth has pushed us in this direction, and it is important that we begin investing in the 4th Creek plant so we are prepared for the future and see no diminishment in service. This year staff worked with a contract engineering firm to develop a 10-year rate study that considers the improvements that will be required to adequately deal with growth.

At the winter retreat, a draft of the plan was presented to the City Council, with a proposed rate structure and a request for guidance. The primary way to fund the required improvements is to raise water and sewer rates. The Council was comfortable with an 8% increase, understanding that it may not be possible to get to that point. This budget proposes a 10-year plan that will include yearly increases to the rates, starting with 9% in the coming fiscal year.

These increases will ultimately add up, but for the City to adequately function, grow and see new investment and tax base, these are necessary actions. Without the ability to provide water and sewer, other services will suffer, as will the economic health of the community.

Major Revenues

Water sales are estimated at \$7,357,225 and sewer fees at \$11,843,115. These are significant increases over this year, at 9.7% and 12.0%, respectively. In addition, water and sewer system development fees are planned to reach almost \$850,000, a decrease from what was projected in FY2025.

Major Capital

I am recommending \$12,151,700 in capital outlay this year to address some of the most critical needs, and to continue working on capacity planning and implementation at the Fourth Creek Wastewater Treatment Plant, to which almost \$2,000,000 is programmed.

Some of the major capital projects are as follows:

- Water Plant Improvements
 - Flash Mixers and Flocculator Replacement
- Water Distribution
 - Arey Road Water Line Extension
- Wastewater Treatment Plant Improvements
- Sewer Collection
 - 3rd Creek Gravity Sewer Line

CIVIC CENTER FUND SUMMARY

| FY2025 Adopted | FY2026 Proposed | \$ Change | % Change |
|-----------------------|------------------------|------------------|-----------------|
| \$1,726,761 | \$1,680,978 | -\$45,783 | -2.7% |

The proposed budget for the Civic Center is \$1,680,978; an decrease of 2.6% from last year. Civic Center fees are estimated at \$382,000, which is level with this year, however that number could as high as \$400,000. Over the last year we have made significant changes to the Civic Center staffing structure by merging the department with Recreation and Parks. This has resulted in a salary decrease of roughly \$245,000 in the Civic Center budget. This decrease has not impacted the operations personnel. The intent of this move was to put less reliance on the Occupancy Tax and partnered with strategic fee increases could create a cost swing of almost \$350,000 to the better in the upcoming year’s budget alone. There is no appropriated fund balance allocated in this proposal, which is down from \$340,000 in FY2025.

Transfers from occupancy tax receipts are projected at \$1,150,000 to balance the budget and lessen the reliance on the Civic Center fund balance. Any excess collections of occupancy taxes, which are estimated to decrease in the upcoming year, will be reserved for future capital and debt service for the facility, with a proportionate share going to the Statesville Convention and Visitor’s Bureau (SCVB).

Major capital improvements will include:

- Parking Lot Asphalt Overlay
- Audio/Visual Upgrades

STORMWATER UTILITY FUND SUMMARY

| FY2025 Adopted | FY2026 Proposed | \$ Change | % Change |
|----------------|-----------------|-----------|----------|
| \$2,818,334 | \$3,383,935 | \$565,601 | 20% |

The proposed budget for the Stormwater Fund is \$3,383,935 with a recommended fee increase from \$4.70 per equivalent residential unit (ERU) to \$6.20 per ERU. This increase will become effective on January 1, 2026 and is due to both large project costs and the emergence of sinkholes throughout the year that have otherwise been unbudgeted expenses. Stormwater fee collections are anticipated at \$2,729,440 and we have appropriated fund balance at \$503,495. This is a yearly planned appropriation as we know there are large projects on the horizon and the fund performs at a surplus to build those projects.

Major Capital

Major capital projects and equipment are budgeted at \$1,861,352, an increase of over 10%.

Some of the major projects are as follows:

- South Toria Drive improvements and Beauty Street improvements
- Holland Drive Wingwall and culvert replacement
- Purchase a tandem dump truck
- Maintenance and repair emergency funds

FRONT AND CENTER STRATEGIC PLAN

In 2024 the City Council adopted a strategic plan, which has been incorporated into this budget. Concepts of the plan have been used in the decision-making process and specific measurables are incorporated into the document as additional information for each department, which is found near the end of the budget document. These measurables correspond with the strategic plan, show some of the more important metrics, and in some cases are meant to justify the departmental request.

CITY OF STATESVILLE EMPLOYEES

Largely due to the past moves made by the City Council regarding employee compensation and benefits, recruitment and retention is manageable. At this year's retreat, the Council was presented with several options brought forth to city management through an employee satisfaction survey. The primary topics are listed below:

1. Cost of living adjustment (COLA) of 3%
2. Post retirement health insurance stipend
3. Implementation of a compensation market study
4. Completion of the Fire Department Career Development Program

At the retreat the Council made a COLA their highest priority, and we have included a 3% increase in this budget proposal. In addition, we have included each of the other three options as well. The intent of those is to benefit both the employees and the City from a recruitment and retention standpoint and coincides closely with our Strategic Plan.

The cost of group health insurance will decrease marginally in the upcoming year, and some of those savings will allow us to budget for the benefits mentioned above.

There are four full-time and one part-time equivalent positions being recommended in the general fund and are listed below.

General Fund

- **Human Resources, Administrative Associate** – *This position is currently filled as part time. The department would like to convert this to a full-time position. This is due to the additional emphasis put on employees by the City Council and to better improve our employee experiences.*
- **Planning** – *Due to the increased workload and development demand an additional planner is necessary. The addition of this position will allow for better customer service. If approved, we would fill this position sometime after October 1, 2025.*
- **Police and Fire, Two Telecommunicators** – *These two positions were approved previously by the Council after a request from the two departments. This will allow for the City to dispatch both Police and Fire and is a result of the County moving to the viper radio system. Our groups will not be making this change, and we have been told by the County the City will not be dispatched if we do not use that system.*
- **Recreation and Parks, Building Maintenance Technician** – *New buildings, along with a small staff necessitate this addition. This position should not be totally paid for by the General Fund and some costs will be recouped through the reimbursement process.*
- **Fire, Deputy Chief for Administration** – *This would reinstate a position that was eliminated in 2013. With the growth of the City, the upcoming addition of a fifth station, and the large size of the department, I believe this position is warranted. If approved, we would fill this position sometime after January 1, 2026.*

BUDGET SUMMARY

The funds detailed in the preceding sections comprise the FY2025-2026 Proposed Municipal Operating and Capital Budget proposal of \$147,533,491. Some of the larger swings in the budget are due to funding for large construction projects through interfund loans and appropriated fund balance. The totals for the six operating funds are shown in the following table:

| Fund | FY2025 Adopted | FY2026 Proposed | \$ Change | % Change |
|---------------|----------------------|----------------------|----------------------|---------------|
| General | \$72,876,775 | \$58,328,679 | -\$14,548,096 | -20% |
| Airport | \$4,099,651 | \$4,063,113 | -\$365,538 | -0.9% |
| Electric | \$55,770,700 | \$49,055,041 | -\$6,715,659 | -12.0% |
| Water & Sewer | \$31,603,846 | \$31,021,745 | -\$582,101 | -1.8% |
| Stormwater | \$2,818,334 | \$3,383,935 | \$565,601 | 20% |
| Civic Center | \$1,726,761 | \$1,680,978 | -\$45,783 | -2.7% |
| TOTAL | \$168,903,067 | \$147,533,491 | -\$21,369,576 | -12.7% |

In addition to the recommended operating budget, proposals are included for other annually appropriated funds as follows:

| Fund | FY2025 Adopted | FY2026 Proposed | \$ Change | % Change |
|-----------------|--------------------|--------------------|------------------|--------------|
| Risk Management | \$8,030,101 | \$7,999,627 | -\$30,474 | -0.3% |
| Occupancy Tax | \$1,484,035 | \$1,484,035 | \$0 | 0% |
| Secondary E-911 | \$8,000 | \$8,000 | \$0 | 0.0% |
| TOTAL | \$9,296,510 | \$9,491,662 | -\$30,474 | -0.7% |

KEEP A WEATHER EYE ON THE HORIZON

I believe this budget proposal balances existing and future needs. The City is in a major construction phase, both internally and externally. The projects the Council has prioritized over the last few years are being accomplished or are in the planning phases. Those projects are significant financial undertakings and will put some stress on this and future budgets. However, they are necessary for the efficient operation of the organization and to provide service to our citizens.

Fortunately, the City is also seeing major construction and growth activity. Annexations of new projects that have taken place over the last few years are beginning to bear fruit. Many of the Council-approved residential projects are now in the technical review phase and will begin construction this year. Obviously, there will be the need for additional services to accommodate this growth, but stronger revenues will help to meet those needs. The next few years will be a balancing act to make sure we do not outpace our ability to provide service to our citizens while keeping us strong financially to maintain a strong workforce and facilities.

As is reflected in the proposed capital projects and rate increases, based on new growth, sewer capacity has become a major topic of discussion. This budget fully contemplates the first steps toward addressing future capacity and includes projects that will mitigate the impacts of growth through lengthening the current capacity life of the 4th Creek WWTP. The costs will be high but

will allow the City to continue to grow and capitalize on other future funding streams such as property and sales tax revenues associated with that growth.

The cost of Bethlehem Road will be higher than originally planned. Although the City has already assigned some funds, that will not cover the entire cost of this project. At the Winter Budget Retreat the decision was made to make this project bigger and therefore increase the cost. That decision was made based on the hope that state aviation money would be available. If we cannot obtain those funds the bigger project will be solely for the City to absorb.

Capital needs are being funded at a high level but will continue to grow. This is obvious, but if the Council wishes to move forward with initiatives such as implementing the Route2Recreation Comprehensive Plan and filling gaps and building new sidewalks, difficult funding decisions will have to be made at some point in the future.

Residential Growth continues, and in fact this year seems to be when many of the developments that have been approved and annexed by Council begin construction. The test to the City's services will be in the upcoming few years, but the increases in revenue over the last two years seems to be tracking with our need to provide those services. Only time will tell how this will play out.

According to the Iredell County Economic Development Corporation, industrial growth interest has stayed steady but has shifted from distribution to more industry and manufacturing. This is a positive, but projects seem to be slower to materialize.

Commercial and retail growth interest is on the rise. I am hoping that recent interest in some of Statesville's pivotal properties will move the needle in this area.

The next big construction projects for the City are the next phase of the MOC and Fire Station #5. The MOC is the easier of the two to fund, as the cost will be distributed between several funds and will not land solely on the General Fund. However, the fire station will be solely a cost to the General Fund and will include the construction, apparatus, and employees. This is an action I continue to highlight that we need to prepare for, as it will be unlikely that natural revenue growth will cover those costs. Decisions will need to be made in this upcoming year as to how to proceed.

Finally, we heard at the retreat that our street conditions are trending in the wrong direction. Although we hope to receive more in Powell Bill Funds this year, it is unlikely that increase will significantly affect the street conditions. The City should consider additional funding for street paving to help keep up with the degradation of our streets.

RECOMMENDATION

I now therefore recommend to the City Council the City of Statesville's FY2026 Operating and Capital budget of \$157,025,153 reflects an overall decrease of 12% from the current fiscal year. Ad valorem property tax revenues are projected at \$27,530,000, based on estimated property values of \$5,372,585,000, which reflects an increase of \$349,885,000 in valuation from this fiscal year. I propose maintaining the property tax rate of \$0.5176, per \$100 in assessed valuation, based on a collection rate of 99% and reducing the Woods Dam Special Assessment District tax rate from \$0.21 to \$0.18. A General Fund balance appropriation of \$1,819,000 has been included for one-time capital expenditures. Unassigned fund balance is 46.8% or \$21,800,000 at the end of FY2024. One penny on the tax rate generates \$537,258 in revenue.

I want to thank the departments, Assistant City Manager Scott Harrell, and particularly Cynthia Dunford, the City's Interim Assistant Finance Director, for their assistance in preparing this budget proposal. I appreciate the consideration of the City Council in reviewing the budget and providing us with the tools to provide quality services to the citizens of the City of Statesville. We look forward to reviewing this budget proposal with you and receiving your comments and instructions.

Respectfully submitted,



Ronald R. Smith
City Manager

TOTAL REVENUES - ALL FUNDS

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-----------------------|-----------------------|-----------------------|---------------------------|---------------------------|----------------------------------|
| General Fund | \$ 47,329,157 | \$ 56,437,259 | \$ 72,876,775 | \$ 58,328,679 | -20.0% |
| Airport Fund | 3,141,273 | 3,730,960 | 4,099,651 | 4,063,113 | -0.9% |
| Electric Fund | 48,054,854 | 49,268,965 | 55,777,700 | 49,055,041 | -12.1% |
| Water & Sewer Fund | 18,843,768 | 19,624,213 | 31,603,846 | 31,021,745 | -1.8% |
| Stormwater Fund | 2,440,976 | 2,600,602 | 2,818,334 | 3,383,935 | 20.1% |
| Civi Center Fund | 1,477,376 | 1,555,386 | 1,726,761 | 1,680,978 | -2.7% |
| Risk Management Fund | 9,118,723 | 8,360,246 | 8,030,101 | 7,999,627 | -0.4% |
| Occupancy Tax Fund | 1,349,982 | 1,413,654 | 1,484,035 | 1,484,035 | 0.0% |
| Secondary E-911 Fund | 48,927 | 31,129 | 8,000 | 8,000 | 0.0% |
| Total Revenues | \$ 131,805,036 | \$ 143,022,414 | \$ 178,425,203 | \$ 157,025,153 | -12.0% |

TOTAL EXPENDITURES - ALL FUNDS

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|-----------------------|-----------------------|---------------------------|---------------------------|----------------------------------|
| General Fund | \$ 46,664,680 | \$ 52,169,121 | \$ 72,876,775 | \$ 58,328,679 | -20.0% |
| Airport Fund | 3,961,164 | 4,466,944 | 4,099,651 | 4,063,113 | -0.9% |
| Electric Fund | 43,323,175 | 60,635,996 | 55,777,700 | 49,055,041 | -12.1% |
| Water & Sewer Fund | 18,496,200 | 22,334,958 | 31,603,846 | 31,021,745 | -1.8% |
| Stormwater Fund | 2,366,662 | 2,590,427 | 2,818,334 | 3,383,935 | 20.1% |
| Civi Center Fund | 966,335 | 1,103,851 | 1,726,761 | 1,680,978 | -2.7% |
| Risk Management Fund | 8,250,982 | 5,961,397 | 8,030,101 | 7,999,627 | -0.4% |
| Occupancy Tax Fund | 1,348,298 | 1,412,560 | 1,484,035 | 1,484,035 | 0.0% |
| Secondary E-911 Fund | - | - | 8,000 | 8,000 | 0.0% |
| Total Expenditures | \$ 125,377,494 | \$ 150,675,254 | \$ 178,425,203 | \$ 157,025,153 | -12.0% |

BUDGET SUMMARY**STAFFING**

| | Actual FY24 | Adopted Budget FY25 | Addition (Reduction) | Adopted Budget FY26 |
|--|----------------|---------------------------|-------------------------|---------------------------|
| GENERAL FUND | | | | |
| General Government | | | | |
| Mayor & Council | 9 | 9 | - | 9 |
| City Manager | 5 | 6 | - | 6 |
| City Clerk | 1 | 5 | - | 5 |
| Finance-Administration | 6 | 5 | - | 5 |
| Finance-Customer Service | 6 | 3 | - | 3 |
| Finance-Purchasing | 3 | 5 | 1 | 6 |
| Human Resources | 4 | 5 | - | 5 |
| Information Technology-Network | 5 | 3 | - | 3 |
| Information Technology-GIS | 3 | 5 | - | 5 |
| Information Technology-Utilities | 5 | 11 | 1 | 12 |
| Planning | 10 | 6 | - | 6 |
| Engineering | 3 | 1 | - | 1 |
| Garage | 9 | 9 | - | 9 |
| Total General Government | 69 | 73 | 2 | 75 |
| Fiscal Year 2025-2026 | | | | |
| Public Safety | | | | |
| Police Officers | 86 | 92 | - | 92 |
| Police Administration | 24 | 25 | 2 | 27 |
| Firefighters | 82 | 81 | - | 81 |
| Fire Administration | 1 | 3 | 1 | 4 |
| Total Public Safety | 193 | 201 | 3 | 204 |
| Transportation | | | | |
| Street Department | 16 | 17 | - | 17 |
| Total Transportation | 16 | 17 | - | 17 |
| Environmental Protection | | | | |
| Sanitation | 24 | 25 | - | 25 |
| Total Environmental Protection | 24 | 25 | - | 25 |
| Cultural & Recreation | | | | |
| Recreation Administration | 11 | 13 | - | 13 |
| Recreation Administration | 22 | 24 | 1 | 25 |
| Downtown Statesville Development Cor | - | - | 2 | 2 |
| Total Cultural & Recreation | 33 | 37 | 3 | 40 |
| TOTAL GENERAL FUND | 335 | 353 | 8 | 361 |

BUDGET SUMMARY**STAFFING (con't)**

| | <u>Actual FY24</u> | <u>Adopted Budget FY25</u> | <u>Addition (Reduction)</u> | <u>Adopted Budget FY26</u> |
|-----------------------------------|------------------------|------------------------------------|---------------------------------|------------------------------------|
| AIRPORT OPERATING FUND | 6 | 9 | 1 | 10 |
| ELECTRIC FUND | 35 | 38 | - | 38 |
| WATER AND SEWER FUND | | | | |
| Sewer Maintenance | 6 | 7 | - | 7 |
| Water Maintenance | 16 | 15 | 1 | 16 |
| Water Purification | 11 | 11 | 1 | 12 |
| Third Creek Wastewater Treatment | 7 | 8 | - | 8 |
| Fourth Creek Wastewater Treatment | 15 | 15 | - | 15 |
| TOTAL WATER AND SEWER FUND | 55 | 56 | 2 | 58 |
| STORMWATER FUND | 6 | 7 | | 7 |
| CIVIC CENTER FUND | 8 | 6 | - | 6 |
| TOTAL STAFFING | <u>445</u> | <u>469</u> | <u>11</u> | <u>480</u> |

TOTAL CAPITAL - ALL FUNDS

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| General Fund | \$ 3,297,287 | \$ 6,815,398 | \$ 5,826,336 | \$ 4,469,494 | -23.3% |
| Airport Fund | 27,138 | 33,641 | 295,000 | 183,333 | -37.9% |
| Electric Fund | 4,853,832 | 6,255,984 | 6,495,981 | 8,190,000 | 26.1% |
| Water & Sewer Fund | 1,688,185 | 4,214,481 | 14,370,350 | 9,697,700 | -32.5% |
| Stormwater Fund | 739,394 | 862,137 | 1,412,500 | 1,861,352 | 31.8% |
| Civi Center Fund | 20,166 | - | 190,000 | 450,000 | 136.8% |
| Risk Management Fund | - | - | - | - | N/A |
| Occupancy Tax Fund | - | - | - | - | N/A |
| Secondary E-911 Fund | - | - | - | - | N/A |
| Total Capital | \$ 10,626,002 | \$ 18,181,641 | \$ 28,590,167 | \$ 24,851,879 | -13.1% |

BUDGET SUMMARY

DETAILED SCHEDULE OF CAPITAL

| Fund/Department | Description | Adopted Budget FY26 |
|------------------------|--|---------------------------|
| GENERAL FUND | | |
| Engineering | Bluestar NC350 Traffic Counter | 6,200 |
| | Subtotal | \$ 6,200 |
| Fire | Thermal Imaging Camera | 13,000 |
| | Specialty Rescue Equipment | 25,000 |
| | Hazmat Monitors & Equipment | 25,000 |
| | EDraulic Rescue Tools | 45,000 |
| | SCBA | 35,000 |
| | Equipment for New E3 | 75,000 |
| | FMO Support Trailer | 18,000 |
| | Fire Engine Replacement | 1,500,000 |
| | Staff Vehicles | 60,000 |
| | Fire Station 3 Renovation | 100,000 |
| | Subtotal | \$ 1,896,000 |
| Garage | 50 Ton shop press | 6,000 |
| | Metal Band Saw | 6,000 |
| | Hydraulic test equipment | 5,100 |
| | Subtotal | \$ 17,100 |
| Information Technology | Infrastructure/Network Equipment Refresh | 75,000 |
| | Virtual Host Server Hardware and Software | 85,000 |
| | Telecom Overhaul | 70,000 |
| | Subtotal | \$ 230,000 |
| Planning | Greenway Connector under US 21 | 389,200 |
| | Bethlehem Road Construction Overage | 335,800 |
| | Subtotal | \$ 725,000 |
| Police | Dispatch Consoles | 200,000 |
| | Parking LPR | 58,157 |
| | Automatic Gate | 8,229 |
| | Cameras for Interview Rooms | 95,000 |
| | Aspire Treadmill SL Model (\$6500 per) | 13,000 |
| | Life Fitness Powermill | 8,500 |
| | Life Fitness 7 Degree Smith Machine | 6,000 |
| | Hammer Strength Linear Leg Press | 6,500 |
| | Life Fitness Cable Motion Dual Adjustable Pulley 4:1 | 7,500 |
| | Captains Vehicle | 78,985 |
| | Parking Enforcement Vehicle | 72,251 |
| | Subtotal | \$ 554,122 |

BUDGET SUMMARY

DETAILED SCHEDULE OF CAPITAL

| Fund/Department | Description | Adopted Budget FY26 |
|------------------------------|---|---------------------------|
| PW - Sanitation | Grapple Truck | 301,000 |
| | Subtotal | \$ 301,000 |
| Recreation - Administration | SFAC Climbing Wall Enclosure and Entry Renovation | 100,000 |
| | Verkada Camera Installation | 125,000 |
| | Subtotal | \$ 225,000 |
| Recreation - Parks/Grnds/Cem | Zero Turn Mower with Peco System (4) | 80,000 |
| | Skid Steer | 89,000 |
| | Buffalo Turbine Tow Behind Debris Blower | 18,000 |
| | 20' Landscape Trailer (PM, PG)) | 8,000 |
| | 50" Aerator /Seeder (PG) | 20,000 |
| | City Hall -Seal Exterior Brick Façade | 50,000 |
| | City Hall - Plaster Repair | 30,000 |
| | City Hall - 3rd Floor HVAC Replacements | 70,000 |
| | Subtotal | \$ 365,000 |
| Street Maintenance | Mini Excavator | 100,000 |
| | (2) Salt Spreader with stand | 28,572 |
| | Tilt Trailer | 15,000 |
| | Zero Turn Mower | 6,500 |
| | Subtotal | \$ 150,072 |
| Total General Fund | | \$ 4,469,494 |
| AIRPORT FUND | | |
| Airport Operations | Skid Steer with attachments | 100,000 |
| | Expand Aircraft Parking Apron | 75,000 |
| | Non-Primary Entitlement Grants | 8,333 |
| | Subtotal | \$ 183,333 |
| Total Airport Fund | | \$ 183,333 |

BUDGET SUMMARY

DETAILED SCHEDULE OF CAPITAL

| Fund/Department | Description | Adopted Budget FY26 | |
|--|--|---------------------------|---------------------|
| ELECTRIC FUND | | | |
| Electric Utility | Phase Tracker Tool | 10,000 | |
| | CT Test Kit | 68,000 | |
| | Storm Response Trailer | 10,000 | |
| | 618 - Ford F-150 | 52,000 | |
| | 621 - Bucket Tru 11,120 | 475,000 | |
| | Improvement and Expansion | 3,750,000 | |
| | Larkin Project | 400,000 | |
| | Distribution Automation | 300,000 | |
| | 4 to 23 kV Conversion | 400,000 | |
| | Substation Capital Improvements | 300,000 | |
| | New Radio Tower - Citywide Comms | 625,000 | |
| | Delivery One Engineering | 300,000 | |
| | U-5964 NCDOT Five Points Roundabout | 500,000 | |
| | Capital Projects - Undergrounding | 500,000 | |
| | New Electric Laydown Yard | 500,000 | |
| | Subtotal | \$ 8,190,000 | |
| Total Electric Fund | | \$ 8,190,000 | |
| WATER & SEWER FUND | | | |
| Sewer Maintenance | Easement Machine | 110,000 | |
| | 4-in Underground Boring Missile | 15,000 | |
| | 7 x 16 Enclosed Trailer (two units) | 17,000 | |
| | 1 Ton Dump Truck | 120,000 | |
| | Sewer Maintenance Projects | 250,000 | |
| | Third Creek Gravity Sewer | 5,100,000 | |
| | Interstate PS Removal and 4th Ck to 3rd Ck Basin Outfall | 600,000 | |
| | Creek Crossing and Restoration | 200,000 | |
| | | Subtotal | \$ 6,412,000 |
| | Water Maintenance | Backhoe # 514 | 216,000 |
| Utility Body or Skid Mounted Valve Maintenance Machine | | 100,000 | |
| Pull behind air compressor | | 30,000 | |
| Small equipment trailer | | 10,000 | |
| Service Pick-up Truck | | 45,000 | |
| | Subtotal | \$ 401,000 | |
| Water Purification | Flash mixers and flocculators replacement | 750,000 | |
| | WTP Generator Switch Gear | 250,000 | |
| | Public Utilities Director Vehicle | 50,000 | |
| | Subtotal | \$ 1,050,000 | |

BUDGET SUMMARY

DETAILED SCHEDULE OF CAPITAL

| Fund/Department | Description | Adopted Budget FY26 |
|-------------------------------------|--|---------------------------|
| Third Creek WWTP | Mixer | 10,000 |
| | Lift station emergent requirements | 78,800 |
| | Pave Kennedy Dr LS Access Road | 52,000 |
| | Pave 3rd Ck WWTP Dewatering Area | 83,000 |
| | Subtotal | \$ 223,800 |
| Fourth Creek WWTP | Influent pump replacement | 64,900 |
| | SCADA integration (lift stations) | 700,000 |
| | Lift station emergent requirements | 84,000 |
| | Concrete wall at sludge pad | 312,000 |
| | 4th Ck WWTP Upgrade | 300,000 |
| | 4th Ck WWTP Truck #2 | 55,000 |
| | Mini excavator | 95,000 |
| Subtotal | \$ 1,610,900 | |
| Total Water & Sewer Fund | | \$ 9,697,700 |
| STORMWATER FUND | | |
| Stormwater Utility | Erosion & Sediment Control Inspector Vehicle | 47,000 |
| | 2025 KENWORTH Tandem Axle Dump Truck | 245,217 |
| | Holland Drive Culvert/Wing Wall Replacement | 350,541 |
| | South Toria Drive and Beauty Street Culvert Replacements | 1,018,594 |
| | Maintenance & Repair Emergency Funds | 200,000 |
| | Subtotal | \$ 1,861,352 |
| Total Stormwater Fund | | \$ 1,861,352 |
| CIVIC CENTER FUND | | |
| Civic Center | Parking Lot Asphalt Overlay | 250,000 |
| | AV Upgrades | 200,000 |
| Subtotal | \$ 450,000 | |
| Total Civic Center Fund | | \$ 450,000 |
| TOTAL CAPITAL - ALL FUNDS | | \$ 24,851,879 |

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| Street Construction..... | 58 |
| | |
| Environmental Protection | |
| Sanitation..... | 59 |
| | |
| Culture and Recreation | |
| Recreation - Administration..... | 60 |
| Recreation - Parks & Public Grounds..... | 62 |

Major Revenue Sources

Three categories of operating revenues [excluding transfers/debt/appropriation] account for 76.8% of General Fund resources as discussed below:

- 1. Ad Valorem Taxes
- 2. Unrestricted Intergovernmental
- 3. Sales and Services

Ad Valorem Taxes

These revenues are the General Fund’s largest resource accounting for approximately 47.9% of total operating revenues. This revenue category is comprised of city-wide current and delinquent property taxes, including property taxes levied for the City’s special downtown tax district. Property taxes are levied each year on the value of real, certain personal, and public utility property that is listed as of January 1 that year. The Iredell County Tax Assessor assesses taxable property values and property taxes are levied based on a tax rate per \$100 valuation.

The Iredell County Tax Assessor periodically reappraises real property values to maintain current market values by following a quadrennial cycle, to revalue for current market values at 100% of market.

Assessor's estimated values for the 2025-2026 budget are \$5,372,585,000, a \$349,885,000 or 6.5% increase from the prior year.

The tax rate is determined each year when the budget is adopted by City Council, and may not, by State law, exceed \$1.50 per \$100 valuation. The city-wide general property tax rate proposed in the fiscal year 2025-2026 budget is \$0.5176 per \$100 valuation. The tax rate proposed for the Downtown Service District is \$0.10 per \$100 valuation. The tax rate proposed for the Woods Dam Service District is \$0.18 per \$100 valuation.

City ad valorem taxes are estimated at \$27,953,377. This is the largest revenue in this category. Revenues are based on a

collection rate of 99.0%

Downtown Service District ad valorem taxes are estimated at \$125,000. Taxes in the Downtown Service District are based on estimated assessed values of \$125,000,000 at a tax rate of \$0.10 per \$100 valuation and a 99.0% collection rate.

Woods Dam Service District ad valorem taxes are estimated at \$7,370. Taxes in the Woods Service District are based on estimated assessed values of \$4,094,800 at a tax rate of \$0.18 per \$100 valuation and a 100.0% collection rate.

Unrestricted Intergovernmental

This revenue class accounts for approximately 26.2% of total General Fund operating revenues. This revenue category is comprised of state-shared revenues and reimbursements that have no restrictions as to use.

Sales of Services

This revenue class accounts for approximately 2.7% of total General Fund operating revenues. This revenue category is comprised of sales and service revenues generated by the the functions of the Police, Sanitation, and Recreation departments.

TOTAL REVENUES AND SOURCES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--------------------------------|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Ad Valorem Taxes | \$ 19,801,501 | \$ 25,257,558 | \$ 26,684,969 | \$ 27,953,377 | 4.8% |
| Other Taxes & Licenses | 62,699 | 72,222 | 68,196 | 69,505 | 1.9% |
| Unrestricted Intergovernmental | 14,650,617 | 15,039,647 | 16,205,444 | 15,267,702 | -5.8% |
| Restricted Intergovernmental | 1,144,235 | 1,145,184 | 1,539,841 | 1,275,000 | -17.2% |
| Permits & Fees | 235,627 | 325,200 | 262,766 | 237,600 | -9.6% |
| Sales & Services | 3,974,288 | 1,699,310 | 1,566,979 | 1,575,490 | 0.5% |
| Investment Earnings | 1,028,104 | 2,599,772 | 1,020,882 | 1,500,000 | 46.9% |
| Miscellaneous | 328,879 | 1,456,040 | 956,411 | 928,211 | -2.9% |
| Reimbursements & PILOT | 6,006,983 | 6,362,893 | 6,696,019 | 6,696,019 | 0.0% |
| Transfers | 96,223 | 1,262,477 | 5,410,160 | 1,000,000 | -81.5% |
| Long-term Debt | - | 1,216,956 | 8,500,000 | - | N/A |
| Appropriated Fund Balance | - | - | 3,965,109 | 1,825,775 | -54.0% |
| Total Revenues | \$ 47,329,157 | \$ 56,437,259 | \$ 72,876,775 | \$ 58,328,679 | -20.0% |

TOTAL EXPENDITURES AND USES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------------------|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Mayor & City Council | \$ 261,921 | \$ 303,337 | \$ 355,177 | \$ 343,114 | -3.4% |
| City Manager | 865,866 | 1,049,345 | 1,216,903 | 1,375,132 | 13.0% |
| City Clerk | 173,975 | 175,770 | 191,004 | - | N/A |
| Finance - Admin | 1,127,250 | 1,357,886 | 1,370,652 | 1,371,005 | 0.0% |
| Finance - Customer Service | 573,042 | 898,822 | 1,097,336 | 1,039,104 | -5.3% |
| Finance - Purchasing | 241,010 | 253,729 | 280,930 | 292,345 | 4.1% |
| Human Resources | 578,085 | 754,787 | 846,218 | 923,617 | 9.1% |
| IT | 1,046,784 | 1,198,071 | 1,404,323 | 1,624,320 | 15.7% |
| IT - GIS | 336,937 | 307,957 | 384,768 | 408,793 | 6.2% |
| IT - Billing | 618,159 | 593,687 | 749,042 | 754,531 | 0.7% |
| Legal | 171,837 | 149,769 | 200,000 | 245,000 | 22.5% |
| Planning | 1,426,166 | 1,524,995 | 1,970,116 | 2,443,219 | 24.0% |
| Main Street | 195,178 | 224,566 | 209,250 | 311,395 | 48.8% |
| Engineering | 556,151 | 626,860 | 768,568 | 1,170,625 | 52.3% |
| Garage | 881,632 | 889,142 | 1,036,015 | 974,060 | -6.0% |
| Warehouse | 87,767 | 106,712 | 101,210 | 307,618 | 203.9% |
| Special Appropriations | 388,702 | 271,565 | 581,471 | 1,085,339 | 86.7% |
| Long-Term Debt & Debt Service | 5,241,384 | 1,020,187 | 17,579,082 | 2,104,082 | -88.0% |
| Code Enforcement & Building Standards | - | - | 765,109 | - | N/A |
| Total General Government | \$ 14,771,845 | \$ 11,707,185 | \$ 31,107,174 | \$ 16,773,299 | -46.1% |
| Police | 12,423,867 | 16,514,129 | 16,127,685 | 17,452,841 | 8.2% |
| Fire | 8,596,613 | 10,628,882 | 10,797,969 | 11,143,875 | 3.2% |
| Total Public Safety | \$ 21,020,480 | \$ 27,143,011 | \$ 26,925,654 | \$ 28,596,716 | 6.2% |

GENERAL FUND**SUMMARY OF REVENUES & EXPENDITURES**

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Street Department | 2,314,719 | 2,592,530 | 2,979,210 | 2,430,770 | -18.4% |
| Street Construction | 799,672 | 432,908 | 880,000 | 880,000 | 0.0% |
| Total Transportation | \$ 3,114,390 | \$ 3,025,438 | \$ 3,859,210 | \$ 3,310,770 | -14.2% |
| Sanitation | 2,763,137 | 3,617,493 | 3,581,712 | 3,025,403 | -15.5% |
| Total Environmental Protection | \$ 2,763,137 | \$ 3,617,493 | \$ 3,581,712 | \$ 3,025,403 | -15.5% |
| Recreation Administration | 2,193,661 | 2,936,368 | 2,952,501 | 3,014,416 | 2.1% |
| Parks & Public Grounds | 2,801,167 | 3,739,625 | 4,450,524 | 3,608,075 | -18.9% |
| Total Cultural & Recreation | \$ 4,994,827 | \$ 6,675,994 | \$ 7,403,025 | \$ 6,622,491 | -10.5% |
| Total Expenditures | \$ 46,664,680 | \$ 52,169,121 | \$ 72,876,775 | \$ 58,328,679 | -20.0% |

