Office of the Town Manager
May 20, 2025

TO:	The Honorable Mayor Nelson Wills and the Cramerton Board of Commissioners
FROM:	Zach Ollis, Town Manager
RE:	FY 2025-2026 Proposed Annual Budget

FY 2025-2026 PROPOSED BUDGET OVERVIEW

Pursuant to the North Carolina Local Budget and Fiscal Control Act §159-11 of the North Carolina General Statutes (NCGS), I respectfully present the Fiscal Year (FY) 2025-2026 Budget for your review and consideration. The objective of this proposed budget is to estimate available revenues and operating expenses necessary to provide municipal services and prepare Cramerton for the future growth expected in our area.

The proposed budget has a current tax rate of forty-three cents ($.43) per one hundred dollars ($100) of assessed valuation. This is the third decrease to the Cramerton Tax Rate in the last three years. This message summarizes significant elements of the budget and notes changes from the FY 2024-2025 budget. The FY 2025-2026 Proposed General Fund Budget total of $8,098,698 is a $228,539 increase from the FY 2024-2025 Adopted Budget. This increase is fueled by growth projected in our lines known as Local Option Sales & Use tax and Ad Valorem Revenue. A majority of this growth is seen through the transfer of $206,500 from our general fund balance to start a road paving project and accomplish other board initiated projects.

The main changes noted in this budget are outlined below:

- Continued support of emergency services by pushing all part-time Fire Department pay to $21 an hour.
- General cuts made to the overall budget.
- $144,500 in capital investments including:
  - IT improvements including workstations and new copier to get the town out from under a leasing program.
  - New employees, vehicles, and equipment for Public Works and Parks & Recreation to facilitate the town bringing mowing services in house. A move that is projected to save the town nearly $100,000 this year and even more long term.
- Increases to NCLGERS required retirement contributions, Health Insurance, and Workers Comp.
- Overall operating increases due to increased services and record inflation.

Cramerton staff remain dedicated to continuing the highest quality services provided by Police, Fire, Parks and Recreation, Public Works, Code Enforcement, Stormwater, Planning and Zoning, Legal, and Administration. The Town of Cramerton continues to work toward being the employer of choice in Gaston County.

GENERAL FUND

REVENUE HIGHLIGHTS

Ad Valorem Taxes:

The Cramerton FY 2025-2026 budget is presented with an ad valorem tax rate of forty-three cents ($0.43) per one hundred dollars ($100) of assessed valuation. The proposed tax rate is a half cent ($.005) drop from the current rate of forty-three- and one-half cents ($.435) and continues a total four- and one-half cent (.045) drop from the revaluation in 2023.

As provided to Cramerton by Gaston County, the total assessed value of property located in the Town of Cramerton is $1,086,888,710 for FY 2025-2026. This is a 1.44% increase from a valuation of $1,071,244,231 for FY 2024-2025. These increases are due to the growth seen in the newer neighborhoods.

With the proposed Ad Valorem tax rate of forty-three cents ($0.43) per one hundred dollars ($100) of assessed valuation at a collection rate of approximately 98% for Real Property Tax and an accounting for possible appeals, the Ad Valorem Revenue is projected to be $4,558,337.

Local Sales & Use Tax:

The FY 2025-2026 sales tax revenue projection is $1,798,004. This is a $129,536 increase over the FY 2024-2025 projection due to estimates produced by the North Carolina League of Municipalities, actuals available at time of budget preparation through the NC Department of Revenue, and the understanding of local, regional, and national economies.

Motor Vehicle License Tax (Vehicle Tag Fee):

Cramerton's FY 2025-2026 budget reflects an amount of $15 per vehicle, estimated to generate $76,000. The projection is based on historical data. The state has restrictions stating that a majority of the revenue collected must be used for construction, improvements, and repairs to municipal streets. This money will be used toward debt service for paving initiatives from previous years.

Additional General Fund Revenues Information:

The FY 2025-2026 total General Fund Revenues are estimated at $8,078,698. The proposed budget includes other amounts including the ones listed below.

- Fire services provided to other municipalities in the amount of $68,500.
- We will stop serving McAdenville with Police services on July 1, 2025, to focus our efforts on the growth in Red Hawk.
- Electricity Tax Distributions of $286,000.
- Athletic Programs Revenue of $160,000.
- ABC Board Distributions of $162,600.
- Utility Taxes of $65,680.

- Other fees, grants, and taxes.

EXPENDITURES HIGHLIGHTS

Multi-Department Changes:

- Proposed 2% COLA and up to 2% Merit raise for FY25/26 for non-law enforcement employees. For 8 total employees in Public Works and Parks and Recreation, there will be a $5,000 raise to lift base compensation for the lowest-paid positions.
- All full-time employees participate in the Local Government Employees Retirement System. Statutory rates increased 1.04% for Police (now 16.08%) and .73% for General Employees (now 14.47%), which totals an additional $91,315 across all departments.
- Line items throughout all departments will see increases or decreases based off historical data, increased vendor costs, and inflation.
- Increased worker's compensation benefit line due to increase.
- Various reductions across the board.

Governing Board:

- Continuing support to host a concert series in downtown Cramerton.
- Continuing support for elected official travel for education and professional representation at State events including appropriations requests in Raleigh to build relationship and develop grant opportunities.
- $77,600 for board initiated projects
- Separate funds for future projects are still being funded:
    - Property Acquisition
    - Beautification
    - Sidewalk Repairs
    - Future Firetruck Purchase
    - Public Art

General Government:

- No increases outside of Salary and benefits, and general insurance.

Police Department:

- No increases outside of Salary and benefits, and general insurance. An increase in salaries can be noted at $146,989 which allowed for a $10,000 raise for all sworn officers for recruitment and retention.

Fire Department:

- Increased Part-Time pay to $21/hour for all volunteer firefighters.
- Increase for additional training.
- Small increases to Building Repairs, Vehicle Repairs, various maintenance, and Equipment Repairs, and uniforms.

Planning Department:

- Increases will be seen in Salary and benefits, and general insurance.
- Engineering pass through fees will be recognized as a revenue and an expenditure in the planning and zoning line for auditing purposes.
- Slight increases to supplies, technology, and legal advertising.

Parks and Recreation Department:

- Increases will be seen in Salary and benefits, and general insurance.
- Increase to vehicle fuels, athletic program expenses, and program refunds.

- Increase to maintenance contract to cover Centennial Park maintenance.
- Increase to events and programming line as well as game officials to cover increased cost of providing services.

Public Works Department:

- Increases will be seen in Salary and benefits, and general insurance.
- Various increases to handle new employees, the improvements at the underpass, and the flag expansion across town.
- $290,000 has been set aside for a comprehensive paving study and a debt package yet to be incurred. Staff plans to take out debt to start paving roads and addressing sidewalks.

Capital Outlay:

- $19,500 to provide the 5 workstations and 2 high volume laser printers for all staff.
- $75,000 for Public Works equipment and a truck to bring mowing in house.
- $50,000 to provide a truck for Parks and Rec to bring mowing in house.
- Other equipment for Parks and rec to bring mowing in house will be purchased this fiscal year through savings in our current budget.
- The capital showcases a $475,978 or 76.70% decrease from FY24-25.

Debt Service:

- $284,523 in debt service will cover principal and interest payments for:
    - Town Hall Renovations
    - Goat Island
    - Public Works Facility
    - Ladder Truck purchase for Fire Department
    - Lease Contract for Gaston County Range Use
    - Lease Contract for Police Software

FUND BALANCE

According to the audit presentation performed by Martin and Starnes, The Town of Cramerton Board of Commissioners were successful in putting $1,225,639 back into the fund balance.

As of June 30, 2024, the Town's available General Fund Balance was $4,672,459 which equaled 61.09% of total General Fund expenditures in FY24-25. Cramerton has a self-imposed minimum Fund Balance of 40%. With the assistance of Martin-Starnes, calculations were prepared that remove unexpected costs during the FY24-25 FY and the projected pull from Fund balance in this budget to cover road improvements, the Town estimates a fund balance of $4,128,580 or 50.98%.

POWELL BILL FUND (STREETS & SIDEWALKS)

The proposed FY 2025-2026 budget takes certain debt associated with Streets & Sidewalks repair, maintenance, and other debt service. This is showcased by recognizing the $234,183 in expenditures that have debt incurred for repaving streets and transferring money from the General Fund to cover the expenditures.

STORMWATER FUND

The proposed FY 2025-2026 Stormwater Fund budget is $404,000 and based off a six dollar ($6) per month rate per residential unit and six dollars ($6) per month per Equivalent Residential Unit for all non-single family uses.

