LAKE LURE TOWN COUNCIL
SPECIAL BUDGET MEETING PACKET

Thursday, May 8, 2025
8:30 a.m.

Mayor Carol C. Pritchett
Mayor Pro Tem David DiOrio
Commissioner Patrick Bryant
Commissioner Scott Doster
Commissioner Jim Proctor

TOWN OF LAKE LURE

Town Council Special Meeting

Thursday, May 8, 2025 – 8:30 a.m.

Lake Lure Fire Department

Agenda

I. Call to Order

II. Town of Lake Lure Budget Review

III. Adjournment

Budget Comments

Budget Prep Highlights and Notes (FY 25-26 budget)

- **There was a careful analysis of all employees' costs and potential savings that generated a significant decrease between expenditures and revenues from last budget review (the $200,000 gap)**

- **All significant expenses (personnel) from Electric (hydro) and Water fund /equivalent to 1 FTE and three 1/3 employees are now assigned to the Public Works (General Fund) and Water Fund. ($212,000 to water).**

- **There is no Hydro-Electric Fund Budget request due to no revenue. Consideration for related expenses will be from general fund or sewer/water fund.**

- **All Public Work expenses that relate to water are now assigned to the water fund ($7,500).**

- **Retiree Expenses (17 slots) are assigned to a non-governmental line item. (Will confirm this method)**

- **Operational decreases closely examined for all departments. No further decreases from original cuts.**

- **Reexamined property tax revenue, collection rate, and this Fiscal year trend. As a result reduced "loss revenue" by $70,000. ($200,000-$70,000 = $130,000)**

- **Continue to be mindful that $1.2 million in revenues are from revenue replacement funds offered by FEMA (in the form of a loan)**

- **With the interfund budget transfer method, departments have ability to be more flexible with spending-but more restricted once funds are depleted. No default method for a budget amendment from fund balance.**

Town of Lake Lure
General Fund

Revenue Budget
Comparison FY 24/25 to FY 25/26

Ad Valorem and Vehicle Taxes	**$4,700,000.00**	**$4,570,000.00**	**$130,000.00**
State Share Revenues	**$3,000,000.00**	**$2,200,000.00**	**$800,000.00**
Land Use Fees	**$100,000.00**	**$75,000.00**	**$25,000.00**
Cultural and Rec	**$1,252,800.00**	**$1,222,177.00**	**$30,623.00**
Miscellanus Revenue	**$90,000.00**	**$45,000.00**	**$45,000.00**
Total	**$9,142,800.00**	**$8,112,177.00**	**$1,030,623.00**

* Cultural and Rec reflects funds from the FEMA revenue replacement loan.

Town of Lake Lure

Expenditure Budget-FY 25-26

Comparison to FY 24-25 Budget

Department	FY 24-25 Budget	*Operations Adjustment*	*Personnel Adjustment*	FY 25-26 Budget
Commission	58,800.00	(21,300.00)	-	37,500.00
Adm	1,257,900.00	(66,925.00)	(162,366.11)	1,028,608.89
IT	135,000.00	-	-	135,000.00
Police	1,092,772.00	(25,000.00)	190,099.16	1,257,871.16
Fire	1,100,000.00	(67,000.00)	261,504.00	1,294,504.00
Santitation	240,000.00	-	-	240,000.00
Public Works	941,550.00	(7,500.00)	118,199.08	1,052,249.08
Eco Deve	123,900.00	(7,500.00)	9,663.02	126,063.02
Comm Dev	613,965.00	(4,000.00)	(171,098.05)	438,866.95
Parks	797,600.00	(191,711.00)	(335,775.10)	270,113.90
Beach	5,000.00	-	-	5,000.00
Dam	15,000.00	(9,000.00)	-	6,000.00
Non Gov	205,000.00	15,000.00	-	220,000.00
Capital	606,313.00	(431,313.00)	-	175,000.00
Debt	350,000.00	(124,600.00)	-	225,400.00
Transfer	1,600,000.00		-	1,600,000.00
	9,142,800.00	(940,849.00)	(89,774.00)	8,112,177.00

Town of Lake Lure

Expenditure Budget-FY 25-26

Operations and Personnel Breakout

Operations	Personnel	Total Expenditures-FY 25-26 Budget	Department
$ 23,200.00	$ 14,300.00	$ 37,500.00	Commission
$ 434,975.00	$ 593,633.89	$ 1,028,608.89	Administration
$ 135,000.00	-	$ 135,000.00	IT
$ 100,317.21	$ 1,157,553.95	$ 1,257,871.16	Police
$ 253,389.89	$ 1,042,114.11	$ 1,295,504.00	Fire
$ 240,000.00	-	$ 240,000.00	Santitation
$ 276,360.00	$ 775,889.08	$ 1,052,249.08	Public Works
$ 13,490.00	$ 112,573.02	$ 126,063.02	Eco Deve
$ 80,000.00	$ 358,866.95	$ 438,866.95	Comm Dev
$ 87,799.00	$ 182,314.90	$ 270,113.90	Parks
$ 5,000.00	-	$ 5,000.00	Beach
$ 6,000.00	-	$ 6,000.00	Dam
$ 220,000.00	-	$ 220,000.00	Non Gov
$ 175,000.00	-	$ 175,000.00	Capital
$ 225,400.00	-	$ 225,400.00	Debt
$ 1,600,000.00	-	$ 1,599,000.00	Transfer
$ 3,875,931.10	$ 4,237,245.90	$ 8,112,177.00	Total Expenditure Budget
47.78%	52.23%		
Percent of Budget	**Percent of Budget**		

Water and Sewer-Expenditure Budget

Department-Area	FY 2024-2025	FY 2025-2026	Difference
Water Operations	$386,200.00	$286,011.40	-$100,188.60
Sewer Operations	$598,800.00	$312,573.60	-$286,226.40
Capital Outlays	$145,415.00	$119,240.00	-$26,175.00
Debt Service	$119,945.00	$119,945.00	$0.00
Transfer to Fund Equity	$400,000.00	$400,000.00	$0.00
Total	$1,650,360.00	$1,237,770.00	-$412,590.00

