

CITY OF GASTONIA

FY 2026-2027

Budget

Outlook

Work Session

Monday, March 30, 2026



CITY OF GASTONIA

FY 2026-2027

**Budget
Calendar**

**Michael Peoples, City Manager
Monday, March 30, 2026**



Budget Calendar

| | |
|--------------------------|---|
| October 27, 2025 | Departments can begin entering new program initiatives / personnel / building maintenance/infrastructure requests / tech services requests into Seamless |
| November 3, 2025 | Current year fee schedule and prior year's strategic planning information distributed to departments for updating |
| November 14, 2025 | Vehicle and equipment requests due to Equipment Services |
| December 1, 2025 | IT Governance Request Forms due to Technology Services Building Maintenance/Infrastructure requests due to Building Maintenance |
| December 9, 2025 | Mayor/Council Project Update Meeting 12:00 p.m. – 6:00 p.m. MOC Training Room |
| December 17, 2025 | New program initiatives / personnel requests / fee schedule proposals/amendments and updated strategic planning information are due to the Budget Office |
| December 18, 2025 | Staff Strategic Plan Audit and Advocacy Agenda Update session 10:00 a.m. – until. MOC Training Room (lunch will be served) |
| January 5, 2026 | Recommended vehicle, equipment, tech services and building services requests due to the Budget Office |
| January 23, 2026 | Mayor/Council Strategic Planning (mission, vision, core values, goals and objectives) 12:00 p.m. – 5:00 p.m. Centralina Regional Council (dinner to follow) |
| January 24, 2026 | Mayor/Council Budget Objectives Retreat 8:30 a.m. – 2:00 p.m. (Breakfast – 8:00 a.m.) MOC Training Room |

Budget Calendar

| | |
|---------------------------------------|---|
| February 2, 2026 | Expenditures and revenues must be entered into Questica; departments can make no further changes |
| February 9 – 18, 2026 | Assistant City Managers, Finance Director and Budget staff to meet with respective departments to discuss initial budget requests |
| March 3, 2026 – March 13, 2026 | Review of revised departmental requests by City Manager, Assistant City Managers, Department Heads, Finance Director and Budget staff |
| March 10, 2026 | Council work session: Departments to Present 5:30 pm MOC Training Room |
| March 30, 2026 | Council work session: Budget Outlook 5:30pm MOC Training Room |
| April 7 & 21, 2026 | Budget discussion could be added to Council agenda |
| April 14, 2026 | Budget should be finalized and balanced based on recommendations of the City Manager |
| April 23, 2026 | Budget Work Session 5:30 Spindle Conference Room (if needed) |
| No later than May 1, 2026 | Proposed budget distributed to City Council, published on website and notice of public hearing completed |
| May 4, 2026 | Public Hearing on the Budget and Budget discussion at the Council Meeting |
| June 2, 2026 | Adoption of the Fiscal Year 2026-2027 budget |

CITY OF GASTONIA

FY 2026-2027

Proposed
Budget
Highlights

Monday, March 30, 2026



CITY OF GASTONIA

Human Resources



Monday, March 30, 2026

Cost of Proposed Compensation Adjustments

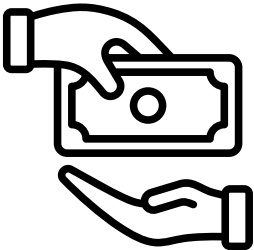
Cost of Proposed Compensation Adjustments