SUMMARY AND CONCLUSIONS

Cramerton remains on a path of consistent growth with continued interest in residential and commercial development. With this growth comes responsibility and expenses.

Many of the elements in this budget seek to prepare Cramerton for the future. The Cramerton Board of Commissioners has set out to take control of the town's destiny and this will require resources, talent, and dedication. This budget continues building a staff and Town for future projects and unforeseen opportunities. The recommended budget provides for the extremely high level of services expected of citizens while accommodating for growth in population and assets.

I would like to thank Josh Watkins, Michelle Emory, Karen Wolter, Missy Melton, Chase Sturgis, Jennifer Shope, Chief Brad Adams, Chief Lance Foulk, Brandon Free, Aaron Parks, and Mackenzie Campbell for all their efforts in preparing this budget. I also want to take the opportunity to thank all staff, both new and old, who work so hard for this community. I hope that citizens have the chance to see how much you do for us day in and day out. It is obvious that this staff does everything they can to go above and beyond the expected.

I would like to thank Mayor Nelson Wills and the Cramerton Board of Commissioners for all your input and time during this budget process. You have worked tirelessly to give direction and feedback to every staff member in the Town of Cramerton. Leadership starts at the top and you all set the example for every one of us.

I would also like to thank the citizens of Cramerton for your input and advice during the budget process.

I am pleased to present the FY 2025-2026 budget to the Honorable Mayor Nelson Wills and Cramerton Board of Commissioners. Staff ask that you consider calling for a public hearing for the FY 2025-2026 budget for Tuesday, June 24, 2025, at 6:00 p.m. to be held at the Cramerton Town Hall.

Respectfully Submitted,

Zach Ollis, ICMA-CM
Town Manager

Town of Cramerton Budget Ordinance
Fiscal Year 2025-2026

BE IT ORDAINED by the Governing Board of the Town of Cramerton, North Carolina:

Section 1 – It is estimated that the following revenue will be available for the General Fund for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

GENERAL FUND REVENUES	
Ad Valorem Taxes for FY 25/26	$ 4,558,337
Other General Revenues	$ 3,340,361
Fund Balance Apropriation	$ 206,500
Total General Fund Revenues	**$ 8,098,698**

Section 2 – The following amounts are hereby appropriated in the General Fund for the Operation off Town Government and its activities for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

GENERAL FUND EXPENDITURES	
Governing Board	$ 186,644
General Government	$ 1,061,661
Police Department	$ 2,612,427
Fire Department	$ 667,118
Public Works Department	$ 1,378,975
Planning and Zoning Department	$ 252,972
Parks and Recreation Department	$ 1,204,277
Capital Outlay	$ 144,500
Debt Service	$ 284,523
Total General Fund Expenditures	**$ 8,098,698**

Section 3 – It is estimated that the following revenue will be available in the Powell Bill Fund for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

POWELL BILL FUND REVENUES	
Powell Bill Revenues	$ 183,670
Transfer in from General Fund	$ 50,513
Total Powell Bill Fund Revenues	**$ 234,183**

Section 4 – The following amount is hereby appropriated for expenditures in the Powell Bill Fund for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

POWELL BILL FUND EXPENDITURES		
Powell Bill Related Debt	$	234,183
Total Powell Bill Fund Expenditure	**$**	**234,183**

Section 5 – It is estimated that the following revenue will be available in the Stormwater Fund for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

STORMWATER FUND REVENUES

Stormwater Revenues	$	404,000
Total Stormwater Fund Revenues	**$**	**404,000**

Section 6 – The following amount is hereby appropriated for expenditures in the Stormwater Fund for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

STORMWATER FUND EXPENDITURES

Administrative Expenses	$	119,069
Direct Operating Costs	$	135,900
Transfer to Storm Water Fund Balance	$	149,031
Total Stormwater Fund Expenditures	**$**	**404,000**

Section 7 – It is estimated that the following revenue will be available in the Special Projects Fund for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

SPECIAL PROJECTS FUND REVENUES

Transfer In from General Fund	$	45,000
Total Special Projects Fund Revenues	**$**	**45,000**

Section 8 – The following amount is hereby appropriated for expenditures in the Special Projects Fund for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

SPECIAL PROJECTS FUND EXPENDITURES

Administrative Expenses	$	45,000
Total Special Projects Fund Expenditures	**$**	**45,000**

Section 9 – The operating fund encumbered on the financial records as of June 30, 2025, are hereby reappropriated into the Ordinance.

Section 10 – There is hereby levied a tax rate of Forty-three ($0.43) per one hundred dollars ($100.00) valuation of property for the purpose of raising revenue in the General Fund in Section 1 of this Ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of $1,086,888,710 and an estimated collection rate of 98% with accounting for appeals.

Section 11 – The Schedule of Fees for Fiscal Year 2025/2026 is included as Attachment 1 of this Ordinance and is hereby adopted as the official Schedule of Fees for Fiscal Year 2025/2026.

Section 12 – The Town Manager is hereby authorized to transfer appropriations as contained herein under the following conditions:

1. The Town Manager may transfer amounts between line-item expenditures within a department without limitation and without a report being made.
2. The Town Manager may transfer amounts up to $30,000 between functional areas/departments including contingency appropriations, within the same fund. The Town Manager must make an official report on such transfers at the next regular meeting of the Governing Board. Any amount reallocation over the manager's authorized authority shall be accomplished by the Board's authorization only.
3. The Town Manager may transfer amounts up to $10,000 between funds. The Town Manager must make an official report on such transfers at the next regular meeting of the Governing Board. Any amount reallocation over the manager's authorized authority shall be accomplished by the Board's authorization only.

Section 13 – The Town Manager is hereby authorized to execute agreements, within funds included in this Ordinance or other actions by the Governing Board, for the following purposes:

1. Grant agreements with public and non-profit organizations.
2. Leases of routine business equipment.
3. Consultant, professional or maintenance service agreements.
4. Purchase of supplies, materials, or equipment where formal bids are not required by law.
5. Applications for and agreements for acceptance of grant funds from Federal, State, public, and non-profit organization sources, and funds from other governmental units, for services rendered which have been previously approved by the Governing Board.
6. Construction or repair projects.
7. Liability, health, life, disability, casualty, property, workers compensation or other insurance or performance bonds.
8. Memorandums of understanding between municipalities and other government agencies
9. Other administrative contracts which include agreements adopted in accordance with the directives of the Governing Board.

Section 14 – Pursuant to North Carolina General Statute 143-129, the Town Manager is hereby authorized to award formal bids received in amounts less than $250,000 within the following guidelines:

1. Bid is awarded to the lowest responsible bidder;
2. Sufficient funding is available within the budget; and
3. Purchase is consistent with the goals and/or outcomes of the Town.

The Town Manager shall further be authorized to reject any and/or all bids received if it is in the best interest of the Town. A report shall be made to the Governing Board of all bids awarded or rejected under this section.

Section 15 – The Town Manager shall be authorized to hire personnel in positions authorized by the Board and set the compensation in accordance with the Pay Classification Plan in the Personnel Policy. The Town Manager shall be authorized to award merit increases to employees as deemed appropriate subject to the Pay Classification Plan. The Town Manager shall be authorized to change benefits packages including holidays, medical insurance, flexible spending benefits, and position specific benefits. A report shall be made to the Governing Board of all benefits changed under this section at the next regular meeting of the Governing Board.

Section 16 – The Town Manager shall be authorized to assign a designee of their choosing to enact any portion of this budget ordinance. A report shall be made to the Governing Board of all such instances at the next regular meeting of the Governing Board.

Section 17 – Copies of this Ordinance, with detail fund and department accounts, shall be furnished to the Finance Director and Town Clerk to be kept by them for examination of the public and for their direction in the disbursement of funds.

Section 18 – A public hearing, prior to the vote on this Ordinance was held at 6 p.m. on June 24, 2025.

Motion to adopt this 2025-2026 Fiscal Year Budget Ordinance was made by Commissioner

___________________________ and was seconded by Commissioner ___________________________

The vote was (___) in the affirmative and (___) in the negative.

Adopted this the 24th day of June, 2025.