GENERAL FUND

DETAILED SCHEDULE OF REVENUES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Taxes Ad Valorem Budget | \$ 19,391,718 | \$ 24,833,931 | \$ 26,157,703 | \$ 27,530,000 | 5.2% |
| 2nd Prior Year Taxes | 89,170 | 93,859 | 128,546 | 109,756 | -14.6% |
| 3rd Prior Year Taxes | 28,483 | 11,762 | 35,039 | 12,391 | -64.6% |
| 4th & Prior Year Taxes | 46,523 | 14,413 | 58,131 | 27,958 | -51.9% |
| Downtown Tax District | 104,507 | 124,240 | 121,739 | 125,000 | 2.7% |
| DSDC Prior Year Taxes | 1,690 | 1,490 | 1,480 | 905 | -38.8% |
| Woods Drive Tax District | 5,126 | 8,231 | 7,832 | 10,273 | 31.2% |
| Tax Pen & Interest Prior Year | 58,093 | 58,257 | 78,066 | 48,055 | -38.4% |
| Tax Pen & Interest Current Year | 76,191 | 111,374 | 96,434 | 89,039 | -7.7% |
| Total Ad Valorem Taxes | \$ 19,801,501 | \$ 25,257,558 | \$ 26,684,969 | \$ 27,953,377 | 4.8% |
| Taxes/Gross Receipts Rental Vehicles | 60,129 | 69,717 | 65,319 | 66,305 | 1.5% |
| Beer & Wine License | 2,570 | 2,505 | 2,877 | 3,200 | 11.2% |
| Special Privilege License | - | - | - | - | N/A |
| Total Other Taxes & Licenses | \$ 62,699 | \$ 72,222 | \$ 68,196 | \$ 69,505 | 1.9% |
| General Sales Tax-39 | 4,900,458 | 5,034,846 | 5,389,616 | 4,918,000 | -8.8% |
| Local Other Sales Tax-40 | 2,218,289 | 2,289,314 | 2,630,299 | 2,200,000 | -16.4% |
| Local Other Sales Tax-42 | 2,458,366 | 2,531,199 | 2,889,086 | 2,500,000 | -13.5% |
| Local Other Sales Tax-44 | 1,907,794 | 1,963,875 | 2,028,256 | 2,000,000 | -1.4% |
| Electric Sales Tax | 2,192,334 | 2,276,738 | 2,348,908 | 2,879,196 | 22.6% |
| Natural Gas Sales Tax | 223,929 | 167,326 | 166,678 | 104,278 | -37.4% |
| Telecommunications Sales | 123,209 | 114,598 | 106,183 | 95,490 | -10.1% |
| Sales Tax-Video Programs | 123,658 | 115,482 | 117,475 | 93,134 | -20.7% |
| State Beer and Wine | 131,247 | 145,268 | 131,247 | 145,000 | 10.5% |
| ABC Profits | 278,782 | 287,387 | 298,575 | 218,000 | -27.0% |
| ABC Liquor By The Drink | 75,558 | 96,017 | 80,923 | 94,964 | 17.4% |
| ABC Law Enforcement Distribution | 16,992 | 17,597 | 18,198 | 19,640 | 7.9% |
| Total Unrestricted Intergovernmental | \$ 14,650,617 | \$ 15,039,647 | \$ 16,205,444 | \$ 15,267,702 | -5.8% |
| CRTPO Grants | 145,202 | 296,285 | - | - | N/A |
| CARES Act | - | - | - | - | N/A |
| Transportation Grant | - | - | - | - | N/A |
| Federal Interest Subsidy-Debt | - | - | - | - | N/A |
| Planning Grants | 15,567 | 146,541 | - | - | N/A |
| NC Governor's Crime Comm | 64,125 | 31,058 | 30,000 | 30,000 | 0.0% |
| Other Revenue - Federal Funds | 44,663 | 45,937 | - | - | N/A |
| Federal Funds - Pd Overtime Reimburseme | 4,918 | 4,031 | - | - | N/A |
| GHSP Grant | 40,445 | 85,315 | 200,000 | 75,000 | -62.5% |
| Police Miscellaneous Grants | 10,000 | - | 410,200 | 72,000 | -82.4% |
| Fire Safer Grant | - | - | - | - | N/A |
| Powell Bill | 799,626 | 506,649 | 880,000 | 1,082,000 | 23.0% |
| Solid Waste Tax | 19,690 | 23,170 | 19,641 | 16,000 | -18.5% |
| Recs & Parks Grants | - | 6,199 | - | - | N/A |
| Total Restricted Intergovernmental | \$ 1,144,235 | \$ 1,145,184 | \$ 1,539,841 | \$ 1,275,000 | -17.2% |

GENERAL FUND

DETAILED SCHEDULE OF REVENUES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Planning & Zoning Fees | 73,937 | 78,055 | 81,516 | 83,000 | 1.8% |
| Nuisance Abatements | 38,135 | 62,567 | 36,750 | 35,000 | -4.8% |
| Demolition Revenue | (4,645) | 11,500 | - | - | N/A |
| Parking Violations | 20,700 | 10,720 | 10,000 | 10,000 | 0.0% |
| Civil Citation | 200 | 29,662 | - | 10,000 | 100.0% |
| Fire Inspection Fees | 104,825 | 127,621 | 126,500 | 95,000 | -24.9% |
| Street Cuts And Permits | 2,475 | 5,075 | 8,000 | 4,600 | -42.5% |
| Total Permits & Fees | \$ 235,627 | \$ 325,200 | \$ 262,766 | \$ 237,600 | -9.6% |
| Statesville Housing Authority | 48,878 | 60,670 | 58,100 | 58,100 | 0.0% |
| School Resource Officer | 394,718 | 486,223 | 473,200 | 473,200 | 0.0% |
| Street Assessments Principal | - | - | - | - | N/A |
| Solid Waste Residential | 601,654 | 18,730 | - | 4,000 | 100.0% |
| Tipping Fees | 166,295 | 186,761 | 170,000 | 182,000 | 7.1% |
| Municipal Tipping Fees | 10,122 | 12,139 | 10,000 | 10,000 | 0.0% |
| Recreation-General | 2,085,834 | 242,372 | 251,805 | 250,000 | -0.7% |
| Recreation-Civic Center Fees | 5,060 | 7,962 | 7,962 | 3,190 | -59.9% |
| Recreation-Fitness & Activity Center | 248,868 | 252,655 | 248,868 | 248,000 | -0.3% |
| Recreation-SFAC Employee Membership | 8,544 | 7,950 | 8,544 | 8,500 | -0.5% |
| Recreation-Pool Fees | 149,721 | 222,208 | 178,500 | 178,500 | 0.0% |
| Memorial Trees | 795 | 1,640 | - | - | N/A |
| Sale Of Cemetery Lots | 122,350 | 82,900 | 60,000 | 60,000 | 0.0% |
| Grave Fees | 131,450 | 117,100 | 100,000 | 100,000 | 0.0% |
| Total Sales & Services | \$ 3,974,288 | \$ 1,699,310 | \$ 1,566,979 | \$ 1,575,490 | 0.5% |
| Investment Earnings | 1,028,104 | 2,599,772 | 1,020,882 | 1,500,000 | 46.9% |
| Total Investment Earnings | \$ 1,028,104 | \$ 2,599,772 | \$ 1,020,882 | \$ 1,500,000 | 46.9% |
| Insurance Proceeds | 45,525 | 29,351 | 30,000 | 1,800 | -94.0% |
| Sale of Capital Assets | 70,197 | 839,489 | 65,000 | 65,000 | 0.0% |
| Donations | 31,500 | 7,700 | - | - | N/A |
| Donations - Protect Our Children Reward F | - | - | - | - | N/A |
| Cash Over/Short | 79 | (184) | - | - | N/A |
| Handling Charge Bad Check | - | - | - | - | N/A |
| Sale Of Material & Labor | 9 | 9 | - | - | N/A |
| Misc. Revenue | 130,082 | 573,170 | 861,411 | 861,411 | 0.0% |
| Misc. Revenue - Balloon Festival | 5,000 | - | - | - | N/A |
| Leases-Rents | 46,488 | 6,506 | - | - | N/A |
| Total Miscellaneous | \$ 328,879 | \$ 1,456,040 | \$ 956,411 | \$ 928,211 | -2.9% |
| Reimbursements - Water & Sewer | 1,591,600 | 1,810,658 | 2,108,613 | 2,108,613 | 0.0% |
| Reimbursements - Civic Center | 70,000 | 65,000 | 145,080 | 145,080 | 0.0% |
| Reimbursement - Airport | 170,400 | 178,670 | 248,705 | 248,705 | 0.0% |
| Reimbursements - Electric | 2,594,000 | 2,725,260 | 2,851,342 | 2,851,342 | 0.0% |
| Reimbursements - Stormwater | 957,000 | 978,950 | 643,255 | 643,255 | 0.0% |
| Reimbursements - Occupancy Tax | 23,483 | 24,126 | 26,275 | 26,275 | 0.0% |
| Total Reimbursements | \$ 5,406,483 | \$ 5,782,664 | \$ 6,023,270 | \$ 6,023,270 | 0.0% |

GENERAL FUND

DETAILED SCHEDULE OF REVENUES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Internal Pilot - Airport Pilot | 36,000 | 30,110 | 143,426 | 143,426 | 0.0% |
| Internal Pilot - Water & Sewer Pilot | 352,000 | 318,802 | 285,209 | 285,209 | 0.0% |
| Internal Pilot - Civic Center Pilot | 27,500 | 27,650 | 37,845 | 37,845 | 0.0% |
| Internal Pilot - Electric Pilot | 173,000 | 192,547 | 197,393 | 197,393 | 0.0% |
| Internal Pilot - Stormwater | 12,000 | 11,120 | 8,876 | 8,876 | 0.0% |
| Total Internal PILOT | \$ 600,500 | \$ 580,229 | \$ 672,749 | \$ 672,749 | 0.0% |
| Transfer From Electric Fund | - | 1,000,000 | 1,000,000 | 1,000,000 | 0.0% |
| Transfers From Other Funds | - | 217,477 | 3,810,160 | - | N/A |
| Transfers From Drug Enforcement Fund | 96,223 | 45,000 | - | - | N/A |
| Transfers From General Capital Reserve | - | - | 600,000 | - | N/A |
| Total Transfers | \$ 96,223 | \$ 1,262,477 | \$ 5,410,160 | \$ 1,000,000 | -81.5% |
| Proceeds Long-term Debt | - | 1,216,956 | 8,500,000 | - | N/A |
| Total Financing Sources | \$ - | \$ 1,216,956 | \$ 8,500,000 | \$ - | N/A |
| Appropriated Fund Balance | - | - | 3,965,109 | 1,825,775 | -54.0% |
| Total Fund Balance | \$ - | \$ - | \$ 3,965,109 | \$ 1,825,775 | -54.0% |
| Total Revenues | \$ 47,329,157 | \$ 56,437,259 | \$ 72,876,775 | \$ 58,328,679 | -20.0% |

GENERAL GOVERNMENT

MAYOR AND COUNCIL

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-------------------------------------|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Temporary | \$ 97,776 | \$ 105,642 | \$ 108,014 | \$ 111,253 | 3.0% |
| FICA Expense | 7,480 | 8,083 | 8,263 | 8,511 | 3.0% |
| Total Personnel | \$ 105,256 | \$ 113,725 | \$ 116,277 | \$ 119,764 | 3.0% |
| Professional Services | 34,741 | 34,939 | 35,200 | 50,200 | 42.6% |
| Communications | 3,602 | 3,565 | 6,400 | 6,400 | 0.0% |
| IT-Communications | - | - | - | - | N/A |
| Travel and Training | 11,155 | 15,784 | 20,000 | 25,000 | 25.0% |
| Maint and Repair - Equipment | 5,526 | 26,966 | 14,300 | 16,800 | 17.5% |
| Supplies-General | 1,977 | 4,109 | 7,500 | 8,500 | 13.3% |
| Dues & Subscriptions | 44,010 | 45,814 | 47,200 | 49,450 | 4.8% |
| Insurance & Bonds | 39,800 | 35,500 | 35,500 | 35,500 | 0.0% |
| Miscellaneous Expense | 15,854 | 22,934 | 27,800 | 31,500 | 13.3% |
| Total Operating | \$ 156,665 | \$ 189,612 | \$ 193,900 | \$ 223,350 | 15.2% |
| Capital Outlay-Equipment | - | - | 45,000 | - | N/A |
| Total Capital Outlay | \$ - | \$ - | \$ 45,000 | \$ - | N/A |
| Total Mayor and City Council | \$ 261,921 | \$ 303,337 | \$ 355,177 | \$ 343,114 | -3.4% |

MISSION: The Mayor and City Council creates policy to improve the quality of life for all citizens.

ACTIVITIES: The Mayor and City Council are the duly elected representatives of the citizens of Statesville. The City Council holds semi-monthly meetings to act on matters which come before it, including, but not limited to, the establishment of policies and direction of the annual operating budget, the adoption of city ordinance (laws) and the awarding of contracts. The City Council’s function is to plan and direct the growth and development of the City.

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-------------------------------|-------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 519,229 | \$ 614,306 | \$ 694,953 | \$ 758,009 | 9.1% |
| Salaries-Overtime | - | - | - | - | N/A |
| FICA Expense | 36,847 | 43,444 | 53,198 | 58,022 | 9.1% |
| Group Life | 1,808 | 2,059 | 2,852 | 3,114 | 9.2% |
| Retirement | 75,598 | 103,651 | 124,060 | 136,447 | 10.0% |
| Group Health | 66,000 | 71,500 | 73,200 | 72,000 | -1.6% |
| Christmas Bonus | 12,850 | 375 | 450 | 450 | 0.0% |
| Total Personnel | \$ 712,331 | \$ 835,334 | \$ 948,713 | \$ 1,028,042 | 8.4% |
| Professional Services | 81,865 | 103,688 | 76,650 | 76,650 | 0.0% |
| Public Relations | 31,493 | 71,019 | 121,500 | 117,000 | -3.7% |
| Gasoline | 272 | 727 | 1,000 | 1,500 | 50.0% |
| Communications | 2,709 | 2,863 | 5,340 | 5,040 | -5.6% |
| Utilities | - | - | - | 2,700 | 100.0% |
| Travel and Training | 13,033 | 13,060 | 27,800 | 35,300 | 27.0% |
| Maint and Repair - Equipment | - | - | - | 200 | 100.0% |
| Maint and Repair - Vehicles | 42 | 252 | - | - | N/A |
| Advertising | - | - | - | 17,000 | 100.0% |
| Supplies-General | 9,439 | 10,677 | 9,000 | 13,200 | 46.7% |
| Contracted Services - General | - | - | - | 7,750 | 100.0% |
| Tipping Fees | - | - | - | 900 | 100.0% |
| Dues & Subscriptions | 4,639 | 5,869 | 9,700 | 10,150 | 4.6% |
| Insurance & Bonds | 4,400 | 3,900 | 3,900 | 3,900 | 0.0% |
| Miscellaneous Expense | - | 1,957 | 1,300 | 1,300 | 0.0% |
| Inside Charges - Electric | - | - | - | 45,000 | 100.0% |
| Inside Charges - Water | - | - | - | 1,500 | 100.0% |
| Inside Charges - Sewer | - | - | - | 1,500 | 100.0% |
| Inside Charges - Stormwater | - | - | - | 6,500 | 100.0% |
| Total Operating | \$ 147,892 | \$ 214,011 | \$ 256,190 | \$ 347,090 | 35.5% |
| Capital Outlay-Equipment | 5,643 | - | 12,000 | - | N/A |
| Total Capital Outlay | \$ 5,643 | \$ - | \$ 12,000 | \$ - | N/A |
| Total City Manager | \$ 865,866 | \$ 1,049,345 | \$ 1,216,903 | \$ 1,375,132 | 13.0% |

MISSION: The City Manager’s Department directs the workforce toward the accomplishment and implementation of policies, procedures, and codes as set forth by the Council. The department provides information to the Council so that all actions may be in the best interest of the citizens and assists the Council when they are considering policy issues and goal-setting priorities. The department also assures that the workforce and staffs are appropriately trained in their positions and function at their highest level for the City.

ACTIVITIES: The City Manager’s office is responsible for the day-to-day activities of the City. The department carries out the policies and directives established by the City Council, and attends all Council meetings. The City Manager guides and directs the various departments of the City and works directly with other governmental agencies at the Federal, State and Local level.

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-------------------------------|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 62,391 | \$ 67,392 | \$ 69,586 | \$ - | N/A |
| FICA Expense | 4,868 | 5,138 | 5,329 | - | N/A |
| Group Life | 238 | 252 | 286 | - | N/A |
| Retirement | 8,562 | 12,046 | 12,428 | - | N/A |
| Group Health | 13,200 | 13,200 | 12,200 | - | N/A |
| Christmas Bonus | 2,570 | 75 | 75 | - | N/A |
| Total Personnel | \$ 91,828 | \$ 98,103 | \$ 99,904 | \$ - | N/A |
| | | 11120 | | | |
| Communications | - | - | - | - | N/A |
| IT-Communications | - | - | - | - | N/A |
| Utilities | 2,515 | 1,420 | 2,700 | - | N/A |
| Travel and Training | - | 107 | 300 | - | N/A |
| Maint and Repair - Equipment | - | - | 200 | - | N/A |
| Postage | 26 | - | 1,300 | - | N/A |
| Advertising | 18,005 | 17,318 | 17,000 | - | N/A |
| Supplies-General | 10,135 | 4,382 | 6,000 | - | N/A |
| Non-Depreciable | - | - | - | - | N/A |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Contracted Services - General | - | 5,169 | 7,750 | - | N/A |
| Tipping Fees | 770 | 897 | 900 | - | N/A |
| Dues & Subscriptions | 100 | 410 | 450 | - | N/A |
| Miscellaneous Expense | - | - | - | - | N/A |
| Inside Charges - Electric | 43,843 | 41,129 | 45,000 | - | N/A |
| Inside Charges- Water | 1,448 | 1,515 | 1,500 | - | N/A |
| Inside Charges- Sewer | 1,525 | 1,542 | 1,500 | - | N/A |
| Inside Charges - Stormwater | 3,779 | 3,779 | 6,500 | - | N/A |
| Total Operating | \$ 82,147 | \$ 77,667 | \$ 91,100 | \$ - | N/A |
| Capital Outlay-Equipment | - | - | - | - | N/A |
| Total Capital Outlay | \$ - | \$ - | \$ - | \$ - | N/A |
| Total City Clerk | \$ 173,975 | \$ 175,770 | \$ 191,004 | \$ - | N/A |

MISSION: The City Clerk manages and preserves the official records of the City, assists the public in accessing public documentation, and supports the needs of the City Council and Staff.

ACTIVITIES: To provide professional, courteous, and efficient service and support to the general public, the Mayor and City Council, City Manager and internal department staff, in all functional areas that have been designated by NC State Statute or assigned or directed by the City Manager.

GENERAL GOVERNMENT

FINANCE-ADMINISTRATION

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-------------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 381,378 | \$ 526,372 | \$ 476,598 | \$ 496,786 | 4.2% |
| Salaries-Longevity | 150 | 150 | - | - | N/A |
| FICA Expense | 28,651 | 38,267 | 36,488 | 37,651 | 3.2% |
| Group Life | 1,372 | 1,790 | 1,958 | 1,010 | -48.4% |
| Retirement | 55,204 | 86,863 | 85,092 | 88,540 | 4.1% |
| Group Health | 79,200 | 73,700 | 61,000 | 60,000 | -1.6% |
| Christmas Bonus | 15,420 | 450 | 375 | 375 | 0.0% |
| Total Personnel | \$ 561,374 | \$ 727,592 | \$ 661,511 | \$ 684,362 | 3.5% |
| Professional Services | 140,565 | 122,792 | 142,000 | 151,950 | 7.0% |
| Banking Services | 775 | 29,936 | 36,000 | 30,000 | -16.7% |
| Communications | 77 | 455 | 505 | 504 | -0.2% |
| IT-Communications | - | - | - | - | N/A |
| Travel and Training | 10,914 | 1,478 | 11,700 | 15,000 | 28.2% |
| Maint and Repair - Equipment | 2,444 | 2,083 | 2,200 | - | N/A |
| Postage | 8,606 | 8,967 | 9,270 | 10,800 | 16.5% |
| Bldgs Equip and Land Rent | 3,908 | 4,063 | 4,263 | 4,263 | 0.0% |
| Property Tax Refunds | 41,931 | 40,895 | 45,000 | 35,000 | -22.2% |
| Supplies-General | 4,616 | 3,919 | 5,000 | 5,350 | 7.0% |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Contracted Services - General | 456 | - | - | - | N/A |
| County Tax Collection | 335,222 | 401,657 | 436,843 | 417,986 | -4.3% |
| County Energov Collection Fees - GF | 1,520 | 1,275 | 2,500 | 2,000 | -20.0% |
| Dues & Subscriptions | 2,643 | 1,874 | 2,960 | 2,890 | -2.4% |
| Insurance & Bonds | 12,200 | 10,900 | 10,900 | 10,900 | 0.0% |
| Miscellaneous Expense | - | - | - | - | N/A |
| Total Operating | \$ 565,876 | \$ 630,294 | \$ 709,141 | \$ 686,643 | -3.2% |
| Capital Outlay-Equipment | - | - | - | - | N/A |
| Total Capital Outlay | \$ - | \$ - | \$ - | \$ - | N/A |
| Total Finance Administration | \$ 1,127,250 | \$ 1,357,886 | \$ 1,370,652 | \$ 1,371,005 | 0.0% |

MISSION: The Finance Department safeguards public assets and provides accurate and reliable financial information to all users.

ACTIVITIES: The Finance Administration Division provides oversight and coordination of the entire finance function, which includes Accounting, Payroll, Purchasing, Utility Billing, Collections, and Information Technology. The staff of this division retains ultimate responsibility for keeping the accounts of the City in accordance with generally accepted accounting principles, disbursing all funds in strict compliance with the Local Government Budget and Fiscal Control Act, and efficiently procuring goods and services to support city activities. In addition, Finance Administration prepares statements of financial condition; supervises the receipt, deposit, and investment of City funds; and maintains records concerning bonded debt and other obligations of the City.

GENERAL GOVERNMENT

FINANCE-CUSTOMER SERVICE

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------------------|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 262,461 | \$ 278,754 | \$ 293,662 | \$ 250,010 | -14.9% |
| FICA Expense | 20,549 | 21,156 | 22,500 | 19,155 | -14.9% |
| Group Life | 992 | 1,067 | 1,216 | 519 | -57.3% |
| Retirement | 35,674 | 38,375 | 52,470 | 45,045 | -14.2% |
| Group Health | 79,200 | 79,200 | 73,200 | 60,000 | -18.0% |
| Christmas Bonus | 14,135 | 450 | 450 | 375 | -16.7% |
| Total Personnel | \$ 413,011 | \$ 419,002 | \$ 443,498 | \$ 375,104 | -15.4% |
| Professional Services | 23,419 | 27,894 | 25,618 | 35,000 | 36.6% |
| Communications | 1,228 | 1,212 | 1,500 | 1,500 | 0.0% |
| IT-Communications | - | - | - | - | N/A |
| Travel and Training | 130 | - | 2,500 | 4,500 | 80.0% |
| Maint and Repair - Equipment | 223 | 1,723 | 3,370 | 4,000 | 18.7% |
| Supplies-General | 4,325 | 4,841 | 6,000 | 6,000 | 0.0% |
| IT - Non-Depreciable | - | - | 1,850 | - | N/A |
| Contracted Services - General | 42,810 | - | - | - | N/A |
| Credit Card Bank Fees | 74,510 | 431,150 | 600,000 | 600,000 | 0.0% |
| Dues & Subscriptions | 386 | - | - | - | N/A |
| Insurance & Bonds | 13,000 | 13,000 | 13,000 | 13,000 | 0.0% |
| Total Operating | \$ 160,030 | \$ 479,820 | \$ 653,838 | \$ 664,000 | 1.6% |
| Capital Outlay-Equipment | - | - | - | - | N/A |
| Total Capital Outlay | \$ - | \$ - | \$ - | \$ - | N/A |
| Total Finance Customer Service | \$ 573,042 | \$ 898,822 | \$ 1,097,336 | \$ 1,039,104 | -5.3% |

MISSION: The mission of the Collections Department is to maintain accurate records and maximize its resources to ensure a high rate of collection of utility accounts, business licenses, and all other collection activities for the City of Statesville.

ACTIVITIES: The Collections Division maintains accurate, up-to-date records in accordance with laws and policies that provide data for management decisions. The division also maximizes its resources to ensure a high rate of collection of utility accounts.

GENERAL GOVERNMENT

FINANCE-PURCHASING

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------------|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 147,106 | \$ 165,471 | \$ 178,411 | \$ 187,694 | 5.2% |
| FICA Expense | 11,120 | 11,732 | 13,666 | 14,376 | 5.2% |
| Group Life | 570 | 629 | 734 | 388 | -47.1% |
| Retirement | 20,298 | 24,950 | 31,869 | 33,807 | 6.1% |
| Group Health | 39,600 | 39,600 | 36,600 | 36,000 | -1.6% |
| Christmas Bonus | 6,425 | 225 | 225 | 225 | 0.0% |
| Total Personnel | \$ 225,119 | \$ 242,607 | \$ 261,505 | \$ 272,490 | 4.2% |
| | | 11120 | | | |
| Professional Services | 39 | - | 1,000 | 1,000 | 0.0% |
| Gasoline | 397 | 379 | 575 | 575 | 0.0% |
| Communications | 354 | 334 | 1,000 | 1,000 | 0.0% |
| IT-Communications | - | - | - | - | N/A |
| Travel and Training | 5,328 | 1,130 | 6,000 | 6,000 | 0.0% |
| Maint and Repair - Equipment | - | - | - | 500 | 100.0% |
| Maint and Repair - Vehicles | 128 | 16 | 500 | - | N/A |
| Supplies-General | 807 | 305 | 1,000 | 1,000 | 0.0% |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Dues & Subscriptions | 295 | 240 | 450 | 880 | 95.6% |
| Insurance & Bonds | 8,300 | 8,300 | 8,300 | 8,300 | 0.0% |
| OSHA - Safety | 243 | 418 | 600 | 600 | 0.0% |
| Total Operating | \$ 15,891 | \$ 11,121 | \$ 19,425 | \$ 19,855 | 2.2% |
| Capital Outlay-Equipment | - | - | - | - | N/A |
| Total Capital Outlay | \$ - | \$ - | \$ - | \$ - | N/A |
| Total Finance Purchasing | \$ 241,010 | \$ 253,729 | \$ 280,930 | \$ 292,345 | 4.1% |

MISSION: The mission of the Purchasing Department is to ensure the most efficient and effective use of public funds through a competitive bidding process.

ACTIVITIES: The Purchasing Division keeps abreast of current prices and general market trends and purchases supplies, materials, equipment and services for the City through competitive bidding in accordance with NC General Statutes and local policy. The division works with other departments and vendors in drafting bid specifications for major commodities. This division supervises the central warehouse and surplus property is disposed of by GovDeals Internet Auction, annual auction, sealed bids or private sales and negotiations.

GENERAL GOVERNMENT

HUMAN RESOURCES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-------------------------------------|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 272,318 | \$ 366,468 | \$ 386,964 | \$ 437,366 | 13.0% |
| Salaries-Overtime | 32 | 267 | 600 | 600 | 0.0% |
| Temporary Salaries | 6,411 | 15,386 | 24,960 | 10,711 | -57.1% |
| FICA Expense | 21,571 | 28,604 | 31,587 | 30,562 | -3.2% |
| Group Life | 1,041 | 1,383 | 1,591 | 1,795 | 12.8% |
| Retirement | 40,545 | 62,433 | 69,181 | 77,142 | 11.5% |
| Group Health | 52,800 | 66,000 | 61,000 | 72,000 | 18.0% |
| Unemployment Insurance | 16,547 | 13,311 | 17,000 | 26,000 | 52.9% |
| Christmas Bonus | 10,280 | 375 | 375 | 450 | 20.0% |
| Total Personnel | \$ 421,546 | \$ 554,227 | \$ 593,258 | \$ 656,626 | 10.7% |
| Professional Services | 59,281 | 44,239 | 99,759 | 79,659 | -20.1% |
| Employee Recognition | 45,112 | 40,776 | 56,250 | 57,960 | 3.0% |
| SFAC Employee Membership | 8,635 | 4,601 | 10,000 | 10,000 | 0.0% |
| Communications | 271 | 256 | 96 | 282 | 193.8% |
| IT-Communications | - | - | - | - | N/A |
| Travel and Training | 10,293 | 14,355 | 41,800 | 39,300 | -6.0% |
| Maint and Repair - Equipment | - | 8 | - | - | N/A |
| Postage | - | - | - | - | N/A |
| Advertising | 3,329 | 5,319 | 6,000 | 6,000 | 0.0% |
| Supplies-General | 7,191 | 9,459 | 14,000 | 14,000 | 0.0% |
| Non-Depreciable | - | - | - | - | N/A |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Dues & Subscriptions | 1,331 | 1,427 | 3,155 | 2,790 | -11.6% |
| Insurance & Bonds | 4,100 | 3,700 | 3,700 | 3,700 | 0.0% |
| Physicals | 5,510 | 11,622 | 10,000 | 45,100 | 351.0% |
| Miscellaneous Expense | 10,862 | 14,975 | 200 | 200 | 0.0% |
| OSHA - Safety | 625 | 1,533 | 8,000 | 8,000 | 0.0% |
| Total Operating | \$ 156,540 | \$ 152,270 | \$ 252,960 | \$ 266,991 | 5.5% |
| Capital Outlay - Other Improvements | - | 48,291 | - | - | N/A |
| Total Capital Outlay | \$ - | \$ 48,291 | \$ - | \$ - | |
| Total Human Resources | \$ 578,085 | \$ 754,787 | \$ 846,218 | \$ 923,617 | 9.1% |

MISSION: The HR Department is to assist in the hiring, retention and motivation of capable, diligent employees who are dedicated to the City and the public it serves and to help those employees serve in the most efficient, effective and safe manner possible. The department will also strive to minimize its' liability exposures and losses while doing our best to prevent those losses through concentrated risk management and loss control efforts.

ACTIVITIES: The Office of Human Resources is responsible for the administration of a comprehensive Human Resource Program which includes the development/implementation and administration of: Recruiting, Selecting and retention of a qualified/diverse workforce; Employee Benefits; HR Policies & Procedures; Classification & Compensation; Maintenance of Personnel Records; Performance Evaluations; Facilitation of employee Grievance Processes; Training & Development and Safety & Risk Management.

GENERAL GOVERNMENT

INFORMATION TECHNOLOGY - NETWORK

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-------------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 330,665 | \$ 377,142 | \$ 394,710 | \$ 429,055 | 8.7% |
| Salaries-Overtime | 559 | 67 | 4,500 | 7,000 | 55.6% |
| Temporary Salaries | - | - | - | 26,000 | 100.0% |
| FICA Expense | 26,081 | 28,876 | 30,574 | 33,387 | 9.2% |
| Group Life | 1,203 | 1,309 | 1,628 | 837 | -48.6% |
| Retirement | 46,258 | 56,170 | 71,096 | 78,150 | 9.9% |
| Group Health | 66,000 | 66,000 | 73,200 | 60,000 | -18.0% |
| Christmas Bonus | 11,565 | 375 | 450 | 375 | -16.7% |
| Total Personnel | \$ 482,331 | \$ 529,938 | \$ 576,159 | \$ 634,804 | 10.2% |
| Professional Services | 50,794 | 51,576 | 45,840 | 58,840 | 28.4% |
| Gasoline | 259 | - | - | 500 | 100.0% |
| Communications | 3,538 | 3,661 | 4,870 | 7,570 | 55.4% |
| IT-Communications | 152,075 | 154,767 | 179,160 | 192,335 | 7.4% |
| Travel and Training | 7,978 | 9,871 | 13,950 | 13,450 | -3.6% |
| Maint and Repair - Equipment | 158 | 118 | 500 | 500 | 0.0% |
| Maint and Repair - Vehicles | - | - | - | 500 | 100.0% |
| Supplies-General | 1,530 | 1,376 | 2,400 | 2,700 | 12.5% |
| IT - Non-Depreciable | 146,021 | 111,917 | 117,500 | 136,500 | 16.2% |
| Data Processing | - | - | 200 | 200 | 0.0% |
| Data Processing - Hardware Mainten | 20,112 | 10,210 | 14,200 | 87,200 | 514.1% |
| Software Maintenance and Subscrip | 89,460 | 116,653 | 184,345 | 238,746 | 29.5% |
| Data Processing - Computer Forms | 147 | - | - | - | N/A |
| Dues & Subscriptions | - | 160 | 200 | 200 | 0.0% |
| Insurance & Bonds | 19,300 | 20,000 | 20,000 | 20,000 | 0.0% |
| OSHA - Safety | - | - | - | 275 | 100.0% |
| Total Operating | \$ 491,372 | \$ 480,310 | \$ 583,165 | \$ 759,516 | 30.2% |
| Capital Outlay-Equipment | 73,082 | 187,822 | 245,000 | 230,000 | -6.1% |
| Total Capital Outlay | \$ 73,082 | \$ 187,822 | \$ 245,000 | \$ 230,000 | -6.1% |
| Total Information Technology | \$ 1,046,784 | \$ 1,198,071 | \$ 1,404,323 | \$ 1,624,320 | 15.7% |

MISSION: The Information Technology Department supports all departments within the City, to enable them to be a model of effective and efficient government.

ACTIVITIES: The Information Technology Department evaluates, installs, and supports all enterprise hardware and software, including the network infrastructure. We also provide systems analysis, software support, telephone system support, helpdesk support and user training.

GENERAL GOVERNMENT

INFORMATION TECHNOLOGY - GIS

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 153,222 | \$ 151,246 | \$ 212,670 | \$ 199,762 | -6.1% |
| Temporary Salaries | \$ - | \$ 3,488 | \$ - | \$ 26,000 | 100.0% |
| FICA Expense | 11,972 | 11,530 | 18,281 | 17,288 | -5.4% |
| Group Life | 575 | 567 | 763 | 413 | -45.9% |
| Retirement | 22,245 | 26,008 | 33,203 | 35,979 | 8.4% |
| Group Health | 39,600 | 39,600 | 36,600 | 36,000 | -1.6% |
| Christmas Bonus | 7,710 | 150 | 300 | 225 | -25.0% |
| Total Personnel | \$ 235,323 | \$ 232,589 | \$ 301,817 | \$ 315,667 | 4.6% |
| Professional Services | 11,269 | 14,963 | 8,400 | 9,400 | 11.9% |
| Gasoline | 55 | 276 | 1,500 | 750 | -50.0% |
| Communications | 2,260 | 1,802 | 3,556 | 2,680 | -24.6% |
| IT-Communications | - | - | - | - | N/A |
| Travel and Training | 4,677 | 5,270 | 7,125 | 15,700 | 120.4% |
| Maint and Repair - Equipment | 478 | - | 500 | 500 | 0.0% |
| Maint and Repair - Vehicles | - | 80 | 1,000 | 1,000 | 0.0% |
| Supplies-General | 99 | 542 | 750 | 1,050 | 40.0% |
| Data Processing | 1,681 | 2,529 | 2,750 | 2,750 | 0.0% |
| Data Processing - Hardware Mainten | - | 575 | 3,000 | 3,500 | 16.7% |
| Software Maintenance and Subscrip | 80,500 | 48,501 | 53,320 | 54,551 | 2.3% |
| Dues & Subscriptions | 195 | 220 | 300 | 300 | 0.0% |
| OSHA - Safety | 400 | 610 | 750 | 945 | 26.0% |
| Total Operating | \$ 101,614 | \$ 75,368 | \$ 82,951 | \$ 93,126 | 12.3% |
| Capital Outlay-Equipment | - | - | - | - | N/A |
| Total Capital Outlay | \$ - | \$ - | \$ - | \$ - | N/A |
| Total Information Technology GIS | \$ 336,937 | \$ 307,957 | \$ 384,768 | \$ 408,793 | 6.2% |

MISSION: The GIS Department supports all departments within the City, to perform technical, analytical and needs assessment work in the development, maintenance, and operation of Statesville’s GIS network, databases and mobile applications. We also configure and maintain the GIS-based Work Order System, HiperWeb, for the City.

ACTIVITIES: The GIS Department evaluates, installs, and supports all ArcGIS hardware and software, including the network infrastructure. We provide software support, telephone support, and user training. We also provide data collection through Trimble GPS Units, offering collections, post-processing, and training to city personnel. Along with ArcGIS we are implementing the GIS-based Work Order System - HiperWeb. We meet with each department to customize their workflow and then train users to maximize the benefits of this City-wide system.