Water and Sewer-Revenue Budget

Revenue Source	FY 2024-2025	FY 2025-2026	Difference
Charges for Water and Sewer/Collections	$1,650,360.00	$1,237,770.00	-$412,590.00

10 GENERAL FUND

Account		Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
310000 TAXES						
310100	P & I - Taxes	0.00	4,495.53	10,000.00	5,504.47	45 %
	Account Group Total:	**0.00**	**4,495.53**	**10,000.00**	**5,504.47**	**45 %**
311000 Ad Valorem Taxes-2000						
311190	AD VALOREM TAXES-2019	0.00	16,215.17	0.00	-16,215.17	** %
311210	AD VALOREM TAXES-2021	0.00	0.00	50,000.00	50,000.00	0 %
311213	Ad Valorem Taxes-2023	0.00	1,782,737.04	0.00	-1,782,737.04	** %
311214	Ad Valorem Taxes DV5-dam capital	0.00	985,864.70	0.00	-985,864.70	** %
311220	AD VALOREM TAX 2022-	0.00	0.00	4,526,150.00	4,526,150.00	0 %
	Account Group Total:	**0.00**	**2,784,816.91**	**4,576,150.00**	**1,791,333.09**	**61 %**
312000 Ad Valorem-Veh-2000						
312021	AD VALOREM VEH TAXES-2021	0.00	0.00	20,000.00	20,000.00	0 %
312022	Ad Valorem Vehicle Tax 2022	0.00	0.00	93,850.00	93,850.00	0 %
312023	Ad Valorem Vehicle Taxes 2023	0.00	7,010.82	0.00	-7,010.82	** %
312024	ad valorem veh taxes dv5 2023	0.00	19,619.56	0.00	-19,619.56	** %
	Account Group Total:	**0.00**	**26,630.38**	**113,850.00**	**87,219.62**	**23 %**
332000 STATE SHARED REVENUES						
332200	Beer & Wine Tax	0.00	0.00	4,950.00	4,950.00	0 %
332300	Court Costs, Fees and Chrgs	27.92	1,938.79	550.00	-1,388.79	353 %
332400	Utilties Franchise Tax	0.00	181,198.55	201,195.00	19,996.45	90 %
332600	Powell Bill - Tax on Gas	0.00	93,056.07	76,600.00	-16,456.07	121 %
332930	State Shared Sales Tax	0.00	1,085,152.16	1,899,950.00	814,797.84	57 %
332933	Solid Waste Disposal Tax	0.00	543.77	780.00	236.23	70 %
332942	Video Programming Tax	0.00	0.00	15,975.00	15,975.00	0 %
332991	NC DEQ Dredging Grant	0.00	0.00	800,000.00	800,000.00	0 %
	Account Group Total:	**27.92**	**1,361,889.34**	**3,000,000.00**	**1,638,110.66**	**45 %**
347000 LAND USE FEES						
347100	Zoning Permits	6,290.00	43,250.00	72,745.00	29,495.00	59 %
347200	Land Disturbance Permit	0.00	1,348.80	6,600.00	5,251.20	20 %
347300	Sign Permit	165.00	307.00	500.00	193.00	61 %
347550	Vacation Rental Fees	900.00	4,500.00	10,000.00	5,500.00	45 %
347600	Lake Structure Permit/LSA	-900.00	-960.00	9,255.00	10,215.00	-10 %
347800	Fire Inspection	0.00	0.00	50.00	50.00	0 %
347900	Fines/Penalties - Land Use	0.00	4,500.00	850.00	-3,650.00	529 %
	Account Group Total:	**6,455.00**	**52,945.80**	**100,000.00**	**47,054.20**	**53 %**
361000 LAKE						
361201	Lake Lure Tours	0.00	12,040.93	60,000.00	47,959.07	20 %
361202	Lake Fines	16.00	384.00	300.00	-84.00	128 %
361203	Lake Comm License Fees	0.00	20,350.00	15,000.00	-5,350.00	136 %
361204	Boat Permits	0.00	156,059.98	675,000.00	518,940.02	23 %
361205	RBR CONCESSIONS	0.00	27,967.28	25,000.00	-2,967.28	112 %
361207	Cluster Mooring Fees	0.00	0.00	24,000.00	24,000.00	0 %
	Account Group Total:	**16.00**	**216,802.19**	**799,300.00**	**582,497.81**	**27 %**
363000 BEACH						
363801	Beach-Admission Fee-Adult	0.00	0.00	65,000.00	65,000.00	0 %

10 GENERAL FUND

Account		Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
363804	Beach-Concessions	0.00	0.00	10,000.00	10,000.00	0 %
	Account Group Total:	**0.00**	**0.00**	**75,000.00**	**75,000.00**	**0 %**
364000 MARINA						
364902	Marina-Open Slip Rental	0.00	2,050.00	310,000.00	307,950.00	1 %
364905	Marina-Concessions	0.00	0.00	18,500.00	18,500.00	0 %
364908	Marina-Rentals	0.00	0.00	50,000.00	50,000.00	0 %
	Account Group Total:	**0.00**	**2,050.00**	**378,500.00**	**376,450.00**	**1 %**
383000 MISCELLANEOUS REVENUES						
383100	Interest Earned on Investments	0.00	4,847.90	4,000.00	-847.90	121 %
383200	Beer and Wine Permits	0.00	0.00	1,000.00	1,000.00	0 %
383321	Fire-Rural Fire Protection	0.00	10,117.48	8,592.00	-1,525.48	118 %
383430	Community Center Rental	0.00	750.00	250.00	-500.00	300 %
383440	Pavilion/Gazebo Rental	0.00	1,250.00	3,500.00	2,250.00	36 %
383450	Meadows Rental	0.00	0.00	250.00	250.00	0 %
383500	Sale of Assets	0.00	1,024.00	3,500.00	2,476.00	29 %
383600	Golf Cart Permit	0.00	20.00	200.00	180.00	10 %
383700	LLABC-Distribution for Law Enforcement	0.00	5,516.27	750.00	-4,766.27	736 %
383701	ABC-Dist. for Drug/Alcohol	0.00	7,722.77	1,250.00	-6,472.77	618 %
383800	ABC-Distribution of Funds	0.00	54,351.00	20,000.00	-34,351.00	272 %
383900	Misc Revenue	1,493.56	262,801.02	30,458.00	-232,343.02	863 %
383903	Town Promotional Materials	0.00	0.00	500.00	500.00	0 %
383910	Copies	0.00	357.50	500.00	142.50	72 %
383930	Recycling Collections	25.50	14,913.71	15,250.00	336.29	98 %
	Account Group Total:	**1,519.06**	**363,671.65**	**90,000.00**	**-273,671.65**	**404 %**
398000 TRANSFERS						
398606	Transfer from Capital Project	0.00	-3,475,700.84	0.00	3,475,700.84	** %
	Account Group Total:	**0.00**	**-3,475,700.84**	**0.00**	**3,475,700.84**	**** %**
	Fund Total:	**8,017.98**	**1,337,600.96**	**9,142,800.00**	**7,805,199.04**	**15 %**