____
R. Nelson Wills
Mayor

ATTESTED:

____
Missy Melton
Town Clerk

ATTACHEMENT 1

SCHEDULE OF FEES

Administrative Fees

NSF Check Fee	$35
Paper Police Reports	$5
Photocopying	$0.50 per page
Electronic Copies	$10.00 per disc

Permits

Yard Sale	$10.00 per event
Peddler/Solicitation Permit	$100.00 per solicitation
Private Business Use of Town Property	$200.00 per use

Fees

Municipal Vehicle Tag Fee	$15.00
Golf Cart/Utility Vehicle License Fee	$50.00

Public Works Fees

Truck Rental

First use	No Charge
Any use after in calendar year	Greater of $80.00 or landfill charges
Bulk Item Collection	$ 20.00 per item

Planning and Zoning Fees

Residential Zoning Permits

New Home Construction	$500.00
Multi-Family	$500.00 per unit
Home Additions/Expansions	$50.00
Accessory Structures	$50.00
Internal Upfit/Remodel (No Expansion)	$25.00

Non-Residential Zoning Permits

Non-Residential Zoning Permit	
1,000 SF or less	$350.00
1,001 – 5,000 SF	$450.00
5,001-10,000 SF	$550.00
Greater than 10,000 SF	$550.00 + $0.05 for each SF > 10K
Zoning Use Permit	$100.00
Certificate of Occupancy	$100.00
Sign Permits	
Residential/ Home Occupation	$50.00
Comm./Industrial/CBD (On-Site)	$100.00
Comm./industrial/CBD (Off-Site)	$5000.00
Zoning Case Fees	
Text Change Application	$500.00
Conventional Zoning Map Amendment (Residential - <10 acres)	$500.00 plus $10 per acre(1)
Conventional Zoning Map Amendment (Residential - >10 acres)	$5,000 plus $50 per acre(1)
Conventional Zoning Map Amendment (Non-Residential)	$1000.00 plus $10 per acre(1)
Conditional Zoning Application (Non-Residential)	$1500 + $10 per acre(1)
Conditional Zoning Application (Residential/Mixed Use)	$8000.00 plus $80 per acre(1)
Variance Application	$500.00
Appeals on Zoning Matters	$500.00
Zoning Verification Letter (Town Format)	$75.00
Zoning Verification Letter (User defined format)	$250.00

Temporary Use Permit	$25.00
Telecommunications Permit New Tower	$6000.00
Telecommunications Permit Co-Location	$350.00
Appeal on Ordinance Matters	$0.00

Flood Development Permit

Residential	$100.00
Non-Residential	$250.00

Subdivision Case Fees

Preliminary Plat Submission	1-5 lots	$1000.00(1)
	6-50 lots	$4000.00 + $40.00 per lot(1)
	> 50 lots	$8000.00 + $80.00 per lot(1)
Construction Plan Submission		$8000.00(1)
Final Plat Submission	1-50 lots	$250.00 + $10.00 per lot(1)
	> 50 lots	$500.00 + $15.00 per lot(1)
Bond Review (estimate or release)		$100(1)
Recombination/Exempt/Easement Plats	$25.00	

Driveway Cut Permit

Residential	$25.00
Non-Residential	$150.00

Zoning Site Plan Reviews

Commercial/ Industrial	$1000.00(1)

•*(1) Engineering reviews are required for any development proposal that includes public infrastructure (streets, sidewalks, greenways, etc.) Engineering Review Costs will be billed as* *invoices are received from engineering firms. This applies to all types of approvals whether zoning or subdivision related.*

• Fee covers initial and second submittal. Additional submittals assess separate fees.

• Where construction begins without the appropriate permits in place, the cost shall be doubled.

Parks and Recreation Fees

Community Center Rental (8 a.m. to 11 p.m.)

Resident Rate	$200.00 per day with $100.00 deposit fee
Non-Resident Rate	$300.00 per day with $100.00 deposit fee

Gymnasium Rentals

Residents	$200 per day + $20.00 per hour for staff
	$30.00 per hour + $20.00 per hour for staff
Non-Residents	$300.00 per day + $20.00 per hour for staff
	$50.00 per hour + $20.00 per hour for staff

Ballfield Rentals

Resident Rate	$25.00 per hour
Non-Resident Rate	$50.00 per hour

Light Fee

Residents	$10.00 per hour
Non-Residents	$15.00 per hour

Town Center Gazebo Rental: Time 1-5 p.m. or 5-9 p.m.

Residents	½ Day = $100.00	All Day= $150.00
Non-Residents	½ Day = $200.00	All Day= $300.00

Picnic Shelter Rental at Complex, Central Park and Riverside

Resident	$20.00 per 3 hours
Non-Resident	$40.00 per 3 hours

Goat Island Picnic Shelters Rental (3-hour increments 9 a.m.-12 p.m. /1 p.m.-4 p.m. /5 p.m.-8 p.m.)

Residents	Small= $20.00	Large= $30.00
Non-Residents	Small= $40.00	Large= $60.00

Entire Goat Island Rental (Only after 5 p.m. and until IO p.m.) $500.00 deposit required

Residents	$1,500.00
Non-Residents	$2,250.00

Goat Island Park Accessories Kit $25.00 required deposit

Table Tennis Paddles, 2 Table Tennis Balls, 2 Disc Golf discs, or 8 Corn-hole bags

Swimming Pool Fees

Daily Pass	Resident Free / Free for reserved swimming
	Non-Resident $6.00
Individual Annual Pass	Resident Free
	Non-Resident $120.00
Family Annual Pass	Residents Free
	Non-Residents $260.00

- *Residents must provide identification to receive reduced rate*
- *Family Pass consists of four family members*

Swimming Pool Parties:

Residents $200.00 + $60.00 for two (2) lifeguards minimum. $260.00 total for three hours.

Non-Residents: $300.00 + $60.00 each for two (2) lifeguards minimum. $360.00 total for three hours.

- *If you have more than 50 guests, you must have another lifeguard ($30.00 additional fee)*
- *If baby pool is to be used one (1) additional lifeguard is required*
- *Parties can be booked from 5:30 p.m. to 8:30 p.m., Friday and Saturday Parties can be booked for three hours any time after 2:00 p.m. on Sunday*
- *Concessions are available at the pool for prices set by the Recreation Department*

Swimming Lessons

Residents	$30.00
Non-Residents	$40.00

C.B. Huss Complex Gym and Fitness Center

Individual Residents	$10.00 per month
Senior Residents	$5.00 per month
Family of 3 Residents	$25.00 per month (add $5.00 per additional member)
Individual Non-Residents	$20.00 per month

Senior Non-Residents	$10.00 per month
Family of 3 Non-Residents	$50.00 per month (add $10.00 per additional member)

Membership Cards to C.B. Huss Gymnasium

Residents	$5.00
Non-Residents	$10.00
Replacement Membership Cards:	$5.00

Other Recreation Program Fees

Team Sports Registration

Residents	$60.00 per sport
Non-Residents	$80.00 per sport

Programs, Classes and Clinics: Fees will vary based on activity as determined and announced. Non-resident fee will be at a rate approximately 33% higher than the established resident fee.

Stormwater Fees

Single Family Residential:	$6.00
	Includes Duplexes, Townhomes and Condominiums
Non-Single-Family Uses:	$6.00 per Equivalent Residential Unit "E.R.U." (2)

Includes multi-family, commercial, institutional, office and industrial uses Irrigation Fees

Single Family Residential:	$3.00
Non-Single-Family Uses:	$6.00

- *(2) An Equivalent Residential Unit is equal to 2,500 square feet of impervious surface for non-single-family parcels*