GENERAL GOVERNMENT

INFORMATION TECHNOLOGY - UTILITY BILLING

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 233,302 | \$ 256,005 | \$ 290,585 | \$ 294,043 | 1.2% |
| Salaries-Overtime | 18,856 | 21,992 | 25,000 | 28,000 | 12.0% |
| FICA Expense | 20,080 | 21,154 | 24,171 | 24,666 | 2.1% |
| Group Life | 892 | 972 | 1,191 | 609 | -48.9% |
| Retirement | 34,393 | 43,570 | 55,237 | 56,696 | 2.6% |
| Group Health | 66,000 | 66,000 | 61,000 | 60,000 | -1.6% |
| Christmas Bonus | 12,850 | 375 | 375 | 375 | 0.0% |
| Total Personnel | \$ 386,374 | \$ 410,067 | \$ 457,559 | \$ 464,389 | 1.5% |
| Professional Services | 28,115 | 278 | 2,000 | 1,000 | -50.0% |
| Gasoline | 4,589 | 4,449 | 10,000 | 10,000 | 0.0% |
| Communications | 1,893 | 2,295 | 3,360 | 3,000 | -10.7% |
| IT-Communications | - | - | - | - | N/A |
| Travel and Training | 3,445 | 3,033 | 5,150 | 5,150 | 0.0% |
| Maint and Repair - Equipment | 355 | - | 2,000 | 2,000 | 0.0% |
| Maint and Repair - Vehicles | 2,339 | 1,681 | 4,050 | 4,050 | 0.0% |
| Postage | 158,333 | 119,060 | 165,000 | 200,000 | 21.2% |
| Supplies-General | 952 | 538 | 3,500 | 3,250 | -7.1% |
| Uniforms | 1,713 | 4,079 | 4,200 | 4,200 | 0.0% |
| Data Processing | - | - | 100 | - | N/A |
| Software Maintenance and Subscrip | 29,266 | 46,842 | 57,373 | 54,642 | -4.8% |
| Data Processing - Computer Forms | 304 | 356 | 1,000 | 1,000 | 0.0% |
| OSHA - Safety | 481 | 1,010 | 1,750 | 1,850 | 5.7% |
| Total Operating | \$ 231,785 | \$ 183,620 | \$ 259,483 | \$ 290,142 | 11.8% |
| Capital Outlay-Equipment | - | - | 32,000 | - | N/A |
| Total Capital Outlay | \$ - | \$ - | \$ 32,000 | \$ - | N/A |
| Total Information Technology Utiliti | \$ 618,159 | \$ 593,687 | \$ 749,042 | \$ 754,531 | 0.7% |

MISSION: The Information Technology Department Utility Division performs meter reading and billing for City utilities.

ACTIVITIES: The Information Technology Department Utility division reads all electric and water meters monthly and completes connects and disconnects services as required. This division also prepares all utility bills and late notices and performs data transfers between systems.

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-------------------------------|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Professional Services | \$ 171,837 | \$ 149,769 | \$ 200,000 | \$ 200,000 | 0.0% |
| Travel and Training | - | - | - | - | N/A |
| Contracted Services - General | - | - | - | 45,000 | 100.0% |
| Dues & Subscriptions | - | - | - | - | N/A |
| Total Operating | \$ 171,837 | \$ 149,769 | \$ 200,000 | \$ 245,000 | 22.5% |
| Total Legal | \$ 171,837 | \$ 149,769 | \$ 200,000 | \$ 245,000 | 22.5% |

MISSION: The City Attorney serves the City Council, staff and employees in all legal matters to ensure that they are properly handled.

ACTIVITIES: The City Attorney prepares and/or reviews all legal documents before being signed by City officials, consults with staff each Friday regarding all matters where an attorney’s advice or decision is needed and represents the City in all court cases.

GENERAL GOVERNMENT

PLANNING

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--------------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 561,587 | \$ 655,366 | \$ 784,217 | \$ 881,860 | 12.5% |
| Salaries-Overtime | 167 | - | - | - | N/A |
| Salaries-Temporary | 17,070 | 10,954 | 29,955 | 29,955 | 0.0% |
| Salaries-Longevity | - | - | - | - | N/A |
| FICA Expense | 44,576 | 48,819 | 62,353 | 69,059 | 10.8% |
| Group Life | 2,129 | 2,445 | 3,231 | 1,766 | -45.3% |
| Retirement | 78,036 | 99,615 | 140,065 | 151,265 | 8.0% |
| Group Health | 132,000 | 158,400 | 134,200 | 139,000 | 3.6% |
| Christmas Bonus | 23,130 | 750 | 900 | 900 | 0.0% |
| Total Personnel | \$ 858,696 | \$ 976,349 | \$ 1,154,921 | \$ 1,273,805 | 10.3% |
| Professional Services | 262,342 | 114,397 | 75,000 | 50,000 | -33.3% |
| Grant Expenditures-Planning | 15,567 | 130,974 | - | - | N/A |
| Gasoline | 2,531 | 2,113 | 5,000 | 5,250 | 5.0% |
| Communications | 2,747 | 2,557 | 2,500 | 2,500 | 0.0% |
| IT-Communications | - | - | - | - | N/A |
| Travel and Training | 11,384 | 9,748 | 19,872 | 21,358 | 7.5% |
| Maint and Repair - Equipment | - | 135 | 800 | 800 | 0.0% |
| Maint and Repair - Vehicles | 1,034 | 2,132 | 3,000 | 3,000 | 0.0% |
| Postage | 22 | - | 300 | 300 | 0.0% |
| Supplies-General | 11,543 | 18,909 | 13,200 | 13,200 | 0.0% |
| Departmental Supplies / Printing | - | - | 1,500 | 1,500 | 0.0% |
| Non-Depreciable | - | - | - | - | N/A |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Contracted Services - General | 2,690 | 5,705 | 55,000 | 104,000 | 89.1% |
| Dues & Subscriptions | 29,402 | 34,076 | 33,198 | 28,928 | -12.9% |
| Insurance & Bonds | 23,600 | 21,100 | 21,100 | 21,100 | 0.0% |
| Miscellaneous Expense | 750 | - | 200 | 200 | 0.0% |
| Commerical Retail Prog | - | - | - | - | N/A |
| Register of Deeds Recordings | 1,094 | 1,033 | 1,500 | 1,500 | 0.0% |
| Iredell Economic Development Corp | 136,000 | 139,768 | 139,768 | 145,324 | 4.0% |
| Charlotte Regional Business Alliance | 8,526 | 8,653 | 8,905 | 9,066 | 1.8% |
| Chamber of Commerce | 20,000 | 20,000 | 20,000 | 20,000 | 0.0% |
| Planning Bd & Hist. Commission | 5,116 | 6,596 | 14,126 | 15,348 | 8.7% |
| OSHA - Safety | - | 725 | 900 | 900 | 0.0% |
| Inside Charges- Water | 215 | 120 | 126 | 140 | 11.1% |
| Inside Charges- Sewer | 141 | - | - | - | N/A |
| Inside Charges - Stormwater | - | - | - | - | N/A |
| Total Operating | \$ 534,704 | \$ 518,742 | \$ 415,995 | \$ 444,414 | 6.8% |
| Capital Other Improvements | - | - | - | - | N/A |
| Capital Outlay-Equipment | 32,766 | 29,904 | 399,200 | 725,000 | 81.6% |
| Total Capital Outlay | \$ 32,766 | \$ 29,904 | \$ 399,200 | \$ 725,000 | 81.6% |
| Total Planning | \$ 1,426,166 | \$ 1,524,995 | \$ 1,970,116 | \$ 2,443,219 | 24.0% |

GENERAL GOVERNMENT

MAIN STREET

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ - | \$ - | \$ - | \$ 139,600 | 100.0% |
| FICA Expense | - | - | - | 10,680 | 100.0% |
| Group Life | - | - | - | 24 | 100.0% |
| Retirement | - | - | - | 19,041 | 100.0% |
| Group Health | - | - | - | 24,000 | 100.0% |
| Christmas Bonus | - | - | - | 150 | 100.0% |
| Total Personnel | \$ - | \$ - | \$ - | \$ 193,495 | 100.0% |
| Communications | - | - | - | 1,200 | 100.0% |
| Travel and Training | - | - | - | 6,000 | 100.0% |
| Postage | - | - | - | 200 | 100.0% |
| Supplies-General | - | - | - | 2,500 | 100.0% |
| Dues & Subscriptions | - | - | - | 2,000 | 100.0% |
| Miscellaneous Expense | 17,774 | 23,916 | 34,250 | 61,000 | 78.1% |
| Downtown Stv Dev Corp | 108,653 | 125,650 | 130,000 | - | N/A |
| General Fund Contribution | 68,750 | 75,000 | 45,000 | 45,000 | 0.0% |
| Total Operating | 195,178 | 224,566 | 209,250 | 117,900 | -43.7% |
| Total Main Street | \$ 195,178 | \$ 224,566 | \$ 209,250 | \$ 311,395 | 48.8% |

MISSION: The DSDC – Main Street Program works to maintain and develop Historic Downtown Statesville as the cultural, social, historic and economic center of the community.

ACTIVITIES: The DSDC works with the downtown district to make downtown attractive, viable and a growing part of the tax base. This is done through promotions (ongoing as well as seasonal), business recruitment, and infrastructure recommendations.

GENERAL GOVERNMENT

PUBLIC WORKS - ENGINEERING

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-----------------------------------|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 266,645 | \$ 304,083 | \$ 403,161 | \$ 482,408 | 19.7% |
| Salaries-Overtime | - | 75 | - | - | N/A |
| Salaries-Temp | 24,647 | 47,891 | 2,500 | 3,600 | 44.0% |
| FICA Expense | 21,725 | 25,130 | 30,870 | 37,214 | 20.6% |
| Group Life | 961 | 1,226 | 1,652 | 992 | -40.0% |
| Retirement | 37,079 | 52,785 | 71,990 | 86,866 | 20.7% |
| Group Health | 52,800 | 52,800 | 61,000 | 60,000 | -1.6% |
| Christmas Bonus | 8,995 | 375 | 300 | 300 | 0.0% |
| Total Personnel | \$ 412,853 | \$ 484,365 | \$ 571,473 | \$ 671,380 | 17.5% |
| Professional Services | 50,756 | 44,061 | 54,300 | 415,000 | 664.3% |
| Gasoline | 5,220 | 3,747 | 6,000 | 7,500 | 25.0% |
| Communications | 3,496 | 3,077 | 6,200 | 5,450 | -12.1% |
| IT-Communications | - | - | - | - | N/A |
| Travel and Training | 9,953 | 7,469 | 10,150 | 9,650 | -4.9% |
| Maint and Repair - Equipment | 166 | - | 6,425 | 4,350 | -32.3% |
| Maint and Repair - Vehicles | 1,473 | 2,835 | 3,750 | 3,500 | -6.7% |
| Hand Tools | 388 | 477 | 800 | 800 | 0.0% |
| Supplies-General | 6,664 | 14,970 | 12,200 | 11,500 | -5.7% |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Uniforms | - | 621 | 1,200 | 1,800 | 50.0% |
| Dues & Subscriptions | 3,186 | 4,800 | 8,495 | 10,920 | 28.5% |
| Insurance & Bonds | 18,100 | 16,200 | 16,200 | 16,200 | 0.0% |
| Woods Dam Expenditures | - | - | 4,000 | 4,000 | 0.0% |
| OSHA - Safety | 1,532 | 900 | 2,375 | 2,375 | 0.0% |
| Total Operating | \$ 100,933 | \$ 99,157 | \$ 132,095 | \$ 493,045 | 273.3% |
| Capital Outlay-Other Improvements | - | - | 50,000 | - | N/A |
| Capital Outlay-Equipment | 42,365 | 43,338 | 15,000 | 6,200 | -58.7% |
| Total Capital Outlay | \$ 42,365 | \$ 43,338 | \$ 65,000 | \$ 6,200 | -90.5% |
| Total Public Works | \$ 556,151 | \$ 626,860 | \$ 768,568 | \$ 1,170,625 | 52.3% |

MISSION: The Public Works/Engineering Department provides essential infrastructure needs, citizen services, and meets City plans and goals by achieving optimum costs of construction, operation and maintenance.

ACTIVITIES: The Public Works Admin/Engineering Department is comprised of Engineering, Public Utilities Admin (Water Resources, Water/Sewer Maintenance), Street Maintenance, Stormwater, Garage and Sanitation, providing essential citizen services and other City Departmental Support.

GENERAL GOVERNMENT

PUBLIC WORKS - GARAGE

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 422,978 | \$ 504,158 | \$ 521,361 | \$ 540,123 | 3.6% |
| Salaries-Overtime | 1,278 | 1,050 | 3,000 | 3,000 | 0.0% |
| Salaries-Longevity | 225 | - | - | - | N/A |
| FICA Expense | 32,257 | 37,069 | 40,166 | 41,601 | 3.6% |
| Group Life | 1,435 | 1,871 | 2,146 | 1,112 | -48.2% |
| Retirement | 56,066 | 79,551 | 93,532 | 97,690 | 4.4% |
| Group Health | 118,800 | 118,800 | 109,800 | 108,000 | -1.6% |
| Christmas Bonus | 17,990 | 675 | 675 | 675 | 0.0% |
| Total Personnel | \$ 651,028 | \$ 743,173 | \$ 770,679 | \$ 792,201 | 2.8% |
| Gasoline | 3,587 | 4,781 | 5,000 | 6,000 | 20.0% |
| Diesel Fuel | 406 | 352 | 950 | 500 | -47.4% |
| Communications | 1,174 | 1,090 | 2,736 | 1,000 | -63.5% |
| IT-Communications | - | - | - | - | N/A |
| Travel and Training | 197 | 1,170 | 8,200 | 8,500 | 3.7% |
| Maint and Repair - Bldgs & Grnds | 1,836 | 1,504 | 2,400 | 7,000 | 191.7% |
| Maint and Repair - Equipment | 4,511 | 3,438 | 5,500 | 6,250 | 13.6% |
| Maint and Repair - Vehicles | 2,723 | 4,192 | 7,000 | 7,000 | 0.0% |
| Hand Tools | 7,297 | 6,374 | 10,000 | 12,000 | 20.0% |
| Automotive Supplies | 595 | 548 | 1,000 | 1,000 | 0.0% |
| Supplies-General | 9,143 | 12,639 | 15,330 | 22,055 | 43.9% |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Uniforms | 1,995 | 2,077 | 5,000 | 6,500 | 30.0% |
| Contracted Services - General | 2,629 | 1,744 | 3,500 | 4,085 | 16.7% |
| Tipping Fees | 616 | 718 | 525 | 700 | 33.3% |
| Dues & Subscriptions | 10,184 | 10,825 | 16,610 | 20,050 | 20.7% |
| Insurance & Bonds | 26,700 | 23,800 | 23,800 | 23,800 | 0.0% |
| Inventory Over/Short | (1,182) | 6,067 | - | - | N/A |
| OSHA - Safety | 10,273 | 10,191 | 10,705 | 13,309 | 24.3% |
| Inside Charges - Electric | 19,722 | 20,051 | 24,000 | 24,000 | 0.0% |
| Inside Charges- Water | 248 | 357 | 240 | 400 | 66.7% |
| Inside Charges- Sewer | 393 | 575 | 340 | 610 | 79.4% |
| Total Operating | \$ 103,047 | \$ 112,494 | \$ 142,836 | \$ 164,759 | 15.3% |
| Capital Outlay-Equipment | 127,557 | 33,474 | 122,500 | 17,100 | -86.0% |
| Total Capital Outlay | \$ 127,557 | \$ 33,474 | \$ 122,500 | \$ 17,100 | -86.0% |
| | \$ 881,632 | \$ 889,142 | \$ 1,036,015 | \$ 974,060 | -6.0% |

MISSION: The Garage Division provides essential infrastructure needs, citizen services, and meets City plans and goals by achieving optimum costs of construction, operation and maintenance.

ACTIVITIES: The Garage Division provides the maintenance and servicing of the City cars, trucks and equipment at the least expense and the shortest down time possible.

GENERAL GOVERNMENT

PUBLIC WORKS - ADMIN WAREHOUSE

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-----------------------------------|------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ - | \$ - | \$ - | \$ 110,909 | 100.0% |
| Salaries-Temporary | - | - | - | 23,673 | 100.0% |
| FICA Expense | - | - | - | 32,163 | 100.0% |
| Group Life | - | - | - | 227 | 100.0% |
| Retirement | - | - | - | 19,966 | 100.0% |
| Group Health | - | - | - | 12,000 | 100.0% |
| Christmas Bonus | - | - | - | 75 | 100.0% |
| Total Personnel | \$ - | \$ - | \$ - | \$ 199,013 | 100.0% |
| Diesel Fuel | - | - | - | 1,000 | 100.0% |
| Communications | 765 | 716 | 780 | 2,450 | 214.1% |
| Travel and Training | - | - | - | 7,275 | 100.0% |
| Maint and Repair - Bldgs & Grnds | 4,180 | 22,244 | 16,500 | 16,500 | 0.0% |
| Maint and Repair - Equipment | 1,832 | 3,014 | 7,550 | 5,000 | -33.8% |
| Supplies-General | 387 | 429 | 1,500 | 1,500 | 0.0% |
| Supplies-Janitorial | 5,867 | 6,760 | 6,000 | 6,000 | 0.0% |
| Contracted Services - General | 12,302 | 11,247 | 10,000 | 10,000 | 0.0% |
| Tipping Fees | 3,498 | 4,194 | 5,500 | 5,500 | 0.0% |
| Inventory Short | - | - | - | - | N/A |
| Inside Charges - Electric | 43,686 | 43,211 | 45,000 | 45,000 | 0.0% |
| Inside Charges - Water | 910 | 931 | 1,250 | 1,250 | 0.0% |
| Inside Charges - Sewer | 936 | 869 | 1,250 | 1,250 | 0.0% |
| Inside Charges - Stormwater | 5,866 | 5,866 | 5,880 | 5,880 | 0.0% |
| Total Operating | \$ 80,229 | \$ 99,480 | \$ 101,210 | \$ 108,605 | 7.3% |
| Capital Outlay-Other Improvements | - | - | - | - | N/A |
| Capital Outlay-Equipment | 7,539 | 7,232 | - | - | N/A |
| Total Capital Outlay | \$ 7,539 | \$ 7,232 | \$ - | \$ - | N/A |
| Total Warehouse | \$ 87,767 | \$ 106,712 | \$ 101,210 | \$ 307,618 | 203.9% |

MISSION: To provide a functional and efficient central location that houses the Electric Utilities Department, Purchasing and the following Public Works Divisions; Water/Sewer Maintenance, Sanitation, Street and Garage.

ACTIVITIES: The Warehouse Operations Center serves the Electric Utilities Department, Purchasing and four Public Works Divisions. It also provides for the storage of materials, equipment, and vehicles used by the Electric Utilities Dept., the Public Works Divisions -Water/Sewer Maint., Street, Sanitation, Garage, and Purchasing as well as providing office space for each.

GENERAL GOVERNMENT

SPECIAL APPROPRIATIONS

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-------------------------------------|--------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Contingency | \$ - | \$ - | \$ 150,000 | \$ 420,000 | 180.0% |
| Contingency - Capital | - | - | 50,000 | 231,448 | 362.9% |
| Miscellaneous Expense | 103,335 | - | - | - | N/A |
| Economic and physical develop | 129,786 | 97,674 | 207,580 | 200,000 | -3.7% |
| ICATS City Transportation | 75,000 | 75,000 | 75,000 | 75,000 | 0.0% |
| COVID Expense - FEMA | - | - | - | - | N/A |
| COVID Expense - CARES | - | - | - | - | N/A |
| Arts Council | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| Children's Homes of Iredell | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| Council on Aging | 5,750 | 5,750 | 5,750 | 5,750 | 0.0% |
| Iredell Co Rescue Squad | 15,000 | 6,500 | 6,500 | 6,500 | 0.0% |
| Lifespan Vocational Ws | 25,000 | 25,000 | 25,000 | 25,000 | 0.0% |
| Elderly Nutrition Prog | 3,731 | 3,731 | 3,731 | 3,731 | 0.0% |
| Counseling Center Ired | 15,000 | 9,560 | 9,560 | 9,560 | 0.0% |
| Iredell Senior Center | 4,600 | 4,600 | 4,600 | 4,600 | 0.0% |
| 5th St Shelter Ministry | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| Iredell Museums, Inc. | 5,000 | 3,750 | 3,750 | 3,750 | 0.0% |
| United Way of Iredell County | - | - | - | 60,000 | 100.0% |
| Statesville DSDC & Chamber of Comr | 20,000 | 20,000 | 20,000 | 20,000 | 0.0% |
| Total Operating | \$ 422,202 | \$ 271,565 | \$ 581,471 | \$ 1,085,339 | 86.7% |
| Capital Outlay-Real Property | - | - | - | - | N/A |
| Capital Outlay-Other Improvements | (33,500) | - | - | - | N/A |
| Total Capital Outlay | \$ (33,500) | \$ - | \$ - | \$ - | N/A |
| Total Special Appropriations | \$ 388,702 | \$ 271,565 | \$ 581,471 | \$ 1,085,339 | 86.7% |

MISSION: To provide Council designated funds to non-profit organizations working to benefit the City's residents.

ACTIVITIES: Serves as an area where items are budgeted that are occasional in occurrence and that do not specifically benefit one department.

GENERAL GOVERNMENT

LONG TERM DEBT & DEBT SERVICE

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--------------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Transfers To General Capital Reserve | - | - | - | - | N/A |
| Transfer To US-21 Improve | - | - | - | - | N/A |
| Transfers To Home Consortium | - | - | - | - | N/A |
| Transfers To Shelton Ave Greenway | - | - | - | - | N/A |
| Transfers To Municipal Services Cent | 5,000,000 | (175,000) | - | - | N/A |
| Transfers To Bethlehem Rd | - | - | - | - | N/A |
| Transfers To Risk Management | - | - | - | - | N/A |
| Transfers To Transportation TAP | - | - | - | - | N/A |
| Transfers To US-21 Improvement | - | - | - | - | N/A |
| Transfers To Domestic Violence | - | - | - | - | N/A |
| Transfers To General Capital Reserve | - | - | - | - | N/A |
| Transfers To Streetscape Fund | - | - | - | - | N/A |
| Transfers To Other Funds | - | - | 16,070,000 | - | N/A |
| Total Transfers | \$ 5,000,000 | \$ (175,000) | \$ 16,070,000 | \$ - | N/A |
| Principal payments | 205,874 | 822,874 | 1,074,065 | 1,499,065 | 39.6% |
| Interest payments | 35,510 | 372,312 | 435,017 | 605,017 | 39.1% |
| Total Debt Service | \$ 241,384 | \$ 1,195,187 | \$ 1,509,082 | \$ 2,104,082 | 39.4% |
| Total Long Term Debt | \$ 5,241,384 | \$ 1,020,187 | \$ 17,579,082 | \$ 2,104,082 | -88.0% |

GENERAL GOVERNMENT

CODE ENFORCEMENT & BUILDING STANDARDS

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|----------------|----------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ - | \$ - | \$ 290,975 | \$ - | N/A |
| FICA Expense | - | - | 22,294 | - | N/A |
| Group Life | - | - | 1,200 | - | N/A |
| Retirement | - | - | 51,990 | - | N/A |
| Group Health | - | - | 73,200 | - | N/A |
| Christmas Bonus | - | - | 450 | - | N/A |
| Total Personnel | \$ - | \$ - | \$ 440,109 | \$ - | N/A |
| Gasoline | - | - | - | - | N/A |
| Diesel Fuel | - | - | - | - | N/A |
| Communications | - | - | - | - | N/A |
| IT-Communications | - | - | - | - | N/A |
| Travel and Training | - | - | - | - | N/A |
| Maint and Repair - Bldgs & Grnds | - | - | - | - | N/A |
| Maint and Repair - Equipment | - | - | - | - | N/A |
| Maint and Repair - Vehicles | - | - | - | - | N/A |
| Hand Tools | - | - | - | - | N/A |
| Supplies-Janitorial | - | - | - | - | N/A |
| Supplies-General | - | - | - | - | N/A |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Uniforms | - | - | - | - | N/A |
| Contracted Services - General | - | - | 190,000 | - | N/A |
| Tipping Fees | - | - | - | - | N/A |
| Dues & Subscriptions | - | - | - | - | N/A |
| Insurance & Bonds | - | - | - | - | N/A |
| Miscellaneous Expense | - | - | - | - | N/A |
| OSHA - Safety | - | - | - | - | N/A |
| Inside Charges - Electric | - | - | - | - | N/A |
| Inside Charges- Water | - | - | - | - | N/A |
| Inside Charges- Sewer | - | - | - | - | N/A |
| Total Operating | \$ - | \$ - | \$ 190,000 | \$ - | N/A |
| Capital Outlay-Equipment | - | - | 135,000 | - | N/A |
| Total Capital Outlay | \$ - | \$ - | \$ 135,000 | \$ - | N/A |
| Total Garage | \$ - | \$ - | \$ 765,109 | \$ - | N/A |

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|---------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 5,925,970 | \$ 7,378,213 | \$ 7,518,351 | \$ 8,404,514 | 11.8% |
| Salaries-Overtime | 128,616 | 249,683 | 200,000 | 200,000 | 0.0% |
| Salaries-Temporary | 127,488 | 127,642 | 244,372 | 245,498 | 0.5% |
| Salaries-Longevity | 200 | 200 | - | 200 | 100.0% |
| FICA Expense | 470,839 | 577,176 | 591,125 | 674,583 | 14.1% |
| Group Life | 19,997 | 25,445 | 30,971 | 17,041 | -45.0% |
| Retirement | 1,428,254 | 1,859,817 | 1,960,279 | 2,185,026 | 11.5% |
| Group Health | 1,492,000 | 1,403,400 | 1,427,400 | 1,428,000 | 0.0% |
| Christmas Bonus | 242,865 | 8,175 | 8,775 | 8,925 | 1.7% |
| Total Personnel | \$ 9,836,228 | \$ 11,629,751 | \$ 11,981,273 | \$ 13,163,787 | 9.9% |
| Professional Services | 42,027 | 547,536 | 14,000 | 14,000 | 0.0% |
| Gasoline | 193,466 | 233,309 | 225,000 | 250,000 | 11.1% |
| Diesel Fuel | 461 | 209 | 3,000 | 3,000 | 0.0% |
| Communications | 182,454 | 193,630 | 218,500 | 180,250 | -17.5% |
| IT-Communications | - | - | - | - | N/A |
| Utilities | 12,751 | 9,414 | 21,500 | 21,500 | 0.0% |
| Travel and Training | 77,631 | 107,203 | 123,713 | 123,713 | 0.0% |
| Maint and Repair - Bldgs & Grnds | 26,481 | 105,064 | 40,963 | 31,183 | -23.9% |
| Maint and Repair - Equipment | 112,365 | 130,221 | 173,500 | 191,550 | 10.4% |
| Maint and Repair - Autos & Truck | 169,876 | 173,593 | 229,200 | 226,400 | -1.2% |
| Postage | 628 | 1,089 | 5,100 | 3,000 | -41.2% |
| Bldgs Equip and Land Rent | 17,853 | 17,853 | 24,000 | 25,000 | 4.2% |
| Advertising | - | 595 | 1,500 | 1,500 | 0.0% |
| Supplies-General | 165,982 | 424,949 | 814,774 | 1,429,212 | 75.4% |
| Non-Depreciable | 151,996 | - | - | - | N/A |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Uniforms | 113,255 | 152,517 | 118,956 | 158,094 | 32.9% |
| Data Processing | 145,530 | 728,570 | 822,170 | 362,570 | -55.9% |
| Contracted Services - General | 2,034 | 2,615 | 17,580 | 16,780 | -4.6% |
| Tipping Fees | 2,463 | 2,871 | 3,500 | 3,500 | 0.0% |
| Dues & Subscriptions | 29,380 | 77,810 | 125,320 | 160,580 | 28.1% |
| Insurance & Bonds | 276,500 | 246,900 | 246,900 | 246,900 | 0.0% |
| Physicals | 11,837 | 14,441 | 30,000 | 30,000 | 0.0% |
| Miscellaneous Expense | 16,433 | 17,149 | 26,100 | 28,100 | 7.7% |
| Investigative Funds | 56,704 | 52,736 | 98,000 | 98,000 | 0.0% |
| Grant Expenditures-Police | 60,785 | 20,411 | - | - | N/A |
| OSHA- Safety | 2,455 | 3,464 | 9,600 | 9,600 | 0.0% |
| Inside Charges - Electric | 54,570 | 51,210 | 60,000 | 60,000 | 0.0% |
| Inside Charges- Water | 2,402 | 2,380 | 5,000 | 5,000 | 0.0% |
| Inside Charges- Sewer | 2,587 | 2,294 | 4,000 | 4,000 | 0.0% |
| Inside Charges - Stormwater | 1,692 | 1,692 | 2,000 | 2,300 | 15.0% |
| Total Operating | \$ 1,932,596 | \$ 3,321,724 | \$ 3,463,876 | \$ 3,685,732 | 6.4% |

PUBLIC SAFETY**POLICE (con't)**

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-----------------------------------|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Capital Outlay-Other Improvements | 63,131 | 65,776 | 30,000 | - | N/A |
| Capital Outlay-Equipment | 570,456 | 1,460,895 | 626,648 | 554,122 | -11.6% |
| Capital Leases | 21,457 | 35,984 | 25,888 | 49,200 | 90.0% |
| Total Capital Outlay | \$ 655,043 | \$ 1,562,655 | \$ 682,536 | \$ 603,322 | -11.6% |
| Total Police | \$ 12,423,867 | \$ 16,514,129 | \$ 16,127,685 | \$ 17,452,841 | 8.2% |

MISSION: The Statesville Police Department will serve the citizens and businesses equally and without bias while committing out efforts to build relationships and protecting the quality of life for all residents.

ACTIVITIES: The Statesville Police Department will respond to emergency and non-emergency calls for service, investigate crimes, and provide crime prevention services while improving our technology to become more efficient and effective.

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 4,208,769 | \$ 4,991,734 | \$ 5,251,131 | 5,728,914 | 9.1% |
| Salaries-Overtime | 381,198 | 441,105 | 400,000 | 400,000 | 0.0% |
| Salaries-Temporary | 12,400 | 11,818 | 40,000 | 40,000 | 0.0% |
| Salaries-Longevity | 125 | 125 | - | - | N/A |
| FICA Expense | 351,905 | 400,952 | 432,805 | 461,188 | 6.6% |
| Group Life | 15,435 | 17,886 | 21,636 | 11,592 | -46.4% |
| Retirement | 675,426 | 901,852 | 991,232 | 1,059,880 | 6.9% |
| Group Health | 1,095,600 | 1,122,000 | 1,049,200 | 1,014,000 | -3.4% |
| Christmas Bonus | 208,170 | 6,300 | 6,450 | 6,600 | 2.3% |
| Total Personnel | \$ 6,949,028 | \$ 7,893,773 | \$ 8,192,454 | \$ 8,722,174 | 6.5% |
| Professional Services | 31,863 | 53,646 | 75,575 | 83,375 | 10.3% |
| Services- Annex | 98 | 158 | 2,500 | 2,500 | 0.0% |
| Gasoline | 20,321 | 18,223 | 22,000 | 25,000 | 13.6% |
| Diesel Fuel | 64,235 | 62,361 | 75,000 | 75,000 | 0.0% |
| Communications | 34,092 | 33,485 | 35,639 | 30,000 | -15.8% |
| IT-Communications | - | - | - | - | N/A |
| Utilities | 19,351 | 16,222 | 20,000 | 20,000 | 0.0% |
| Travel and Training | 66,683 | 84,047 | 162,450 | 152,000 | -6.4% |
| Maint and Repair - Bldgs & Grnds | 46,476 | 68,626 | 88,700 | 88,700 | 0.0% |
| Maint and Repair - Equipment | 25,202 | 20,144 | 54,350 | 51,550 | -5.2% |
| Maint and Repair - Autos & Truck | 155,002 | 180,401 | 214,000 | 244,000 | 14.0% |
| Maint and Repair - SCBA | 292 | 12,516 | 23,600 | 31,100 | 31.8% |
| Postage | 409 | 121 | 350 | 350 | 0.0% |
| Bldgs Equip and Land Rent | 182 | 382 | 1,000 | 3,000 | 200.0% |
| Computer Software | 2,246 | 1,880 | 4,000 | 4,000 | 0.0% |
| Advertising | 164 | 6,667 | 11,800 | 11,800 | 0.0% |
| Supplies-General | 50,413 | 137,047 | 207,250 | 190,150 | -8.3% |
| Supplies-Janitorial | 21,035 | 12,931 | 25,000 | 28,000 | 12.0% |
| Supplies-HAZMAT | 26,968 | 27,594 | 40,400 | 40,400 | 0.0% |
| Supplies-Materials | 70,358 | 12,866 | 66,200 | 69,200 | 4.5% |
| Supplies-Radio | 15,646 | 19,083 | 28,900 | 30,400 | 5.2% |
| Supplies-Fire Marshal | 12,623 | 12,115 | 20,500 | 28,500 | 39.0% |
| Supplies-Rescue & Medical | 34,602 | 12,970 | 17,625 | 29,000 | 64.5% |
| Non-Depreciable | - | - | - | - | N/A |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Uniforms | 176,837 | 173,471 | 259,550 | 269,550 | 3.9% |
| Contracted Services - General | 40,873 | 49,802 | 112,200 | 117,450 | 4.7% |
| Tipping Fees | 1,539 | 1,903 | 1,500 | 1,500 | 0.0% |
| Laundry | - | - | 1,500 | 2,250 | 50.0% |
| Dues & Subscriptions | 21,391 | 12,919 | 24,960 | 35,960 | 44.1% |
| Insurance & Bonds | 347,000 | 309,800 | 309,800 | 309,800 | 0.0% |
| Miscellaneous Expense | - | 382 | 750 | 750 | 0.0% |
| OSHA - Safety | 7,744 | 693 | 5,150 | 5,150 | 0.0% |

PUBLIC SAFETY

FIRE (con't)

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-----------------------------------|---------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Inside Charges - Electric | 26,230 | 25,420 | 31,800 | 31,800 | 0.0% |
| Inside Charges- Water | 3,830 | 2,722 | 4,000 | 4,000 | 0.0% |
| Inside Charges- Sewer | 5,298 | 4,321 | 6,000 | 6,000 | 0.0% |
| Inside Charges - Stormwater | 3,102 | 2,358 | 3,466 | 3,466 | 0.0% |
| Bad Debt Expense | - | 4,829 | - | - | N/A |
| Total Operating | \$ 1,332,103 | \$ 1,382,105 | \$ 1,957,515 | \$ 2,025,701 | 3.5% |
| Capital Outlay-Other Improvements | 52,770 | 90,253 | 165,000 | 100,000 | -39.4% |
| Capital Outlay-Equipment | 262,711 | 1,262,751 | 483,000 | 296,000 | -38.7% |
| Total Capital Outlay | \$ 315,482 | \$ 1,353,004 | \$ 648,000 | \$ 396,000 | -38.9% |
| Total Fire | \$ 8,596,613 | \$ 10,628,882 | \$ 10,797,969 | \$ 11,143,875 | 3.2% |

MISSION: The Fire Department is dedicated to the safety and protection of our community's quality of life from all hazards through a well trained, professional, rapid response team seeking opportunities to serve while placing others before self.

ACTIVITIES: The Fire Department has two divisions that provide fire protection and public safety: Operations and Administrative Divisions. The Operations Division is responsible for firefighter training and emergency response to all types of hazards. The Administrative Division coordinates fire and life safety education, code enforcement, and fire investigations along with planning, budget administration, and managing the accreditation process.