20 FEMA-STORM Helene Recovery

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
390000 OTHER REVENUES					
390000 OTHER REVENUES	0.00	2,655,751.00	0.00	-2,655,751.00	** %
Account Group Total:	**0.00**	**2,655,751.00**	**0.00**	**-2,655,751.00**	**** %**
Fund Total:	**0.00**	**2,655,751.00**	**0.00**	**-2,655,751.00**	**** %**

22 DAM Capital Projects Fund

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
383000 MISCELLANEOUS REVENUES					
383100 Interest Earned on Investments	0.00	122,151.93	0.00	-122,151.93	** %
Account Group Total:	**0.00**	**122,151.93**	**0.00**	**-122,151.93**	**** %**
Fund Total:	**0.00**	**122,151.93**	**0.00**	**-122,151.93**	**** %**

53 WATER AND SEWER FUND

Account		Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
371000						
371105	Chimney Rock Water	0.00	0.00	15,000.00	15,000.00	0 %
371300	Charges for Water	23,319.67	145,139.29	330,000.00	184,860.71	44 %
371400	Charges for Sewer	93,751.29	506,845.23	1,275,000.00	768,154.77	40 %
371500	Taps and Connect-Water	0.00	-1,155.00	5,000.00	6,155.00	-23 %
371600	Taps and Connect-Sewer	0.00	-1,160.00	5,000.00	6,160.00	-23 %
371700	Transfer Fee-Water/Sewer	40.00	480.00	1,000.00	520.00	48 %
371800	W/S - Penalty and Interest	1,550.00	6,925.00	6,000.00	-925.00	115 %
371900	W/S - Misc	0.00	186.48	0.00	-186.48	** %
	Account Group Total:	**118,660.96**	**657,261.00**	**1,637,000.00**	**979,739.00**	**40 %**
383000 MISCELLANEOUS REVENUES						
383100	Interest Earned on Investments	0.00	0.00	1,000.00	1,000.00	0 %
383460	Water Tank Rental	0.00	7,426.30	12,360.00	4,933.70	60 %
	Account Group Total:	**0.00**	**7,426.30**	**13,360.00**	**5,933.70**	**56 %**
	Fund Total:	**118,660.96**	**664,687.30**	**1,650,360.00**	**985,672.70**	**40 %**

56 ELECTRIC FUND

Account		Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
372000						
372300	Charges for Utilities-Electric	0.00	35,955.93	280,000.00	244,044.07	13 %
	Account Group Total:	**0.00**	**35,955.93**	**280,000.00**	**244,044.07**	**13 %**
	Fund Total:	**0.00**	**35,955.93**	**280,000.00**	**244,044.07**	**13 %**
	Grand Total:	**126,678.94**	**4,816,147.12**	**11,073,160.00**	**6,257,012.88**	**43 %**