TOWN OF CRAMERTON PROPOSED BUDGET FY 25/26

				TAX RATE	
	REVENUE GENERAL FUND			$ 0.430	
Account No.	Revenue Line Description	Budgeted 23/24	Budgeted 24/25	Proposed 25/26	%
10-3000-022	AD VALOREM REVENUE - PRIOR 8		$ 8,000.00	$14,000	75.00
10-3000-023	AD VALOREM REVENUE - CURRENT		$ 4,522,619.85	$4,558,337	0.79
10-3103-000	AD VALOREM PENALTY/INTEREST		$ 4,500.00	$6,500	44.44
10-3115-310	TAG & TAX REVENUE		$ 372,000.00	$390,000	4.84
10-3116-310	NC VTS INTEREST EARNED		$ 3,600.00	$4,300	19.44
10-3115-311	TAG & TAX REFUNDS		$ (2,000.00)	$(1,500)	(25.00)
10-3116-311	NCVTS GASTON COUNTY INTEREST		$ 800.00	$1,200	50.00
10-3115-312	MUNICIPAL TAG FEE REVENUE		$ 76,000.00	$76,000	-
10-3130-310	LOCAL OPTION SALES & USE TAX		$ 1,668,468.00	$1,798,004	7.76
10-3301-261	GASTON COUNTY SRO		$ 50,400.00	$58,080	15.24
10-3301-270	McADENVILLE POLICE SERVICE REV		$ 267,750.00	$-	(100.00)
10-3301-275	MCADENVILLE FIRE SERVICE REVEN		$ 68,500.00	$68,500	-
10-3301-312	POLICE GRANTS-UNIFORMS		$ 2,500.00	$2,500	-
10-3317-230	UNAUTHORIZED SUBSTANCE TAX DIS		$ 1,200.00	$2,000	66.67
10-3318-310	SOLID WASTE DISPOSAL TAX DISTR		$ 5,153.00	$4,370	(15.20)
10-3319-310	BEER & WINE EXCISE TAX DISTRIBUTION		$ 22,144.00	$26,000	17.41
10-3324-310	ELECTRICITY SALES TAX		$ 257,030.00	$286,000	11.27
10-3324-410	PIPED NATURAL GAS SALES TAX		$ 23,719.00	$21,880	(7.75)
10-3324-510	TELECOMMUNICATIONS SALES TAX		$ 8,062.00	$8,800	9.15
10-3324-610	VIDEO PROGRAMMING SALES TAX		$ 35,061.00	$35,000	(0.17)
10-3340-410	ZONING PERMITS AND FEES		$ 50,000.00	$50,000	-
10-3340-413	GOLF CART REGISTRATION FEES		$ 600.00	$1,200	100.00
10-3610-182	MERCHANDISE SALES REVENUE		$ 10,000.00	$9,000	(10.00)
10-3610-410	ATHLETIC PROGRAMS REVENUE		$ 140,000.00	$160,000	14.29
10-3610-411	SWIMMING POOL FEES		$ 13,500.00	$7,000	(48.15)
10-3610-412	OTHER RECREATION REVENUE		$ 12,000.00	$16,975	41.46
10-3610-480	RECREATION CONCESSIONS		$ 7,500.00	$7,000	(6.67)
10-3831-490	INTEREST EARNED		$ 80,000.00	$90,000	12.50
10-3837-310	ABC PROFIT DISTRIBUTIONS		$ 114,000.00	$144,000	26.32
10-3837-820	ABC LAW ENFORCEMENT DISTRIBUTI		$ 18,600.00	$18,600	-
10-3870-002	GASTONIA PW FACILITY LEASE REV		$ 28,452.00	$28,452	-
	Transfer from General Fund			$206,500	#VALUE!
GENERAL FUND REVENUE TOTAL			**$ 7,870,158.85**	**$ 8,098,698**	2.90

		POWELL BILL FUND			
Account No.	Revenue Line Description		Budgeted 24/25	Proposed 25/26	
20-3316-330	POWELL BILL REVENUE		$ 163,050.00	$183,670	12.65
	TRANSFER FROM GENERAL FUND		$ 74,322.00	$50,513	
POWELL BILL FUND REVENUE TOTAL			**$ 237,372.00**	**$ 234,183**	(1.34)

		STORMWATER FUND			
Account No.	Revenue Line Description		Budgeted 24/25	Proposed 25/26	
63-3715-510	STORMWATER REVENUE		$404,000	$404,000	-
63-3991-991	FUND BALANCE APPROPRIATED		$(119,570)		
STORMWATER FUND REVENUE TOTAL			**$ 284,430**	**$ 404,000**	42.04
TOWN OF CRAMERTON OPERATING REVENUE TOTAL			**$ 8,391,960.85**	**$ 8,736,881**	4.11

		EXPENDITURE GENERAL FUND ELECTED OFFICIALS			
Account No.	Line Item Description	23/24	24/25	25/26	
10-4110-120	BOARD SALARIES	$ 19,200.00	$ 19,200	$ 15,360	(20.00)
10-4110-181	FICA & MEDICARE TAX EXPENSE	$ 1,747.20	$ 1,747	$ 1,398	(20.00)
	WORKER'S COMP		$ 782	$ 782	-
10-4110-193	PROFESSIONAL SERVICES	$ 100.00	$ 200	$ 100	(50.00)

10-4110-220	BOARD MEETING PROVISIONS	$	2,500.00	$	2,000	$	1,700	(15.00)
10-4110-260	OFFICE SUPPLIES	$	500.00	$	400	$	300	(25.00)
10-4110-270	BOARD PROJECTS & ITEMS FOR RESALE	$	2,000.00	$	2,000	$	1,500	(25.00)
10-4110-299	MISCELLANEOUS EXPENSES	$	13,000.00	$	10,000	$	77,600	676.00
	Fall Concert Series			$	15,000	$	15,000	-
10-4110-311	PROFESSIONAL DEVELOPMENT & TRAVEL	$	10,000.00	$	10,000	$	10,000	-
10-4110-321	WI-FI & TOWN APP	$	5,000.00	$	5,000	$	5,000	-
10-4110-325	POSTAGE & RELATED SUPPLIES	$	2,000.00	$	1,800	$	1,500	(16.67)
10-4110-340	NEWSLETTER & WEBSITE	$	8,500.00	$	8,000	$	7,000	(12.50)
10-4110-391	ADVERTISING	$	800.00	$	800	$	700	(12.50)
10-4110-450	GENERAL INSURANCE	$	8,700.00	$	7,646	$	1,991	(73.96)
10-4110-460	ELECTIONS EXPENSE	$	8,700.00	$	-	$	8,800	#DIV/0!
10-4110-491	DUES AND SUBSCRIPTIONS	$	3,000.00	$	2,600	$	2,500	(3.85)
10-4110-495	DESIGNATED CONTRIBUTIONS	$	58,500.00	$	8,500	$	8,500	-
10-4110-960	BEAUTIFICATION	$	10,000.00	$	10,000	$	10,000	-
10-4110-960	TRANSFER TO PROPERTY ACQUISITION FUNI	$	10,000.00	$	10,000	$	10,000	-
10-4110-960	TRANSFER TO SIDEWALK FUND	$	5,000.00	$	5,000	$	5,000	-
10-4110-960	TRANSFER TO FIRETRUCK FUND	$	10,000.00	$	10,000	$	10,000	-
10-4110-960	TRANSFER TO PUBLIC ART FUND	$	10,000.00	$	10,000	$	10,000	-
	TRANSFER TO POWELL BILL			$	74,322	$	50,513	(32.03)
10-4110-900	TRANSFER TO FUND BALANCE	$	331,452.18	$	-	$	-	#DIV/0!
DEPT TOTAL		**$**	**520,699.38**	**$**	**214,997**	**$**	**255,244**	18.72

	GENERAL GOVERNMENT							
10-4120-121	SALARIES & WAGES	$	509,120.00	$	499,840	$	558,680	11.77
10-4120-122	OVERTIME WAGES	$	1,000.00	$	1,000	$	-	(100.00)
10-4120-126	PART-TIME WAGES	$	15,000.00	$	45,000	$	-	(100.00)
10-4120-133	401(K) CONTRIBUTIONS	$	25,506.00	$	25,042	$	27,934	11.55
10-4120-181	FICA & MEDICARE TAX EXPENSE	$	47,785.92	$	41,757	$	42,739	2.35
10-4120-182	NC RETIREMENT CONTRIBUTIONS	$	66,315.60	$	68,815	$	80,841	17.48
10-4120-183	HEALTH INSURANCE & OTHER BENEFITS	$	59,549.96	$	56,186	$	70,397	25.29
10-4120-186	WORKER'S COMPENSATION EXPENSE	$	500.00	$	782	$	782	-
10-4120-189	UNEMPLOYMENT RESERVE	$	1,000.00	$	1,000	$	1,000	-
10-4120-191	ANNUAL AUDIT FEES	$	46,575.00	$	46,575	$	46,575	-
10-4120-192	LEGAL FEES	$	75,000.00	$	65,000	$	64,000	(1.54)
10-4120-193	OTHER PROFESSIONAL SERVICES	$	41,200.00	$	49,200	$	49,200	-
10-4120-260	OFFICE SUPPLIES	$	5,500.00	$	5,500	$	5,500	-
10-4120-261	TECHNOLOGY & SOFTWARE	$	11,000.00	$	11,000	$	11,000	-
10-4120-262	CREDIT CARD & BANK FEES	$	3,300.00	$	3,300	$	3,300	-
10-4120-299	OPERATING SUPPLIES	$	3,500.00	$	2,000	$	2,000	-
10-4120-311	PROFESSIONAL EXPENSES & TRAVEL	$	14,000.00	$	14,000	$	14,000	-
10-4120-321	COMMUNICATION EXPENSES	$	9,000.00	$	9,000	$	9,000	-
10-4120-325	POSTAGE & RELATED EXPENSES	$	3,500.00	$	3,500	$	3,500	-
10-4120-331	UTILITIES-ELECTRIC	$	8,500.00	$	7,000	$	7,000	-
10-4120-333	UTILITIES-NATURAL GAS	$	500.00	$	300	$	300	-
10-4120-334	UTILITIES-W&S/STORMWATER	$	2,500.00	$	2,100	$	2,100	-
10-4120-340	PUBLIC INFORMATION & EDU	$	1,000.00	$	500	$	500	-
10-4120-351	BUILDING REPAIRS-NON-CAPITAL	$	1,000.00	$	1,000	$	1,000	-
10-4120-352	EQUIPMENT REPAIRS	$	100.00	$	100	$	100	-
10-4120-391	ADVERTISING	$	500.00	$	500	$	400	(20.00)
10-4120-397	JANITORIAL SUPPLIES	$	1,000.00	$	800	$	400	(50.00)
10-4120-398	MAINTENANCE CONTRACTS	$	21,000.00	$	18,000	$	17,600	(2.22)
10-4120-399	OTHER SERVICES	$	12,000.00	$	12,000	$	12,000	-
10-4120-450	GENERAL INSURANCE	$	7,800.00	$	6,857	$	22,513	228.32
10-4120-491	DUES & SUBSCRIPTIONS	$	6,000.00	$	5,800	$	5,800	-
10-4120-499	MISCELLANEOUS EXPENSES	$	2,000.00	$	1,500	$	1,500	-
DEPT TOTAL		**$**	**1,002,252.48**	**$**	**1,004,954**	**$**	**1,061,661**	5.64