TRANSPORTATION

PUBLIC WORKS - STREET

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|------------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 640,286 | \$ 815,736 | \$ 922,446 | \$ 923,911 | 0.2% |
| Salaries-Overtime | 18,371 | 32,048 | 55,000 | 55,000 | 0.0% |
| Salaries-Temporary | 574 | 15,333 | 25,484 | 25,484 | 0.0% |
| FICA Expense | 52,823 | 65,841 | 76,684 | 76,796 | 0.1% |
| Group Life | 2,389 | 3,031 | 3,803 | 1,908 | -49.8% |
| Retirement | 92,436 | 133,165 | 172,118 | 175,524 | 2.0% |
| Group Health | 211,200 | 237,600 | 207,400 | 204,000 | -1.6% |
| Christmas Bonus | 35,980 | 1,200 | 1,275 | 1,275 | 0.0% |
| Total Personnel | \$ 1,054,059 | \$ 1,303,955 | \$ 1,464,210 | \$ 1,463,898 | 0.0% |
| Professional Services | 979 | - | 55,000 | 10,000 | -81.8% |
| Gasoline | 9,937 | 8,108 | 10,000 | 10,000 | 0.0% |
| Diesel Fuel | 51,814 | 52,429 | 75,000 | 75,000 | 0.0% |
| Communications | 2,583 | 2,827 | 4,500 | 4,500 | 0.0% |
| IT-Communications | - | - | - | - | N/A |
| Utilities | 83,828 | 84,296 | 100,000 | - | N/A |
| Travel and Training | 459 | 570 | 24,500 | 23,800 | -2.9% |
| Maint and Repair - Bldgs & Grnds | 597 | 917 | 1,000 | 1,000 | 0.0% |
| Maint and Repair - Equipment | 39,272 | 43,711 | 60,000 | 65,000 | 8.3% |
| Maint and Repair - Vehicles | 80,667 | 69,073 | 85,000 | 85,000 | 0.0% |
| Bldgs Equip and Land Rent | - | - | - | - | N/A |
| Hand Tools | 6,032 | 4,158 | 10,000 | 10,000 | 0.0% |
| Supplies-General | 4,655 | 12,404 | 12,000 | 12,000 | 0.0% |
| Supplies - Materials General | 71,423 | 37,170 | 90,000 | 90,000 | 0.0% |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Uniforms | 4,699 | 5,644 | 7,500 | 8,000 | 6.7% |
| Contracted Services - General | - | - | 7,000 | 70,000 | 900.0% |
| Tipping Fees | 25,856 | 26,158 | 30,000 | 30,000 | 0.0% |
| Dues & Subscriptions | 22 | - | 800 | 800 | 0.0% |
| Insurance & Bonds | 96,000 | 85,700 | 85,700 | 85,700 | 0.0% |
| Miscellaneous Expense | 162 | 226 | 1,000 | 1,000 | 0.0% |
| OSHA - Safety | 7,509 | 9,484 | 15,000 | 15,000 | 0.0% |
| Inside Charges - Electric | 491,249 | 490,370 | 540,000 | - | N/A |
| Inside Charges-Stormwater | - | - | - | - | N/A |
| Total Operating | \$ 977,744 | \$ 933,246 | \$ 1,214,000 | \$ 596,800 | -50.8% |
| Capital Outlay-Equipment | 270,121 | 283,745 | 241,000 | 150,072 | -37.7% |
| Sidewalks Curbs & Gutters | 12,795 | 25,380 | - | 10,000 | 100.0% |
| Street Improvement - Non-Powell Bi | - | 46,204 | 60,000 | 210,000 | 250.0% |
| Total Capital Outlay | \$ 282,916 | \$ 355,329 | \$ 301,000 | \$ 370,072 | 22.9% |
| Total Street Department | \$ 2,314,719 | \$ 2,592,530 | \$ 2,979,210 | \$ 2,430,770 | -18.4% |

TRANSPORTATION

PUBLIC WORKS - STREET CONSTRUCTION

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------------------|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Professional Services - Engineering - | \$ - | \$ - | \$ 13,200 | \$ 13,200 | 0.0% |
| Traffic Control - E109 | 87,798 | 82,524 | 79,200 | 79,200 | 0.0% |
| Materials & Supplies | - | - | - | - | N/A |
| Total Operating | \$ 87,798 | \$ 82,524 | \$ 92,400 | \$ 92,400 | 0.0% |
| Sidewalks - E114 | 53,619 | 64,003 | 40,040 | 40,040 | 0.0% |
| Traffic Calming | - | - | - | - | N/A |
| Street Improvement | - | - | - | - | N/A |
| Street Improvement - Non-Powell Bi | - | - | - | - | N/A |
| Paving & Resurfacing - E103 | 528,078 | 249,696 | 545,600 | 545,600 | 0.0% |
| Maintenance - E104 | 39,530 | 30,536 | 132,000 | 132,000 | 0.0% |
| Snow & Ice Removal - E105 | 18,406 | - | 8,800 | 8,800 | 0.0% |
| Greenways - E116 | 71,942 | - | 44,000 | 44,000 | 0.0% |
| Curb & Gutter - E107 | 299 | - | 17,160 | 17,160 | 0.0% |
| Drainage & Storm Sewer - E106 | - | 6,150 | - | - | N/A |
| Total Capital Outlay | \$ 711,874 | \$ 350,385 | \$ 787,600 | \$ 787,600 | 0.0% |
| Total Street Construction | \$ 799,672 | \$ 432,908 | \$ 880,000 | \$ 880,000 | 0.0% |

MISSION: The mission of the Street Division is to maintain and repair city streets, providing an adequate transportation infrastructure for all vehicles traveling within the City of Statesville.

ACTIVITIES: The Street Division maintains approximately 145.4 miles of paved streets, and 2.32 miles of stone streets. The Division is responsible for installation of storm drains, asphalt repairs, sweeping, maintenance of all types of signs, and painting of crosswalks, stop bars, arrows and parking areas. The Street Division is responsible for maintaining streets during ice and snowstorms or removing debris caused by storm damage. This Division also maintains utility cuts by Water/Sewer Division and the Electric Utilities Department and repairs and replaces sidewalk and curb & gutter.

ENVIRONMENTAL PROTECTION

PUBLIC WORKS - SANITATION

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-----------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 863,830 | \$ 1,007,447 | \$ 1,172,595 | \$ 1,159,823 | -1.1% |
| Salaries-Overtime | 56,260 | 48,598 | 70,000 | 70,000 | 0.0% |
| Salaries-Temporary | 40,619 | 52,593 | 49,952 | 110,991 | 122.2% |
| Salaries-Longevity | 625 | - | - | - | N/A |
| FICA Expense | 76,244 | 83,590 | 99,022 | 102,717 | 3.7% |
| Group Life | 3,177 | 3,496 | 4,843 | 2,398 | -50.5% |
| Retirement | 127,335 | 149,190 | 218,850 | 218,314 | -0.2% |
| Group Health | 316,800 | 316,800 | 305,000 | 300,000 | -1.6% |
| Christmas Bonus | 56,540 | 1,650 | 1,875 | 1,875 | 0.0% |
| Total Personnel | \$ 1,541,430 | \$ 1,663,365 | \$ 1,922,137 | \$ 1,966,118 | 2.3% |
| Professional Services | 25,000 | 111,152 | 155,250 | - | N/A |
| Gasoline | 14,591 | 20,191 | 20,000 | 20,000 | 0.0% |
| Diesel Fuel | 148,852 | 138,462 | 150,000 | 150,000 | 0.0% |
| Communications | 4,875 | 4,330 | 16,100 | 11,500 | -28.6% |
| IT-Communications | - | - | - | - | N/A |
| Travel and Training | - | 200 | 13,900 | 14,500 | 4.3% |
| Maint and Repair - Equipment | (580) | 17,800 | 17,000 | 17,000 | 0.0% |
| Maint and Repair - Vehicles | 152,194 | 121,292 | 155,000 | 155,000 | 0.0% |
| Postage | - | - | 25 | 25 | 0.0% |
| Hand Tools | 921 | 1,521 | 2,000 | 2,000 | 0.0% |
| Supplies-General | 136,011 | 142,076 | 135,000 | 135,000 | 0.0% |
| Uniforms | 5,636 | 4,849 | 12,000 | 12,000 | 0.0% |
| Tipping Fees | 30,052 | 59,659 | 86,000 | 86,000 | 0.0% |
| Dues & Subscriptions | - | - | 21,000 | 16,960 | -19.2% |
| Insurance & Bonds | 125,600 | 112,100 | 112,100 | 112,100 | 0.0% |
| Miscellaneous Expense | 322 | 628 | 1,500 | 1,500 | 0.0% |
| OSHA - Safety | 6,035 | 11,870 | 22,700 | 24,700 | 8.8% |
| Bad Debt Expense | 593 | 169 | - | - | N/A |
| Total Operating | \$ 650,103 | \$ 746,300 | \$ 919,575 | \$ 758,285 | -17.5% |
| Capital Outlay-Other Improvements | 23,903 | - | - | - | N/A |
| Capital Outlay-Equipment | 547,702 | 1,207,828 | 740,000 | 301,000 | -59.3% |
| Total Capital Outlay | \$ 571,604 | \$ 1,207,828 | \$ 740,000 | \$ 301,000 | -59.3% |
| Total Sanitation | \$ 2,763,137 | \$ 3,617,493 | \$ 3,581,712 | \$ 3,025,403 | -15.5% |

MISSION: The mission of the Residential Refuse Collection Program is to provide city residents with a healthy and sanitary environment through the collection and disposal of residential solid waste.

ACTIVITIES: The Sanitation Division collects and transports solid waste from residential, schools, businesses and commercial establishments within the City of Statesville. This division is also responsible for the City's recycling and loose leaf collection programs.

CULTURAL & RECREATION

RECREATION - ADMINISTRATION

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Permanent | \$ 555,108 | \$ 640,188 | \$ 713,758 | \$ 812,123 | 13.8% |
| Overtime | 1,057 | 3,448 | 2,000 | 2,000 | 0.0% |
| Temporary | 332,987 | 432,261 | 480,089 | 480,089 | 0.0% |
| FICA | 68,363 | 80,785 | 91,234 | 98,765 | 8.3% |
| Group Life | 2,095 | 2,448 | 2,938 | 3,337 | 13.6% |
| Retirement | 76,310 | 105,439 | 85,223 | 85,223 | 0.0% |
| Group Health | 145,200 | 145,200 | 146,400 | 156,000 | 6.6% |
| Christmas Bonus | 26,985 | 825 | 900 | 975 | 8.3% |
| Total Personnel | \$ 1,208,105 | \$ 1,410,593 | \$ 1,522,542 | \$ 1,638,512 | 7.6% |
| Professional Services | 3,118 | 2,500 | 10,000 | 10,000 | 0.0% |
| Gasoline | 3,179 | 3,937 | 3,800 | 3,800 | 0.0% |
| Communications | 13,799 | 25,966 | 35,600 | 35,600 | 0.0% |
| IT-Communications | 183 | - | - | - | N/A |
| Utilities | 8,845 | 7,838 | 12,000 | 12,000 | 0.0% |
| Travel and Training | 2,383 | 3,587 | 17,500 | 17,500 | 0.0% |
| Maint and Repair - Bldgs & Grnds | 25,445 | 31,169 | 45,300 | 45,300 | 0.0% |
| Maint and Repair - Equipment | 30,688 | 45,595 | 78,100 | 77,500 | -0.8% |
| Maint and Repair - Vehicles | 834 | 646 | 4,000 | 4,000 | 0.0% |
| Maint and Repair - City Office Buildir | - | - | - | - | N/A |
| Postage | 1,037 | 1,007 | 2,000 | 2,000 | 0.0% |
| Bldgs Equip and Land Rent | 177 | 357 | 500 | 500 | 0.0% |
| Advertising | 2,417 | 748 | 9,925 | 2,500 | -74.8% |
| Supplies-General | 90,446 | 72,045 | 99,500 | 85,000 | -14.6% |
| Supplies-Janitorial | 11,132 | 12,579 | 12,980 | 15,000 | 15.6% |
| Supplies - Chemical | 15,828 | 19,479 | 30,000 | 30,000 | 0.0% |
| Non-Depreciable | 23,929 | - | - | - | N/A |
| IT - Non-Depreciable | - | - | 1,850 | - | N/A |
| Uniforms | 2,205 | 3,560 | 6,000 | 6,000 | 0.0% |
| Concessions | 27,288 | 35,857 | 55,000 | 55,000 | 0.0% |
| Contracted Services - General | 148,935 | 221,167 | 282,825 | 281,625 | -0.4% |
| Tipping Fees | 2,388 | 3,468 | 10,339 | 10,339 | 0.0% |
| Credit Card Bank Fees | 8,275 | 13,010 | 4,500 | 30,000 | 566.7% |
| Dues & Subscriptions | 8,508 | 8,320 | 24,190 | 24,190 | 0.0% |
| Insurance & Bonds | 56,100 | 56,100 | 56,100 | 56,100 | 0.0% |
| Miscellaneous Expense / Programs | 65,604 | 76,132 | 130,500 | 130,500 | 0.0% |
| OSHA - Safety | 73 | 393 | 450 | 450 | 0.0% |
| Inside Charges - Electric | 114,490 | 113,376 | 125,000 | 125,000 | 0.0% |
| Inside Charges- Water | 17,426 | 23,014 | 25,000 | 35,000 | 40.0% |
| Inside Charges- Sewer | 15,141 | 27,965 | 30,000 | 40,000 | 33.3% |
| Inside Charges - Stormwater | 14,344 | 14,495 | 16,000 | 16,000 | 0.0% |
| Grant Expenditures-Reccs & Parks | - | 7,190 | - | - | N/A |
| Total Operating | \$ 714,217 | \$ 831,499 | \$ 1,128,959 | \$ 1,150,904 | 1.9% |

CULTURAL & RECREATION

RECREATION - ADMINISTRATION (con't)

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Capital Outlay-Other Improvements | 44,346 | 360,678 | - | 100,000 | 100.0% |
| Capital Outlay-Equipment | 226,993 | 333,598 | 26,000 | 125,000 | 380.8% |
| Capital Outlay-Real Property | - | - | 275,000 | - | N/A |
| Total Capital Outlay | \$ 271,339 | \$ 694,276 | \$ 301,000 | \$ 225,000 | -25.2% |
| Total Recreation Administration | \$ 2,193,661 | \$ 2,936,368 | \$ 2,952,501 | \$ 3,014,416 | 2.1% |

MISSION: The Recreation & Parks Department enhances the quality of life for the citizens of Statesville by providing quality recreational programs, facilities, and experiences designed to meet the leisure needs of the community and to serve as a medium through which people of all ages, races, etc. have an opportunity to come together, participate, become involved, and share positive experiences of life.

ACTIVITIES: The Recreation Administrative Division directs operation of 5 departmental divisions: Administration, Athletics, Leisure Pool, Fitness Center, & Programs. The division collects revenues, hires seasonal employees, registers 2,000+ youth & adult participants, books facility and shelter rentals, handles cemetery sales and arrangements, and serves as the information center for the department.

CULTURAL & RECREATION

RECREATION - PARKS & PUBLIC GROUNDS

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Permanent | \$ 908,190 | \$ 1,051,452 | \$ 1,156,008 | \$ 1,243,469 | 7.6% |
| Overtime | 30,526 | 31,132 | 49,000 | 51,733 | 5.6% |
| Temporary | 48,586 | 34,195 | 106,124 | 106,124 | 0.0% |
| FICA | 78,242 | 84,278 | 100,439 | 107,164 | 6.7% |
| Group Life | 3,410 | 3,769 | 4,774 | 2,565 | -46.3% |
| Retirement | 137,629 | 178,448 | 213,080 | 230,495 | 8.2% |
| Group Health | 290,400 | 290,400 | 292,800 | 300,000 | 2.5% |
| Christmas Bonus | 53,970 | 1,575 | 1,800 | 1,875 | 4.2% |
| | | 11120 | | | |
| Total Personnel | \$ 1,550,953 | \$ 1,675,249 | \$ 1,924,024 | \$ 2,043,425 | 6.2% |
| Gasoline | 48,991 | 54,458 | 59,500 | 59,500 | 0.0% |
| Diesel Fuel | 10,621 | 10,930 | 18,200 | 18,200 | 0.0% |
| Communications | 13,636 | 14,892 | 10,000 | 10,000 | 0.0% |
| IT-Communications | - | - | - | - | N/A |
| Utilities | 5,115 | 3,875 | 9,500 | 9,500 | 0.0% |
| Travel and Training | 1,147 | 1,449 | 3,150 | 3,150 | 0.0% |
| Maint and Repair - Bldgs & Grnds | 141,034 | 145,115 | 149,700 | 149,700 | 0.0% |
| Maint and Repair - Equipment | 45,771 | 47,325 | 51,500 | 51,500 | 0.0% |
| Maint and Repair - Vehicles | 13,002 | 16,172 | 20,850 | 20,850 | 0.0% |
| Streetscape Maintenance | 4,563 | 10,977 | 19,000 | 19,000 | 0.0% |
| Bldgs Equip and Land Rent | - | - | 360 | 360 | 0.0% |
| Shop Expense | 118 | - | 750 | 750 | 0.0% |
| Hand Tools | 2,420 | 3,136 | 3,900 | 4,400 | 12.8% |
| Supplies-General | 7,667 | 23,920 | 28,350 | 21,250 | -25.0% |
| Supplies-Janitorial | 16,660 | 16,353 | 20,000 | 20,000 | 0.0% |
| Supplies-Materials | 89,025 | 86,263 | 95,000 | 99,500 | 4.7% |
| Non-Depreciable | 26,070 | - | - | - | N/A |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Uniforms | 2,971 | 4,700 | 4,700 | 4,700 | 0.0% |
| Contracted Services - General | 67,360 | 132,749 | 135,750 | 135,750 | 0.0% |
| Tipping Fees | 1,221 | 1,579 | 2,500 | 3,250 | 30.0% |
| Streetscape Landscaping | 121,100 | 157,643 | 142,000 | 142,000 | 0.0% |
| Janitorial Contract | 120,890 | 121,800 | 130,000 | 130,000 | 0.0% |
| Grave Fees | 72,950 | 72,100 | 90,000 | 75,000 | -16.7% |
| Dues & Subscriptions | 657 | 543 | 990 | 990 | 0.0% |
| Insurance & Bonds | 84,200 | 85,000 | 85,000 | 85,000 | 0.0% |
| Miscellaneous Expense | 188 | - | 500 | 500 | 0.0% |
| Grave Lots | 650 | 6,500 | 16,000 | 16,000 | 0.0% |
| OSHA - Safety | 5,058 | 9,012 | 12,600 | 12,600 | 0.0% |
| Inside Charges - Electric | 41,734 | 42,296 | 41,000 | 41,000 | 0.0% |
| Inside Charges - Water | 14,173 | 16,619 | 22,000 | 22,000 | 0.0% |
| Inside Charges - Sewer | 6,455 | 4,951 | 7,000 | 7,000 | 0.0% |
| Inside Charges - Stormwater | 12,690 | 12,690 | 13,200 | 13,200 | 0.0% |
| Appearance Commission | 5,125 | 1,887 | 6,000 | 6,000 | 0.0% |
| Capital Outlay-Memorial Trees | 138 | - | 2,000 | 2,000 | 0.0% |
| Sculpture Garden | 33,235 | 17,584 | 15,000 | 15,000 | 0.0% |
| Total Operating | \$ 1,016,635 | \$ 1,122,517 | \$ 1,216,000 | \$ 1,199,650 | -1.3% |

CULTURAL & RECREATION

RECREATION - PARKS & PUBLIC GROUNDS (con't)

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-----------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Capital Outlay-Other Improvements | 10,629 | 521,345 | 827,500 | 150,000 | -81.9% |
| Capital Outlay-Equipment | 222,949 | 420,514 | 483,000 | 215,000 | -55.5% |
| Total Capital Outlay | \$ 233,578 | \$ 941,859 | \$ 1,310,500 | \$ 365,000 | -72.1% |
| Total Recreation Parks | \$ 2,801,167 | \$ 3,739,625 | \$ 4,450,524 | \$ 3,608,075 | -18.9% |

MISSION: The Recreation & Parks Department enhances the quality of life for the citizens of Statesville by providing quality recreational programs, facilities, and experiences designed to meet the leisure needs of the community and to serve as a medium through which people of all ages, races, etc. have an opportunity to come together, participate, become involved, and share positive experiences of life.

ACTIVITIES: The Parks & Public Grounds Division maintains over 400 acres of parks; 20 parks and recreation buildings; 17 picnic shelters, 6 miles of greenways/trails, 5 interstate interchanges and Downtown Streetscape Maintenance with a staff of 15 full-time people. Responsibilities include, but are not limited to, mowing and sowing grass, ball field maintenance, facility maintenance and repair, leaf and tree removal, trash pickup, repair of numerous pieces of playground equipment and assist with special events.

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Major Revenue Sources

The Airport Operating Fund is an enterprise fund. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing goods and services to the general public be financed or recovered through user charges, or that periodic determination of net income is appropriate for accountability purposes.

Operating Revenues

Three categories of revenues account for over 90.0% of Airport Operating Fund resources as discussed below:

- 1. Fuel Sales 68.0%
- 2. Hanger Rent 20.0%
- 3. Airport Rent 4.0%

TOTAL REVENUES AND SOURCES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Sales & Services | \$ 3,011,550 | \$ 3,462,987 | \$ 3,945,789 | \$ 3,904,113 | -1.1% |
| Investment Earnings | 39,079 | 225,365 | 56,950 | 90,000 | 58.0% |
| Miscellaneous | 90,644 | 42,608 | 96,912 | 69,000 | -28.8% |
| Transfers | - | - | - | - | N/A |
| Appropriated Fund Balance | - | - | - | - | N/A |
| Total Revenues | \$ 3,141,273 | \$ 3,730,960 | \$ 4,099,651 | \$ 4,063,113 | -0.9% |

TOTAL EXPENDITURES AND USES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Airport Administration | \$ 3,880,569 | \$ 4,385,112 | \$ 3,969,701 | \$ 3,910,909 | -1.5% |
| Airport Maintenance | 80,595 | 81,831 | 129,950 | 152,204 | 17.1% |
| Total Expenditures | \$ 3,961,164 | \$ 4,466,944 | \$ 4,099,651 | \$ 4,063,113 | -0.9% |

MISSION: The Statesville Regional Airport's mission is to represent the City of Statesville in a professional, responsible and businesslike manner while serving the best interests of the citizens of Iredell County and to promote business aviation, economic and industrial development. The City of Statesville will plan, develop, operate, and maintain a premier air transportation facility at the highest levels of safety, convenience, and efficiency.

ACTIVITIES: The airport is situated on approximately 428 acres of City-owned land, presently has 105 based aircraft on the premises with a tax value of over \$157 million. There are 23 corporate and general aviation hangars. The number of aircraft operations (take-offs and landings) exceeds 40,000 per year. The City is now the fixed based operator at the airport and operates from a 16 acre tract of land on the north side of the airport. The City is responsible for maintaining all navigational aids (NAVAIDS), runway and taxiway lighting and signage on the airport. Interest in constructing new hangars has recently increased.

AIRPORT FUND

DETAILED SCHEDULE OF REVENUES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Airport Rent | \$ 74,455 | \$ 143,156 | \$ 120,000 | \$ 120,000 | 0.0% |
| Fueling Flow Fees | 114,010 | 291,445 | 265,000 | 280,000 | 5.7% |
| Jet A Fuel Sales | 2,021,957 | 1,901,690 | 2,426,019 | 2,364,343 | -2.5% |
| AVGAS Fuel Sales | 290,390 | 320,313 | 364,770 | 364,770 | 0.0% |
| Hanger Rental | 486,811 | 766,205 | 745,000 | 745,000 | 0.0% |
| Tie-Downs | 18,566 | 37,103 | 25,000 | 30,000 | 20.0% |
| Office Rent | 5,361 | 3,076 | - | - | N/A |
| Total Sales & Service | \$ 3,011,550 | \$ 3,462,987 | \$ 3,945,789 | \$ 3,904,113 | -1.1% |
| Investment Earnings | 39,079 | 225,365 | 56,950 | 90,000 | 58.0% |
| Total Investment Earnings | \$ 39,079 | \$ 225,365 | \$ 56,950 | \$ 90,000 | 58.0% |
| Misc. Revenue | 68,362 | 39,718 | 92,912 | 65,000 | -30.0% |
| MISC REVENUE TAXABLE | 3,057 | 2,891 | 4,000 | 4,000 | 0.0% |
| Sale of Capital Assets | 19,225 | - | - | - | N/A |
| Total Miscellaneous | \$ 90,644 | \$ 42,608 | \$ 96,912 | \$ 69,000 | -28.8% |
| Transfers From Other Funds | - | - | - | - | N/A |
| Total Transfers | \$ - | \$ - | \$ - | \$ - | N/A |
| Appropriated Fund Balance | - | - | - | - | N/A |
| Total Fund Balance | \$ - | \$ - | \$ - | \$ - | N/A |
| Total Revenues | \$ 3,141,273 | \$ 3,730,960 | \$ 4,099,651 | \$ 4,063,113 | -0.9% |

AIRPORT FUND

ADMINISTRATION & MAINTENANCE

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-------------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Administration: | | | | | |
| Salaries-Permanent | \$ 341,826 | \$ 477,582 | \$ 522,306 | \$ 582,043 | 11.4% |
| Salaries-Overtime | 9,276 | 21,836 | 12,500 | 20,000 | 60.0% |
| Salaries-Temporary | 78,960 | 86,961 | 99,740 | 107,420 | 7.7% |
| FICA Expense | 33,983 | 44,918 | 48,594 | 54,325 | 11.8% |
| Group Life | 1,288 | 1,782 | 2,146 | 1,209 | -43.7% |
| Retirement | 47,707 | 72,621 | 94,965 | 105,958 | 11.6% |
| Group Health | 86,350 | 111,347 | 109,800 | 120,000 | 9.3% |
| Christmas Bonus | 15,420 | 600 | 675 | 750 | 11.1% |
| Total Personnel | \$ 614,810 | \$ 817,647 | \$ 890,726 | \$ 991,705 | 11.3% |
| Professional Services | 10,299 | 9,400 | 22,500 | 34,989 | 55.5% |
| Gasoline | 3,751 | 3,805 | 4,000 | 6,000 | 50.0% |
| Diesel Fuel | 1,743 | - | 250 | 300 | 20.0% |
| Jet A Fuel | 1,190,761 | 1,173,274 | 1,400,000 | 1,400,000 | 0.0% |
| Aviation Gasoline | 184,514 | 263,341 | 284,000 | 250,000 | -12.0% |
| Communications | 7,284 | 7,620 | 10,150 | 10,500 | 3.4% |
| IT-Communications | - | - | - | - | N/A |
| Utilities | 58,971 | 49,424 | 53,000 | 68,000 | 28.3% |
| Travel and Training | 1,431 | 6,421 | 7,600 | 7,600 | 0.0% |
| Maint and Repair - Bldgs & Grn | 30,217 | 75,131 | 65,000 | 68,154 | 4.9% |
| Maint and Repair - Equipment | 24,030 | 19,312 | 20,000 | 20,000 | 0.0% |
| Maint & Repair - Vehicles | 3,708 | 6,718 | 10,000 | 10,000 | 0.0% |
| Advertising | 1,646 | 2,818 | 3,000 | 5,500 | 83.3% |
| Promotion | 4,145 | 2,500 | 4,000 | 6,500 | 62.5% |
| Departmental Supplies | 7,292 | 9,079 | 10,000 | 15,000 | 50.0% |
| Uniforms | 630 | 3,134 | 3,000 | 5,000 | 66.7% |
| Reimbursement | 170,400 | 178,670 | 248,705 | 185,247 | -25.5% |
| Contracted Serv-General | 25,615 | 26,939 | 28,900 | 32,100 | 11.1% |
| Credit Card Bank Fees | 41,492 | 36,845 | 45,000 | 45,000 | 0.0% |
| Catering | - | - | 500 | 500 | 0.0% |
| Dues & Subscriptions | 5,133 | 4,748 | 5,650 | 5,650 | 0.0% |
| Insurance & Bonds | 35,800 | 32,000 | 32,000 | 32,000 | 0.0% |
| Miscellaneous Expense | 7,124 | 8,890 | 11,500 | 17,000 | 47.8% |
| OSHA - Safety | - | - | 4,000 | 4,000 | 0.0% |
| Inside Charges- Water | 973 | 1,318 | 1,200 | 3,000 | 150.0% |
| Inside Charges- Sewer | 1,382 | 1,951 | 1,800 | 4,000 | 122.2% |
| Inside Charges - Stormwater | 32,938 | 32,938 | 32,815 | 32,815 | 0.0% |
| Airport Commission | 3,371 | 4,323 | 5,100 | 5,100 | 0.0% |
| Depreciation Expense | 822,259 | 1,214,901 | - | - | N/A |
| Total Operating | \$ 2,676,909 | \$ 3,175,499 | \$ 2,313,670 | \$ 2,273,955 | -1.7% |
| Capital Outlay-Other Imp | - | - | - | 83,333 | 100.0% |
| Capital Outlay-Vehicles & Equipment | 27,138 | 28,817 | 295,000 | 100,000 | -66.1% |
| Capital Leases | - | 4,824 | - | - | N/A |
| Total Capital Outlay | \$ 27,138 | \$ 33,641 | \$ 295,000 | \$ 183,333 | -37.9% |
| Debt Expenditures | 325,713 | 322,975 | 320,238 | 317,502 | -0.9% |
| Total Debt Service | \$ 325,713 | \$ 322,975 | \$ 320,238 | \$ 317,502 | -0.9% |

AIRPORT FUND

ADMINISTRATION & MAINTENANCE

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-------------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Transfers to Airport Improvement Fu | 200,000 | 5,239 | - | - | N/A |
| Internal Pilot | 36,000 | 30,110 | 143,426 | 143,426 | 0.0% |
| Contingency | - | - | 6,641 | 988 | -85.1% |
| Total Internal Pilot | \$ 236,000 | \$ 35,349 | \$ 150,067 | \$ 144,414 | -3.8% |
| Total Airport Administration | \$ 3,880,569 | \$ 4,385,112 | \$ 3,969,701 | \$ 3,910,909 | -1.5% |
| Maintenance: | | | | | |
| Salaries-Full Time | - | - | - | - | N/A |
| Salaries-Overtime | - | - | - | - | N/A |
| Salaries-Temporary | - | - | - | - | N/A |
| FICA & Medicare Expense | - | - | - | - | N/A |
| Group Life Insurance | - | - | - | - | N/A |
| Retirement Expense | - | - | - | - | N/A |
| Group Health | - | - | - | - | N/A |
| Christmas Bonus | - | - | - | - | N/A |
| Total Personnel | \$ - | \$ - | \$ - | \$ - | N/A |
| Gasoline | 1,917 | - | 500 | - | N/A |
| Professional Services | 10,618 | 3,935 | 4,500 | 4,500 | 0.0% |
| Diesel Fuel | 3,006 | 4,262 | 5,500 | 5,500 | 0.0% |
| Communications | 495 | 497 | 1,000 | 600 | -40.0% |
| Travel and Training | 20 | 359 | 4,950 | 3,950 | -20.2% |
| Maint and Repair - Bldgs & Grnds | 8,178 | 22,011 | 20,000 | 33,154 | 65.8% |
| Maint & Repair - Equipment | 30,094 | 25,117 | 40,000 | 40,000 | 0.0% |
| Maint & Repair - Auto & Truck | 851 | 362 | 2,500 | 2,500 | 0.0% |
| Groundskeeping Expense | 1,572 | 1,118 | 13,500 | 15,500 | 14.8% |
| Departmental Supplies-General | 424 | 1,909 | 4,500 | 4,500 | 0.0% |
| Uniforms | 172 | 311 | 1,500 | 1,000 | -33.3% |
| Contracted Services - General | 22,713 | 21,251 | 30,000 | 40,000 | 33.3% |
| OSHA-Safety | 535 | 699 | 1,500 | 1,000 | -33.3% |
| Total Operating | \$ 80,595 | \$ 81,831 | \$ 129,950 | \$ 152,204 | 17.1% |
| Total Airport Maintenance | \$ 80,595 | \$ 81,831 | \$ 129,950 | \$ 152,204 | 17.1% |
| Total Airport Fund | \$ 3,961,164 | \$ 4,466,944 | \$ 4,099,651 | \$ 4,063,113 | -0.9% |

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Fiscal Year 2025-2026

Major Revenue Sources

The Electric Fund is an enterprise fund. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing goods or services to the general public be financed or recovered through user charges, or that periodic determination of net income is appropriate for accountability purposes. The Statesville City Council establishes electric utility rates.

One revenue category accounts for greater than 96.0% of Electric Fund resources as discussed in the following paragraph:

Projected revenues from electric sales are estimated at \$45,157,980 an 8.4% increase from the previous year.

Operating Revenues

TOTAL REVENUES AND SOURCES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Sales & Services | \$ 45,297,623 | \$ 44,600,771 | \$ 53,590,502 | \$ 46,454,681 | -13.3% |
| Investment Earnings | 898,158 | 1,705,132 | 867,650 | 1,000,000 | 15.3% |
| Miscellaneous | 1,859,073 | 2,963,061 | 1,319,548 | 1,250,360 | -5.2% |
| Transfers | - | - | - | - | N/A |
| Appropriated Fund Balance | - | - | - | 350,000 | 100.0% |
| Total Revenues | \$ 48,054,854 | \$ 49,268,965 | \$ 55,777,700 | \$ 49,055,041 | -12.1% |

TOTAL EXPENDITURES AND USES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Public Power Utility | \$ 43,323,175 | \$ 60,635,996 | \$ 55,777,700 | \$ 49,055,041 | -12.1% |
| Total Expenditures | \$ 43,323,175 | \$ 60,635,996 | \$ 55,777,700 | \$ 49,055,041 | -12.1% |

MISSION: The Electric Utilities Department delivers electrical service to customers as safely, efficiently, reliably, and economically as possible.

ACTIVITIES: The Electric Utilities Department delivers electrical service to over 13,000 customers in the City of Statesville and the surrounding area. This department constructs facilities for new electrical services and maintains over 266 miles of distribution line. Almost all of the maintenance and construction of the system is performed by the 13 line technicians and the majority of this work is done under energized conditions. The Department also installs, maintains, and tests electrical meters, substation equipment, and load management equipment.