10 GENERAL FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
411000 COMMISSION						
411000 COMMISSION						
102 Salaries-Part Time	1,100.00	9,900.00	13,200.00	13,200.00	3,300.00	75 %
109 FICA	84.15	757.35	1,100.00	1,100.00	342.65	69 %
214 Supplies-Dept	0.00	0.00	6,300.00	6,300.00	6,300.00	%
215 Supplies-Materials	0.00	6,209.35	34,525.00	34,525.00	28,315.65	18 %
310 Travel and Transportation	60.90	1,501.79	3,675.00	3,675.00	2,173.21	41 %
Account Total:	1,245.05	18,368.49	58,800.00	58,800.00	40,431.51	31 %
Account Group Total:	1,245.05	18,368.49	58,800.00	58,800.00	40,431.51	31 %
413000 ADMINISTRATION						
413000 ADMINISTRATION						
100 SALARIES	28,364.52	316,453.11	522,900.00	522,900.00	206,446.89	61 %
103 Professional Services	3,500.00	51,802.25	68,250.00	68,250.00	16,447.75	76 %
109 FICA	2,131.31	23,500.03	40,425.00	40,425.00	16,924.97	58 %
110 Retirement	5,840.26	61,099.40	95,550.00	95,550.00	34,450.60	64 %
111 Group Insurance	4,012.38	40,104.92	70,350.00	70,350.00	30,245.08	57 %
120 401 (K) Contribution	595.14	5,899.18	26,775.00	26,775.00	20,875.82	22 %
180 Legal Services	7,255.00	48,929.73	57,750.00	57,750.00	8,820.27	85 %
190 Engineering Services	0.00	87,401.86	31,500.00	31,500.00	-55,901.86	277 %
214 Supplies-Dept	2,984.39	10,440.40	9,450.00	9,450.00	-990.40	110 %
215 Supplies-Materials	0.00	3,947.31	3,150.00	3,150.00	-797.31	125 %
310 Travel and Transportation	12.88	1,925.16	9,975.00	9,975.00	8,049.84	19 %
320 Postage	290.21	2,575.55	5,250.00	5,250.00	2,674.45	49 %
321 Telephone	0.00	545.89	0.00	0.00	-545.89	%
322 Printing	2,492.27	4,091.24	1,575.00	1,575.00	-2,516.24	260 %
324 Dues and Subscriptions	2,367.00	4,419.00	8,925.00	8,925.00	4,506.00	50 %
330 Utilities	5,341.37	38,703.34	31,500.00	31,500.00	-7,203.34	123 %
350 Repairs and Maint-Buildings	0.00	34,671.78	52,500.00	52,500.00	17,828.22	66 %
353 Repairs and Maint-Equipment	0.00	0.00	8,400.00	8,400.00	8,400.00	%
370 Advertising	0.00	1,105.41	3,675.00	3,675.00	2,569.59	30 %
614 Lobbyist	8,000.00	33,000.00	65,100.00	65,100.00	32,100.00	51 %
687 Contractual - County Tax	0.00	0.00	18,900.00	18,900.00	18,900.00	%
691 Contractual Services	3,588.76	90,790.19	126,000.00	126,000.00	35,209.81	72 %
Account Total:	76,775.49	861,405.75	1,257,900.00	1,257,900.00	396,494.25	68 %
Account Group Total:	76,775.49	861,405.75	1,257,900.00	1,257,900.00	396,494.25	68 %
420000 CENTRAL SERVICES-Technology &						
420000 CENTRAL SERVICES-Technology & Telecommunications						
109 FICA	16.95	188.89	0.00	0.00	-188.89	%
111 Group Insurance	37.22	393.54	0.00	0.00	-393.54	%
321 Telephone	4,664.19	27,837.50	28,350.00	28,350.00	512.50	98 %
325 Internet Services	2,721.56	2,721.56	5,460.00	5,460.00	2,738.44	50 %
326 Easements	0.00	23.08	0.00	0.00	-23.08	%
380 IT Support Services	6,745.29	80,014.96	95,940.00	95,940.00	15,925.04	83 %
527 TECH-Website Update	0.00	0.00	5,250.00	5,250.00	5,250.00	%
Account Total:	14,185.21	111,179.53	135,000.00	135,000.00	23,820.47	82 %
Account Group Total:	14,185.21	111,179.53	135,000.00	135,000.00	23,820.47	82 %

10 GENERAL FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
431000 POLICE						
431000 POLICE						
100 SALARIES	49,560.42	501,819.03	601,650.00	601,650.00	99,830.97	83 %
101 OVERTIME	76.41	4,603.71	5,775.00	5,775.00	1,171.29	80 %
102 Salaries-Part Time	400.00	4,652.52	29,400.00	29,400.00	24,747.48	16 %
104 Separation Allowance-Law	2,399.14	21,827.81	21,525.00	21,525.00	-302.81	101 %
109 FICA	3,849.45	39,365.63	51,975.00	51,975.00	12,609.37	76 %
110 Retirement	10,818.52	109,993.72	119,700.00	119,700.00	9,706.28	92 %
111 Group Insurance	8,270.86	71,043.58	108,885.00	108,885.00	37,841.42	65 %
112 Special Benefit Fund-Police	2,150.30	21,947.88	28,544.00	28,544.00	6,596.12	77 %
212 Supplies-Fuel	0.00	7,686.83	28,875.00	28,875.00	21,188.17	27 %
214 Supplies-Dept	207.02	20,177.08	11,550.00	11,550.00	-8,627.08	175 %
215 Supplies-Materials	0.00	151.62	0.00	0.00	-151.62	%
217 Supplies-Uniforms	0.00	7,097.38	10,500.00	10,500.00	3,402.62	68 %
220 Alchohol & Drug Ed.	0.00	0.00	1,050.00	1,050.00	1,050.00	%
310 Travel and Transportation	0.00	1,043.22	3,150.00	3,150.00	2,106.78	33 %
324 Dues and Subscriptions	0.00	0.00	6,615.00	6,615.00	6,615.00	%
333 Utilities-Boat House and Range	0.00	0.00	525.00	525.00	525.00	%
353 Repairs and Maint-Equipment	0.00	8,555.52	4,200.00	4,200.00	-4,355.52	204 %
354 Repairs and Maint-Vehicles	1,103.46	17,906.29	26,250.00	26,250.00	8,343.71	68 %
490 Miscellaneous	0.00	275.00	1,050.00	1,050.00	775.00	26 %
524 Computers	0.00	0.00	10,500.00	10,500.00	10,500.00	%
691 Contractual Services	0.00	899.39	21,053.00	21,053.00	20,153.61	4 %
Account Total:	78,835.58	839,046.21	1,092,772.00	1,092,772.00	253,725.79	77 %
Account Group Total:	78,835.58	839,046.21	1,092,772.00	1,092,772.00	253,725.79	77 %
434000 FIRE						
434000 FIRE						
100 SALARIES	28,080.25	298,697.91	474,950.00	474,950.00	176,252.09	63 %
101 OVERTIME	0.00	0.00	26,250.00	26,250.00	26,250.00	%
102 Salaries-Part Time	4,696.70	51,940.81	39,165.00	39,165.00	-12,775.81	133 %
109 FICA	2,423.33	26,077.44	40,740.00	40,740.00	14,662.56	64 %
110 Retirement	6,686.77	71,322.55	86,835.00	86,835.00	15,512.45	82 %
111 Group Insurance	5,285.74	47,115.76	88,095.00	88,095.00	40,979.24	53 %
120 401 (K) Contribution	1,415.72	15,066.88	24,575.00	24,575.00	9,508.12	61 %
212 Supplies-Fuel	174.00	11,364.42	21,000.00	21,000.00	9,635.58	54 %
214 Supplies-Dept	6,161.14	13,508.74	4,200.00	4,200.00	-9,308.74	322 %
215 Supplies-Materials	0.00	5,169.35	10,500.00	10,500.00	5,330.65	49 %
217 Supplies-Uniforms	0.00	0.00	6,300.00	6,300.00	6,300.00	%
218 Supplies-Equipment	0.00	82.22	23,325.00	23,325.00	23,242.78	%
310 Travel and Transportation	0.00	228.00	6,300.00	6,300.00	6,072.00	4 %
324 Dues and Subscriptions	20.00	4,973.53	9,975.00	9,975.00	5,001.47	50 %
330 Utilities	303.62	3,329.23	12,600.00	12,600.00	9,270.77	26 %
351 Repairs and Maint-Grounds	0.00	1,175.55	6,300.00	6,300.00	5,124.45	19 %
353 Repairs and Maint-Equipment	3,518.05	27,763.10	16,800.00	16,800.00	-10,963.10	165 %
354 Repairs and Maint-Vehicles	0.00	11,444.47	22,050.00	22,050.00	10,605.53	52 %
490 Miscellaneous	0.00	79.50	4,200.00	4,200.00	4,120.50	2 %
514 Protective Clothing	0.00	0.00	16,800.00	16,800.00	16,800.00	%
553 RADIO REPLACEMENT	0.00	0.00	10,500.00	10,500.00	10,500.00	%
693 Fairfield Volunteer Fire Dept	0.00	33,500.00	67,000.00	67,000.00	33,500.00	50 %
694 Chimney Rock Volunteer Fire	0.00	17,500.00	35,000.00	35,000.00	17,500.00	50 %