	POLICE DEPARTMENT							
10-4310-121	SALARIES & WAGES	$	1,207,244.00	$	1,280,722	$	1,427,711	11.48
10-4310-122	OVERTIME WAGES	$	26,000.00	$	26,000	$	26,000	-
10-4310-126	PART-TIME WAGES	$	7,400.00	$	7,400	$	-	(100.00)
10-4310-127	RETIREE SUPPLEMENTAL PAY	$	47,100.00	$	47,100	$	47,100	-
10-4310-133	401(K) CONTRIBUTIONS	$	61,662.20	$	65,336	$	72,686	11.25
10-4310-181	FICA & MEDICARE TAX EXPENSE	$	112,898.60	$	100,530	$	111,209	10.62

10-4310-182	NC RETIREMENT CONTRIBUTIONS	$	173,147.46	$	196,531	$	233,757	18.94
10-4310-183	HEALTH INSURANCE & OTHER BENEFITS	$	162,402.02	$	204,884	$	231,030	12.76
10-4310-184	PD RETIREE MEDICAL INSURANCE	$	20,000.00	$	20,000	$	20,000	-
10-4310-186	WORKER'S COMPENSATION EXPENSE	$	25,500.00	$	39,874	$	39,874	-
10-4310-193	PROFESSIONAL SERVICES-OTHER	$	15,000.00	$	15,000	$	15,000	-
10-4310-212	UNIFORMS	$	22,300.00	$	22,300	$	22,300	-
10-4310-251	VEHICLE FUELS	$	92,000.00	$	92,000	$	92,000	-
10-4310-259	VEHICLE SUPPLIES	$	500.00	$	500	$	500	-
10-4310-260	OFFICE SUPPLIES	$	5,000.00	$	5,000	$	5,000	-
10-4310-261	TECHNOLOGY & SOFTWARE	$	45,500.00	$	54,300	$	50,500	(7.00)
10-4310-263	COMPUTER EQUIPMENT LEASE EXPENSE	$	2,200.00	$	2,200	$	2,200	-
10-4310-293	INVESTIGATIVE COSTS	$	3,400.00	$	3,400	$	3,400	-
10-4310-294	BODY CAMERA & RELATED EXPENSES	$	17,200.00	$	17,200	$	17,200	-
10-4310-299	OPERATING SUPPLIES	$	14,400.00	$	14,400	$	14,400	-
10-4310-300	FIELD OPERATIONS EXPENSES	$	14,000.00	$	14,000	$	14,000	-
10-4310-311	PROFESSIONAL EXPENSES & TRAVEL	$	10,000.00	$	10,000	$	10,000	-
10-4310-312	GASTON COLLEGE RANGE CONTRACT	$	10,000.00	$	10,000	$	-	(100.00)
10-4310-321	COMMUNICATION EXPENSES	$	23,000.00	$	23,000	$	23,000	-
10-4310-325	POSTAGE & RELATED ITEMS	$	200.00	$	200	$	200	-
10-4310-331	UTILITIES-ELECTRIC	$	9,600.00	$	9,000	$	9,000	-
10-4310-333	UTILITIES-NATURAL GAS	$	200.00	$	200	$	200	-
10-4310-334	UTILITIES-W&S/STORMWATER	$	2,800.00	$	2,700	$	2,700	-
10-4310-340	PUBLIC INFORMATION AND EDU	$	500.00	$	500	$	500	-
10-4310-351	BUILDING REPAIRS-NON-CAPITAL	$	2,000.00	$	2,000	$	2,000	-
10-4310-352	EQUIPMENT REPAIRS	$	3,000.00	$	3,000	$	3,000	-
10-4310-353	VEHICLE MAINTENANCE	$	21,000.00	$	21,000	$	21,000	-
10-4310-354	VEHICLE REPAIRS-NON RECURRING	$	5,000.00	$	5,000	$	5,000	-
10-4310-391	ADVERTISING	$	1,000.00	$	1,000	$	1,000	-
10-4310-397	JANITOR SERVICE & SUPPLIES	$	6,100.00	$	6,100	$	6,100	-
10-4310-398	MAINTENANCE CONTRACTS	$	8,600.00	$	8,600	$	8,600	-
10-4310-399	OTHER SERVICES	$	1,300.00	$	1,300	$	1,300	-
10-4310-450	GENERAL INSURANCE	$	45,000.00	$	39,547	$	52,281	32.20
10-4310-491	DUES & SUBSCRIPTIONS	$	5,180.00	$	5,180	$	5,180	-
10-4310-499	MISCELLANEOUS EXPENSES	$	4,500.00	$	4,500	$	4,500	-
10-4310-500	NON CAPITAL EQUIPMENT PURCHASES	$	1,000.00	$	1,000	$	1,000	-
10-4310-598	CONFIDENTIAL FUNDS ALLOCATION	$	10,000.00	$	10,000	$	10,000	-
DEPT TOTAL		**$**	**2,244,834.28**	**$**	**2,392,505**	**$**	**2,612,427**	9.19

				FIRE DEPARTMENT				
10-4340-121	PART-TIME CHIEF SALARY	$	38,500.00	$	40,840	$	42,474	4.00
10-4340-126	PART-TIME WAGES	$	296,264.00	$	338,200	$	397,100	17.42
10-4340-128	INCENTIVE PROGRAM PAYMENTS	$	14,000.00	$	-	$	-	#DIV/0!
10-4340-181	FICA & MEDICARE TAX EXPENSE	$	30,463.52	$	28,997	$	33,627	15.97
10-4340-182	NC RETIREMENT CONTRIBUTIONS	$	20,000.00	$	20,000	$	25,000	25.00
10-4340-184	PENSION FUND PAYMENTS	$	1,400.00	$	1,300	$	1,300	-
10-4340-186	WORKER'S COMPENSATION EXPENSE	$	7,600.00	$	11,834	$	11,834	-
10-4340-193	PROFESSIONAL SERVICES-OTHER	$	400.00	$	400	$	400	-
10-4340-212	UNIFORMS	$	13,000.00	$	13,500	$	14,000	3.70
10-4340-251	VEHICLE FUEL	$	14,000.00	$	14,000	$	14,000	-
10-4340-259	VEHICLE SUPPLIES	$	500.00	$	500	$	500	-
10-4340-260	OFFICE SUPPLIES	$	2,300.00	$	2,300	$	2,300	-
10-4340-261	TECHNOLOGY & SOFTWARE	$	8,000.00	$	8,000	$	8,000	-
10-4340-299	FIRE STATION SUPPLIES	$	1,800.00	$	1,800	$	1,800	-
10-4340-311	PROFESSIONAL EXPENSES & TRAVEL	$	3,000.00	$	4,000	$	4,250	6.25
10-4340-321	COMMUNICATION EXPENSES	$	5,400.00	$	5,400	$	5,400	-
10-4340-325	POSTAGE & RELATED SUPPLIES	$	100.00	$	100	$	100	-
10-4340-331	UTILITIES-ELECTRIC	$	10,000.00	$	9,500	$	9,500	-
10-4340-333	UTILITIES-NATURAL GAS	$	400.00	$	400	$	400	-
10-4340-334	UTILITIES-WATER & SEWER	$	2,000.00	$	2,000	$	2,000	-
10-4340-340	PUBLIC INFORMATION & EDUCATION	$	500.00	$	500	$	500	-
10-4340-342	FIRE PREVENTION PROGRAM MATERIALS	$	200.00	$	200	$	200	-
10-4340-351	BUILDING REPAIRS-NON-CAPITAL	$	6,000.00	$	6,300	$	6,500	3.17
10-4340-353	VEHICLE MAINTENANCE	$	8,500.00	$	9,000	$	10,000	11.11
10-4340-354	VEHICLE REPAIRS-NON RECURRING	$	11,500.00	$	12,100	$	13,400	10.74
10-4340-359	EQUIPMENT REPAIRS	$	6,000.00	$	6,300	$	6,600	4.76