PUBLIC POWER

DETAILED SCHEDULE OF REVENUES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Electric Sales | \$ 392,255 | \$ 264,601 | \$ - | \$ - | N/A |
| Payment Plans Contract | 266 | (35,641) | - | - | N/A |
| Payment Plans Contract EO | (3,879) | 2,343 | - | - | N/A |
| Residential Sales | 11,706,148 | 12,055,346 | 12,175,881 | 13,195,000 | 8.4% |
| Outside Residential Sales | 1,292,202 | 1,323,224 | 1,432,133 | 1,466,269 | 2.4% |
| Commercial Sales | 17,167,245 | 16,750,065 | 16,876,345 | 17,255,000 | 2.2% |
| Outside Commercial Sales | 1,301,783 | 1,194,133 | 1,136,887 | 1,218,000 | 7.1% |
| Industrial Sales | 8,722,187 | 8,660,741 | 8,646,010 | 8,830,500 | 2.1% |
| Outside Industrial Sales | 918,697 | 784,391 | 787,642 | 759,200 | -3.6% |
| Municipal Sales | 1,198,454 | 1,162,747 | 1,164,294 | 1,181,460 | 1.5% |
| Outside Lights | 749,003 | 752,438 | 753,478 | 775,460 | 2.9% |
| Municipal Outside Lights | 469,910 | 470,243 | 470,040 | 477,091 | 1.5% |
| Tyler Payment Plan | - | (1,039) | - | - | N/A |
| Renewable Energy Charges | 281,762 | 288,428 | 285,870 | 304,500 | 6.5% |
| Municipal Renewable Energy | 7,069 | 6,982 | 6,537 | 6,801 | 4.0% |
| Surge Protection Rider | 840 | 1,092 | 870 | 1,000 | 14.9% |
| Generator Security Credit | (55,113) | (69,910) | (67,563) | (67,563) | 0.0% |
| Municipal Generator Security Credit | (11,121) | (9,320) | (7,997) | (7,997) | 0.0% |
| Reconnection | 165,725 | 159,825 | 157,042 | 151,832 | -3.3% |
| Electric Penalty & Interest | 621,270 | 481,654 | 547,728 | 547,728 | 0.0% |
| Meter Tampering Fee | 5,500 | 6,755 | 3,000 | 3,000 | 0.0% |
| Service Charge Connection | 107,627 | 102,934 | 109,929 | 103,000 | -6.3% |
| Pole Attachment Fee | - | 200 | 23,520 | 400 | -98.3% |
| Participation - NC Municipal Power Agency | 20,882 | 10,689 | 31,533 | 9,000 | -71.5% |
| NCMPA1 Excess Working Capital | - | - | 8,800,000 | - | N/A |
| Power Agency Promo Refund | 4,100 | 2,100 | 3,150 | 400 | -87.3% |
| Power Factor | 232,806 | 234,455 | 249,556 | 243,600 | -2.4% |
| Municipal Power Factor | 2,014 | 1,294 | 4,617 | 1,000 | -78.3% |
| Credit Card Fee Waiver | (8) | - | - | - | N/A |
| Total Sales & Service | \$ 45,297,623 | \$ 44,600,771 | \$ 53,590,502 | \$ 46,454,681 | -13.3% |
| Investment Earnings | 898,158 | 1,705,132 | 867,650 | 1,000,000 | 15.3% |
| Total Investment Earnings | \$ 898,158 | \$ 1,705,132 | \$ 867,650 | \$ 1,000,000 | |
| Misc. Revenue | 939,340 | 2,005,738 | 391,535 | 300,000 | -23.4% |
| Mutual Aid | - | 20,908 | 20,908 | 20,000 | -4.3% |
| Sale of Capital Assets | 9,946 | - | - | - | N/A |
| Handling Charge Bad Check | 5,225 | 9,350 | 4,313 | 6,000 | 39.1% |
| Sale Of Material & Labor | 13,524 | 42,740 | 26,398 | 50,000 | 89.4% |
| Bad Debt Recovery | 43,892 | 39,964 | 32,035 | 30,000 | -6.4% |
| Airport Repayment of Loans | 325,713 | 322,975 | 322,975 | 322,975 | 0.0% |
| Water/Sewer Repayment of Loans | 521,433 | 521,385 | 521,385 | 521,385 | 0.0% |
| Total Miscellaneous | \$ 1,859,073 | \$ 2,963,061 | \$ 1,319,548 | 1,250,360 | 15.3% |
| Transfers From Capital Reserve | - | - | - | - | N/A |
| Transfers From Other Funds | - | - | - | - | N/A |
| Total Transfers | \$ - | \$ - | \$ - | \$ - | N/A |

PUBLIC POWER**DETAILED SCHEDULE OF REVENUES**

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------------|
| Proceeds Long Term Debt | - | - | - | - | N/A |
| Total Financing Sources | \$ - | \$ - | \$ - | \$ - | N/A |
| Appropriated Fund Balance | - | - | - | 350,000 | 100.0% |
| Total Fund Balance | \$ - | \$ - | \$ - | \$ 350,000 | 100.0% |
| Total Revenues | <u>\$ 48,054,854</u> | <u>\$ 49,268,965</u> | <u>\$ 55,777,700</u> | <u>\$ 49,055,041</u> | <u>-12.1%</u> |

PUBLIC POWER

ELECTRIC UTILITY

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Contingency - Capital | \$ - | \$ - | \$ 40,000 | \$ - | N/A |
| Salaries-Permanent | 2,333,776 | 2,694,132 | 3,160,919 | 3,199,320 | 1.2% |
| Salaries-Overtime | 209,919 | 225,971 | 270,000 | 270,000 | 0.0% |
| Salaries-Temporary | - | - | 41,958 | 41,958 | 0.0% |
| Longevity | - | - | - | - | N/A |
| FICA Expense | 195,882 | 217,525 | 265,888 | 268,831 | 1.1% |
| Group Life | 8,860 | 10,043 | 12,978 | 6,575 | -49.3% |
| Retirement | 372,091 | 488,568 | 600,367 | 612,034 | 1.9% |
| Group Health | 480,700 | 462,000 | 451,400 | 456,000 | 1.0% |
| Christmas Bonus | 83,525 | 2,625 | 2,775 | 2,850 | 2.7% |
| Total Personnel | \$ 3,684,752 | \$ 4,100,864 | \$ 4,846,285 | \$ 4,857,568 | 0.2% |
| Professional Services | 80,646 | 53,751 | 245,000 | 530,000 | 116.3% |
| Gasoline | 23,504 | 22,774 | 30,820 | 33,000 | 7.1% |
| Diesel Fuel | 64,057 | 56,833 | 61,862 | 65,000 | 5.1% |
| Communications | 98,961 | 51,243 | 36,952 | 43,500 | 17.7% |
| IT-Communications | - | - | - | - | N/A |
| Utilities-Propane | 7,815 | 3,657 | 7,729 | 14,000 | 81.1% |
| Travel and Training | 48,637 | 41,918 | 122,246 | 112,700 | -7.8% |
| Maint and Repair - Bldgs & Grnds | 875 | 8,084 | 5,520 | 5,000 | -9.4% |
| Maint and Repair - Equipment | 31,691 | 43,562 | 51,689 | 35,000 | -32.3% |
| Maint and Repair - Auto & Truck | 90,140 | 60,477 | 64,822 | 65,000 | 0.3% |
| Postage | 379 | 396 | 2,000 | 2,000 | 0.0% |
| Bldgs Equip and Land Rent | 26,564 | 32,659 | 33,911 | 64,000 | 88.7% |
| Advertising | 540 | 3,108 | 12,200 | 54,200 | 344.3% |
| Customer Promo Rebates | 14,982 | 2,859 | 66,500 | 25,000 | -62.4% |
| Hand Tools | 18,119 | 15,531 | 21,314 | 25,000 | 17.3% |
| Hand Tools - Metering | 4,085 | 4,584 | 5,679 | 5,800 | 2.1% |
| Hand Tools - Substation Tools | 2,448 | 2,641 | 3,950 | 5,800 | 46.8% |
| Supplies - General | 14,675 | 37,033 | 142,581 | 34,200 | -76.0% |
| Non-Depreciable | - | - | - | - | N/A |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Reimbursements | 2,594,000 | 2,725,260 | 2,851,342 | 2,851,342 | 0.0% |
| Contracted Serv-General | 367,935 | 556,077 | 733,339 | 817,250 | 11.4% |
| Tipping Fees | 8,821 | 9,572 | 9,779 | 15,000 | 53.4% |
| Dues & Subscriptions | 68,590 | 77,279 | 86,618 | 101,700 | 17.4% |
| Insurance & Bonds | 116,500 | 104,000 | 104,000 | 104,000 | 0.0% |
| Miscellaneous Expense | 10,025 | 28,345 | 75,000 | 100,000 | 33.3% |
| Inventory Short/Over | 22,748 | (36,143) | - | - | N/A |
| Obsolete Inventory | - | 7,600 | 20,000 | 20,000 | 0.0% |
| OSHA - Safety | 64,049 | 93,792 | 105,010 | 110,000 | 4.8% |

PUBLIC POWER

ELECTRIC UTILITY

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|------------------------------------|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Inside Charges - Electric | 42,152 | 42,711 | 40,000 | 40,000 | 0.0% |
| Inside Charges - Water | 1,014 | 831 | 3,000 | 3,000 | 0.0% |
| Inside Charges - Sewer | 1,410 | 1,105 | 3,000 | 3,000 | 0.0% |
| Inside Charges - Stormwater | 2,651 | 2,651 | 4,000 | 4,000 | 0.0% |
| System Maintenance | 235,187 | 219,247 | 450,000 | 300,000 | -33.3% |
| Substation Maintenance | 132,848 | 151,932 | 274,500 | 275,000 | 0.2% |
| Bad Debt Expense | 237,414 | 179,821 | 148,458 | 148,458 | 0.0% |
| Contingency | - | - | 1,101,590 | 934,500 | -15.2% |
| Total Operating | \$ 4,433,460 | \$ 4,605,190 | \$ 6,924,411 | \$ 6,946,450 | 0.3% |
| Capital Outlay-Electric Distrib | 3,874,473 | 5,395,083 | 5,550,000 | 7,175,000 | 29.3% |
| Cap Outlay-Larkin Project | - | - | - | 400,000 | 100.0% |
| Capital Outlay Other Improvements | 825,533 | 304,304 | 672,543 | 527,000 | -21.6% |
| Capital Outlay Equipment | 126,475 | 519,622 | 273,438 | 88,000 | -67.8% |
| Capital Outlay-Easements | 27,350 | 36,975 | - | 50,000 | 100.0% |
| Total Capital Outlay | \$ 4,853,832 | \$ 6,255,984 | \$ 6,495,981 | \$ 8,240,000 | 26.8% |
| Transfers To Other Funds | - | 1,000,000 | 9,500,000 | 1,000,000 | -89.5% |
| Transfers To Warehouse Constructio | - | 14,900,000 | - | - | N/A |
| Internal Pilot | 173,000 | 192,550 | 197,393 | 197,393 | 0.0% |
| Total Transfers | \$ 173,000 | \$ 16,092,550 | \$ 9,697,393 | \$ 1,197,393 | -87.7% |
| Purchase For Resale | 30,169,037 | 29,569,911 | 27,802,880 | 27,802,880 | 0.0% |
| Purch Power Co-Generation | 9,094 | 11,497 | 10,750 | 10,750 | 0.0% |
| Total Purchase for Resale | \$ 30,178,131 | \$ 29,581,408 | \$ 27,813,630 | \$ 27,813,630 | 0.0% |
| Total Public Power Fund | \$ 43,323,175 | \$ 60,635,996 | \$ 55,777,700 | \$ 49,055,041 | -12.1% |

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Major Revenue Sources

Two categories of operating revenues [excluding transfers/debt/appropriation] account for 96.0% of Water & Sewer Fund resources as discussed below:

1. Water Sales & Sewer Fees
2. System Development Fees (SDF)

Water Sales & Sewer Fees

These revenues are comprised of water sales, including bulk sales as well as sewer fees charged for wastewater

collection and treatment. Water Sales & Sewer Fees are estimated at \$17,536,753, an increase over prior year of 10.8%.

System Development Fees

This revenue class accounts for approximately 6.0% of Water & Sewer Fund operating revenues. This revenue category is comprised mostly of fees to install new sewer lines to new developments and/or properties that desire to connect to City water & sewer services.

TOTAL REVENUES AND SOURCES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Water Sales & Sewer Fees | \$ 15,765,929 | \$ 16,019,837 | \$ 17,536,753 | \$ 19,584,678 | 11.7% |
| System Development Fees | 1,077,971 | 1,083,855 | 1,237,500 | 848,353 | -31.4% |
| Investment Earnings | 482,101 | 1,397,257 | 664,761 | 881,748 | 32.6% |
| Miscellaneous | 32,055 | 39,409 | 149,943 | 203,781 | 35.9% |
| Transfers | 1,077,971 | 1,083,855 | 3,114,889 | 2,503,185 | -19.6% |
| Grants | 407,741 | - | - | - | N/A |
| Long-term Debt | - | - | 8,900,000 | 6,700,000 | -24.7% |
| Appropriated Fund Balance | - | - | - | 300,000 | 100.0% |
| Total Revenues | \$ 18,843,768 | \$ 19,624,213 | \$ 31,603,846 | \$ 31,021,745 | -1.8% |

TOTAL EXPENDITURES AND USES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------------|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Sewer Maintenance | \$ 914,288 | \$ 1,698,475 | \$ 2,276,022 | \$ 7,880,550 | 246.2% |
| Water Maintenance | 4,143,413 | 4,389,408 | 9,777,916 | 5,605,413 | -42.7% |
| Water Purification | 6,346,138 | 6,653,848 | 7,377,135 | 8,227,438 | 11.5% |
| 3rd Creek Wasterwater Treatment | 2,872,432 | 2,903,106 | 5,221,226 | 3,394,376 | -35.0% |
| 4th Creek Wasterwater Treatment | 4,219,929 | 6,690,121 | 6,951,548 | 5,913,968 | -14.9% |
| Total Expenditures | \$ 18,496,200 | \$ 22,334,958 | \$ 31,603,846 | \$ 31,021,745 | -1.8% |

WATER & SEWER FUND

DETAILED SCHEDULE OF REVENUES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Water - General | \$ 127,405 | \$ 154,406 | \$ 23,000 | \$ 17,290 | -24.8% |
| Payment Plan Contracts - EO124 | 5,563 | 4,709 | 5,000 | - | N/A |
| Inside Residential | 2,956,291 | 2,993,313 | 3,193,972 | 3,792,897 | 18.8% |
| Commercial | 1,799,846 | 1,749,153 | 1,785,298 | 2,062,059 | 15.5% |
| Outside Commercial | 179,768 | 160,137 | 197,189 | 172,171 | -12.7% |
| Industrial | 151,956 | 141,634 | 154,636 | 166,782 | 7.9% |
| Outside Industrial | 24,216 | 21,327 | 27,051 | 23,886 | -11.7% |
| Municipal | 51,567 | 66,441 | 91,419 | 80,719 | -11.7% |
| Water - Iredell | 55,034 | 39,023 | 57,066 | 82,240 | 44.1% |
| Water - West Iredell | 111,822 | 132,127 | 176,534 | 121,844 | -31.0% |
| Water - Troutman | 120 | 1,565 | 1,712 | 389,592 | 22656.5% |
| Outside Residential | 371,695 | 376,152 | 412,488 | 447,745 | 8.5% |
| Water Meters & Connect | 397,842 | 513,160 | 582,615 | 319,020 | -45.2% |
| Backflow Fees | 1,260 | 1,267 | 1,528 | 1,293 | -15.4% |
| Sewer Conversion | 9,295 | 8,944 | 10,207 | 19,244 | 88.5% |
| Inside Residential | 4,688,421 | 4,924,199 | 5,837,027 | 6,290,601 | 7.8% |
| Outside Residential | 403,642 | 403,880 | 451,410 | 476,570 | 5.6% |
| Commercial | 2,917,687 | 2,909,950 | 3,130,185 | 3,498,427 | 11.8% |
| Outside Commercial | 326,427 | 299,105 | 312,926 | 350,064 | 11.9% |
| Industrial | 272,785 | 254,258 | 274,819 | 293,880 | 6.9% |
| Municipal | 38,499 | 51,710 | 56,281 | 63,603 | 13.0% |
| Sewer - Troutman | 444,678 | 415,090 | 507,892 | 644,456 | 26.9% |
| Sewer Fees (Collections) | 126,248 | 148,429 | - | - | N/A |
| Sewer Service & Permits | 283,761 | 228,751 | 231,000 | 225,514 | -2.4% |
| Sewer Penalty & Interest | 19,300 | 20,405 | 15,000 | 42,309 | 182.1% |
| Sewer Permit Violations | 800 | 700 | 500 | 2,472 | 394.4% |
| CDBG Grant | 356,999 | - | - | - | N/A |
| Misc Grants | 50,742 | - | - | - | N/A |
| Water System Development Fees | 326,137 | 312,306 | 357,500 | 302,642 | -15.3% |
| Sewer System Development Fees | 751,834 | 771,549 | 880,000 | 545,711 | -38.0% |
| Total Sales & Service | \$ 17,251,641 | \$ 17,103,692 | \$ 18,774,253 | \$ 20,433,031 | 8.8% |
| Investment Earnings | 482,101 | 1,397,257 | 664,761 | 881,748 | 32.6% |
| Total Investment Earnings | \$ 482,101 | \$ 1,397,257 | \$ 664,761 | \$ 881,748 | 32.6% |
| Misc. Revenue | 20,659 | 7,220 | 139,943 | 192,881 | 37.8% |
| Sewer Meter Installs | 122 | - | - | - | N/A |
| Sale of Capital Assets | 11,266 | 32,189 | 10,000 | 10,900 | 9.0% |
| Assessments Water & Sewer | 9 | - | - | - | N/A |
| Insurance Proceeds | - | - | - | - | N/A |
| Total Miscellaneous | \$ 32,055 | \$ 39,409 | \$ 149,943 | \$ 203,781 | 35.9% |
| Transfers From Water & Sewer Capital Res | 1,077,971 | 1,083,855 | 3,114,889 | 2,503,185 | -19.6% |
| Total Transfers | \$ 1,077,971 | \$ 1,083,855 | \$ 3,114,889 | \$ 2,503,185 | -19.6% |

WATER & SEWER FUND**DETAILED SCHEDULE OF REVENUES**

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--------------------------------|----------------------|----------------------|---------------------------|---------------------------|----------------------------------|
| Proceeds from Long Term Debt | - | - | 8,900,000 | 6,700,000 | -24.7% |
| Total Financing Sources | \$ - | \$ - | \$ 8,900,000 | \$ 6,700,000 | -24.7% |
| Appropriated Fund Balance | - | - | - | 300,000 | 100.0% |
| Total Fund Balance | \$ - | \$ - | \$ - | \$ 300,000 | 100.0% |
| Total Revenues | \$ 18,843,768 | \$ 19,624,213 | \$ 31,603,846 | \$ 31,021,745 | -1.8% |

WATER & SEWER FUND

SEWER MAINTENANCE

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|-------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 258,834 | \$ 354,105 | \$ 406,136 | \$ 438,620 | 8.0% |
| Salaries-Overtime | 18,154 | 51,383 | 24,000 | 26,000 | 8.3% |
| FICA Expense | 21,910 | 30,641 | 32,946 | 35,584 | 8.0% |
| Group Life | 989 | 1,255 | 1,669 | 905 | -45.8% |
| Retirement | 38,972 | 61,534 | 75,746 | 82,466 | 8.9% |
| Group Health | 79,200 | 92,400 | 85,400 | 84,000 | -1.6% |
| Christmas Bonus | 15,420 | 525 | 525 | 525 | 0.0% |
| Total Personnel | \$ 433,478 | \$ 591,843 | \$ 626,422 | \$ 668,100 | 6.7% |
| Professional Services | 162 | 6,643 | 7,500 | 324,150 | 4222.0% |
| Gasoline | 4,726 | 10,085 | 9,000 | 9,000 | 0.0% |
| Diesel Fuel | 19,901 | 24,571 | 44,000 | 30,000 | -31.8% |
| Communications | - | 5,445 | 6,000 | 1,000 | -83.3% |
| IT-Communications | - | - | 900 | - | N/A |
| Travel and Training | 2,029 | 2,247 | 9,700 | 6,000 | -38.1% |
| Maint and Repair - Bldgs & Grnds | 2,565 | 5,020 | 3,000 | 3,000 | 0.0% |
| Maint and Repair - Equipment | 17,330 | 21,301 | 20,000 | 26,500 | 32.5% |
| Maint and Repair - Auto & Truck | 21,878 | 22,480 | 20,000 | 22,000 | 10.0% |
| Bldgs Equip and Land Rent | - | - | - | - | N/A |
| Hand Tools | 3,827 | 10,145 | 10,000 | 6,000 | -40.0% |
| Supplies-General | 3,333 | 17,486 | 13,000 | 17,200 | 32.3% |
| Supplies-Materials | 4,725 | 7,736 | 6,600 | 7,600 | 15.2% |
| Non-Depreciable | 2,203 | - | - | - | N/A |
| Uniforms | 6,450 | 4,957 | 7,100 | 8,000 | 12.7% |
| Dues & Subscriptions | 3,809 | 372 | 1,000 | 1,000 | 0.0% |
| Insurance & Bonds | 30,200 | 27,000 | 27,000 | 27,000 | 0.0% |
| Inventory Short/Over | (699) | 28 | - | - | N/A |
| OSHA - Safety | 3,583 | 17,662 | 14,800 | 40,000 | 170.3% |
| Sewer Maintenance | 56,468 | 110,533 | 138,000 | 182,000 | 31.9% |
| Sewer Maintenance Supplies | 66,460 | 82,824 | 90,000 | 90,000 | 0.0% |
| Total Operating | \$ 248,949 | \$ 376,537 | \$ 427,600 | \$ 800,450 | 87.2% |
| Capital Outlay-Equipment | 98,130 | 434,859 | 772,000 | 262,000 | -66.1% |
| Capital Improvement Sewer | 133,731 | 295,236 | 450,000 | 6,150,000 | 1266.7% |
| Total Capital Outlay | \$ 231,861 | \$ 730,095 | \$ 1,222,000 | \$ 6,412,000 | 424.7% |
| Total Sewer Maintenance | \$ 914,288 | \$ 1,698,475 | \$ 2,276,022 | \$ 7,880,550 | 246.2% |

MISSION: The mission of the Sewer Division is to provide essential infrastructure needs, citizen services and to meet City plans and goals by achieving optimum cost of construction, operation and maintenance.

ACTIVITIES: The Sewer Maintenance Division insures the uninterrupted service of the sewer collection system from the customer service tap to the sewer treatment plant.

WATER & SEWER FUND

WATER MAINTENANCE

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|------------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 623,555 | \$ 840,610 | \$ 929,587 | \$ 836,923 | -10.0% |
| Salaries-Overtime | 48,025 | 89,501 | 30,000 | 30,000 | 0.0% |
| Salaries-Longevity | - | - | - | - | N/A |
| FICA Expense | 51,193 | 68,037 | 73,506 | 66,400 | -9.7% |
| Group Life | 2,535 | 3,133 | 3,831 | 1,793 | -53.2% |
| Retirement | 91,543 | 137,999 | 170,062 | 154,647 | -9.1% |
| Group Health | 211,200 | 211,200 | 207,400 | 204,000 | -1.6% |
| Christmas Bonus | 37,265 | 1,050 | 1,275 | 1,200 | -5.9% |
| Total Personnel | \$ 1,065,316 | \$ 1,351,530 | \$ 1,415,661 | \$ 1,294,963 | -8.5% |
| Professional Services | 21,852 | 65,183 | 33,250 | 361,600 | 987.5% |
| Gasoline | 2,707 | 4,097 | 5,000 | 8,000 | 60.0% |
| Diesel Fuel | 12,675 | 11,771 | 15,000 | 15,000 | 0.0% |
| Communications | 10,864 | 11,073 | 18,180 | 11,000 | -39.5% |
| IT-Communications | - | - | - | 3,000 | 100.0% |
| Travel and Training | 5,544 | 3,725 | 8,200 | 10,500 | 28.0% |
| Maint and Repair - Bldgs & Grnds | 3,415 | 603 | 1,500 | 2,000 | 33.3% |
| Maint and Repair - Equipment | 7,617 | 13,998 | 17,500 | 15,000 | -14.3% |
| Maint and Repair - Auto & Truck | 8,522 | 12,057 | 11,000 | 11,000 | 0.0% |
| Bldgs Equip and Land Rent | 94 | - | 2,000 | 2,000 | 0.0% |
| Hand Tools | 4,699 | 7,478 | 8,500 | 8,500 | 0.0% |
| Supplies-General | 7,042 | 26,090 | 39,500 | 30,000 | -24.1% |
| Supplies-Materials | 1,939 | 511 | 5,500 | 5,500 | 0.0% |
| Non-Depreciable | - | - | - | - | N/A |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Uniforms | 9,692 | 8,610 | 11,500 | 11,500 | 0.0% |
| Contracted Serv-General | - | 9,556 | - | - | N/A |
| Tipping Fees | - | 650 | 2,000 | 1,000 | -50.0% |
| Dues & Subscriptions | 1,410 | 1,960 | 5,900 | 5,900 | 0.0% |
| Insurance & Bonds | 49,800 | 44,500 | 44,500 | 44,500 | 0.0% |
| OSHA - Safety | 7,492 | 13,971 | 25,450 | 26,450 | 3.9% |
| Legal Settlement | 1,867,637 | 1,582,551 | - | - | N/A |
| Inside Charges - Electric | 2,894 | 2,794 | 3,500 | 3,500 | 0.0% |
| Inside Charges - Water | 330 | 356 | 300 | 300 | 0.0% |
| Inside Charges - Sewer | 330 | 373 | 300 | 300 | 0.0% |
| Inside Charges - Stormwater | - | - | - | - | N/A |
| Water Maintenance | 14,170 | 49,349 | 59,675 | 70,000 | 17.3% |
| Water Maintenance - Supplies | 422,622 | 863,541 | 695,000 | 795,000 | 14.4% |
| Water Maintenance - Backflow Devic | 8,739 | 2,318 | 3,900 | 3,900 | 0.0% |
| Backflow Expenditures | 5,812 | 5,581 | 13,600 | 10,000 | -26.5% |
| Transfer to Other Funds | 75,000 | - | - | - | N/A |
| Total Operating | \$ 2,552,897 | \$ 2,742,694 | \$ 1,030,755 | \$ 1,455,450 | 41.2% |

WATER & SEWER FUND**WATER MAINTENANCE**

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Capital Improvement Water | 417,287 | 154,250 | 7,145,000 | 2,454,000 | -65.7% |
| Capital Outlay-Equipment | 107,914 | 140,934 | 186,500 | 401,000 | 115.0% |
| Capital Outlay-Easements | 43,043 | - | - | - | N/A |
| Total Capital Outlay | \$ 525,201 | \$ 295,184 | \$ 7,331,500 | \$ 2,855,000 | -61.1% |
| Total Water Maintenance | \$ 4,143,413 | \$ 4,389,408 | \$ 9,777,916 | \$ 5,605,413 | -42.7% |

MISSION: The mission of the Water Division is to provide uninterrupted safe drinking water to our customers and to enforce backflow protection to protect one of our most vital resources - our drinking water.

ACTIVITIES: The Water Maintenance Division insures the uninterrupted service of the water distribution system from Water plant to fire hydrants for fire protection and customer service to the meter.

WATER & SEWER FUND

WATER PURIFICATION

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-------------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 628,124 | \$ 678,017 | \$ 744,688 | \$ 819,547 | 10.1% |
| Salaries-Overtime | 25,589 | 24,887 | 22,000 | 45,000 | 104.5% |
| Salaries-Temporary | - | - | - | - | N/A |
| FICA Expense | 52,205 | 53,852 | 58,715 | 66,202 | 12.8% |
| Group Life | 2,354 | 2,403 | 3,064 | 1,685 | -45.0% |
| Retirement | 92,811 | 108,646 | 135,930 | 149,970 | 10.3% |
| Group Health | 145,200 | 145,200 | 134,200 | 134,000 | -0.1% |
| Christmas Bonus | 28,270 | 825 | 825 | 825 | 0.0% |
| Total Personnel | \$ 974,553 | \$ 1,013,830 | \$ 1,099,422 | \$ 1,217,229 | 10.7% |
| Professional Services | 44,807 | 190,528 | 75,673 | 82,673 | 9.3% |
| Professional Services - Legal | 312,776 | 9,471 | - | - | N/A |
| Gasoline | 2,039 | 1,921 | 3,020 | 6,020 | 99.3% |
| Diesel Fuel | 9,728 | 11,944 | 14,000 | 34,000 | 142.9% |
| Communications | 48,800 | 31,766 | 27,960 | 21,500 | -23.1% |
| IT-Communications | - | - | 2,550 | - | N/A |
| Utilities | 138,624 | 167,477 | 200,000 | 250,000 | 25.0% |
| Travel and Training | 3,869 | 3,035 | 7,850 | 7,850 | 0.0% |
| Maint and Repair - Bldgs & Grnds | 52,223 | 62,579 | 64,000 | 116,000 | 81.3% |
| Maint and Repair - Equipment | 163,718 | 188,334 | 247,300 | 168,300 | -31.9% |
| Maint and Repair - Auto & Truck | 1,296 | 464 | 2,000 | 2,000 | 0.0% |
| Postage | 413 | 451 | 500 | 5,500 | 1000.0% |
| Computer Software | - | - | - | - | N/A |
| Advertising | - | - | - | - | N/A |
| Hand Tools | 1,802 | 2,454 | 3,000 | 3,500 | 16.7% |
| Supplies-General | 5,444 | 10,454 | 6,000 | 6,000 | 0.0% |
| Supplies-Janitorial | 4,092 | 3,119 | 3,800 | 3,800 | 0.0% |
| Supplies-Chemical | 232,676 | 212,927 | 284,705 | 325,955 | 14.5% |
| Supplies-Materials | 3,501 | 3,945 | 3,400 | 2,800 | -17.6% |
| Supplies-Laboratory | 34,521 | 32,281 | 38,500 | 58,500 | 51.9% |
| Uniforms | 2,917 | 3,743 | 4,000 | 5,000 | 25.0% |
| Reimbursements | 747,080 | 866,211 | 1,012,134 | 1,012,135 | 0.0% |
| Contracted Services - General | - | - | - | - | N/A |
| Contracted Serv-General | 86,975 | 153,073 | 202,500 | 167,500 | -17.3% |
| Tipping Fees | 997 | 1,080 | 1,500 | 2,000 | 33.3% |
| County Energov Collection Fees - WS | 21,554 | 27,490 | 28,000 | 20,000 | -28.6% |
| Dues & Subscriptions | 16,038 | 23,567 | 18,760 | 18,760 | 0.0% |
| Insurance & Bonds | 23,900 | 21,300 | 21,300 | 21,300 | 0.0% |
| OSHA - Safety | - | 2,140 | 5,000 | 5,000 | 0.0% |
| Inside Charges - Electric | 225,189 | 217,192 | 250,000 | 250,000 | 0.0% |
| Inside Charges - Water | 461 | 266 | 2,000 | 1,000 | -50.0% |
| Inside Charges - Sewer | 345 | 31 | 2,000 | 1,000 | -50.0% |
| Inside Charges - Stormwater | 3,892 | 4,653 | 6,992 | 6,000 | -14.2% |
| Bad Debt Expense | 74,617 | 13,201 | - | - | N/A |
| Total Operating | \$ 2,264,293 | \$ 2,267,094 | \$ 2,538,444 | \$ 2,604,093 | 2.6% |

WATER & SEWER FUND

WATER PURIFICATION

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--------------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Capital Outlay Other Imp | - | - | - | - | N/A |
| Capital Outlay-Equipment | 450,013 | 592,614 | 775,000 | 1,050,000 | 35.5% |
| Total Capital Outlay | \$ 450,013 | \$ 592,614 | \$ 775,000 | \$ 1,050,000 | 35.5% |
| Transfers To Water & Sewer Capital | 1,077,971 | 1,083,855 | 1,237,500 | 1,237,500 | 0.0% |
| Transfers To General Fund PILOT | - | 275,000 | - | - | N/A |
| Transfers To Fourth Creek Capital Im | - | - | - | - | N/A |
| Transfers to Water Sewer Infrastruct | - | - | - | - | N/A |
| Internal Pilot | 123,712 | 112,219 | 136,900 | 136,900 | 0.0% |
| Total Transfers | \$ 1,201,683 | \$ 1,471,074 | \$ 1,374,400 | \$ 1,374,400 | 0.0% |
| Principal&Interest Payments | 1,455,597 | 1,309,236 | 1,589,868 | 1,289,868 | -18.9% |
| Total Debt Service | \$ 1,455,597 | \$ 1,309,236 | \$ 1,589,868 | \$ 1,289,868 | -18.9% |
| Contingency | - | - | - | 691,848 | 100.0% |
| Total Contingency | \$ - | \$ - | \$ - | \$ 691,848 | 100.0% |
| Total Water Purification | \$ 6,346,138 | \$ 6,653,848 | \$ 7,377,135 | \$ 8,227,438 | 11.5% |

MISSION: The mission of the City of Statesville Water Treatment Plant is to achieve the highest water quality in a cost-effective and efficient manner for distribution to the citizens of Statesville and customers.

ACTIVITIES: The Water Treatment Division supplies, treats, transports and delivers the highest quality of water possible to current and future customers for the City of Statesville. We will treat the water in the most efficient manner and ensure that we comply with all Federal, State, and Local regulations. We will treat the water in a thoughtful manner to minimize environmental disruptions and be good stewards of the watershed.

WATER & SEWER FUND

THIRD CREEK WASTEWATER TREATMENT

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 339,425 | \$ 429,752 | \$ 459,038 | \$ 550,788 | 20.0% |
| Salaries-Overtime | 50,569 | 42,111 | 25,000 | 32,000 | 28.0% |
| FICA Expense | 29,836 | 35,465 | 37,075 | 44,635 | 20.4% |
| Group Life | 1,245 | 1,513 | 1,889 | 1,135 | -39.9% |
| Retirement | 54,534 | 73,876 | 85,330 | 103,472 | 21.3% |
| Group Health | 92,400 | 105,600 | 97,600 | 109,800 | 12.5% |
| Christmas Bonus | 17,990 | 600 | 600 | 675 | 12.5% |
| Total Personnel | \$ 585,998 | \$ 688,916 | \$ 706,532 | \$ 842,505 | 19.2% |
| Professional Services | 16,127 | 27,397 | 64,150 | 64,150 | 0.0% |
| Professional Services | - | - | - | - | N/A |
| Gasoline | 2,204 | 2,565 | 9,800 | 10,500 | 7.1% |
| Diesel | 9,543 | 15,340 | 20,000 | 26,250 | 31.3% |
| Communications | 12,148 | 11,894 | 23,346 | 13,200 | -43.5% |
| IT-Communications | - | - | 126 | - | N/A |
| Utilities | 4,999 | 5,341 | 7,700 | 8,500 | 10.4% |
| Travel and Training | 733 | 903 | 3,180 | 2,660 | -16.4% |
| Maint and Repair - Bldgs & Grnds | 44,808 | 27,880 | 101,387 | 88,300 | -12.9% |
| Maint and Repair - Equipment | 63,477 | 71,010 | 74,700 | 100,000 | 33.9% |
| Maint and Repair - Auto & Truck | 6,943 | 5,296 | 7,200 | 11,800 | 63.9% |
| Postage | - | - | - | - | N/A |
| Advertising | - | - | - | - | N/A |
| Hand Tools | 1,006 | 918 | 1,000 | 1,500 | 50.0% |
| Supplies-General | 2,536 | 2,769 | 3,200 | 3,300 | 3.1% |
| Supplies-Janitorial | 1,315 | 1,526 | 1,800 | 2,300 | 27.8% |
| Supplies-Chemical | 156,942 | 202,700 | 207,095 | 208,350 | 0.6% |
| Supplies-Materials | 669 | 826 | 3,600 | 4,900 | 36.1% |
| Supplies-Laboratory | 8,873 | 7,064 | 14,730 | 14,730 | 0.0% |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Uniforms | 2,054 | 3,191 | 4,000 | 4,000 | 0.0% |
| Contracted Serv-General | 79,435 | 75,780 | 104,300 | 60,300 | -42.2% |
| Tipping Fees | 1,914 | 2,112 | 1,650 | 2,200 | 33.3% |
| Dues & Subscriptions | 11,963 | 14,075 | 9,000 | 10,500 | 16.7% |
| Insurance & Bonds | 23,000 | 20,500 | 20,500 | 20,500 | 0.0% |
| Miscellaneous Expense | - | - | - | - | N/A |
| OSHA - Safety | - | 1,427 | 2,000 | 5,000 | 150.0% |
| Inside Charges - Electric | 272,612 | 271,334 | 275,000 | 275,000 | 0.0% |
| Inside Charges - Water | 1,113 | 1,424 | 2,100 | 2,100 | 0.0% |
| Inside Charges - Sewer | - | - | - | - | N/A |
| Inside Charges - Stormwater | 4,568 | 3,807 | 4,600 | 4,600 | 0.0% |
| Total Operating | \$ 728,982 | \$ 777,078 | \$ 966,164 | \$ 944,640 | -2.2% |
| Capital Outlay Other Imp | 24,533 | 3,600 | 1,155,200 | 213,800 | -81.5% |
| Capital Outlay-Equipment | 110,740 | 30,708 | 1,009,900 | 10,000 | -99.0% |
| Total Capital Outlay | \$ 135,274 | \$ 34,308 | \$ 2,165,100 | \$ 223,800 | -89.7% |

WATER & SEWER FUND**THIRD CREEK WASTEWATER TREATMENT**

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Principal&interest-bonds | 1,422,179 | 1,402,805 | 1,383,431 | 1,383,431 | 0.0% |
| Total Debt Service | \$ 1,422,179 | \$ 1,402,805 | \$ 1,383,431 | \$ 1,383,431 | 0.0% |
| Total Third Creek | \$ 2,872,432 | \$ 2,903,106 | \$ 5,221,226 | \$ 3,394,376 | -35.0% |

MISSION: The Water/Wastewater Treatment Department supplies, treats and delivers the highest quality water possible to the citizens of Statesville and treats and disposes of sewage and residuals generated by the users in the most cost efficient manner that imposes no adverse impact on the environment.

ACTIVITIES: The Third Creek Wastewater Treatment Division treats and disposes of sewage and all related residuals generated by domestic and industrial (current and future) customers of the City of Statesville. This is done in the most economical manner as to impose minimal impact on the environment and comply with all Federal, State and Local regulations.