10 GENERAL FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
695 Bills Creek Volunteer Fire	0.00	21,400.00	42,800.00	42,800.00	21,400.00	50 %
Account Total:	58,765.32	661,739.46	1,096,260.00	1,096,260.00	434,520.54	60 %
Account Group Total:	58,765.32	661,739.46	1,096,260.00	1,096,260.00	434,520.54	60 %
451000 PUBLIC WORKS-STREETS						
451000 PUBLIC WORKS-STREETS						
100 SALARIES	36,727.51	333,083.66	459,240.00	459,240.00	126,156.34	73 %
101 OVERTIME	0.00	0.00	16,800.00	16,800.00	16,800.00	%
109 FICA	1,782.45	17,315.43	27,300.00	27,300.00	9,984.57	63 %
110 Retirement	4,754.39	44,010.57	63,000.00	63,000.00	18,989.43	70 %
111 Group Insurance	4,563.10	33,519.82	68,250.00	68,250.00	34,730.18	49 %
120 401 (K) Contribution	843.10	6,815.72	23,100.00	23,100.00	16,284.28	30 %
211 Supplies-Automotive	3,724.22	23,601.72	26,250.00	26,250.00	2,648.28	90 %
212 Supplies-Fuel	0.00	898.16	0.00	0.00	-898.16	%
214 Supplies-Dept	245.58	965.05	1,260.00	1,260.00	294.95	77 %
215 Supplies-Materials	200.00	8,045.46	36,750.00	36,750.00	28,704.54	22 %
217 Supplies-Uniforms	1,637.84	11,307.10	8,400.00	8,400.00	-2,907.10	135 %
310 Travel and Transportation	0.00	330.42	2,100.00	2,100.00	1,769.58	16 %
331 Utilities-Street Lights	378.38	5,950.86	15,750.00	15,750.00	9,799.14	38 %
334 Utilities-Buildings	1,384.86	7,719.47	15,750.00	15,750.00	8,030.53	49 %
350 Repairs and Maint-Buildings	0.00	4,766.51	31,500.00	31,500.00	26,733.49	15 %
351 Repairs and Maint-Grounds	3,238.57	14,647.99	12,600.00	12,600.00	-2,047.99	116 %
353 Repairs and Maint-Equipment	53,573.49	114,733.79	31,500.00	31,500.00	-83,233.79	364 %
354 Repairs and Maint-Vehicles	4,522.34	14,087.36	21,000.00	21,000.00	6,912.64	67 %
691 Contractual Services	1,810.40	21,870.44	21,000.00	21,000.00	-870.44	104 %
Account Total:	119,386.23	663,669.53	881,550.00	881,550.00	217,880.47	75 %
Account Group Total:	119,386.23	663,669.53	881,550.00	881,550.00	217,880.47	75 %
472000 SANITATION						
472000 SANITATION						
691 Contractual Services	0.00	92,275.00	185,000.00	185,000.00	92,725.00	50 %
692 Contractual Services-Recycling	0.00	9,256.00	15,000.00	15,000.00	5,744.00	62 %
696 Tipping Fees	0.00	15,021.47	40,000.00	40,000.00	24,978.53	38 %
Account Total:	0.00	116,552.47	240,000.00	240,000.00	123,447.53	49 %
Account Group Total:	0.00	116,552.47	240,000.00	240,000.00	123,447.53	49 %
473000 DAM/Watershed Protection						
473000 DAM/Watershed Protection						
351 Repairs and Maint-Grounds	0.00	0.00	7,500.00	7,500.00	7,500.00	%
352 Repairs and Maint-Dam	0.00	59.99	7,500.00	7,500.00	7,440.01	1 %
Account Total:	0.00	59.99	15,000.00	15,000.00	14,940.01	%
Account Group Total:	0.00	59.99	15,000.00	15,000.00	14,940.01	%
492000 ECONOMIC DEVELOPMENT						
492000 ECONOMIC DEVELOPMENT						
100 SALARIES	5,289.60	50,228.06	70,500.00	70,500.00	20,271.94	71 %
109 FICA	404.44	3,840.36	5,300.00	5,300.00	1,459.64	72 %
110 Retirement	1,089.12	9,797.36	12,810.00	12,810.00	3,012.64	76 %
111 Group Insurance	744.34	6,656.88	10,800.00	10,800.00	4,143.12	62 %
120 401 (K) Contribution	264.48	2,511.42	3,500.00	3,500.00	988.58	72 %
515 In-stream Sedimentation Study	0.00	1,547.18	0.00	0.00	-1,547.18	%