10-4340-397	JANITORIAL SUPPLIES	$	2,000.00	$	2,100	$	2,100	-
10-4340-398	MAINTENANCE CONTRACTS	$	2,400.00	$	2,400	$	2,400	-
10-4340-399	OTHER SERVICES	$	600.00	$	600	$	600	-
10-4340-450	GENERAL INSURANCE	$	28,200.00	$	28,433	$	37,433	31.65
10-4340-491	DUES & SUBSCRIPTIONS	$	4,000.00	$	4,000	$	4,000	-
10-4340-498	COMMUNITY OUTREACH EXPENSES	$	1,200.00	$	1,200	$	1,200	-
10-4340-499	MISCELLANEOUS EXPENSES	$	2,600.00	$	2,600	$	2,700	3.85
10-4340-500	NON-CAPITAL EQUIPMENT PURCHASES	$	5,300.00	$	5,500	$	5,500	-
DEPT TOTAL		**$**	**548,127.52**	**$**	**584,304**	**$**	**667,118**	14.17

	PUBLIC WORKS							
10-4510-121	SALARIES & WAGES	$	273,000.00	$	288,720	$	379,016	31.27
10-4510-122	OVERTIME WAGES	$	1,000.00	$	1,000	$	5,000	400.00
10-4510-126	PART-TIME WAGES	$	1,000.00	$	1,000	$	-	(100.00)
10-4510-127	INMATE LABOR	$	500.00	$	1,000	$	500	(50.00)
10-4510-133	401(K) CONTRIBUTIONS	$	13,700.00	$	14,486	$	19,201	32.55
10-4510-181	FICA AND MEDICARE TAX EXPENSE	$	25,025.00	$	22,240	$	29,377	32.09
10-4510-182	NC RETIREMENT CONTRIBUTIONS	$	35,620.00	$	39,808	$	55,567	39.59
10-4510-183	HEALTH INSURANCE & OTHER BENEFITS	$	39,350.16	$	51,773	$	78,804	52.21
10-4510-186	WORKER'S COMPENSATION	$	8,100.00	$	12,666	$	8,979	(29.11)
10-4510-193	PROFESSIONAL SERVICES-OTHER	$	1,500.00	$	-	$	20,000	#DIV/0!
10-4510-212	UNIFORMS	$	5,000.00	$	7,000	$	8,500	21.43
10-4510-240	NON POWELL BILL STREET REPAIRS	$	5,000.00	$	45,000	$	45,000	-
10-4510-251	VEHICLE FUELS	$	22,000.00	$	22,000	$	22,000	-
10-4510-260	OFFICE SUPPLIES	$	1,000.00	$	1,000	$	1,000	-
10-4510-261	TECHNOLOGY & SOFTWARE	$	1,000.00	$	1,000	$	1,500	50.00
10-4510-298	TREATMENT CHEMICALS	$	2,000.00	$	2,000	$	2,000	-
10-4510-299	OPERATING SUPPLIES	$	5,500.00	$	3,000	$	10,000	233.33
10-4510-311	PROFESSIONAL EXPENSES & TRAVEL	$	500.00	$	500	$	7,500	1,400.00
10-4510-321	COMMUNICATION EXPENSES	$	4,400.00	$	4,400	$	4,500	2.27
10-4510-325	POSTAGE AND RELATED ITEMS	$	200.00	$	200	$	150	(25.00)
10-4510-334	UTILITIES-W&S/STORMWATER	$	2,500.00	$	3,000	$	4,500	50.00
10-4510-336	STREET LIGHTING	$	63,000.00	$	63,000	$	70,000	11.11
10-4510-340	PUBLIC INFORMATION AND EDUCATION	$	1,000.00	$	-	$	-	#DIV/0!
10-4510-351	BUILDING REPAIRS-NON-CAPITAL	$	2,000.00	$	3,500	$	3,500	-
10-4510-352	REPAIRS TO EQUIPMENT	$	12,000.00	$	18,000	$	18,000	-
10-4510-353	REPAIRS TO VEHICLES	$	18,000.00	$	18,000	$	18,000	-
10-4510-359	MISCELLANEOUS REPAIRS	$	1,200.00	$	-	$	-	#DIV/0!
10-4510-391	ADVERTISING	$	1,000.00	$	1,000	$	-	(100.00)
10-4510-397	JANITORIAL SUPPLIES	$	500.00	$	700	$	800	14.29
10-4510-398	MAINTENANCE CONTRACTS	$	62,000.00	$	62,000	$	-	(100.00)
10-4510-399	WASTE & RECYCLING EXPENSES	$	464,000.00	$	504,857	$	504,857	-
10-4510-450	GENERAL INSURANCE	$	19,500.00	$	17,143	$	26,124	52.39
10-4510-491	DUES & SUBSCRIPTIONS	$	500.00	$	500	$	600	20.00
10-4510-496	URBAN FORESTRY PROJECTS	$	16,000.00	$	15,000	$	5,000	(66.67)
10-4510-497	LANDFILL CHARGES	$	28,000.00	$	28,000	$	30,000	7.14
10-4510-500	NON CAPITAL EQUIPMENT PURCHASES	$	2,000.00	$	2,000	$	4,000	100.00
10-4510-591	POWELL BILL ELIGIBLE EXPENSES	$	40,000.00			$	232,000	#VALUE!
DEPT TOTAL		**$**	**1,178,595.16**	**$**	**1,255,492**	**$**	**1,615,975**	28.71

	PLANNING & ZONING							
10-4910-121	SALARIES AND WAGES	$	112,000.00	$	119,641	$	123,140	2.92
10-4910-133	401(K) CONTRIBUTIONS	$	5,600.00	$	5,982	$	6,157	2.92
10-4910-181	FICA AND MEDICARE TAX EXPENSE	$	10,192.00	$	9,153	$	9,420	2.92
10-4910-182	NC RETIREMENT CONTRIBUTIONS	$	14,560.00	$	16,439	$	17,818	8.39
10-4910-183	HEALTH INSURANCE & OTHER BENEFITS	$	13,116.72	$	18,600	$	20,990	12.85
10-4910-186	WORKER'S COMPENSATION	$	1,800.00	$	2,815	$	2,815	-
10-4910-190	ENGINEERING-PASS-THROUGH FEES	$	142,000.00	$	225,000	$	350,000	55.56
	ENGINEERING PASS THROUGH FEES REVENUE			$	(225,000)	$	(350,000)	55.56
10-4910-191	ENGINEERING-IN-HOUSE FEES	$	52,000.00	$	20,000	$	20,000	-
10-4910-193	PROFESSIONAL SERVICES-OTHER	$	10,050.00	$	11,000	$	10,000	(9.09)
10-4910-212	UNIFORMS	$	600.00	$	800	$	800	-
10-4910-251	VEHICLE FUELS	$	800.00	$	800	$	800	-
10-4910-260	OFFICE SUPPLIES	$	1,300.00	$	2,000	$	2,500	25.00
10-4910-261	TECHNOLOGY & SOFTWARE	$	7,800.00	$	8,000	$	8,500	6.25