WATER & SEWER FUND

FOURTH CREEK WASTEWATER TREATMENT

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 694,205 | \$ 750,881 | \$ 807,141 | \$ 852,547 | 5.6% |
| Salaries-Overtime | 30,415 | 50,937 | 30,000 | 40,000 | 33.3% |
| Salaries-Longevity | - | - | - | - | N/A |
| FICA Expense | 56,629 | 59,013 | 64,127 | 68,366 | 6.6% |
| Group Life | 2,515 | 2,727 | 3,325 | 1,762 | -47.0% |
| Retirement | 99,925 | 123,256 | 148,190 | 158,904 | 7.2% |
| Group Health | 198,000 | 207,000 | 183,000 | 183,000 | 0.0% |
| Christmas Bonus | 35,980 | 1,050 | 1,125 | 1,125 | 0.0% |
| Total Personnel | \$ 1,117,669 | \$ 1,194,863 | \$ 1,236,908 | \$ 1,305,704 | 5.6% |
| Professional Services | 103,679 | 152,984 | 153,069 | 169,200 | 10.5% |
| Professional Services | - | 382 | 3,000 | 3,000 | 0.0% |
| Professional Services - Legal | - | - | - | - | N/A |
| Gasoline | 6,406 | 6,062 | 7,000 | 10,528 | 50.4% |
| Diesel Fuel | 21,543 | 53,520 | 45,250 | 49,400 | 9.2% |
| Communications | 6,591 | 12,571 | 15,240 | 27,700 | 81.8% |
| IT-Communications | - | - | 2,500 | - | N/A |
| Utilities | 18,880 | 21,263 | 24,500 | 51,500 | 110.2% |
| Travel and Training | 687 | 2,266 | 7,705 | 5,200 | -32.5% |
| Maint and Repair - Bldgs & Grnds | 50,480 | 102,606 | 99,000 | 118,500 | 19.7% |
| Maint and Repair - Equipment | 170,987 | 162,671 | 142,000 | 155,000 | 9.2% |
| Maint and Repair - Auto & Truck | 9,220 | 14,466 | 13,500 | 13,500 | 0.0% |
| Hand Tools | 767 | 902 | 1,500 | 1,500 | 0.0% |
| Supplies-General | 5,500 | 4,575 | 5,700 | 7,000 | 22.8% |
| Supplies-Janitorial | 4,825 | 3,933 | 4,000 | 5,000 | 25.0% |
| Supplies-Chemical | 75,718 | 74,639 | 85,587 | 128,000 | 49.6% |
| Supplies-Materials | 65 | 382 | 400 | 1,400 | 250.0% |
| Supplies-Laboratory | 40,648 | 51,780 | 55,400 | 63,400 | 14.4% |
| Supplies-Kiln Dust | 30,153 | 41,391 | 80,525 | 80,525 | 0.0% |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Uniforms | 2,873 | 5,688 | 5,250 | 10,000 | 90.5% |
| Reimbursements | 844,520 | 944,447 | 1,096,479 | 1,096,479 | 0.0% |
| Contracted Serv-General | 144,205 | 196,808 | 198,200 | 200,000 | 0.9% |
| Tipping Fees | 1,720 | 1,946 | 2,000 | 2,000 | 0.0% |
| Dues & Subscriptions | 14,052 | 10,106 | 9,665 | 9,665 | 0.0% |
| Insurance & Bonds | 51,000 | 45,500 | 45,500 | 45,500 | 0.0% |
| Miscellaneous Expense | - | 4,625 | 6,000 | - | N/A |
| OSHA - Safety | 11,645 | 11,470 | 10,554 | 25,000 | 136.9% |
| Inside Charges - Electric | 360,730 | 340,652 | 334,840 | 334,840 | 0.0% |
| Inside Charges - Water | 7,621 | 11,031 | 5,800 | 5,800 | 0.0% |
| Inside Charges - Stormwater | 6,824 | 6,824 | 6,119 | 6,119 | 0.0% |
| Bad Debt Expense | 114,497 | 18,610 | - | - | N/A |
| Computer Software | - | - | 1,000 | 1,000 | 0.0% |
| Total Operating | \$ 2,105,836 | \$ 2,304,099 | \$ 2,467,282 | \$ 2,626,756 | 6.5% |

WATER & SEWER FUND

FOURTH CREEK WASTEWATER TREATMENT

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-----------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Capital Outlay Other Imp | - | 77,000 | 2,000,000 | 1,460,900 | -27.0% |
| Capital Outlay-Equipment | 345,837 | 2,485,281 | 876,750 | 150,000 | -82.9% |
| Total Capital Outlay | \$ 345,837 | \$ 2,562,281 | \$ 2,876,750 | \$ 1,610,900 | -44.0% |
| Principal&Interest Payments | 422,299 | 422,299 | 222,299 | 222,299 | 0.0% |
| Total Debt Service | \$ 422,299 | \$ 422,299 | \$ 222,299 | \$ 222,299 | 0.0% |
| Internal Pilot | 228,288 | 206,580 | 148,309 | 148,309 | 0.0% |
| Total Transfer | \$ 228,288 | \$ 206,580 | \$ 148,309 | \$ 148,309 | 0.0% |
| Total Fourth Creek | \$ 4,219,929 | \$ 6,690,121 | \$ 6,951,548 | \$ 5,913,968 | -14.9% |

MISSION: The Water/Wastewater Treatment Department supplies, treats and delivers the highest quality water possible to the citizens of Statesville and treats and disposes of sewage and residuals generated by the users in the most cost efficient manner that imposes no adverse impact on the environment.

ACTIVITIES: The Fourth Creek Wastewater Treatment Division treats and disposes of sewage and all related residuals generated by domestic and industrial (current and future) customers of the City of Statesville. Fourth Creek processes all residuals generated within the department into STA-LIME, a beneficial reuse liming product, which is distributed to local farmers and bulk distributors. Sewage treatment as well as residuals processing are done in the most economic manner as to impose minimal adverse impact on the environment and comply with all Federal, State and Local regulations. In addition, the Industrial Pretreatment Program operates out of this facility. The purpose of this program is to permit, monitor, regulate and enforce all Local, State and Federal regulations concerning industrial discharges. This program has evolved into an enforcement agency and the future will see progressively more resources allocated in this area. This program has a direct impact on the growth of the city as it determines the type and size of industrial growth.

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Major Revenue Sources

The Stormwater Fund was established the city to maintain compliance with the NPDES/Ph II stormwater permit as well as begin to address deteriorating stormwater infrastructure.

Operating Revenues

One category of revenues account for 86.0% of Stormwater Operating resources based on units called Equivalent Residential Units (ERUs) at \$4.70 and beginning January 1st at \$6.20 each eligible property within the the City's limits.

TOTAL REVENUES AND SOURCES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Sales & Services | \$ 2,381,916 | \$ 2,320,269 | \$ 2,434,349 | \$ 2,795,440 | 14.8% |
| Investment Earnings | 35,059 | 90,563 | 66,673 | 40,000 | -40.0% |
| Miscellaneous | 24,001 | 189,770 | 38,504 | - | N/A |
| Transfers | - | - | - | - | N/A |
| Appropriated Fund Balance | - | - | 278,808 | 548,495 | 96.7% |
| Total Revenues | \$ 2,440,976 | \$ 2,600,602 | \$ 2,818,334 | \$ 3,383,935 | 20.1% |

TOTAL EXPENDITURES AND USES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Stormwater Utility | \$ 2,366,662 | \$ 2,590,427 | \$ 2,818,334 | \$ 3,383,935 | 20.1% |
| Total Expenditures | \$ 2,366,662 | \$ 2,590,427 | \$ 2,818,334 | \$ 3,383,935 | 20.1% |

MISSION: The stormwater program will establish and maintain a consistent source of revenue to enable the city to maintain compliance with the NPDES/Ph II stormwater permit as well as begin to address deteriorating stormwater infrastructure.

ACTIVITIES: The stormwater program has as a administrative & technical side as well as a maintenance & operations side. Administratively, staying compliant with federal and state requirements as guided by the six minimum measures of the NPDES/Ph II stormwater permit. Conduct drainage improvements and repairs to stormwater collection system; replace & improve city owned, deteriorating stormwater infrastructure.

STORMWATER FUND

DETAILED SCHEDULE OF REVENUES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Stormwater Fees | \$ 81,098 | \$ (24,662) | \$ - | \$ - | N/A |
| Stormwater Fees - Residential | 551,618 | 584,847 | 607,724 | 683,200 | 12.4% |
| Stormwater Fees - Commercial | 1,419,687 | 1,430,651 | 1,498,064 | 1,677,760 | 12.0% |
| Stormwater Fees - Industrial | 235,382 | 236,055 | 234,430 | 262,080 | 11.8% |
| Stormwater Fees - Municipal | 94,132 | 93,379 | 94,132 | 106,400 | 13.0% |
| STW Penalties & Interest | - | - | - | 66,000 | 100.0% |
| Total Sales & Service | \$ 2,381,916 | \$ 2,320,269 | \$ 2,434,349 | \$ 2,795,440 | 14.8% |
| Investment Earnings | 35,059 | 90,563 | 66,673 | 40,000 | -40.0% |
| Total Investment Earnings | \$ 35,059 | \$ 90,563 | \$ 66,673 | \$ 40,000 | -40.0% |
| Grant Revenues | 24,000 | 168,650 | - | - | N/A |
| Misc. Revenue | 1 | 21,120 | 38,504 | - | N/A |
| Total Miscellaneous | \$ 24,001 | \$ 189,770 | \$ 38,504 | \$ - | N/A |
| Transfer from Water and Sewer | - | - | - | - | N/A |
| Transfers From Other Funds | - | - | - | - | N/A |
| Total Transfers | \$ - | \$ - | \$ - | \$ - | N/A |
| Proceeds from Long Term Debt | - | - | - | - | N/A |
| Total Financing Sources | \$ - | \$ - | \$ - | \$ - | N/A |
| Appropriated Fund Balance | - | - | 278,808 | 548,495 | 96.7% |
| Total Fund Balance | \$ - | \$ - | \$ 278,808 | \$ 548,495 | 96.7% |
| Total Revenues | \$ 2,440,976 | \$ 2,600,602 | \$ 2,818,334 | \$ 3,383,935 | 20.1% |

STORMWATER FUND

STORMWATER UTILITY

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Salaries-Permanent | \$ 300,395 | \$ 348,983 | \$ 389,480 | \$ 397,675 | 2.1% |
| Salaries-Overtime | 826 | 4,471 | 5,000 | 5,000 | 0.0% |
| FICA Expense | 23,332 | 25,977 | 30,219 | 30,845 | 2.1% |
| Group Life | 1,145 | 1,310 | 1,608 | 409 | -74.6% |
| Retirement | 44,373 | 57,642 | 70,243 | 72,303 | 2.9% |
| Group Health | 92,400 | 92,400 | 85,400 | 84,000 | -1.6% |
| Christmas Bonus | 15,420 | 525 | 525 | 525 | 0.0% |
| Total Personnel | \$ 477,890 | \$ 531,309 | \$ 582,475 | \$ 590,757 | 1.4% |
| Professional Services | 54,464 | 30,232 | 37,000 | 132,000 | 256.8% |
| Gasoline | 785 | 1,883 | 2,200 | 3,000 | 36.4% |
| Diesel Fuel | 6,939 | 6,243 | 9,000 | 8,000 | -11.1% |
| Communications | 3,871 | 3,948 | 5,500 | 5,200 | -5.5% |
| IT-Communications | - | - | - | - | N/A |
| Travel and Training | 6,963 | 7,549 | 13,300 | 12,300 | -7.5% |
| Maint and Repair - Bldgs & Grn | 55 | 25 | 2,500 | 2,500 | 0.0% |
| Maint and Repair - Equipment | 1,933 | 1,062 | 5,000 | 5,000 | 0.0% |
| Maint & Repair - Auto & Truck | 34,337 | 5,666 | 5,500 | 5,500 | 0.0% |
| Postage | 42 | - | 750 | 500 | -33.3% |
| Advertising | 366 | 443 | 1,000 | 1,200 | 20.0% |
| Hand Tools | 5,378 | 8,341 | 5,000 | 5,000 | 0.0% |
| Supplies - General | 3,919 | 7,956 | 5,000 | 5,000 | 0.0% |
| Supplies - Materials General | 27,320 | 41,450 | 35,000 | 35,000 | 0.0% |
| Uniforms | 2,437 | 3,483 | 5,757 | 4,257 | -26.1% |
| Reimbursements | 957,000 | 978,950 | 643,259 | 643,259 | 0.0% |
| Contracted Serv-General | 3,542 | - | - | - | N/A |
| Tipping Fees | 100 | - | 1,000 | 500 | -50.0% |
| Dues & Subscriptions | 7,493 | 20,480 | 23,357 | 41,684 | 78.5% |
| Insurance & Bonds | 3,700 | 3,300 | 3,300 | 3,300 | 0.0% |
| Miscellaneous Expense | 420 | 589 | 750 | 750 | 0.0% |
| OSHA - Safety | 3,100 | 5,365 | 5,610 | 4,500 | -19.8% |
| Inside Charges - Electric | 4,488 | 3,142 | 4,000 | 3,700 | -7.5% |
| Inside Charges - Water | 142 | 220 | 400 | 400 | 0.0% |
| Inside Charges - Sewer | 218 | 346 | 300 | 400 | 33.3% |
| Bad Debt Expense | 8,365 | 55,190 | - | - | N/A |
| Internal Pilot | 12,000 | 11,120 | 8,876 | 8,876 | 0.0% |
| Total Operating | \$ 1,149,377 | \$ 1,196,981 | \$ 823,359 | \$ 931,826 | 13.2% |
| Capital Improvement | 735,248 | 800,248 | 1,100,000 | 1,571,762 | 42.9% |
| Capital Outlay-Equipment | 4,147 | 61,888 | 312,500 | 289,590 | -7.3% |
| Total Capital Outlay | \$ 739,394 | \$ 862,137 | \$ 1,412,500 | \$ 1,861,352 | 31.8% |
| Total Stormwater | \$ 2,366,662 | \$ 2,590,427 | \$ 2,818,334 | \$ 3,383,935 | 20.1% |

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Major Revenue Sources

The Civic Center Fund is an enterprise fund. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing goods and services to the general public be financed or recovered through user charges, or that periodic determination of net income is appropriate for accountability purposes.

Two categories of revenues account for 100.0% of Civic Center Fund operating revenues as discussed below:

1. Transfers from Occupancy Tax Fund
2. Civic Center Fees

Transfers from Occupancy Tax Fund

Transfers in from the Occupancy Tax Fund are the largest operating resource in the Civic Center Fund accounting for approximately 75.0% of operating revenues. This revenue category represents a distribution from the Occupancy Tax Fund of Hotel/Motel Taxes that are levied on the occupancy of city hotel and motels.

Civic Center Fees

These revenues are the second largest operating resource in the Civic Center Fund accounting for approximately 25.0% of total revenues. This revenue category is comprised of fees for facility use.

TOTAL REVENUES AND SOURCES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-----------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Sales & Services | \$ 308,290 | \$ 343,563 | \$ 382,000 | \$ 382,000 | 0.0% |
| Investment Earnings | 62,329 | 144,076 | 96,225 | 130,000 | 35.1% |
| Miscellaneous | 46,906 | - | 18,978 | 18,978 | 0.0% |
| Transfers from Occupancy Tax Fund | 1,059,852 | 1,067,747 | 1,150,000 | 1,150,000 | 0.0% |
| Appropriated Fund Balance | - | - | 79,558 | - | N/A |
| Total Revenues | \$ 1,477,376 | \$ 1,555,386 | \$ 1,726,761 | \$ 1,680,978 | -2.7% |

TOTAL EXPENDITURES AND USES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|-------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Civic Center Operations | \$ 966,335 | \$ 1,103,851 | \$ 1,726,761 | \$ 1,680,978 | -2.7% |
| Total Expenditures | \$ 966,335 | \$ 1,103,851 | \$ 1,726,761 | \$ 1,680,978 | -2.7% |

MISSION: The Statesville Civic Center was built to enhance the quality of life for the citizens of Statesville and Iredell County by providing quality-meeting space for the residents. The facility is designed to meet multiple demands concurrently using small conference rooms and large rooms that can be divided. From large reunions to small parties, the Civic Center can accommodate most meeting needs of the community.

ACTIVITIES: The Civic Center provides meeting space for local, regional and statewide use. Examples of the use include: wedding receptions, banquets, trade shows, civic meetings, reunions, proms, conferences and entertainment shows and musicals.

CIVIC CENTER FUND

DETAILED SCHEDULE OF REVENUES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Civic Center Fees | \$ 308,290 | \$ 343,563 | \$ 382,000 | \$ 382,000 | 0.0% |
| Total Sales & Service | \$ 308,290 | \$ 343,563 | \$ 382,000 | \$ 382,000 | 0.0% |
| Investment Earnings | 62,329 | 144,076 | 96,225 | 130,000 | 35.1% |
| Total Investment Earnings | \$ 62,329 | \$ 144,076 | \$ 96,225 | \$ 130,000 | 35.1% |
| Misc.Revenue | - | - | 18,978 | 18,978 | 0.0% |
| Sale of Capital Assets | 46,906 | - | - | - | N/A |
| Total Miscellaneous | \$ 46,906 | \$ - | \$ 18,978 | \$ 18,978 | 0.0% |
| From Annual Hotel/Motel | 1,059,852 | 1,067,747 | 1,150,000 | 1,150,000 | 0.0% |
| Transfers From Other Funds | - | - | - | - | N/A |
| Total Transfers | \$ 1,059,852 | \$ 1,067,747 | \$ 1,150,000 | \$ 1,150,000 | 0.0% |
| Proceeds from Long Term Debt | - | - | - | - | N/A |
| Total Financing Sources | \$ - | \$ - | \$ - | \$ - | N/A |
| Appropriated Fund Balance | - | - | 79,558 | - | N/A |
| Total Fund Balance | \$ - | \$ - | \$ 79,558 | \$ - | N/A |
| Total Revenues | \$ 1,477,376 | \$ 1,555,386 | \$ 1,726,761 | \$ 1,680,978 | -2.7% |

CIVIC CENTER FUND

CIVIC CENTER OPERATIONS

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|-------------------|-------------------|---------------------------|---------------------------|----------------------------------|
| Permanent | \$ 371,158 | \$ 413,268 | \$ 454,311 | \$ 307,364 | -32.3% |
| Overtime | 877 | 928 | 3,000 | 3,000 | 0.0% |
| Temporary | 30,630 | 31,827 | 54,295 | 54,295 | 0.0% |
| FICA | 31,236 | 33,199 | 39,186 | 27,944 | -28.7% |
| Group Life | 1,418 | 1,574 | 1,869 | 637 | -65.9% |
| Retirement | 54,444 | 67,751 | 81,955 | 56,202 | -31.4% |
| Group Health | 105,600 | 105,600 | 97,600 | 73,200 | -25.0% |
| Christmas Bonus | 20,560 | 600 | 600 | 600 | 0.0% |
| Total Personnel | \$ 615,923 | \$ 654,747 | \$ 732,816 | \$ 523,242 | -28.6% |
| Contingency | - | - | 50,000 | 25,000 | -50.0% |
| Contingency - Capital | - | - | 50,000 | 37,805 | -24.4% |
| Professional Services | - | 1,020 | 40,000 | 50,000 | 25.0% |
| Gasoline | 83 | 30 | 200 | 400 | 100.0% |
| Communications | 11,172 | 10,315 | 12,020 | 12,020 | 0.0% |
| IT-Communications | - | - | - | - | N/A |
| Utilities | 6,673 | 5,182 | 7,200 | 7,200 | 0.0% |
| Travel and Training | 2,746 | 695 | 1,000 | 10,000 | 900.0% |
| Maint and Repair - Bldgs & Grnds | 28,163 | 37,554 | 28,200 | 28,200 | 0.0% |
| Maint and Repair-Equipment | 1,203 | 921 | 7,000 | 7,000 | 0.0% |
| Maint and Repair - Auto & Truck | 706 | - | 200 | 200 | 0.0% |
| Postage | 131 | 10 | 200 | 200 | 0.0% |
| Bldgs Equip and Land Rent | - | - | - | - | N/A |
| Advertising | 42,384 | 96,167 | 106,000 | 106,636 | 0.6% |
| Hand Tools | 52 | - | 250 | 250 | 0.0% |
| Supplies-General | 18,857 | 25,133 | 93,200 | 45,000 | -51.7% |
| Supplies-Janitorial | 8,820 | 7,432 | 9,500 | 12,000 | 26.3% |
| IT - Non-Depreciable | - | - | - | - | N/A |
| Uniforms | 972 | 1,000 | 1,500 | 1,500 | 0.0% |
| Concessions | 2,988 | 3,619 | 4,500 | 4,500 | 0.0% |
| Reimbursements | 70,000 | 65,000 | 145,080 | 145,080 | 0.0% |
| Contracted Serv-General | 31,124 | 88,203 | 110,950 | 70,000 | -36.9% |
| Tipping Fees | 3,350 | 3,602 | 3,800 | 4,500 | 18.4% |
| Credit Card Bank Fees | 3,347 | 5,638 | 6,500 | 10,000 | 53.8% |
| Dues & Subscriptions | 453 | 1,192 | 1,300 | 1,300 | 0.0% |
| Insurance & Bonds | 15,200 | 13,600 | 13,600 | 13,600 | 0.0% |
| Miscellaneous Expense | 108 | 153 | 7,500 | 7,500 | 0.0% |
| OSHA - Safety | - | 984 | 1,500 | 1,500 | 0.0% |
| Inside Charges - Electric | 47,012 | 45,455 | 55,000 | 55,000 | 0.0% |
| Inside Charges - Water | 1,566 | 2,550 | 3,200 | 4,500 | 40.6% |
| Inside Charges - Sewer | 2,307 | 2,673 | 3,200 | 5,000 | 56.3% |
| Inside Charges - Stormwater | 3,328 | 3,328 | 3,500 | 4,000 | 14.3% |
| Total Operating | \$ 302,745 | \$ 421,454 | \$ 766,100 | \$ 669,891 | -12.6% |

CIVIC CENTER FUND

CIVIC CENTER OPERATIONS

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-----------------------------------|-------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Capital Outlay-Other Imp | 20,166 | - | 190,000 | 450,000 | 136.8% |
| Capital Outlay-Equipment | - | - | - | - | N/A |
| Total Capital Outlay | \$ 20,166 | \$ - | \$ 190,000 | \$ 450,000 | 136.8% |
| Transfers To Risk Management Fund | - | - | - | - | N/A |
| Total Transfers | \$ - | \$ - | \$ - | \$ - | N/A |
| Internal Pilot | 27,500 | 27,650 | 37,845 | 37,845 | 0.0% |
| Total Internal PILOT | \$ 27,500 | \$ 27,650 | \$ 37,845 | \$ 37,845 | 0.0% |
| Total Civic Center | \$ 966,335 | \$ 1,103,851 | \$ 1,726,761 | \$ 1,680,978 | -2.7% |

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Major Revenue Sources

The Risk Management Fund consists of Group Health, Worker's Compensation, and the Property and Casualty Liability Insurance activities. Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

The City's contribution will be \$5,307,000 or \$12,200 per full-time employee as result of no increase in health care claims. Employees adding dependents will account for an additional contribution of \$758,120.

As with the Group Health , the primary revenue source is premiums and expected claims transferred from the operating funds of the City.

Group Health Activities

The group health fund is a self-funded operation with a third party administrator.

Property and Casualty Liability Activities

This division is used to account for the City's premiums and retained loss portion of its Property and Casualty Liability, Municipal Equipment and Boiler and Machinery. Also accounts for the City's self-funded worker's compensation claims processed by a third party administrator.

Two revenue categories account for most of Group Health resources as discussed below:

1. City Contributions
2. Employee Contributions

City & Employee Contributions

City contributions are determined during the budget process and charged to each department based on active employees.

TOTAL REVENUES AND SOURCES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Sales & Services | \$ 9,022,877 | \$ 8,055,550 | \$ 7,687,727 | \$ 7,687,727 | 0.0% |
| Investment Earnings | 95,846 | 304,695 | 194,300 | 250,000 | 28.7% |
| Appropriated Fund Balance | - | - | 148,074 | 61,900 | -58.2% |
| Total Revenues | \$ 9,118,723 | \$ 8,360,246 | \$ 8,030,101 | \$ 7,999,627 | -0.4% |

TOTAL EXPENDITURES AND USES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Health Insurance | \$ 5,341,591 | \$ 4,306,848 | \$ 6,439,000 | \$ 6,214,939 | -3.5% |
| Property & Liability | 2,467,893 | 1,219,988 | 1,143,966 | 1,409,688 | 23.2% |
| Workers Compensation | 441,497 | 434,561 | 447,135 | 375,000 | -16.1% |
| Total Expenditures | \$ 8,250,982 | \$ 5,961,397 | \$ 8,030,101 | \$ 7,999,627 | -0.4% |

RISK MANAGEMENT FUND

DETAILED SCHEDULE OF REVENUES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-----------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Wellness Revenue | \$ - | \$ - | \$ - | \$ - | N/A |
| Property & Liability City | 1,504,000 | 1,364,700 | 1,591,101 | 1,591,101 | 0.0% |
| City Contribution-Health | 5,847,450 | 5,892,947 | 5,307,000 | 5,307,000 | 0.0% |
| Employee-Individual | 1,587 | 1,574 | 1,664 | 1,664 | 0.0% |
| Employee-Parent-Children | - | - | - | - | N/A |
| Employee-Family | - | - | - | - | N/A |
| Dental Premiums | 141,291 | 165,326 | 155,000 | 155,000 | 0.0% |
| Health Ins - EE/Dependents | 515,960 | 548,100 | 573,120 | 573,120 | 0.0% |
| Vision Premiums | 27,799 | 31,577 | 30,000 | 30,000 | 0.0% |
| Insurance Proceeds | 950,000 | 16,648 | - | - | N/A |
| Other Revenue-Retiree | 25,717 | 28,600 | 26,400 | 26,400 | 0.0% |
| Retiree-Dental Retiree And Cobra | 9,073 | 6,078 | 3,442 | 3,442 | 0.0% |
| Other Revenue-COBRA | - | - | - | - | N/A |
| Total Sales & Service | \$ 9,022,877 | \$ 8,055,550 | \$ 7,687,727 | \$ 7,687,727 | 0.0% |
| Investment Earnings | 95,846 | 304,695 | 194,300 | 250,000 | 28.7% |
| Total Investment Earnings | \$ 95,846 | \$ 304,695 | \$ 194,300 | \$ 250,000 | 28.7% |
| Transfers From General Fund | - | - | - | - | N/A |
| Transfers From Airport Fund | - | - | - | - | N/A |
| Transfers From Electric Fund | - | - | - | - | N/A |
| Transfers From Water & Sewer Fund | - | - | - | - | N/A |
| Transfers From Civic Center | - | - | - | - | N/A |
| Total Transfers | \$ - | \$ - | \$ - | \$ - | N/A |
| Appropriated Fund Balance | - | - | 148,074 | 61,900 | -58.2% |
| Total Fund Balance | \$ - | \$ - | \$ 148,074 | \$ 61,900 | -58.2% |
| Total Revenues | \$ 9,118,723 | \$ 8,360,246 | \$ 8,030,101 | \$ 7,999,627 | -0.4% |

RISK MANAGEMENT FUND

HEALTH, PROPERTY, & WORKERS COMPENSATION

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Professional Services | \$ 8,794 | \$ 9,932 | \$ 10,000 | \$ 9,000 | -10.0% |
| Employee Recognition - Wellness Progra | (259) | 2,305 | 20,000 | 15,000 | -25.0% |
| Third Party Admin | 126,957 | 368,648 | 180,000 | 268,407 | 49.1% |
| Stop Loss Premium | 781,348 | 880,188 | 894,000 | 802,264 | -10.3% |
| Health Claims | 4,243,228 | 2,851,481 | 4,150,000 | 4,767,033 | 14.9% |
| Dental Claims | 153,741 | 162,713 | 155,000 | 199,635 | 28.8% |
| Vision Claims | 27,783 | 31,580 | 30,000 | 30,000 | 0.0% |
| Retiree Health Ins Stipend | - | - | - | 123,600 | 100.0% |
| Health Claims - Internal Rebate | - | - | 1,000,000 | - | N/A |
| Total Health Insurance | \$ 5,341,591 | \$ 4,306,848 | \$ 6,439,000 | \$ 6,214,939 | -3.5% |
| Insurance Premiums | 605,370 | 708,401 | 743,966 | 851,041 | 14.4% |
| Insurance Premiums - Unemployment Co | - | - | - | - | N/A |
| Transfers To Health Insurance Fund | - | - | - | - | N/A |
| Auto & Liability Claims | 359,773 | 499,887 | 400,000 | 400,000 | 0.0% |
| Water-Sewer Backups | - | - | - | - | N/A |
| Professional Services | - | - | - | - | N/A |
| Property Claims | - | - | - | - | N/A |
| Litigation Claims | 1,502,750 | 11,700 | - | - | N/A |
| Appraisals | - | - | - | 158,647 | 100.0% |
| Accident Claims | - | - | - | - | N/A |
| Total Property & Liability | \$ 2,467,893 | \$ 1,219,988 | \$ 1,143,966 | \$ 1,409,688 | 23.2% |
| Workers Comp Claims | 294,825 | 315,732 | 300,000 | 350,000 | 16.7% |
| WC Third Party Admin | 18,566 | 13,925 | 25,000 | 25,000 | 0.0% |
| WC Stop Loss Insurance | 128,106 | 104,904 | 122,135 | - | N/A |
| Total Worker's Compensation | \$ 441,497 | \$ 434,561 | \$ 447,135 | \$ 375,000 | -16.1% |
| Total Risk Management | \$ 8,250,982 | \$ 5,961,397 | \$ 8,030,101 | \$ 7,999,627 | -0.4% |

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Major Revenue Sources

The Occupancy Tax Fund is a special revenue fund. Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

One revenue, Occupancy Tax, accounts for 100% of the Occupancy Tax Fund resources. This revenue category represents taxes that are levied on the occupancy of city hotels and motels.

The Occupancy Tax Fund is used to account for receipts of a local Hotel/Motel Occupancy Tax that are restricted to the operations of the civic center and the promotion of travel and tourism.

Operating Revenues

TOTAL REVENUES AND SOURCES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| 5% Hotel-Moteal Taxes | \$ 1,348,298 | \$ 1,412,560 | \$ 1,484,035 | \$ 1,484,035 | 0.0% |
| Investment Earnings | 1,684 | 1,095 | - | - | N/A |
| Appropriated Fund Balance | - | - | - | - | N/A |
| Total Revenues | \$ 1,349,982 | \$ 1,413,654 | \$ 1,484,035 | \$ 1,484,035 | 0.0% |

TOTAL EXPENDITURES AND USES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Reimbursements | \$ 23,483 | \$ 24,126 | \$ 26,275 | \$ 26,275 | 0.0% |
| Distributions to CVB | 264,963 | 320,687 | 307,760 | 307,760 | |
| Distributions to Civic Center | 1,059,852 | 1,067,747 | 1,150,000 | 1,150,000 | 0.0% |
| Total Expenditures | \$ 1,348,298 | \$ 1,412,560 | \$ 1,484,035 | \$ 1,484,035 | 0.0% |

OCCUPANCY TAX FUND**DETAILED SCHEDULE OF REVENUES**

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| 5% Hotel-Motel Taxes | \$ 1,348,298 | \$ 1,412,560 | \$ 1,484,035 | \$ 1,484,035 | 0.0% |
| Total Sales & Service | \$ 1,348,298 | \$ 1,412,560 | \$ 1,484,035 | \$ 1,484,035 | 0.0% |
| Investment Earnings | 1,684 | 1,095 | - | - | N/A |
| Total Investment Earnings | \$ 1,684 | \$ 1,095 | \$ - | \$ - | N/A |
| Appropriated Fund Balance | - | - | - | - | N/A |
| Total Fund Balance | \$ - | \$ - | \$ - | \$ - | N/A |
| Total Revenues | \$ 1,349,982 | \$ 1,413,654 | \$ 1,484,035 | \$ 1,484,035 | 0.0% |

OCCUPANCY TAX FUND**OCCUPANCY TAX**

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|--------------------------------------|---------------------|---------------------|---------------------------|---------------------------|----------------------------------|
| Reimbursements | \$ 23,483 | \$ 24,126 | \$ 26,275 | \$ 26,275 | 0.0% |
| Distributions to CVB | 264,963 | 320,687 | 307,760 | 307,760 | 0.0% |
| Total Operating | \$ 288,446 | \$ 344,812 | \$ 334,035 | \$ 334,035 | 0.0% |
| Transfers To Civic Center Fund | 1,059,852 | 1,067,747 | 1,150,000 | 1,150,000 | 0.0% |
| Total Transfers | \$ 1,059,852 | \$ 1,067,747 | \$ 1,150,000 | \$ 1,150,000 | 0.0% |
| Debt Service - Future Capital & Debt | - | - | - | - | N/A |
| Total Debt Service | \$ - | \$ - | \$ - | \$ - | N/A |
| Total Occupancy Tax Fund | \$ 1,348,298 | \$ 1,412,560 | \$ 1,484,035 | \$ 1,484,035 | 0.0% |

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Major Revenue Sources

The Secondary E-911 is a special revenue fund. Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

One revenue, E-911 funds, accounts for 100% of the Secondary E-911 Fund resources.

The Secondary E-911 is used to account for receipts of a Iredell County's E-911 funds that are restricted to in accordance with state law and supports the operations of the Police Department's Communication section.