10 GENERAL FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
585 Community Branding	559.08	5,815.54	20,990.00	20,990.00	15,174.46	28 %
Account Total:	8,351.06	80,396.80	123,900.00	123,900.00	43,503.20	65 %
Account Group Total:	8,351.06	80,396.80	123,900.00	123,900.00	43,503.20	65 %
493000 COMMUNITY DEVELOPMENT						
493000 COMMUNITY DEVELOPMENT						
100 SALARIES	14,431.74	181,618.86	388,950.00	388,950.00	207,331.14	47 %
109 FICA	1,078.86	13,630.15	24,150.00	24,150.00	10,519.85	56 %
110 Retirement	2,971.50	34,153.96	56,700.00	56,700.00	22,546.04	60 %
111 Group Insurance	2,218.78	21,082.47	44,415.00	44,415.00	23,332.53	47 %
120 401 (K) Contribution	413.80	3,716.44	15,750.00	15,750.00	12,033.56	24 %
180 Legal Services	0.00	2,231.20	26,250.00	26,250.00	24,018.80	8 %
212 Supplies-Fuel	70.21	350.40	1,050.00	1,050.00	699.60	33 %
214 Supplies-Dept	639.44	953.95	6,300.00	6,300.00	5,346.05	15 %
310 Travel and Transportation	0.00	503.72	5,250.00	5,250.00	4,746.28	10 %
324 Dues and Subscriptions	0.00	0.00	2,100.00	2,100.00	2,100.00	%
370 Advertising	0.00	0.00	2,100.00	2,100.00	2,100.00	%
410 RENTS	1,650.00	11,550.00	21,000.00	21,000.00	9,450.00	55 %
515 In-stream Sedimentation Study	0.00	395.00	0.00	0.00	-395.00	%
691 Contractual Services	0.00	0.00	19,950.00	19,950.00	19,950.00	%
Account Total:	23,474.33	270,186.15	613,965.00	613,965.00	343,778.85	44 %
Account Group Total:	23,474.33	270,186.15	613,965.00	613,965.00	343,778.85	44 %
613000 PARKS, RECREATION & LAKE						
613000 PARKS, RECREATION & LAKE						
100 SALARIES	15,510.14	197,729.25	353,555.00	353,555.00	155,825.75	56 %
102 Salaries-Part Time	0.00	1,110.38	0.00	0.00	-1,110.38	%
109 FICA	1,227.08	17,256.25	25,200.00	25,200.00	7,943.75	68 %
110 Retirement	3,174.53	39,127.20	57,750.00	57,750.00	18,622.80	68 %
111 Group Insurance	3,044.88	33,274.42	65,835.00	65,835.00	32,560.58	51 %
120 401 (K) Contribution	770.90	9,668.80	15,750.00	15,750.00	6,081.20	61 %
212 Supplies-Fuel	0.00	4,770.16	15,750.00	15,750.00	10,979.84	30 %
213 Supplies-Boat Fuel & Supplies	0.00	0.00	12,600.00	12,600.00	12,600.00	%
214 Supplies-Dept	0.00	264.91	5,250.00	5,250.00	4,985.09	5 %
215 Supplies-Materials	0.00	3,750.65	26,250.00	26,250.00	22,499.35	14 %
216 Supplies-Fish Purchase	0.00	0.00	8,400.00	8,400.00	8,400.00	%
217 Supplies-Uniforms	0.00	189.90	1,575.00	1,575.00	1,385.10	12 %
219 Boat and Fishing Permits	0.00	441.10	6,825.00	6,825.00	6,383.90	6 %
310 Travel and Transportation	43.23	1,654.09	3,150.00	3,150.00	1,495.91	53 %
330 Utilities	0.00	0.00	7,035.00	7,035.00	7,035.00	%
335 Flowering Bridge Lighting	0.00	0.00	3,675.00	3,675.00	3,675.00	%
350 Repairs and Maint-Buildings	0.00	963.79	0.00	0.00	-963.79	%
351 Repairs and Maint-Grounds	18,012.20	40,689.83	89,250.00	89,250.00	48,560.17	46 %
353 Repairs and Maint-Equipment	411.74	21,559.79	14,700.00	14,700.00	-6,859.79	147 %
508 Rewrite Zoning & Land Dev.	0.00	0.00	42,525.00	42,525.00	42,525.00	%
691 Contractual Services	212.30	53,752.21	0.00	0.00	-53,752.21	%
Account Total:	42,407.00	426,202.73	755,075.00	755,075.00	328,872.27	56 %
Account Group Total:	42,407.00	426,202.73	755,075.00	755,075.00	328,872.27	56 %