10-4910-299	OPERATING EXPENSES	$	500.00	$	500	$	500	-
10-4910-311	PROFESSIONAL EXPENSES & TRAVEL	$	6,500.00	$	7,500	$	7,500	-
10-4910-321	COMMUNICATION EXPENSES	$	2,000.00	$	2,000	$	2,000	-
10-4910-325	POSTAGE AND RELATED ITEMS	$	200.00	$	200	$	200	-
10-4910-331	UTILITIES-ELECTRIC	$	800.00	$	700	$	700	-
10-4910-340	PUBLIC INFORMATION AND EDUCATION	$	2,000.00	$	2,000	$	2,000	-
10-4910-352	REPAIRS TO EQUIPMENT	$	500.00	$	500	$	500	-
10-4910-353	REPAIRS TO VEHICLES	$	1,000.00	$	1,000	$	1,000	-
10-4910-391	LEGAL ADVERTISING	$	2,000.00	$	2,000	$	2,500	25.00
10-4910-398	MAINTENANCE CONTRACTS	$	1,800.00	$	2,000	$	2,000	-
10-4910-399	OTHER SERVICES	$	100.00	$	100	$	100	-
10-4910-450	GENERAL INSURANCE	$	2,300.00	$	2,026	$	5,031	148.32
10-4910-491	DUES AND SUBSCRIPTIONS	$	1,800.00	$	2,000	$	2,000	-
10-4910-499	MISCELLANEOUS EXPENSES	$	2,000.00	$	2,000	$	2,000	-
10-4910-500	NON CAPITAL EQUIPMENT PURCHASES	$	1,000.00	$	2,000	$	2,000	-
DEPT TOTAL		**$**	**396,318.72**	**$**	**241,756**	**$**	**252,972**	4.64

	PARKS & RECREATION							
10-6120-121	SALARIES AND WAGES	$	273,000.00	$	279,240	$	384,652	37.75
10-6120-122	OVERTIME WAGES	$	-	$	-	$	5,000	#DIV/0!
10-6120-126	PART-TIME & SEASONAL WAGES	$	110,000.00	$	105,000	$	109,000	3.81
10-6120-133	401(K) CONTRIBUTIONS	$	13,650.00	$	13,962	$	19,483	39.54
10-6120-181	FICA AND MEDICARE TAX EXPENSE	$	34,853.00	$	29,394	$	37,764	28.47
10-6120-182	NC RETIREMENT CONTRIBUTIONS	$	35,490.00	$	38,368	$	56,383	46.95
10-6120-183	HEALTH INSURANCE & OTHER BENEFITS	$	45,398.34	$	53,478	$	68,234	27.59
10-6120-186	WORKER'S COMPENSATION	$	7,400.00	$	11,572	$	11,572	-
10-6120-193	PROF SERVICES-OTHER	$	2,000.00	$	7,000	$	7,000	-
10-6120-212	UNIFORMS	$	2,200.00	$	2,200	$	2,200	-
10-6120-240	GENERAL MAINTENANCE MATERIALS	$	5,000.00	$	5,000	$	5,000	-
10-6120-250	CONTINGECY FOR FLOOD EXPENSES	$	25,000.00	$	25,000	$	25,000	-
10-6120-251	VEHICLE FUELS	$	4,200.00	$	4,200	$	4,500	7.14
10-6120-259	VEHICLE SUPPLIES	$	500.00	$	500	$	500	-
10-6120-260	OFFICE SUPPLIES	$	2,500.00	$	2,500	$	2,500	-
10-6120-261	TECHNOLOGY SUPPORT & LICENSES	$	5,000.00	$	5,000	$	5,000	-
10-6120-262	CREDIT CARD & BANK FEES	$	8,000.00	$	8,000	$	8,000	-
10-6120-270	CONSUMABLE ITEMS FOR RESALE	$	8,000.00	$	8,000	$	8,000	-
10-6120-271	APPAREL ITEMS FOR RESALE	$	15,000.00	$	15,000	$	15,000	-
10-6120-298	TREATMENT CHEMICALS	$	5,500.00	$	5,500	$	6,000	9.09
10-6120-299	OPERATING EXPENSES	$	12,000.00	$	12,000	$	12,000	-
10-6120-311	PROFESSIONAL EXPENSES & TRAVEL	$	3,200.00	$	3,200	$	3,200	-
10-6120-321	COMMUNICATION EXPENSES	$	6,000.00	$	6,000	$	6,000	-
10-6120-325	POSTAGE AND RELATED ITEMS	$	100.00	$	100	$	100	-
10-6120-331	UTILITIES-ELECTRIC	$	27,000.00	$	25,000	$	25,000	-
10-6120-333	UTILITIES-NATURAL GAS	$	6,200.00	$	5,000	$	5,000	-
10-6120-334	UTILITIES- W&S/STORMWATER	$	20,000.00	$	18,000	$	18,000	-
10-6120-340	PUBLIC INFORMATION & EDUCATION	$	2,500.00	$	2,000	$	2,000	-
10-6120-350	PARKS & TRAILS EXPENSES	$	40,000.00	$	40,000	$	40,000	-
10-6120-351	REPAIRS TO FACILITIES	$	40,000.00	$	40,000	$	40,000	-
10-6120-352	REPAIRS TO EQUIPMENT	$	3,000.00	$	3,000	$	3,000	-
10-6120-353	REPAIRS TO VEHICLES	$	4,000.00	$	4,000	$	4,000	-
10-6120-354	VEHICLE REPAIR-NON RECURRING	$	1,800.00	$	1,800	$	1,800	-
10-6120-397	JANITORIAL SERVICE & SUPPLIES	$	5,100.00	$	5,100	$	5,100	-
10-6120-398	MAINTENANCE CONTRACTS	$	20,000.00	$	20,000	$	30,000	50.00
10-6120-399	CONTRACTED SERVICES	$	58,000.00	$	58,000	$	40,000	(31.03)
10-6120-450	GENERAL INSURANCE	$	21,000.00	$	18,454	$	28,890	56.55
10-6120-480	ATHLETIC PROGRAMS EXPENSE	$	52,000.00	$	52,000	$	55,000	5.77
10-6120-481	GAME OFFICALS/INSTRUCTORS	$	18,480.00	$	20,500	$	23,000	12.20
10-6120-482	PROGRAMS/RENTAL REFUNDS	$	4,700.00	$	4,700	$	5,000	6.38
10-6120-491	DUES & SUBSCRIPTIONS	$	1,400.00	$	1,400	$	1,400	-
10-6120-499	EVENTS & PROGRAMMING	$	48,000.00	$	52,000	$	55,000	5.77
10-6120-500	NON CAPITAL EQUIPMENT	$	20,000.00	$	20,000	$	20,000	-
DEPT TOTAL		**$**	**1,017,171.34**	**$**	**1,031,168**	**$**	**1,204,277**	16.79

	CAPITAL EXPENSES							
10-7000-411	GEN GOV CAPITAL EQUIPMENT			$	-	$	19,500	#DIV/0!

10-7000-413	GEN GOV CAPITAL-OTHER	$ 260,000.00	$ 430,000		#VALUE!
10-7000-431	PD CAPITAL-EQUIPMENT	$ 38,600.00	$ -	$ -	#DIV/0!
10-7000-432	PD CAPITAL-VEHICLES	$ 195,300.00			#VALUE!
10-7000-433	PD CAPITAL-BUILDING		$ -	$ -	#DIV/0!
10-7000-441	FD CAPITAL-EQUIPMENT	$ 18,500.00	$ 7,798		#VALUE!
10-7000-442	FD CAPITAL-VEHICLES				#VALUE!
10-7000-451	PW CAPITAL-EQUIPMENT	$ 12,050.00	$ 41,000	$ 25,000	(39.02)
10-7000-457	PW CAPITAL-VEHICLES		$ 50,000	$ 50,000	-
	PW CAPITAL-WAYFINDING				#DIV/0!
10-7000-491	PLANNING-EQUIPMENT		$ -	$ -	#DIV/0!
10-7000-611	REC-CAPITAL-EQUIPMENT		$ 6,500	*	#VALUE!
10-7000-612	REC-CAPITAL-VEHICLES		$ -	$ 50,000	#DIV/0!
10-7000-613	REC-CAPITAL-PARKS		$ 85,000		#VALUE!
10-7000-901	GASB #87-TOSHIBA 3513AC COPIER		$ -	$ -	#DIV/0!
10-7000-903	GASB #87-GC FIRING RANGE		$ -	$ -	#DIV/0!
DEPT TOTAL		**$ 524,450.00**	**$ 620,298**	**$ 144,500**	(76.70)