Operating Revenues

TOTAL REVENUES AND SOURCES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|------------------|------------------|---------------------------|---------------------------|----------------------------------|
| E-911 Funds | \$ 46,440 | \$ 24,268 | \$ 8,000 | \$ 8,000 | 0.0% |
| Investment Earnings | 2,487 | 6,862 | - | - | N/A |
| Appropriated Fund Balance | - | - | - | - | N/A |
| Total Revenues | \$ 48,927 | \$ 31,129 | \$ 8,000 | \$ 8,000 | 0.0% |

TOTAL EXPENDITURES AND USES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|---------------------------|----------------|----------------|---------------------------|---------------------------|----------------------------------|
| Supplies | \$ - | \$ - | \$ 8,000 | \$ 8,000 | 0.0% |
| Capital | - | - | - | - | N/A |
| Transfers | - | - | - | - | N/A |
| Total Expenditures | \$ - | \$ - | \$ 8,000 | \$ 8,000 | 0.0% |

SECONDARY E-911 FUND

DETAILED SCHEDULE OF REVENUES

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|----------------------------------|------------------|------------------|---------------------------|---------------------------|----------------------------------|
| E-911 Funds | \$ 46,440 | \$ 24,268 | \$ 8,000 | \$ 8,000 | 0.0% |
| Total Sales & Service | \$ 46,440 | \$ 24,268 | \$ 8,000 | \$ 8,000 | 0.0% |
| Investment Earnings | 2,487 | 6,862 | - | - | N/A |
| Total Investment Earnings | \$ 2,487 | \$ 6,862 | \$ - | \$ - | N/A |
| Transfers From General Fund | - | - | - | - | N/A |
| Total Transfers | \$ - | \$ - | \$ - | \$ - | N/A |
| Appropriated Fund Balance | - | - | - | - | N/A |
| Total Fund Balance | \$ - | \$ - | \$ - | \$ - | N/A |
| Total Revenues | \$ 48,927 | \$ 31,129 | \$ 8,000 | \$ 8,000 | 0.0% |

SECONDARY E-911 FUND**SECONDARY E-911 OPERATIONS**

| | Actual FY23 | Actual FY24 | Adopted Budget FY25 | Adopted Budget FY26 | % Change From Adopted FY26 |
|-----------------------------------|----------------|----------------|---------------------------|---------------------------|----------------------------------|
| Supplies General | \$ - | \$ - | \$ 8,000 | \$ 8,000 | 0.00% |
| Capital Outlay - Equipment | - | - | - | - | N/A |
| Transfers to General Fund | - | - | - | - | N/A |
| Total Operations | - | - | 8,000 | 8,000 | 0.00% |
| Total Secondary E-911 Fund | \$ - | \$ - | \$ 8,000 | \$ 8,000 | 0.00% |

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**CITY OF STATESVILLE, NORTH CAROLINA
2025-2026 BUDGET ORDINANCE**

BE IT ORDAINED by the City Council of Statesville, North Carolina, In Session Assembled:

Section One. The following amounts are hereby appropriated for the operation of Statesville Government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026, according to the following summary and schedules.

| SUMMARY | | | | |
|-----------------|----------------------|---------------------------------|--------------|----------------|
| FUND | ESTIMATED REVENUE | FUND BALANCE APPROPRIATED | TRANSFERS | APPROPRIATED |
| General | \$55,502,904 | \$ 1,825,775 | \$ 1,000,000 | \$ 58,328,679 |
| Airport | 4,063,113 | - | - | 4,063,113 |
| Electric | 48,705,041 | 350,000 | - | 49,055,041 |
| Water and Sewer | 28,218,560 | 300,000 | 2,503,185 | 31,021,745 |
| Stormwater | 2,835,440 | 548,495 | - | 3,383,935 |
| Civic Center | 1,680,978 | - | - | 1,680,978 |
| Risk Management | 7,937,727 | 61,900 | - | 7,999,627 |
| Occupancy Tax | 1,484,035 | - | - | 1,484,035 |
| Secondary E-911 | 8,000 | - | - | 8,000 |
| | \$ 150,435,798 | \$ 3,086,170 | \$ 3,503,185 | \$ 157,025,153 |

Section Two. That for said fiscal year there is hereby appropriated out of the General Fund the following:

| CODE (010) | GENERAL FUND | AMOUNT |
|------------|--|---------------|
| 4100 | Mayor and Council | \$ 343,114 |
| 4200 | City Manager | 1,375,132 |
| 4410 | Finance - Administration | 1,371,005 |
| 4420 | Finance - Customer Service | 1,039,104 |
| 4425 | Finance - Purchasing | 292,345 |
| 4500 | Human Resources | 923,617 |
| 4600 | Information Technology - Network | 1,624,320 |
| 4610 | Information Technology - GIS | 408,793 |
| 4620 | Information Technology - Utility Billing | 754,531 |
| 4700 | Legal | 245,000 |
| 4800 | Planning | 2,443,219 |
| 4900 | Main Street | 296,695 |
| 5100 | Police | 17,464,841 |
| 5300 | Fire | 11,143,875 |
| 5500 | Engineering | 1,170,625 |
| 5510 | Garage | 974,060 |
| 5530 | Street | 2,430,770 |
| 5530 | Street - Construction | 880,000 |
| 5540 | Warehouse | 307,618 |
| 5580 | Sanitation | 3,025,403 |
| 6210 | Recreation - Administration | 3,014,416 |
| 6600 | Transfer/Debt Service | 2,104,082 |
| 6610 | Special Appropriations | 1,088,039 |
| | TOTAL GENERAL FUND APPROPRIATIONS | \$ 58,328,679 |

Section Three. It is estimated that the following General Fund revenues will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026 to meet the foregoing appropriations:

| <u>CODE (010)</u> | <u>REVENUE SOURCES</u> | <u>AMOUNT</u> |
|-------------------|-------------------------------------|---------------------|
| | Ad Valorem Taxes | \$ 27,953,377 |
| | Other Taxes and Licenses | 69,505 |
| | Unrestricted Intergovernmental | 15,267,702 |
| | Restricted Intergovernmental | 1,275,000 |
| | Permits and Fees | 237,600 |
| | Sales and Services | 1,575,490 |
| | Investment Earnings | 1,500,000 |
| | Miscellaneous | 928,211 |
| | Debt Proceeds | - |
| | Reimbursements and Internal Charges | 6,696,019 |
| | Transfers | 1,000,000 |
| | Fund Balance Appropriated | 1,825,775 |
| | TOTAL GENERAL FUND REVENUES | \$58,328,679 |

Section Four. That for said fiscal year there is hereby appropriated out of the Airport Fund the following:

| <u>CODE (500)</u> | <u>AIRPORT FUND</u> | <u>AMOUNT</u> |
|-------------------|--|---------------------|
| | Airport Operating Expenditures | \$ 4,063,113 |
| | TOTAL AIRPORT FUND APPROPRIATIONS | \$ 4,063,113 |

Section Five. It is estimated that the following Airport Fund revenues will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026 to meet the foregoing appropriations:

| <u>CODE (500)</u> | <u>REVENUE SOURCES</u> | <u>AMOUNT</u> |
|-------------------|------------------------------------|---------------------|
| | Sales & Services | \$ 3,904,113 |
| | Investment Earnings | 90,000 |
| | Miscellaneous | 69,000 |
| | TOTAL AIRPORT FUND REVENUES | \$ 4,063,113 |

Section Six. That for said fiscal year there is hereby appropriated out of the Electric Fund the following:

| <u>CODE (530)</u> | <u>ELECTRIC FUND</u> | <u>AMOUNT</u> |
|-------------------|---|----------------------|
| | Electric Operating Expenditures | \$ 49,055,041 |
| | TOTAL ELECTRIC FUND APPROPRIATIONS | \$ 49,055,041 |

Section Seven. It is estimated that the following Electric Fund revenues will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026 to meet the foregoing appropriations:

| <u>CODE (530)</u> | <u>REVENUE SOURCES</u> | <u>AMOUNT</u> |
|-------------------|-------------------------------------|----------------------|
| | Sales & Services | \$ 46,454,681 |
| | Investment Earnings | 1,000,000 |
| | Miscellaneous | 1,250,360 |
| | Appropriated Fund Balance | 350,000 |
| | TOTAL ELECTRIC FUND REVENUES | \$ 49,055,041 |

Section Eight. That for said fiscal year there is hereby appropriated out of the Water and Sewer Fund the following:

| <u>CODE (550)</u> | <u>WATER AND SEWER FUND</u> | <u>AMOUNT</u> |
|-------------------|--|----------------------|
| 5581 | Sewer Maintenance | \$ 7,880,550 |
| 5582 | Water Maintenance | 5,547,361 |
| 8220 | Water Purification | # 8,285,490 |
| 8230 | Third Creek Wastewater Treatment | 3,394,376 |
| 8240 | Fourth Creek Wastewater Treatment | 5,913,968 |
| | TOTAL WATER AND SEWER FUND APPROPRIATIONS | \$ 31,021,745 |

Section Nine. It is estimated that the following Water and Sewer Fund revenues will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026 to meet the foregoing appropriations:

| CODE (550) | REVENUE SOURCES | AMOUNT |
|------------|-------------------------------------|----------------------|
| | Sales & Services | \$ 19,584,678 |
| | System Development Fees | 848,353 |
| | Investment Earnings | 881,748 |
| | Miscellaneous | 203,781 |
| | Debt Proceeds | 6,700,000 |
| | Transfers | 2,503,185 |
| | Appropriated Fund Balance | 300,000 |
| | TOTAL WATER AND SEWER FUND REVENUES | <u>\$ 31,021,745</u> |

Section Ten. That for said fiscal year there is hereby appropriated out of the Stormwater Fund the following:

| CODE (570) | STORMWATER FUND | AMOUNT |
|------------|--------------------------------------|---------------------|
| | Stormwater Operating Expenditures | \$ 3,383,935 |
| | TOTAL STORMWATER FUND APPROPRIATIONS | <u>\$ 3,383,935</u> |

Section Eleven. It is estimated that the following Stormwater Fund revenues will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026 to meet the foregoing appropriations:

| CODE (570) | REVENUE SOURCES | AMOUNT |
|------------|--------------------------------|---------------------|
| | Sales & Services | \$ 2,795,440 |
| | Investment Earnings | 40,000 |
| | Fund Balance Appropriated | 548,495 |
| | TOTAL STORMWATER FUND REVENUES | <u>\$ 3,383,935</u> |

Section Twelve. That for said fiscal year there is hereby appropriated out of the Civic Center Fund the following:

| CODE (580) | CIVIC CENTER FUND | AMOUNT |
|------------|--|---------------------|
| | Civic Center Operating Expenditures | 1,680,978 |
| | TOTAL CIVIC CENTER FUND APPROPRIATIONS | <u>\$ 1,680,978</u> |

Section Thirteen. It is estimated that the following Civic Center Fund revenues will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026 to meet the foregoing appropriations.

| CODE (580) | REVENUE SOURCES | AMOUNT |
|------------|-----------------------------------|---------------------|
| | Fees and Other Revenue | \$ 382,000 |
| | Investment Earnings | 130,000 |
| | Miscellaneous | 18,978 |
| | Transfers from Occupancy Tax Fund | 1,150,000 |
| | Fund Balance Appropriated | - |
| | TOTAL CIVIC CENTER FUND REVENUES | <u>\$ 1,680,978</u> |

Section Fourteen. That for said fiscal year there is hereby appropriated out of the Risk Management Fund the following:

| CODE (600) | RISK MANAGEMENT FUND | AMOUNT |
|------------|---|---------------------|
| | Risk Management Operating Expenditures | 7,999,627 |
| | TOTAL RISK MANAGEMENT FUND APPROPRIATIONS | <u>\$ 7,999,627</u> |

Section Fifteen. It is estimated that the following Risk Management Fund revenues will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026 to meet the foregoing appropriations:

| <u>CODE (600)</u> | <u>REVENUE SOURCES</u> | <u>AMOUNT</u> |
|-------------------|--|---------------------|
| | City Contributions-Group Health | \$ 5,307,000 |
| | City Contributions-Property and Liability | 1,591,101 |
| | Employee cost sharing | 789,626 |
| | Investment Earnings | 250,000 |
| | Fund Balance Appropriated | 61,900 |
| | TOTAL RISK MANAGEMENT FUND REVENUES | \$ 7,999,627 |

Section Sixteen. That for said fiscal year there is hereby appropriated out of the Occupancy Tax Fund the following:

| <u>CODE (210)</u> | <u>OCCUPANCY TAX FUND</u> | <u>AMOUNT</u> |
|-------------------|---|---------------------|
| | Transfers to the Civic Center Fund | \$ 1,150,000 |
| | Distributions to Convention and Visitors Bureau | 307,760 |
| | Reimbursements to the General Fund | 26,275 |
| | TOTAL OCCUPANCY TAX FUND APPROPRIATIONS | \$ 1,484,035 |

Section Seventeen. It is estimated that the following Occupancy Tax Fund revenues will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026 to meet the foregoing expenditures:

| <u>CODE (210)</u> | <u>REVENUE SOURCES</u> | <u>AMOUNT</u> |
|-------------------|--|---------------------|
| | Occupancy Tax Receipts | \$ 1,484,035 |
| | TOTAL OCCUPANCY TAX FUND REVENUES | \$ 1,484,035 |

Section Eighteen. That for said fiscal year there is hereby appropriated out of the Secondary E-911 Fund the following:

| <u>CODE (240)</u> | <u>SECONDARY E911 FUND</u> | <u>AMOUNT</u> |
|-------------------|--|-----------------|
| | Secondary E-911 Department | 8,000 |
| | TOTAL SECONDARY E-911 FUND APPROPRIATIONS | \$ 8,000 |

Section Nineteen. It is estimated that the following Secondary E-911 Fund revenues will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026 to meet the foregoing appropriations.

| <u>CODE (240)</u> | <u>REVENUE SOURCES</u> | <u>AMOUNT</u> |
|-------------------|--|-----------------|
| | Intergovernmental Revenue | 8,000 |
| | TOTAL SECONDARY E-911 FUND REVENUES | \$ 8,000 |

Section Twenty. There is hereby levied for the fiscal year ending June 30, 2026 the following rates of taxes on each (\$100) assessed valuation of taxable property as listed as of January 1, 2025 for purpose of raising the revenues from the current year's property tax as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations.

| | |
|--|-----------|
| TOTAL TAX RATE PER ONE HUNDRED DOLLARS (\$100) | |
| APPRAISED VALUATION FOR GENERAL FUND | \$ 0.5176 |
| | |
| SERVICE TAX DISTRICTS: | |
| Downtown Service Tax District | 0.1000 |
| City-wide tax rate | 0.5176 |
| Total Downtown Service Tax District tax rate | \$ 0.6176 |
| | |
| Woods Drive Dam Municipal Service District | 0.1800 |
| City-wide tax rate | 0.5176 |
| Annual Fee of | \$ - |

The General Fund rate is based on an estimated total appraised value of property of \$5,372,585,000 at a 99% collection rate. Downtown Service Tax rate is based on an estimated total appraised value of property of \$125,000,000 at a 99% collection rate. Woods Drive Dam Service District is based on an estimated total appraised value of property of \$4,094,800 at a 100% collection rate.

Section Twenty-One. The fees, rates and charges as shown in Attachment A are amended effective as of July 1, 2025 for the purpose of billing and raising revenues as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations.

Section Twenty-Two. In accordance with 2 C.F.R. § 200.320(a)(1)(iv)(A) and the applicable provisions of North Carolina law, City of Statesville hereby self-certifies the following micro-purchase thresholds:

- a. \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
- b. \$30,000, for the purchase of "construction or repair work"; and
- c. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
- d. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$10,000.

Section Twenty-Three. The Budget Officer is hereby authorized to transfer appropriations within a fund contained herein under the following conditions:

- a. May transfer amounts between objects of expenditure within a department without limitations.
- b. May transfer amounts between departments of the same fund with an official report of such transfers to the City Council.
- c. May make interfund loans as deems necessary.
- d. May make expenditures and/or transfers from appropriations as deems necessary.

Section Twenty-Four. Copies of this budget Ordinance shall be furnished to the Finance Officer and the Budget Officer of the City of Statesville, North Carolina, to be kept on file by them for their direction in the collection of revenues and expenditures of amounts appropriated.

Adopted this the 2nd day of June, 2025.



 Mayor Constantine H. Kutteh

Attest:



 Emily Kurfees, City Clerk



**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

FEE AND RATE SCHEDULE**AIRPORT**

| | <u>Fees</u> |
|---|-------------|
| Lease Grounds Improved (per sq. ft.) | \$0.45 |
| Lease Grounds Unimproved (per sq. ft.) | \$0.35 |
| Sliding Scale Fuel Flowage Fee (per gallon): | |
| 0 to 100,000 gallons | \$0.20 |
| 100,001 to 200,000 gallons | \$0.15 |
| 200,001 to 300,000 gallons | \$0.10 |
| Over 300,000 gallons | \$0.05 |
| Tie-Downs | \$85/month |
| Community Hangar Rental (per sq. ft.) | \$4.85 |
| Aircraft Hangar "Q" Rental (per sq. ft.) | \$5.00 |
| Community Hangar Rental - Jet Aircraft (per sq.ft) | \$0.416 |
| Community Hangar Rental - Piston Aircraft (per sq.ft) | \$0.364 |

FEE AND RATE SCHEDULE**CIVIC CENTER****Sunday - Wednesday Rental Rates**

| | <u>Fees</u> |
|-----------------|---------------------------|
| Room A | \$350.00 |
| Room B | \$350.00 |
| Room A & B | \$700.00 |
| Room C | \$800.00 |
| Room A, B, & C | \$1,500.00 |
| Room D | \$350.00 |
| Room E | \$350.00 |
| Room D & E | \$700.00 |
| Room C, D, & E | \$1,500.00 |
| Great Room | \$2,300.00 |
| Media | Hr \$70.00 ; Max \$350.00 |
| F or G | Hr \$40.00 ; Max \$200.00 |
| F & G | Hr \$70.00 ; Max \$300.00 |
| Entire Building | \$2,800.00 |

Thursday - Saturday Rental Rates

| | <u>Fees</u> |
|-----------------|-------------|
| Room A | \$475.00 |
| Room B | \$475.00 |
| Room A & B | \$950.00 |
| Room C | \$1,100.00 |
| Room A, B, & C | \$2,050.00 |
| Room D | \$475.00 |
| Room E | \$475.00 |
| Room D & E | \$950.00 |
| Room C, D, & E | \$2,050.00 |
| Great Room | \$3,000.00 |
| Media | \$300.00 |
| F & G | \$300.00 |
| Entire Building | \$3,800.00 |

Facility Rental (add on fees)

| | |
|--|----------|
| Late Night Fee (10pm-11pm) | \$300.00 |
| Over 10hrs | \$100/hr |
| Day Before Set-Up (2pm-8pm only for Great Hall or E) | \$100/hr |

Permanent Tenant Rate (per meeting**): \$50.00

Kitchen Fee:

| | |
|------------------------------|----------|
| Shared (1/2 Kitchen) | \$150.00 |
| Exclusive Use (Full Kitchen) | \$300.00 |

**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

| | |
|------------------------------|------------------------------|
| FEE AND RATE SCHEDULE | CIVIC CENTER (cont'd) |
|------------------------------|------------------------------|

Drink Services:

| | |
|---|----------------|
| Coffee Service per (20) 8oz cups | \$20.00 |
| Drink Service (waters/assorted soft drinks) | \$50/20 people |

Equipment Rental:

| | |
|-----------------------------------|---------------|
| Pipe & Drape | \$20.00 |
| Microphone | \$25.00 |
| LCD Projector | \$100.00 |
| Medium Screen 9 x 9 | \$50.00 |
| Large Screen 12 x 12 | \$100.00 |
| Lift Service | \$50 per hour |
| Piano | \$100.00 |
| Stage 6 x 8 section | \$25.00 |
| Dance Floor | \$200.00 |
| Tradeshow Booths | \$50.00 |
| Skirting | \$3/table |
| Security (per hour*) | \$30.00 |
| Portable Bar | \$50.00 |
| Alcohol Permit | \$100.00 |
| Alcohol Sales - liquor or selling | \$50.00 |

**Requires an annual leasing agreement with monthly meeting (must have a minimum of 12 meetings). Rate only applies to Media, F, G, or combination F

***Caterers used in the Civic Center must be on the Approved Caterers List.

| | |
|------------------------------|---------------------------------------|
| FEE AND RATE SCHEDULE | CUSTOMER SERVICE AND UTILITIES |
|------------------------------|---------------------------------------|

| | <u>Fees</u> | <u>Tax*</u> |
|--------------------------|-------------|-------------|
| Connect Fee | \$15.00 | \$1.05 |
| Same Day Connection Fee | \$75.00 | \$5.25 |
| Return Check Fee | \$25.00 | |
| New Service Deposit-(Min | \$200.00 | |
| New Service Deposit-(Min | \$300.00 | |
| Deposit COM) | | |
| Unauthorized Usage: | | |
| First Offense | \$350.00 | |
| Second Offense | \$500.00 | |

| | <u>Fees</u> | <u>Tax*</u> |
|---------------------------|-------------|-------------|
| Reconnect Fee | \$25.00 | \$1.75 |
| Reconnect After Hours @ | \$75.00 | \$5.25 |
| Reconnect During Business | \$50.00 | \$3.50 |
| Reconnect After Hours @ | \$150.00 | \$10.50 |
| Pole | | |
| Same Day Meter Install | \$75.00 | \$5.25 |
| Additional Re-Read | \$25.00 | |
| Review | | |

*Electric Services Only

CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025

FEE AND RATE SCHEDULE**ELECTRIC UTILITY**

| | <u>Lumens</u> | <u>Monthly Rate</u> |
|--|---------------|---------------------|
| Outside Lighting Service: | | |
| Mercury Vapor Lights*: | | |
| 175 watt/Open Globe-Existing Pole O/H (1) (OL-1) | 7,500 | \$11.05 |
| 175 watt/Open Globe-New 30' Wood Pole O/H (OL-6) | 7,500 | \$13.45 |
| 175 watt/Open Globe-New 30' Wood Pole U/G (OL-7) | 7,500 | \$17.18 |
| 175 watt/Open Globe-New 30' Fiberglass Pole U/G (OL-8) | 7,500 | \$23.62 |
| 400 watt/Cobra Head-Existing Pole O/H (1) (OL-2) | 20,000 | \$17.66 |
| 400 watt/Cobra Head-New 30' Wood Pole O/H (OL-9) | 20,000 | \$21.21 |
| 400 watt/Cobra Head-New 30' Wood Pole U/G (OL-10) | 20,000 | \$23.52 |
| High Pressure Sodium Lights: | | |
| 100 watt/Pole Top (15' pole) (OL-11) | 9,500 | \$20.41 |
| 100 watt/Open Globe-Existing Pole O/H (1) (OL-3) | 9,500 | \$11.05 |
| 100 watt/Open Globe-New 30' Wood Pole O/H (OL-12) | 9,500 | \$13.45 |
| 100 watt/Open Globe-New 30' Wood Pole U/G (OL-13) | 9,500 | \$17.18 |
| 250 watt/Cobra Head-Existing Pole O/H (1) (OL-4) | 27,500 | \$19.46 |
| 250 watt/Cobra Head-New 30' Wood Pole O/H (OL-14) | 27,500 | \$23.04 |
| 250 watt/Cobra Head-New 30' Wood Pole U/G (OL-15) | 27,500 | \$27.63 |
| 250 watt/Cobra Head-New 30' Fiberglass Pole U/G (OL-16) | 27,500 | \$37.65 |
| 250 watt/Flood Existing Pole O/H (1,2) (OL-17) | 27,500 | \$20.41 |
| 250 watt/Flood-New 30' Wood Pole O/H (2) (OL-18) | 27,500 | \$23.72 |
| 250 watt/Flood-New 30' Wood Pole U/G (OL-19) | 27,500 | \$28.12 |
| 250 watt/Flood-New 30' Fiberglass Pole U/G (2) (OL-20) | 27,500 | \$38.10 |
| Metal Halide Lights: | | |
| 400 watt/Flood-Existing Pole O/H (OL-21) | 41,000 | \$24.46 |
| 400 watt/Flood-New 30' Wood Pole O/H (OL-22) | 41,000 | \$28.72 |
| 400 watt/Flood-New 30' Wood Pole U/G (OL-23) | 41,000 | \$36.60 |
| 400 watt/Flood-New 30' Fiberglass Pole U/G (OL-24) | 41,000 | \$41.15 |
| 3000 Kelvin LED Lights: | | |
| 38 watt Town & Country LED on 15' Fiberglass Pole (OL-25) | 3,242 | \$20.41 |
| 49 watt Type III (Roadway)-Existing Pole O/H (OL-26) | 5,000 | \$7.35 |
| 49 watt Type III (Roadway)-New Pole O/H (OL-27) | 5,000 | \$9.75 |
| 49 watt Type III (Roadway)-New Pole U/G (OL-28) | 5,000 | \$13.48 |
| 49 watt Type III (Roadway)-New FBG Pole U/G (OL-29) | 5,000 | \$26.58 |
| 50 watt Type V (Area)-Existing Pole O/H (OL-30) | 4,713 | \$7.30 |
| 50 watt Type V (Area)-New 30' Wood Pole O/H (OL-31) | 4,713 | \$9.70 |
| 50 watt Type V (Area)-New 30' Wood Pole U/G (OL-32) | 4,713 | \$13.43 |
| 50 watt Type V (Area)-New 30' Fiberglass Pole U/G (OL-33) | 4,713 | \$26.58 |
| 135 watt Type II (Roadway)-Existing Pole O/H (OL-34) | 14,080 | \$12.00 |
| 135 watt Type II (Roadway)-New 30' Wood Pole O/H (OL-35) | 14,080 | \$15.58 |
| 135 watt Type II (Roadway)-New 30' Wood Pole U/G (OL-36) | 14,080 | \$20.17 |
| 135 watt Type II (Roadway)-New 30' Fiberglass Pole U/G (OL-37) | 14,080 | \$30.19 |
| 121 watt Type V (Area)-Existing Pole O/H (OL-38) | 13,040 | \$11.60 |
| 121 watt Type V (Area)-New 30' Wood Pole O/H (OL-39) | 13,040 | \$15.18 |
| 121 watt Type V (Area)-New 30' Wood Pole U/G (OL-40) | 13,040 | \$19.77 |
| 121 watt Type V (Area)-New 30' Fiberglass Pole U/G (OL-41) | 13,040 | \$29.29 |
| | <u>Lumens</u> | <u>Monthly Rate</u> |
| 125 watt Flood-Existing Pole O/H (OL-42) | 15,000 | \$15.60 |
| 125 watt Flood-New 30' Wood Pole O/H (OL-43) | 15,000 | \$18.91 |
| 125 watt Flood-New 30' Wood Pole U/G (OL-44) | 15,000 | \$23.31 |
| 125 watt Flood-New 30' Fiberglass Pole U/G (OL-45) | 15,000 | \$33.29 |
| 150 watt Flood-Existing Pole O/H (OL-46) | 18,200 | \$16.65 |
| 150 watt Flood-New 30' Wood Pole O/H (OL-47) | 18,200 | \$19.96 |
| 150 watt Flood-New 30' Wood Pole U/G (OL-48) | 18,200 | \$24.36 |
| 150 watt Flood-New 30' Fiberglass Pole U/G (OL-49) | 18,200 | \$34.34 |

**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

FEE AND RATE SCHEDULE**ELECTRIC UTILITY (cont'd)**

*High Pressure Sodium, Mercury Vapor and Metal Halide lights are not available for new installations.

Rate information provided here is for reference. For details, please see rate schedules at:

https://www.statesvillenc.net/departments/electric_utilities/rates

| | <u>Monthly Rate</u> |
|---------------------------------------|-----------------------------|
| Residential Service: | |
| Basic Facilities Charge | \$14.00 |
| Energy Charge per kWh for all kWh | 9.14 cents |
| Small General Service: | |
| Basic Facilities Charge | \$20.78 |
| Demand Charge: | |
| First 30 kW per kW | \$0.00 |
| Next 20 kW per kW | \$3.18 |
| Additional kW | \$9.27 |
| Energy Charge: | |
| First 3,000 kWh per kWh | 13.089 cents |
| Additional kWh per kWh | 7.265 cents |
| Medium Industrial General Service: | |
| Basic Facilities Charge | \$20.78 |
| Demand Charge: | |
| First 30 kW per kW | \$0.00 |
| Next 20 kW per kW | \$3.39 |
| Additional kW | \$9.72 |
| Energy Charge: | |
| First 3,000 kWh per kWh | 14.477 cents |
| Additional kWh per kWh | 7.393 cents |
| Large Industrial General Service: | |
| Basic Facilities Charge | \$20.78 |
| Demand Charge per kW for all kW | \$10.85 |
| Energy Charge per kWh for all kWh: | |
| Billing Months October through May | 6.215 cents |
| Billing Months June through September | 6.706 cents |
| Commercial Time-of-Use Service: | |
| Basic Facilities Charge | \$55.14 |
| Demand Charge per kW for all kW | \$13.01 |
| Energy Charge per kWh for all kWh | 5.655 cents |
| Industrial Time-of-Use Service: | |
| Basic Facilities Charge | \$55.14 |
| Demand Charge per kW for all kW | \$14.29 |
| Energy Charge per kWh for all kWh: | |
| Billing Months October through May | 4.924 cents |
| Billing Months June through September | 5.415 cents |
| | <u>Monthly Rate</u> |
| Industrial Customer Incentive Rate: | |
| Basic Facilities Charge | \$53.55 |
| Demand Charge: | |
| On Peak Demand Charge: | |
| First 2,000 kW per kW | June - September \$18.35 |
| Next 3,000 kW per kW | October - May \$10.80 |
| Over 5,000 kW per kW | June - September \$16.84 |
| | October - May \$9.26 |
| | June - September \$15.27 |
| | October - May \$7.67 |

**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

FEE AND RATE SCHEDULE**ELECTRIC UTILITY (cont'd)**

Rate information provided here is for reference. For details, please see rate schedules at:
https://www.statesvillenc.net/departments/electric_utilities/rates

| | | |
|--|------------------|---------------------|
| Off Peak Excess Demand Charge: | June - September | \$1.42 |
| (per kW for all kW) | October - May | \$1.42 |
| Energy Charge: | | |
| All On Peak Energy: | June - September | 6.028 cents |
| (per kWh for all kWh) | October - May | 6.028 cents |
| All Off Peak Energy: | June - September | 3.009 cents |
| (per kWh for all kWh) | October - May | 3.009 cents |
| Very Large Industrial Customer Incentive Rate: | | |
| Basic Facilities Charge | | \$49.87 |
| Demand Charge: | | |
| On Peak Demand Charge: | | |
| First 2,000 kW per kW | June - September | \$17.08 |
| | October - May | \$10.06 |
| Next 3,000 kW per kW | June - September | \$15.66 |
| | October - May | \$8.64 |
| Over 5,000 kW per kW | June - September | \$14.19 |
| | October - May | \$7.12 |
| Off Peak Excess Demand Charge: | June - September | \$1.37 |
| (per kW for all kW) | October - May | \$1.37 |
| Energy Charge: | | |
| All On Peak Energy: | June - September | 5.613 cents |
| (per kWh for all kWh) | October - May | 5.613 cents |
| All Off Peak Energy: | June - September | 2.801 cents |
| (per kWh for all kWh) | October - May | 2.801 cents |
| Industrial Economic Development Rider: | | |
| Monthly Credit (Discount) Period: | | |
| Months 1-12 | | 20% |
| Months 13-24 | | 15% |
| Months 25-36 | | 10% |
| Months 37-48 | | 5% |
| After Month 48 | | 0% |
| Coincident Peak Rate Medium Service: | | |
| Basic Facilities Charge | | \$85.00 |
| Demand Charge: | | |
| Monthly CP Demand: | June - September | \$28.91 |
| (per kW for all kW) | October - May | \$8.00 |
| Excess Demand (All Months) | | \$2.41 |
| Energy Charge: | | |
| All On Peak Energy: | June - September | 6.741 cents |
| (per kWh for all kWh) | October - May | 6.027 cents |
| All Off Peak Energy: | June - September | 4.932 cents |
| (per kWh for all kWh) | October - May | 4.504 cents |
| Coincident Peak Rate Large Service: | | <u>Monthly Rate</u> |
| Basic Facilities Charge | | \$425.00 |
| Demand Charge: | | |
| Monthly Billing Demand: | June - September | \$26.02 |
| (per kW for all kW) | October - May | \$4.76 |
| Excess Demand (All Months) | | \$2.41 |

**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

| FEE AND RATE SCHEDULE | ELECTRIC UTILITY (cont'd) | |
|--|---------------------------|-------------|
| Energy Charge: | | |
| All On Peak Energy: | June - September | 5.591 cents |
| (per kWh for all kWh) | October - May | 5.135 cents |
| All Off Peak Energy: | June - September | 4.639 cents |
| (per kWh for all kWh) | October - May | 4.271 cents |
| Rate information provided here is for reference. For details, please see rate schedules at: https://www.statesvillenc.net/departments/electric_utilities/rates | | |
| Coincident Peak Rate Very Large Service: | | |
| Basic Facilities Charge | | \$371.20 |
| Demand Charge: | | |
| Monthly Billing Demand: | June - September | \$22.58 |
| (per kW for all kW) | October - May | \$3.53 |
| Excess Demand (All Months) | | \$2.11 |
| Energy Charge: | | |
| All On Peak Energy: | June - September | 5.27 cents |
| (per kWh for all kWh) | October - May | 4.405 cents |
| All Off Peak Energy: | June - September | 3.700 cents |
| (per kWh for all kWh) | October - May | 3.345 cents |
| REPS Rider - Renewable Energy Portfolio Standards: | Residential | \$0.87 |
| | Commercial | \$4.72 |
| | Industrial | \$48.67 |
| RECR-1 Rider - Renewable Energy Credit Rider: | | |
| Monthly Credit (Discount): | | |
| Avoided Cost Credit Rate (\$ per kWh): | | |
| On-Peak Energy | | \$0.4800 |
| Off-Peak Energy | | \$0.0150 |
| CG-1 Rider - Customer Generation Credit Rider: | | |
| CG-2 Rider - Customer Generation Credit Rider: | | |
| Monthly Customer Generation Credit Rate (Discount): | | |
| June - September (per kW) | | \$14.58 |
| ECCR - Excess Capacity Credit Rider: | | |
| Monthly Credit (Discount): | | |
| All On Peak Demand (per kW) | | \$1.75 |
| Surge Protection Rider: | | |
| Per Device | | \$7.00 |
| AMI Opt-out | | \$30.00 |
| Overhead to Underground Conversion | | \$25/ft |

Rate information provided here is for reference. For details, please see rate schedules at:
https://www.statesvillenc.net/departments/electric_utilities/rates

**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

| | |
|------------------------------|-------------------|
| FEE AND RATE SCHEDULE | STORMWATER |
|------------------------------|-------------------|

| | | <u>Fees</u> | |
|-----------------|---|--|---------------------|
| Stormwater Fee: | Equivalent Residential Unit (ERU) | \$6.20 per ERU | *effective 1/1/2026 |
| | Grading only or Full Constuction Documents ** | \$500 per project + \$100 per Acre of disturbance | |
| | Revision to approved plans | \$500 per project + \$100 per Acre of additional disturbance | |

** If no revisions are required between grading only and full construction, then no additional stormwater review fees are required. **

| | |
|------------------------------|------------------------|
| FEE AND RATE SCHEDULE | WATER AND SEWER |
|------------------------------|------------------------|

Inside Rates:

| | | <u>Fees</u> | |
|-------------------------|--------------------|-------------|--|
| Water Charges: | Basic Facility Fee | \$11.70 | |
| | Per 100 cubic feet | \$3.45 | |
| Sewer Charges: | Basic Facility Fee | \$17.54 | |
| | Per 100 cubic feet | \$5.77 | |
| Flat rate sewer charge: | Residential | \$50.17 | |
| | Commercial | \$193.41 | |

Outside Rates:

| | | | |
|--|--------------------|--------------------------|--|
| Water Charges: | Basic Facility Fee | \$29.26 | |
| | Per 100 cubic feet | \$8.65 | |
| Sewer Charges: | Basic Facility Fee | \$43.85 | |
| | Per 100 cubic feet | \$14.41 | |
| Flat rate sewer charge: | Residential | \$144.04 | |
| | Commercial | \$693.26 | |
| Water Tap (by meter diameter, in inches): | 3/4" | \$3,080.00 | |
| | 1" | \$3,520.00 | |
| | 1 1/2" | \$5,250.00 | |
| | 2" | \$6,350.00 | |
| | >2" | Call For Estimate | |
| Sewer Tap | 4" | \$2,310.00 | |
| | >4" | Call For Estimate | |
| Water Connect Fee (when tap made by others) | | \$50.00 + meter cost | |
| Sewer Connect Fee (when tap made by others) | | \$50.00 | |
| Tap Recovery Fee (to reinstall abandoned water & sewer taps ¹) | | \$150 + meter cost + SDF | |

Water System Development Fee (by water meter size²):

| | |
|--------------|-------------|
| 5/8" or 3/4" | \$1,006.00 |
| 1" | \$1,676.00 |
| 1 1/2" | \$3,353.00 |
| 2" | \$5,364.00 |
| 3" Singlejet | \$10,728.00 |
| 3" Compound | \$10,728.00 |

**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

FEE AND RATE SCHEDULE**WATER AND SEWER (cont'd)**

| | Fees |
|--------------|--------------|
| 3" Turbine | \$11,734.00 |
| 4" Singlejet | \$16,763.00 |
| 4" Compound | \$16,763.00 |
| 4" Turbine | \$21,122.00 |
| 6" Singlejet | \$33,526.00 |
| 6" Compound | \$33,526.00 |
| 6" Turbine | \$43,584.00 |
| 8" Compound | \$53,642.00 |
| 8" Turbine | \$93,874.00 |
| 10" Turbine | \$140,811.00 |
| 12" Turbine | \$177,690.00 |

Sewer System Development Fee (by water meter size²):

| | |
|--------------|--------------|
| 5/8" or 3/4" | \$1,301.00 |
| 1" | \$2,169.00 |
| 1 1/2" | \$4,337.00 |
| 2" | \$6,940.00 |
| 3" Singlejet | \$13,880.00 |
| 3" Compound | \$13,880.00 |
| 3" Turbine | \$15,181.00 |
| 4" Singlejet | \$21,687.00 |
| 4" Compound | \$21,687.00 |
| 4" Turbine | \$27,326.00 |
| 6" Singlejet | \$43,375.00 |
| 6" Compound | \$43,375.00 |
| 6" Turbine | \$56,387.00 |
| 8" Compound | \$69,400.00 |
| 8" Turbine | \$121,450.00 |
| 10" Turbine | \$182,175.00 |
| 12" Turbine | \$229,887.00 |

1 To restore water and/or sewer taps that were previously abandoned by the City at the request of the owner.

2 When the water tap size is larger than the water meter size, the SDF will be based on the tap size.

Industrial Sampling Fees:

| | <u>Fees</u> |
|-------------------------------------|-------------|
| pH | \$10.10 |
| Biological Oxygen Demand (BOD) | \$28.05 |
| Total Suspended Solids (TSS) | \$19.00 |
| Chemical Oxygen Demand (COD) | \$28.05 |
| Ammonia Nitrogen (NH ₃) | \$19.00 |
| Cadmium (Cd) | \$53.80 |
| Lead (Pb) | \$53.80 |
| Nickel (Ni) | \$53.80 |
| Silver (Ag) | \$53.80 |
| Copper (Cu) | \$53.80 |
| Chromium (Cr) | \$53.80 |
| Zinc (Zn) | \$53.80 |
| Arsenic (Ar) | \$53.80 |
| Molybdenum (Mo) | \$53.80 |
| Mercury (Hg) | \$53.80 |
| Selenium (Se) | \$53.80 |
| Oil & Grease | \$35.90 |
| Total Cyanide (TCN) | \$53.80 |

**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

FEE AND RATE SCHEDULE**WATER AND SEWER (cont'd)**

| | |
|-------------------------------|----------|
| Alkalinity | \$12.30 |
| Chlorine | \$12.30 |
| Conductivity | \$10.10 |
| Dissolved Oxygen | \$10.10 |
| Fecal Coliforms (MF) | \$10.10 |
| Nitrate/Nitrite | \$35.90 |
| Temperature | \$5.60 |
| Total Kjeldahl Nitrogen (TKN) | \$35.90 |
| Total Solids(TS) | \$28.00 |
| Permit Application Fee | \$534.00 |
| Permit Renewal Fee | \$178.00 |