10 GENERAL FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
615000 BEACH & MARINA						
615000 BEACH & MARINA						
214 Supplies-Dept	0.00	0.00	1,250.00	1,250.00	1,250.00	%
350 Repairs and Maint-Buildings	0.00	0.00	1,250.00	1,250.00	1,250.00	%
351 Repairs and Maint-Grounds	0.00	2,283.76	1,250.00	1,250.00	-1,033.76	183 %
353 Repairs and Maint-Equipment	0.00	0.00	1,250.00	1,250.00	1,250.00	%
Account Total:	0.00	2,283.76	5,000.00	5,000.00	2,716.24	46 %
Account Group Total:	0.00	2,283.76	5,000.00	5,000.00	2,716.24	46 %
800000 CAPITAL OUTLAY/SPECIAL PROJECTS						
800000 CAPITAL OUTLAY/SPECIAL PROJECTS						
504 VEHICLES	4,916.38	288,533.74	100,000.00	100,000.00	-188,533.74	289 %
550 Other Equipment	0.00	17,176.89	0.00	0.00	-17,176.89	%
592 PW-Street Paving	0.00	136,061.30	175,000.00	175,000.00	38,938.70	78 %
691 Contractual Services	0.00	7,500.00	106,265.00	106,265.00	98,765.00	7 %
697 Dredging & Debris Removal	0.00	30,155.00	331,313.00	331,313.00	301,158.00	9 %
Account Total:	4,916.38	479,426.93	712,578.00	712,578.00	233,151.07	67 %
Account Group Total:	4,916.38	479,426.93	712,578.00	712,578.00	233,151.07	67 %
910000 DEBT SERVICE						
910000 DEBT SERVICE						
504 VEHICLES	0.00	20,216.27	0.00	0.00	-20,216.27	%
541 POLICE-Vehicles	1,596.27	12,532.07	60,000.00	60,000.00	47,467.93	21 %
550 Other Equipment	10,259.27	20,470.23	100,000.00	100,000.00	79,529.77	20 %
561 Brdwalk-Marina Bay	0.00	53,598.93	101,900.00	101,900.00	48,301.07	53 %
573 Barge/Excavator	0.00	40,081.47	29,600.00	29,600.00	-10,481.47	135 %
720 Bond Interest	137.90	12,999.40	58,500.00	58,500.00	45,500.60	22 %
Account Total:	11,993.44	159,898.37	350,000.00	350,000.00	190,101.63	46 %
Account Group Total:	11,993.44	159,898.37	350,000.00	350,000.00	190,101.63	46 %
920000 Non-Governmental						
920000 Non-Governmental						
130 Unemployment	0.00	0.00	6,850.00	6,850.00	6,850.00	%
450 Insurance	906.24	235,809.65	195,000.00	195,000.00	-40,809.65	121 %
751 Bank Fees	35.00	170.00	3,150.00	3,150.00	2,980.00	5 %
Account Total:	941.24	235,979.65	205,000.00	205,000.00	-30,979.65	115 %
Account Group Total:	941.24	235,979.65	205,000.00	205,000.00	-30,979.65	115 %
980000 TRANSFERS						
980000 TRANSFERS						
967 Transfer to Capital Reserve	0.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	%
Account Total:	0.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	%
Account Group Total:	0.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	%
Fund Total:	441,276.33	4,926,395.82	9,142,800.00	9,142,800.00	4,216,404.18	54 %

20 FEMA-STORM Helene Recovery

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
900000 OTHER						
900000 OTHER						
196 Emergency Action Plan	171,285.66	2,234,361.49	0.00	0.00	-2,234,361.49	%
691 Contractual Services	11,926.60	18,979.60	0.00	0.00	-18,979.60	%
Account Total:	183,212.26	2,253,341.09	0.00	0.00	-2,253,341.09	%
Account Group Total:	183,212.26	2,253,341.09	0.00	0.00	-2,253,341.09	%
Fund Total:	183,212.26	2,253,341.09	0.00	0.00	-2,253,341.09	%

22 DAM Capital Projects Fund

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
472000 SANITATION						
472000 SANITATION						
691 Contractual Services	0.00	1,093,927.25	0.00	0.00	-1,093,927.25	%
Account Total:	0.00	1,093,927.25	0.00	0.00	-1,093,927.25	%
Account Group Total:	0.00	1,093,927.25	0.00	0.00	-1,093,927.25	%
473000 DAM/Watershed Protection						
473000 DAM/Watershed Protection						
190 Engineering Services	227,941.48	829,061.94	0.00	0.00	-829,061.94	%
691 Contractual Services	1,508,837.46	5,580,664.47	0.00	0.00	-5,580,664.47	%
Account Total:	1,736,778.94	6,409,726.41	0.00	0.00	-6,409,726.41	%
Account Group Total:	1,736,778.94	6,409,726.41	0.00	0.00	-6,409,726.41	%
713000 WATER						
713000 WATER						
964 Transfer to General - ADM	0.00	-3,475,700.84	0.00	0.00	3,475,700.84	%
Account Total:	0.00	-3,475,700.84	0.00	0.00	3,475,700.84	%
Account Group Total:	0.00	-3,475,700.84	0.00	0.00	3,475,700.84	%
Fund Total:	1,736,778.94	4,027,952.82	0.00	0.00	-4,027,952.82	%