DEBT SERVICE

10-8000-111	TRUIST-USDA REFINANCE PRINCIPAL	$ 120,150.00	$ 120,150	$ 120,150	-
10-8000-112	TRUIST-USDA REFINANCE INTEREST	$ 64,665.00	$ 61,073	$ 57,480	(5.88)
10-8000-121	TRUIST- 2021 STREET REPAIRS PRINCIPAL	$ 221,429.00	$ -	$ -	#DIV/0!
10-800-122	TRUIST- 2021 STREET REPAIRS INTEREST	$ 19,132.00	$ -	$ -	#DIV/0!
10-8000-131	TRUIST-FIRE TRUCK PRINCIPAL	$ 62,113.00	$ 63,467	$ 64,850	2.18
10-8000-132	TRUIST-FIRE TRUCK INTEREST	$ 21,899.00	$ 20,538	$ 19,154	(6.74)
10-8000-211	SOUTH STATE BANK-PAVING NOTE 2017?	$ 76,215.00	$ -	$ -	#DIV/0!
10-8000-212	SOUTH STATE BANK INTEREST 2017?	$ 1,858.00	$ -	$ -	#DIV/0!
10-8000-901	GASB #87-TOSHIBA COPIER PRINCIPAL	$ 10,066.00	$ 10,066	$ -	(100.00)
10-8000-902	GASB #87-COPIER INTEREST	$ 4,002.00	$ 4,002	$ -	(100.00)
10-8000-903	GASB #87-GC RANGE PRINCIPAL	$ 7,889.00	$ 7,889	$ 7,889	-
10-8000-904	GASB #87-GC RANGE INTEREST	$ 2,112.00	$ 2,112	$ 2,112	-
10-8000-908	GASB #87- TD SYNNEX PRINCIPAL	$ 10,297.00	$ 10,297	$ 10,297	-
10-8000-909	GASB #87- TD SYNNEX INTEREST	$ 2,591.00	$ 2,591	$ 2,591	-
DEPT TOTAL		**$ 624,418.00**	**$ 302,185**	**$ 284,523**	(5.84)

POWELL BILL FUND

Account No.	Line Item Description	23/24	24/25	25/26	
20-4830-910	Powell bill to General	$ 144,334.00	$-	$-	#DIV/0!
10-8000-111	TRUIST-USDA REFINANCE PRINCIPAL	$ -	$ -	$ -	#DIV/0!
10-8000-112	TRUIST-USDA REFINANCE INTEREST	$ -	$ -	$ -	#DIV/0!
10-8000-121	TRUIST- 2021 STREET REPAIRS PRINCIPAL	$ -	$ 221,429	$ 221,429	(0.00)
10-800-122	TRUIST- 2021 STREET REPAIRS INTEREST	$ -	$ 15,943	$ 12,754	(20.00)
10-8000-131	TRUIST-FIRE TRUCK PRINCIPAL	$ -	$ -	$ -	#DIV/0!
10-8000-132	TRUIST-FIRE TRUCK INTEREST	$ -	$ -	$ -	#DIV/0!
POWELL BILL FUND REVENUE TOTAL		$ 144,334.00	$ 237,372	$ 234,183	(67.31)

STORMWATER FUND

Account No.	Line Item Description	23/24	24/25	25/26	
63-4730-121	SALARIES AND WAGES	$ 75,000.00	$ 72,420	$ 81,965	13.18
63-4730-122	OVERTIME WAGES	$ 1,000.00	$ -	$ -	#DIV/0!
63-4730-126	PART-TIME & SEASONAL WAGES		$ -	$ -	#DIV/0!
63-4730-133	401(K) CONTRIBUTIONS	$ 3,800.00	$ 3,621	$ 4,098	13.18
63-4730-181	FICA AND MEDICARE TAX EXPENSE	$ 6,825.00	$ 5,540	$ 6,270	13.18
63-4730-182	NC RETIREMENT CONTRIBUTIONS	$ 9,766.00	$ 9,951	$ 11,860	19.19
63-4730-183	HEALTH INSURANCE & OTHER BENEFITS	$ 6,558.36	$ 8,199	$ 13,875	69.24
63-4730-186	WORKER'S COMPENSATION	$ 1,000.00	$ 1,000	$ 1,000	-
63-4730-193	PROFESSIONAL SERVICES / OTHER	$ 52,000.00	$ 100,000	$ 100,000	-
63-4730-200	PERMITS	$ 1,100.00	$ 1,100	$ 1,000	(9.09)
	UNIFORMS		$ 1,000	$ 700	(30.00)
63-4730-240	CONSTRUCTION SUPPLIES	$ 10,400.00	$ -	$ -	#DIV/0!
	OFFICE SUPPLIES		$ 2,500	$ 2,500	-
	TECHNOLOGY & SOFTWARE		$ 5,000	$ 10,000	100.00
63-4730-311	EMPLOYEE TRAINING	$ 10,000.00	$ 10,000	$ 5,000	(50.00)
	COMMUNICATION EXPENSES		$ 3,000	$ 3,000	-
63-4730-340	TOWN NEWSLETTER/ SOCIAL MEDIA/ PUBLIC	$ 2,000.00	$ 1,000	$ 1,500	50.00
63-4730-399	CONTRACTED COLLECTION SERVICE	$ 3,400.00	$ 4,500	$ 6,000	33.33

63-4730-413	CAPITAL OUTLAY	$ 20,000.00	$ 50,000	$ -	(100.00)
63-4730-470	PARTNERSHIP WITH RSPC	$ 2,500.00	$ 2,500	$ 2,500	-
63-4730-471	MS4 MAP	$ 2,000.00	$ -	$ -	#DIV/0!
63-4730-472	PRIORITY AREAS	$ 28,000.00	$ -	$ -	#DIV/0!
63-4730-473	OUTFALL SCREENING	$ 5,000.00	$ -	$ -	#DIV/0!
63-4730-474	POST-CONSTRUCTION RUNOFF CONTROL	$ 5,000.00	$ -	$ -	#DIV/0!
63-4730-475	INSPECTIONS AND ENFORCEMENT	$ 5,000.00	$ -	$ -	#DIV/0!
63-4730-476	FECAL COLIFORM REDUCTION PROGRAM	$ 50,000.00	$ -	$ -	#DIV/0!
63-4730-477	MUNICIPAL FACILITIES O&M PROGRAM	$ 23,000.00	$ -	$ -	#DIV/0!
63-4730-491	DUES AND SUBSCRIPTIONS	$ 1,600.00	$ 1,600	$ 1,700	6.25
	MISCELLANEOUS EXPENSES		$ 1,500	$ 2,000	33.33
63-4730-963	TRANSFER TO STORMWATER FUND BALANCI	$ 79,050.64	$119,570	$149,031	24.64
STORMWATER FUND REVENUE TOTAL		$ 404,000.00	$ 404,000	$ 404,000	(0.00)
TOWN OF CRAMERTON OPERATING EXPENSE TOTAL		**$ 8,056,866.88**	**$ 7,647,659**	**$ 8,098,698**	**(5.08)**
		#VALUE!	#VALUE!	#VALUE!	
	General Rev			$ 8,098,698	
	General Exp			$ 8,098,698	
	Total			$ 0	
	Powel Bill Rev			$ 234,183	
	Powel Bill Exp			$ 234,183	
	Total			$ 0	
	Stormwater Rev			$ 404,000	
	Storm Water Exp			$ 404,000	
	Total			$ 0	
	Total Revenue			**$ 8,736,881**	
	Total Expenditure			**$ 8,736,880**	
	Overall			**$ 0**	

	Tax 2025 Adjustable Value for BoC		
Property Tax	Assessed Value		Appeals
Real	$ 1,048,516,465.00		$ 5,242,582
Personal	$ 17,084,775.00		
PS Companies	$ 21,353,912.00		
Totals	$ 1,086,955,152.00		
After Appeals	Revenue		98% Collection
##########	$ 4,486,077.70		$ 4,396,356
170,847.75	$ 73,464.53		$ 71,995
213,539.12	$ 91,821.82		$ 89,985
##########	$ 4,651,364.05		$ 4,558,337

Available Fund Balance FY 24/25	$ 4,672,459.00
Working Capital Based on 40% FY25/26	$ 3,239,479.06
Available Fund Balance after 40%	$ 1,432,979.94
Fund Balance used in FY 24/25	$ 337,379.00
Fund Balanced Used in FY 25/26 Budget	$ 206,500.00
Available Unassigned Fund Balance	$ 889,100.94
Available Fund Balance as of 5/20/2025	$ 4,128,580.00
Percentage on hand	50.98%