3rd Creek WWTP

| <u>Parameter</u> | <u>Removal Cost (\$/lb)</u> |
|--------------------|-----------------------------|
| BOD | \$0.61 |
| COD | \$1.36 |
| TSS | \$0.72 |
| NH ₃ -N | \$0.09 |
| Total Cu | \$0.000083 |

4th Creek WWTP

| <u>Parameter</u> | <u>Removal Cost (\$/lb)</u> |
|--------------------|-----------------------------|
| BOD | \$0.13 |
| COD | \$0.34 |
| TSS | \$0.21 |
| NH ₃ -N | \$0.02 |
| Total Cu | \$0.000023 |

FEE AND RATE SCHEDULE**FIRE**

Routine Maintenance Inspections:

| | <u>Fees</u> |
|---|--|
| Less than 1,000 sq. ft. | \$50.00 |
| 1,000 - 2,499 sq. ft. | \$75.00 |
| 2,500 - 9,999 sq. ft. | \$100.00 |
| Over 10,000 sq. ft. | \$150.00 |
| Foster Home | \$50.00 |
| Inspection (outside normal business hours) (Requested by owner/contractor - min. 1 hr) | \$75.00/hour in addition to Routine Fee |

Life Safety Violations:

| | |
|--|------------|
| 1st Offense | \$250.00 |
| 2nd Offense | \$500.00 |
| 3rd Offense | \$1,000.00 |
| Fire Lane Violation | \$75.00 |
| Open Burning without a permit, per violation | \$250.00 |

Plan Reviews:

| | |
|----------------------------------|-------------------------------|
| Construction Plans | \$0.02/sq. ft. (\$250.00 min) |
| Fire Alarm System Plans | \$0.02/sq. ft. (\$250.00 min) |
| Hood System Plans | \$100.00/per hood |
| Spray Booth Plans | \$100.00/per booth |
| Sprinkler/Standpipe System Plans | \$0.02/sq. ft. (\$250.00 min) |
| Other Extinguishment Systems | \$100.00/per system |
| Emergency Responder Radio System | \$100.00 |
| Demolition | \$50.00 |

**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

FEE AND RATE SCHEDULE**FIRE (cont'd)**

Other Fees:

| | |
|-------------------------------------|------------------|
| Hydrant Flow Test | \$150.00 |
| No Key Holder Response | \$100.00 |
| Fireworks Displays (2 hr minimum) | \$350.00 |
| Cost for Standby (2 hr minimum) | \$50.00 |
| Incident Commander (2 hr minimum) | \$75.00 |
| Engine/Ladder (2 hr minimum) | \$150.00 |
| Supplies/Materials/Rental Equipment | Replacement Cost |

Off-Site Fees:

| | Flat Fee | Additional Fee |
|-----------------------------|------------|----------------------------|
| Hazmat Level 1 | \$700.00 | \$200.00 hr. after 1st hr. |
| Hazmat Level 2 | \$2,500.00 | \$200.00 hr. after 1st hr. |
| Hazmat Level 3 | \$5,900.00 | \$300.00 hr. after 1st hr. |
| Engine Standby | \$400.00 | \$100.00 hr. after 4 hrs. |
| Ladder Standby | \$500.00 | \$100.00 hr. after 4hrs. |
| Confined Space Standby | \$800.00 | \$100.00 hr. after 4 hrs. |
| Miscellaneous Equipment Use | \$200.00 | Replacement Cost is higher |

Special Permits:

| | Fees |
|--|----------|
| ABC License | \$100.00 |
| Amusement Buildings | \$100.00 |
| Burning Permit | \$100.00 |
| Carnivals/Fairs | \$100.00 |
| Combustible Dust Producing Operations | \$100.00 |
| Covered Mall Buildings | \$100.00 |
| Cryogenic Fluids | \$100.00 |
| Exhibits & Trade Shows | \$100.00 |
| Explosives | \$100.00 |
| Fire Pumps and related equipment | \$100.00 |
| Flammable/Combustible Liquids | \$100.00 |
| (only mandated according to NC Fire Prevention Code) | \$100.00 |
| Fumigation/Insecticide/Fogging | \$100.00 |
| Hazardous Materials | \$100.00 |
| (as required by Table 105.6.20 of the NC Fire Prevention Code) | |
| Liquid or Gas Fueled Vehicles/Equipment in Assembly | \$100.00 |
| Open Burning Permit | \$100.00 |
| Private Fire Hydrant Installation/Removal | \$100.00 |
| Spraying/Dipping | \$100.00 |
| Tank Removal/Installation | \$100.00 |
| Temporary Membrane Structures (≤3,000 sq.ft.) | \$100.00 |
| Any Required Permit not listed | \$100.00 |
| (as listed in Section 105 of the NC Fire Prevention Code) | |

*Any work started prior to issuance of a permit is subject to permit fees times two (2)

Special Permit fees for non-profit organizations can be exempted by attaching a copy of the organization's 501(c) 3 - non-profit

**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

FEE AND RATE SCHEDULE**PLANNING**

Development Fees:

Property Clearances:

| | <u>Fees</u> |
|---|-------------|
| Zoning Permits | \$50.00 |
| Sign Permits | \$50.00 |
| Zoning Verification | \$35.00 |
| Home Occupation | \$75.00 |
| Change of Use | \$50.00 |
| Permit After the Fact (Zoning, Sign & Occupation) | \$100.00 |
| COA After the Fact | \$100.00 |

Plans Review:

| | |
|---|----------|
| TRC Plans (Residential, Commercial, Industrial) | \$400.00 |
| TRC Plans (3rd, 4th and Subsequent Submittals) | \$600.00 |
| TRC Minor Plans | \$400.00 |
| Annexations | \$400.00 |

Subdivisions:

| | |
|---------------------------|---------------------|
| Sketch Plan | \$300.00 |
| Preliminary Minor | \$200.00 + 1.00 lot |
| Preliminary Major | \$400.00 + 1.00 lot |
| Minor Final | \$100.00 |
| Major Final | \$200.00 |
| Recombinations/Amendments | \$100.00 |

Board of Adjustments:

| | |
|----------|----------|
| Variance | \$600.00 |
|----------|----------|

Planning Board:

| | <u>Fees</u> |
|--------------------------|-------------|
| Rezoning | \$600.00 |
| Conditional Use Rezoning | \$800.00 |
| Special Use Permit | \$350.00 |
| Text Amendment | \$400.00 |
| Vested Rights | \$400.00 |

Publications:

| | |
|--------------------------|---------|
| Unified Development Code | \$45.00 |
|--------------------------|---------|

Minimum Housing:

| | |
|---------------------|----------|
| Second Reinspection | \$150.00 |
|---------------------|----------|

Nuisance and Abatements:

| | |
|-----------------------------|----------|
| Mow Weeded Lot: | |
| 1st hour or fraction | \$250.00 |
| 2nd/subsequent hour | \$100.00 |

FEE AND RATE SCHEDULE**POLICE**

| | <u>Fees</u> |
|-------------------------------------|-------------|
| Precious Metals | \$180.00 |
| Finger Printing | \$10.00 |
| Precious Metals Emp. Init. | \$10.00 |
| Precious Metal Emp. Ren. | \$3.00 |
| False Alarm Fee | \$50.00 |
| Parking Tickets: | |
| Original Ticket | \$10.00 |
| Past Due After 14 Days \$30 Penalty | \$40.00 |

**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

FEE AND RATE SCHEDULE**RECREATION**

| Statesville Fitness & Activity: | | <u>Fees</u> |
|------------------------------------|--|--------------------------------------|
| Memberships and Daily Fees: | | |
| Individual (Ages 18-54): | | |
| Statesville Resident: | | |
| Annual | | \$160.00 |
| Annual w/ monthly draft | | \$20/month |
| Monthly | | \$20.00 |
| Daily | | \$5.00 |
| Youth (17 & Under): | | |
| Statesville Resident: | | |
| Annual | | \$125.00 |
| Annual w/ monthly draft | | \$15/month |
| Monthly | | \$15.00 |
| Daily | | \$4.00 |
| Senior (55+): | | |
| Statesville Resident: | | |
| Annual | | \$125.00 |
| Annual w/ monthly draft | | \$15/month |
| Monthly | | \$15.00 |
| Daily | | \$4.00 |
| Family: | | |
| Statesville Resident: | | |
| Annual | | \$235 + \$50/person after 3 |
| Annual w/ monthly draft | | \$30 + \$10/per person after 3/month |
| Monthly | | \$30 + \$10/person after 3 |
| Rec ID (basketball only): | | |
| | | <u>Fees</u> |
| 18+ Resident | | \$30.00 |
| Under 17 | | \$10.00 |
| Corporate: | | |
| Individual | | \$125.00 |
| Family | | \$210 plus \$45/person after 3 |
| Military & Veteran: | | |
| Individual | | \$125.00 |
| Family | | \$210 + \$45/person after 3 |
| Group Fitness drop in/program | | |
| | | \$5/session |
| Fitness on Demand (add on product) | | |
| | | \$5/month (added to membership) |
| Wall Climbing: | | |
| Gear Rentals: | | |
| Harness: | | |
| Members | | FREE |
| Non-members | | \$5.00 |

CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025

FEE AND RATE SCHEDULE

RECREATION (cont'd)

Supervised Child Care (per visit):

| | |
|------------------|--------|
| 1st Child | \$5.00 |
| Additional Child | \$3.00 |

Room Rental:

Room Rental Rates

| | | |
|----------|--------|----------|
| 1 Room: | Hourly | \$40.00 |
| 2 Rooms: | Hourly | \$65.00 |
| 3 Rooms: | Hourly | \$85.00 |
| 4 Rooms: | Hourly | \$100.00 |
| Deposit | | \$50.00 |

Gym Rental Rates

| | | |
|-------------|------------------|----------|
| Cross Court | Hourly | \$50.00 |
| | Daily (4+ hours) | \$200.00 |
| Full Court | Hourly | \$75.00 |
| | Daily (4+ hours) | \$300.00 |
| Deposit | | \$100.00 |

Programs:

| | |
|--------------------------------|----|
| Teacher Workday Camp (per day) | 30 |
|--------------------------------|----|

| | |
|------------|---------|
| Youth Fit: | \$40.00 |
|------------|---------|

| | |
|-------------|---------|
| Belay Class | \$10.00 |
|-------------|---------|

| | |
|-----------------------------|----------|
| After School (per semester) | \$300.00 |
|-----------------------------|----------|

| | |
|------------|-----|
| Day Camps: | 125 |
|------------|-----|

| | |
|---------------|----------|
| Sports Camps: | \$125.00 |
|---------------|----------|

| | |
|-----------------|----------|
| Adventure Camp: | \$175.00 |
|-----------------|----------|

Fees

| | |
|-----------------|-------------------------------|
| Youth Art Class | \$10/session + materials cost |
|-----------------|-------------------------------|

| | |
|---------------------------|-------------------------------|
| Youth Group Fitness Class | \$5-\$15/session |
| Art Clinic | \$20/session + materials cost |

| | |
|----------------------|-----------------------|
| Drop in Park Program | \$10 + materials cost |
|----------------------|-----------------------|

| | |
|-----------|-----------------------------------|
| Day trips | \$20 + admission & 3rd party fees |
|-----------|-----------------------------------|

| | |
|--------------------|----------|
| Family night bingo | \$1/card |
|--------------------|----------|

**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

FEE AND RATE SCHEDULE**RECREATION (cont'd)**

Statesville Leisure Pool:

General Admission Fees:

Pool Session Admission

| | |
|---------------------------|--|
| Under age 1 | Free |
| Ages 1 and over | \$7.00 (current) \$10 effective 05/2026 increasing for 2026 season |
| Group Camp Pool Admission | \$5.00 |
| Pool Birthday Party | \$150.00 |
| Exclusive Rental: | \$1,000.00 |

Pool Program Admission

\$5.00

Athletics:

Concession Stand (Daily)

\$50.00

Dumpster Fee (Daily) (Tournaments)

\$50.00

Food Truck Space Rental

\$100.00

Iredell Senior Games:

\$10.00

Banquet Fee

\$5.00

Youth Baseball:

\$45.00

Youth Wrestling:

\$45.00

Youth Basketball:

\$45.00

Youth Softball:

\$45.00

Tournament Admission:

\$5.00

Adult Team League Fee:

\$100.00

Adult Basketball Registration

\$60.00

Late Roster Addition:

\$15.00

Shelter (per hour):

| | |
|-------------------------|---------|
| General no admission | \$15.00 |
| Non-profit w/ admission | \$20.00 |
| Commerical w/admission | \$25.00 |
| Inflatable fee | \$25.00 |

Special Events:

| | |
|--------------------------------|--|
| Application Fee | \$25.00 |
| Late Application Fee | \$25.00 |
| Free to public and vendors | applicable facility rental fees |
| Admission to public or vendors | applicable facility rental fees + \$50 |

Baseball/Softball Fields:

\$25.00/Hour

Daily

\$200.00

Baseball/Softball Field Lights:

\$20.00/Hour

Soccer Fields:

\$25.00/Hour

Daily

\$200.00

Soccer Field Lights:

\$20/Hour

**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

| FEE AND RATE SCHEDULE | RECREATION (cont'd) |
|---|-------------------------------|
| | <u>Fees</u> |
| Outdoor basketball courts: | \$25.00/Hour |
| Daily | \$200.00 |
| Tennis: | |
| Juniors: | \$80/month |
| Clinics: | |
| Tennis 101 | \$100/month |
| Tennis 201; Skills & Drills | \$20/session |
| Summer Tennis Camp | \$175/week |
| Court Rental: | |
| Organized match play/practice | \$5/hour |
| Public | \$3/hour |
| Soccer registraton: | \$60 + potential uniform fees |
| Public Grounds and Cemetery: | |
| Cemetery Interment Fees: | |
| Openings/Closings | |
| Statesville Resident Adult | \$500.00 |
| Non-Resident | \$1,000.00 |
| Cremation | \$250.00 |
| Non-Resident | \$500.00 |
| Infant Burial (Under 6 months) Hand Dug | \$250.00 |
| Non-Resident | \$500.00 |
| Double Depth Adult | \$1,000.00 |
| Double Depth Non-Resident | \$1,400.00 |
| Cemetery Space Fees: | |
| Full Size Grave Space: | |
| Statesville Resident | \$650.00 |
| Non-Resident | \$1,300.00 |
| Cremation: | |
| Statesville Resident | \$300.00 |
| Non-Resident | \$600.00 |
| Infant: | |
| Statesville Resident | \$300.00 |
| Non-Resident | \$600.00 |
| Veteran Space | \$0.00 |
| Veteran Space Non-Resident | \$300.00 |
| Bentley Community Center: | |
| Membership Fees: | |
| Individual (18-54): | |
| Statesville Resident: | |
| Annual | \$80.00 |
| Monthly | \$10.00 |
| Daily | \$1.00 |
| Youth (16 & 17): | |
| Statesville Resident: | <u>Fees</u> |
| Annual | \$50.00 |
| Monthly | \$5.00 |
| Daily | \$1.00 |
| Senior (55+): | |
| Statesville Resident: | |
| Annual | \$50.00 |
| Monthly | \$5.00 |
| Daily | \$1.00 |

**CITY OF STATESVILLE, NORTH CAROLINA
FEE AND RATE SCHEDULE
EFFECTIVE JULY 1, 2025**

| | |
|------------------------------|----------------------------|
| FEE AND RATE SCHEDULE | RECREATION (cont'd) |
|------------------------------|----------------------------|

| | |
|-------------------------------|------------------|
| Rec ID: | \$1.00 |
| Room Rental Fees: | |
| Room Deposit | \$50.00 |
| Room Rental (per hour) | \$20.00 |
| Gym Deposit | \$100.00 |
| Half Court Gym (per hour) | \$25.00 |
| Full Court Gym (per hour) | \$35.00 |
| Set-up Fee | \$50.00 |
| | <u>Fees</u> |
| Bristol Community Center: | |
| Room Rental Fees: | |
| Deposit | \$50.00 |
| Room Rental: | Per Hour \$20.00 |
| | 4 Hours \$60.00 |
| | 8 Hours \$100.00 |
| Equipment Rental Fee: | |
| 8' Tables (each) | \$5.00 |
| Chairs (each) | \$1.00 |
| Bingo Set | \$6.00 |

| | |
|------------------------------|---------------------------------|
| FEE AND RATE SCHEDULE | PUBLIC WORKS ENGINEERING |
|------------------------------|---------------------------------|

| | | |
|---|-------------|-------------------------|
| | <u>Fees</u> | |
| Driveway Permit | \$25.00 | |
| Re-inspection Residential Construction | \$50.00 | |
| In Lieu of Sidewalk | \$30.00/lf | |
| In Lieu of Curb and Gutter | \$37.00/lf | |
| Construction Inspection Fees | | |
| Proof Roll Inspection Fee | \$400.00 | Per Inspection |
| Sidewalk Inspection Fee | \$1.50 | Per Foot |
| Footer Failure - Repair (Reschedule Inspection) | \$100.00 | Flat Fee |
| Public Street Inspection | \$1.50 | Per Foot |
| Storm Drain Inspection | \$1.50 | Per Foot |
| Detention Pond Inspection | \$200.00 | Per Pond |
| Street Acceptance/Turnover Inspection | \$450.00 | Per Map |
| Encroachment Application Fees | | |
| Enroachment - Minor | \$0.05 | Up to 1,000 Linear Feet |
| Enroachment - Major | \$0.20 | Over 1,000 Linear Feet |
| Site Plan - Digital Fiber Network (DFN) | \$500.00 | Per Site Plan |

| | |
|------------------------------|--------------------------------|
| FEE AND RATE SCHEDULE | PUBLIC WORKS SANITATION |
|------------------------------|--------------------------------|

| | |
|-----------------------------------|---------------------------------|
| | <u>Fees</u> |
| Residential Yard Waste Collection | \$65.00 |
| Commercial Tipping Fees | \$14.95/cart/month (\$3.45/tip) |
| Toter Replacement | \$61.25 |

CITY OF STATESVILLE, NORTH CAROLINA
 FEE AND RATE SCHEDULE
 EFFECTIVE JULY 1, 2025

| FEE AND RATE SCHEDULE | TAXI CABS | | |
|--------------------------|-------------|---------|----------|
| Taximeter | <u>Fare</u> | | |
| Base Rate | \$3.00 | | 0/mi |
| Thereafter | | \$0.60 | 0.2/mi |
| Waiting | | \$30.00 | Hour |
| Luggage | | | |
| Small Parcels (< 50 lbs) | | \$0.25 | 1 |
| Large Parcels (> 50 lbs) | | \$0.50 | 1 |
| Footlockers | | \$0.50 | 1 |
| Trunk | | \$1.00 | 1 |
| Cleanup of Bodily Fluid | | \$50.00 | Incident |

**CITY OF STATESVILLE
POSITION CLASSIFICATION AND PAY PLAN
Effective as of March 23, 2024**

| GRADE LEVELS | POSITIONS |
|---------------------|---|
| 7 | Pool Attendant |
| 8 | Athletic Attendant, Customer Service- Airport, Leaf Collector, Landscaping/Groundskeeper, Lifeguard, Recreation Assistant, Summer Camp Counselor |
| 9 | Event Services Technician, Meter Reader, Operations Center Steward |
| 10 | Customer Service Representative I, Customer Services Representative II, Meter Services Attendant, Warehouse Technician, Waste Collector |
| 11 | Skilled Laborer (Airport, Grounds/Cemetery, Rec & Parks) |
| 12 | Administrative Associate (Rec/Parks, HR), Airport Line Technician Assistant, Assistant Pool Manager, Building Maintenance Worker (Civic Center), Skilled Laborer (Stormwater, Streets, Water Maint), Warehouse Supervisor |
| 13 | Administrative Associate-Police, Billing Specialist, Commercial Driver (Stormwater), Information Technology Helpdesk/Admin Specialist, Motor Equipment Operator I (Streets, Water Maint, Sanitation, Sewer Maint.), Parking Control Officer, Police Records Specialist, Residuals Equipment Operator, Skilled Laborer (Third Creek, Water Plant), Small Engine Mechanic, Street Services Technician, Summer Camp Supervisor, Wastewater Control Operator (Trainee) |
| 14 | Assistant Supervisor-Bentley Community Center, Customer Service Supervisor, Firefighter Recruit, Motor Equipment Operator II, Pool Manager, Wastewater Treatment Plant Operator I, Water/Sewer Camera Technician |
| 15 | Airport Line Service Technician, Firefighter, Firefighter I, Police Telecommunicator, Property Evidence Technician, Waste Control Operator (trainee), Water/Sewer Maintenance Meter Technician |
| 16 | Accounting Technician I, Accounting Technician/Payroll, Automotive Mechanic, Building Maintenance Technician, Lab Technician, Line Technician, Master Firefighter, Meter Services Supervisor, Office Manager (Civic Center, Electric, Fire, Planning, Police, PW Engineering, Water Resources), Office Manager-Cemetery Technician, Pretreatment Compliance Specialist, Project Coordinator Level I-Electric, Staking Technician, Utility Locator, Wastewater Treatment Plant Operator II, Water Treatment Plant Operator C |
| 17 | Airport Senior Line Service Technician, Telecommunications Supervisor, Fire Accreditation, Fire Inspector, GIS Analyst, Group Fitness Instructor, Line Technician I, Metering & Control Technician, Office Manager (Airport), Plant Maintenance Mechanic, Police Officer Recruit, Property Evidence Custodian, Staking Technician I, Substation Technician, Wastewater Treatment Plant Operator III, Water Treatment Plant Operator B |

**CITY OF STATESVILLE
POSITION CLASSIFICATION AND PAY PLAN
Effective as of March 23, 2024**

| GRADE LEVELS | POSITIONS |
|---------------------|--|
| 18 | Assistant Facility Supervisor (R&P Maintenance & Operations), Assistant Facility Supervisor (R&P Marketing & Programs), Backflow Control Technician, Benefits Specialist, CALEA Manager, Center Supervisor-Bentley Community Center, Community Resource Coordinator, Crime Analyst, Deputy City Clerk, Fitness Coordinator, Information Technology Technician, Marketing and Event Coordinator, Metering & Control Technician I, Police Officer, Police Officer I, Project Coordinator Level II (Electric), Records Supervisor, Stormwater Maintenance Supervisor, Substation Technician I |
| 19 | Business Development Specialist I, Construction Inspector, Engineering Technician, General Supervisor, Fire Lieutenant, Line Technician II, Master Police Officer, Metering & Control Technician II, Senior Utility Locator, Staking Technician II, Stormwater Program Specialist, Substation Technician II, Wastewater Treatment Plant Operator IV, Water Treatment Plant Operator A |
| 20 | Accounting, Assistant Fleet Manager, Assistant Sanitation Superintendent, GIS Specialist, Fire/Life Safety Educator, Master Fire Lieutenant, Parks Maintenance Manager, Planner I - Ordinance Enforcement Officer, Planning Technician, Police Corporal, Project Coordinator Level III, Senior Wastewater Treatment Plant Operator, Senior Water Treatment Plant Operator, Supervisor (Airport Maint, Building Maint, Streets, Sewer Maint, Water Maint.) |
| 22 | Athletic/Aquatics Manager, Line Technician III Level 3, Line Technician III Journeyman - Level 4, Planner II - Historic Preservation, Planner II - Plans Review, Purchasing Agent, Staking Technician III - Level 3, Staking Technician III - Level 4 |
| 23 | Business Development Specialist III, City Clerk, Civil Engineer, Construction & Project Manager, Communications & Records Division Manager, Deputy Fire Marshal, Fire Captain, GIS Administrator, Human Resources Generalist, Police Sergeant, Program & Facilities Manager - Fitness/Activities Center |
| 24 | Engineering Services Supervisor, Master Police Sergeant, Network Administrator |
| 25 | Fleet Manager, Grants Manager, Laboratory Manager, Sanitation Superintendent, Senior Planner, Stormwater Program Manager, Street Superintendent, Substation Supervisor, Wastewater Treatment Plant Supervisor, Water Treatment Plant Supervisor |
| 26 | Battalion Chief - Fire, Fire Accreditation Manager, Line Clearance Supervisor/Utility Arborist, Line Crew Supervisor, Police Captain, Risk & Safety Manager, Superintendent Parks/Public Grounds, Technical Services Supervisor, Water/Sewer Utility Superintendent |

**CITY OF STATESVILLE
POSITION CLASSIFICATION AND PAY PLAN
Effective as of March 23, 2024**

LEVELS**POSITIONS**

| | |
|----|---|
| 27 | Assistant Fire Chief - Training & Safety, Civil Engineer II, Fire Marshal, Information Technology Assistant Director, Public Information Officer |
| 28 | Assistant Public Works Director |
| 29 | Assistant Police Chief, Assistant to the City Manager, Deputy Fire Chief, Planning Assistant Director |
| 30 | Assistant Finance Director, Associate Electrical Engineer, Electrical Engineer I, Lead Electrical Engineer III, Senior Electrical Engineer II, Water Resources Operations Manager |
| 31 | Electric Operations Manager, Electric Utilities Assistant Director |
| 32 | Airport Director, Human Resources Director, Information Technology Director, Planning/Development Director, Public Works Director |
| 33 | Public Utilities Director, Recreation & Parks Director |
| 34 | Fire Chief |
| 35 | Chief Finance Officer, Chief of Police |
| 36 | Electric Utilities Director |
| 37 | N/A |
| 38 | N/A |
| 39 | Assistant City Manager |

ADDITIONAL INFORMATION

**CITY OF STATESVILLE
PAY SCHEDULE
Effective as of July 1, 2024**

-----MINIMUM-----

-----MAXIMUM-----

| GRADE | HOURLY | BIWEEKLY | ANNUALLY | HOURLY | BIWEEKLY | ANNUALLY |
|-------|--------|----------|------------|--------|------------|------------|
| 7 | 14.71 | 1,176.67 | 30,593.47 | 24.27 | 1,941.34 | 50,474.94 |
| 8 | 15.44 | 1,235.18 | 32,114.58 | ##### | 889,600.00 | ##### |
| 9 | 16.22 | 1,297.80 | 33,742.80 | 26.77 | 2,141.58 | 55,680.98 |
| 10 | 16.22 | 1,297.80 | 33,742.80 | 26.77 | 2,141.58 | 55,680.98 |
| 11 | 16.22 | 1,297.80 | 33,742.80 | 26.77 | 2,141.58 | 55,680.98 |
| 12 | 16.22 | 1,297.80 | 33,742.80 | 26.77 | 2,141.58 | 55,680.98 |
| 13 | 17.75 | 1,419.75 | 36,913.55 | 29.28 | 2,342.63 | 60,908.43 |
| 14 | 18.63 | 1,490.62 | 38,756.02 | 30.75 | 2,459.64 | 63,950.64 |
| 15 | 19.57 | 1,565.60 | 40,705.60 | 32.29 | 2,583.24 | 67,164.24 |
| 16 | 20.55 | 1,643.88 | 42,740.88 | 33.91 | 2,712.61 | 70,527.81 |
| 17 | 21.57 | 1,725.46 | 44,861.86 | 35.59 | 2,846.92 | 74,019.92 |
| 18 | 22.65 | 1,811.98 | 47,111.38 | 37.37 | 2,989.47 | 77,726.27 |
| 19 | 23.78 | 1,902.62 | 49,468.02 | 39.24 | 3,139.44 | 81,625.44 |
| 20 | 24.98 | 1,998.20 | 51,953.20 | 41.21 | 3,296.82 | 85,717.42 |
| 21 | 26.22 | 2,097.90 | 54,545.50 | 43.27 | 3,461.62 | 90,002.22 |
| 22 | 27.53 | 2,202.55 | 57,266.35 | 45.42 | 3,633.84 | 94,479.84 |
| 23 | 28.91 | 2,312.97 | 60,137.17 | 47.71 | 3,816.77 | 99,235.97 |
| 24 | 30.35 | 2,428.33 | 63,136.53 | 50.09 | 4,007.11 | 104,184.91 |
| 25 | 31.87 | 2,549.46 | 66,285.86 | 52.58 | 4,206.52 | 109,369.52 |
| 26 | 33.46 | 2,677.18 | 69,606.58 | 55.22 | 4,417.46 | 114,854.06 |
| 27 | 35.13 | 2,810.66 | 73,077.26 | 57.97 | 4,637.47 | 120,574.27 |
| 28 | 36.88 | 2,950.74 | 76,719.34 | 60.86 | 4,869.02 | 126,594.42 |
| 29 | 38.74 | 3,099.06 | 80,575.66 | 63.92 | 5,113.74 | 132,957.34 |
| 30 | 40.66 | 3,253.15 | 84,581.95 | 67.09 | 5,367.54 | 139,555.94 |
| 31 | 42.70 | 3,416.30 | 88,823.90 | 70.46 | 5,636.98 | 146,561.58 |
| 32 | 44.84 | 3,586.87 | 93,258.67 | 73.97 | 5,917.97 | 153,867.17 |
| 33 | 47.09 | 3,767.33 | 97,950.53 | 77.70 | 6,216.26 | 161,622.66 |
| 34 | 49.45 | 3,956.02 | 102,856.62 | 81.60 | 6,527.73 | 169,720.93 |
| 35 | 51.91 | 4,152.96 | 107,976.96 | 85.65 | 6,852.38 | 178,161.98 |
| 36 | 54.51 | 4,360.61 | 113,375.81 | 89.94 | 7,195.17 | 187,074.37 |
| 37 | 57.24 | 4,578.97 | 119,053.17 | 94.44 | 7,555.26 | 196,436.66 |
| 38 | 60.09 | 4,807.22 | 124,987.62 | 99.15 | 7,931.82 | 206,227.42 |
| 39 | 63.10 | 5,047.82 | 131,243.42 | 104.11 | 8,328.99 | 216,553.79 |

Accrual Basis of Accounting - A method of accounting where revenues are recognized in the accounting period when earned and expenses are recognized in the period when incurred.

Adopted Budget - The budget approved by City Council and enacted through a budget ordinance adopted on or before June 30 of each year.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on the value of real, certain personal, and public utility property according to the property's valuation and tax rate.

Amortization - To liquidate a debt by installment payments or to reduce premium or discount on a debt or investment.

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 has been legally authorized by the City Council.

Area - Same as object of expenditure that describes the article purchased or the service obtained.

Assessed Valuation - The value of real estate or personal property as determined by the Iredell County Tax Assessor as a basis for levying property taxes.

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

Available (Undesignated) Fund Balance - Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget - A budget in which the sum of estimated net revenues and appropriated fund balance is equal to appropriations.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

Bond - A security issued by or on behalf of a local authority; a written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

Bond Issue - Whenever a municipal government bond debt can be the result of multiple bond issues sold over the course of several years in varying amounts and with different terms of repayment.

Bond Rating - A grade indicating a governmental unit's investment quality. Generally, the higher the bond rating, the less risk investors assume resulting in a more favorable interest rate and lower cost of financing capital projects for the governmental unit. The three main bond rating agencies include: Standard and Poor's, Moody's and Fitch.

Budget - A financial plan containing estimated expenditures and resources covering a fiscal year.

Budget Amendment - A change in budgeted appropriations or revenues during the fiscal year, which has been legally authorized by the City Council.

Budget Calendar - The schedule of key dates which are followed in the preparation and adoption of the budget.

Budget Document - A formal document prepared by the City's administrative staff and presented to the City Council containing the proposed financial plan for a fiscal year.

Budgetary Control - The control or management of the adopted budget for the purpose of keeping expenditures within the limitations of appropriations and available resources.

Budget Message - A written summary of the proposed budget to the Mayor and City Council, which discusses major budget issues and recommendations.

Budget Ordinance - The official enactment by City Council establishing the legal authority for administrative staff to obligate and expend funds.

Capital Outlay - Fixed assets of significant value (\$5,000 or more) and having a useful life of more than one year.

Capital Project - Major construction, acquisition, or renovation activities which add value to physical assets or significantly increase their useful life.

Capital Project Fund - A fund used to account for financial resources accumulated for the acquisition or construction of major capital facilities.

Capital Reserve Fund - A fund used to account for monies restricted for the purchase of fixed assets.

Consumer Price Index - 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).

Department - An organizational unit of the City which is functionally unique in its delivery of services or activities.

Debt Limit - The maximum amount of outstanding gross or net debt legally permitted. The State of North Carolina forbids cities from incurring debt in excess of 8% of the total assessed valuation of taxable property within the city.

Debt Service - Payment of long term debt principal, interest, and related costs on borrowed funds such as bonds. Debt service is budgeted and accounted for in the fund in which it is incurred.

Depreciation - An accounting practice in which the cost of an asset is allocated over the useful life of the asset.

Encumbrances - The commitment of appropriated funds to purchase an item, goods, or services.

Enterprise Fund - A fund that accounts for operations that are financed and operated in a manner similar to private business enterprises. Operations are financed from charges to users for services provided.

Expenditure - The cost of goods or services whether payment has been made or not.

Expense - Cash or non-cash financial transactions that result in a decrease of net assets.

Fiscal Year - A twelve-month period from July 1 through the following June 30 designated as the operating year for accounting and budgeting purposes.

Function - Group of related activities aimed at a major service for which government is responsible. For example public safety, transportation, etc.

Fund - A fiscal entity with revenues and expenses that are segregated for the purpose of accounting for an activity(s) with common objectives.

Fund Balance - The excess of the assets of a fund over its liabilities.

General Fund - A fund that accounts for most of the basic government services such as public safety, streets and highways, sanitation, parks and recreation, and general government services.

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

Governmental Funds - Funds generally used to account for tax-supported activities.

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Internal Charges - The charges to user departments for internal services by other City departments.

Internal Service Fund - A fund which accounts for the provision of services to City departments by other City departments on a cost reimbursement basis.

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

Local Government Budget and Fiscal Control Act - General Statute of the State of North Carolina governing budgetary and fiscal affairs of local governments.

Modified Accrual Basis of Accounting - A method for accounting for the receipt and expenditure of funds whereby revenues are recorded when they become measurable and available and expenditures are recorded when the liability is incurred.

Non-Depreciable Capital - A classification used by the City to distinguish items that have a useful life in excess of one year and value between \$1,000 and \$4,999.

Pay-As-You-Go Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Powell Bill Funds - Revenue from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

Proposed Budget - The City Manager's recommended balanced budget, which is submitted to City Council prior to June 1.

Proprietary - A government's continuing business type activity.

Proprietary Funds - Funds used to separate, control, and track financial resources of business-type activities carried out by a government. The two proprietary fund types include: 1) Enterprise Funds and 2) Internal Service Fund.

Refunding - The issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time (an advanced refunding).

Revenue - An increase in net assets. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available.

Special Revenue Fund - Used to provide full budgetary accountability for restricted revenues. A special revenue fund is established when required by legal mandate or sound financial management practices.

Stormwater - Precipitation that is discharged across the land surface or through conveyances to one or more waterways and that may include stormwater runoff, snow melt runoff, and surface runoff and drainage.

Tax Collection Rate - The percentage of the tax levy that can be expected to be collected during the fiscal year.

Tax Levy - The product when the tax rate is multiplied by assessed values.

Tax Rate - The amount per \$100 of property valuation that is levied for the support of government services or activities.

Transmittal Letter - A letter from the City Manager summarizing the major differences between the proposed budget and the adopted budget.

Unreserved (Available) Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

| <u>Acronym</u> | <u>Definition</u> |
|-----------------------|--|
| ABC | Alcoholic Beverage Commission |
| AFR | Annual Financial Report |
| CBD | Central Business District |
| CID | Criminal Investigation Department |
| CIP | Capital Improvement Plan |
| COBRA | Consolidated Omnibus Budget Reconciliation Act |
| COLA | Cost-of-Living Adjustment |
| CPF | Capital Project Fund |
| CVB | Convention and Visitor's Bureau |
| DSDC | Downtown Statesville Development Corporation |
| FBO | Fixed Base Operator |
| FY | Fiscal Year |
| GFOA | Government Finance Officers Association |
| GIS | Geographical Information System |
| HR | Human Resources |
| IT | Information Technology |
| PD | Police Department |
| PW | Public Works |
| SFAC | Statesville Fitness Activity Center |
| TAP | Transportation Alternatives Program |
| TBD | To Be Determined |
| TRC | Technical Review Committee |
| UB | Utility Billing |
| WC | Workers Compensation |
| WSF | Water Sewer Fund |
| WWT | Waste Water Treatment |
| WWTP | Waste Water Treatment Plant |