53 WATER AND SEWER FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
713000 WATER						
713000 WATER						
100 SALARIES	0.00	0.00	150,000.00	150,000.00	150,000.00	%
109 FICA	0.00	0.00	11,200.00	11,200.00	11,200.00	%
110 Retirement	0.00	0.00	24,000.00	24,000.00	24,000.00	%
111 Group Insurance	0.00	0.00	20,000.00	20,000.00	20,000.00	%
120 401 (K) Contribution	0.00	0.00	7,500.00	7,500.00	7,500.00	%
212 Supplies-Fuel	0.00	1,408.10	0.00	0.00	-1,408.10	%
214 Supplies-Dept	0.00	33.48	15,000.00	15,000.00	14,966.52	%
310 Travel and Transportation	723.00	858.00	4,000.00	4,000.00	3,142.00	21 %
324 Dues and Subscriptions	305.00	390.00	2,000.00	2,000.00	1,610.00	20 %
330 Utilities	0.00	1,525.55	15,000.00	15,000.00	13,474.45	10 %
350 Repairs and Maint-Buildings	0.00	0.00	20,000.00	20,000.00	20,000.00	%
353 Repairs and Maint-Equipment	230.74	17,227.59	60,000.00	60,000.00	42,772.41	29 %
358 Repairs and Maint-Lines	0.00	8,237.77	18,000.00	18,000.00	9,762.23	46 %
430 Equipment Rental	0.00	0.00	500.00	500.00	500.00	%
691 Contractual Services	0.00	1,320.00	24,000.00	24,000.00	22,680.00	6 %
Account Total:	1,258.74	31,000.49	371,200.00	371,200.00	340,199.51	8 %
Account Group Total:	1,258.74	31,000.49	371,200.00	371,200.00	340,199.51	8 %
714000 SEWER						
714000 SEWER						
103 Professional Services	0.00	0.00	3,000.00	3,000.00	3,000.00	%
212 Supplies-Fuel	0.00	1,259.78	0.00	0.00	-1,259.78	%
214 Supplies-Dept	0.00	-7,599.21	800.00	800.00	8,399.21	*** %
215 Supplies-Materials	13,123.02	68,079.29	180,000.00	180,000.00	111,920.71	38 %
310 Travel and Transportation	0.00	0.00	6,000.00	6,000.00	6,000.00	%
320 Postage	0.00	0.00	4,000.00	4,000.00	4,000.00	%
330 Utilities	1,961.65	9,137.44	16,000.00	16,000.00	6,862.56	57 %
350 Repairs and Maint-Buildings	0.00	4,800.00	25,000.00	25,000.00	20,200.00	19 %
353 Repairs and Maint-Equipment	8,591.57	36,660.66	45,000.00	45,000.00	8,339.34	81 %
355 Repairs and Maint-Collection	0.00	462.00	25,000.00	25,000.00	24,538.00	2 %
358 Repairs and Maint-Lines	0.00	0.00	15,000.00	15,000.00	15,000.00	%
690 Contractual Services-Sludge	0.00	48,150.00	160,000.00	160,000.00	111,850.00	30 %
691 Contractual Services	3,143.15	35,700.78	79,000.00	79,000.00	43,299.22	45 %
699 Contractual Services-WWTP	2,040.00	9,952.75	40,000.00	40,000.00	30,047.25	25 %
Account Total:	28,859.39	206,603.49	598,800.00	598,800.00	392,196.51	35 %
Account Group Total:	28,859.39	206,603.49	598,800.00	598,800.00	392,196.51	35 %
800000 CAPITAL OUTLAY/SPECIAL PROJECTS						
800000 CAPITAL OUTLAY/SPECIAL PROJECTS						
547 CAMERAS/CAMERAS	0.00	1,320.00	0.00	0.00	-1,320.00	%
632 EDA	0.00	0.00	145,415.00	145,415.00	145,415.00	%
Account Total:	0.00	1,320.00	145,415.00	145,415.00	144,095.00	1 %
Account Group Total:	0.00	1,320.00	145,415.00	145,415.00	144,095.00	1 %

53 WATER AND SEWER FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
820000 BONUSES (PERFORMANCE & LONGEVITY						
820000 BONUSES (PERFORMANCE & LONGEVITY						
100 SALARIES	0.00	0.00	15,000.00	15,000.00	15,000.00	%
Account Total:	0.00	0.00	15,000.00	15,000.00	15,000.00	%
Account Group Total:	0.00	0.00	15,000.00	15,000.00	15,000.00	%
910000 DEBT SERVICE						
910000 DEBT SERVICE						
611 SRL Fund Project	0.00	0.00	55,955.00	55,955.00	55,955.00	%
612 Joint Wrapping Project	0.00	0.00	63,990.00	63,990.00	63,990.00	%
Account Total:	0.00	0.00	119,945.00	119,945.00	119,945.00	%
Account Group Total:	0.00	0.00	119,945.00	119,945.00	119,945.00	%
980000 TRANSFERS						
980000 TRANSFERS						
958 Transfer to Fund Balance	0.00	0.00	400,000.00	400,000.00	400,000.00	%
Account Total:	0.00	0.00	400,000.00	400,000.00	400,000.00	%
Account Group Total:	0.00	0.00	400,000.00	400,000.00	400,000.00	%
Fund Total:	30,118.13	238,923.98	1,650,360.00	1,650,360.00	1,411,436.02	14 %

56 ELECTRIC FUND

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
720000 ELECTRIC OPERATIONS						
720000 ELECTRIC OPERATIONS						
100 SALARIES	5,968.26	94,933.10	61,850.00	61,850.00	-33,083.10	153 %
103 Professional Services	0.00	0.00	40,000.00	40,000.00	40,000.00	%
109 FICA	1,411.88	14,522.42	4,800.00	4,800.00	-9,722.42	303 %
110 Retirement	4,009.22	39,089.91	12,090.00	12,090.00	-26,999.91	323 %
111 Group Insurance	2,179.26	19,610.91	10,000.00	10,000.00	-9,610.91	196 %
120 401 (K) Contribution	249.12	3,618.63	4,500.00	4,500.00	881.37	80 %
212 Supplies-Fuel	0.00	1,237.17	6,000.00	6,000.00	4,762.83	21 %
214 Supplies-Dept	173.72	173.72	6,200.00	6,200.00	6,026.28	3 %
321 Telephone	0.00	264.24	3,000.00	3,000.00	2,735.76	9 %
330 Utilities	325.37	2,237.73	6,000.00	6,000.00	3,762.27	37 %
350 Repairs and Maint-Buildings	0.00	202.90	25,000.00	25,000.00	24,797.10	1 %
353 Repairs and Maint-Equipment	0.00	5,497.05	40,000.00	40,000.00	34,502.95	14 %
691 Contractual Services	0.00	23,178.49	42,000.00	42,000.00	18,821.51	55 %
967 Transfer to Capital Reserve	0.00	0.00	18,560.00	18,560.00	18,560.00	%
Account Total:	14,316.83	204,566.27	280,000.00	280,000.00	75,433.73	73 %
Account Group Total:	14,316.83	204,566.27	280,000.00	280,000.00	75,433.73	73 %
Fund Total:	14,316.83	204,566.27	280,000.00	280,000.00	75,433.73	73 %

For the Accounting Period: 3 / 25

58 Capital Sewer Project Fund

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
714000 SEWER						
714000 SEWER						
190 Engineering Services	0.00	299,067.15	0.00	0.00	-299,067.15	%
691 Contractual Services	0.00	123,244.14	0.00	0.00	-123,244.14	%
Account Total:	0.00	422,311.29	0.00	0.00	-422,311.29	%
Account Group Total:	0.00	422,311.29	0.00	0.00	-422,311.29	%
Fund Total:	0.00	422,311.29	0.00	0.00	-422,311.29	%
Grand Total:	2,405,702.49					
		0.00				
		12,073,491.27	11,073,160.00	11,073,160.00	-1,000,331.27	109 %