**FY 2026-2027
Compensation Strategy**

Current Payroll
\$69.8M



Payroll After Raises
\$72.6M



Cost of Raises
\$2.8M



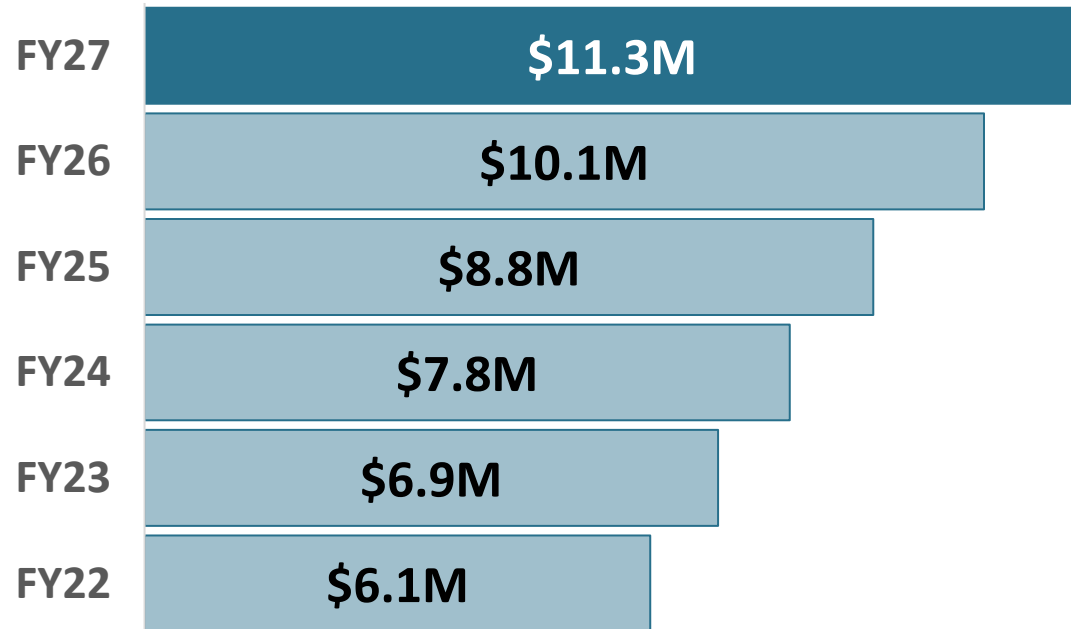
4%

Total Increase

- 3.5% Across the Board
- 1% Career Development

Rising Retirement Cost

Annual Retirement Cost



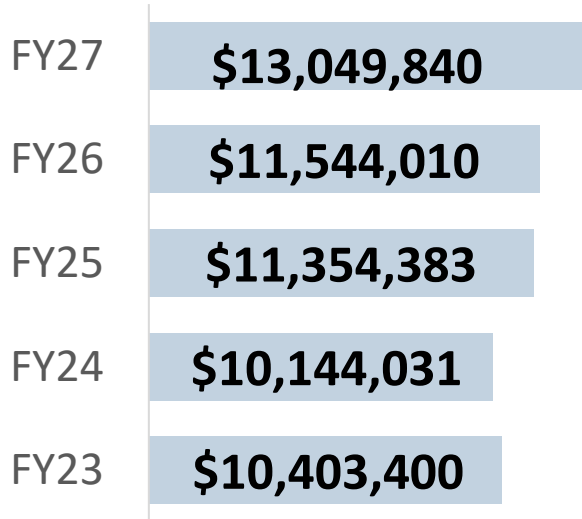
Sustained Upward Trend

- + \$1,157,567 increase FY 27
- FY27 projected: \$11.3M



Rising Health Costs & Increasing Financial Pressure

Premium History



Increase City Contributions
\$750 → **\$829.75**

Employee Impact

- Individual: **\$0**
- Employee + Children: **\$136.54**
- Employee + Spouse: **\$330.30**
- Family: **\$435.82**

HSA and Wellness Incentives

HSA Contributions

- Employees: \$932,000
- Eligible Retirees: \$278,000

Wellness Incentives

- \$123,000 annually

Health costs continue to outpace funding, driving increased financial pressure on the plan

Proposed Enhancement to Dental Benefits

Low-Cost Investment, High Employee Impact

Increase City Contributions

\$24.07 → **\$27.17**



Applies to all coverage levels (Base & Buy-up)



Employee Impact

- No Increase to Employee Cost
- Individual: **\$0**
- Employee + One: **\$8.13**
- Family: **\$15.87**

City Investment

Total Increase: **\$36,000**

Improves affordability across all plans

Proposed New Positions

| Fund | Department | Position Added |
|------|----------------------|--|
| 110 | Police | RTCC Detective (Third Shift) (Half Year) |
| 110 | Building Maintenance | Project Manager |
| 110 | Parks & Recreation | Custodian |
| 110 | Parks & Recreation | Custodian |

| Fund | Department | Position Added |
|------|------------------|--------------------------------|
| 330 | Public Utilities | Chief Treatment Plant Operator |
| 330 | Public Utilities | Chief Treatment Plant Operator |
| 331 | Public Services | Line Tech I - IV |
| 331 | Public Services | Line Tech I - IV |

Building Improvements – General Fund

| Department/ Location | Project Description | Estimated Cost |
|-------------------------|---|----------------|
| Garland Center | Upgrade the existing building automation system | \$35,000 |
| Garland Center | Install a new 100 - 105-ton chiller | \$230,000 |
| City Hall | Install pipelining in the existing cast-iron roof drain lines | \$12,000 |
| Police | Replace 9 existing Fan Coil Units | \$227,000 |
| Police | Repair chillers 1 and 2. | \$10,000 |
| Police | Duct Cleaning | \$25,000 |
| Parks & Rec. | Replace 5-ton heat pump at T. Jeffers | \$12,000 |
| Parks & Rec. | Repair the roof on Golf Course Pump House | \$6,500 |
| Parks & Rec. | Replace Walker Reid Park Concession building roof | \$21,000 |
| Tech. Services | Replace Radio Shop roof | \$150,000 |

Building Improvements – General Fund Cont.

| Department | Project Description | Estimated Cost |
|--------------|--|------------------|
| Fire | Replace gutters at Fire Station 1 | \$17,000 |
| Fire | Fire Station 1,3,4,5 Shower Repairs | \$184,000 |
| Fire | Fire Station 1 Driveway repair | \$20,000 |
| Fire | Fire Station 1 Bank repair behind building | \$30,000 |
| Total | General Fund Building Improvements | \$979,500 |

Building Improvements – Enterprise Fund

| Department | Project Description | Estimated Cost |
|------------------|---|-----------------|
| Public Utilities | Foam Insulation of Pasour Mount. Storage Building | \$8,500 |
| Public Utilities | Install Gate Access Control System for Entrance Gate at Long Creek WWTP | \$13,500 |
| Total | Enterprise Fund Building Improvements | \$22,000 |

Total Building Improvements: \$1,001,500

Administration – City Management & Human Resources

| | |
|--|-------------|
| Insurance – Airport and City (\$79,093 increase) | \$1,145,500 |
| Tax Collection Fees (Gaston County) | \$430,000 |
| No Election Costs | (\$92,000) |



Parks & Recreation

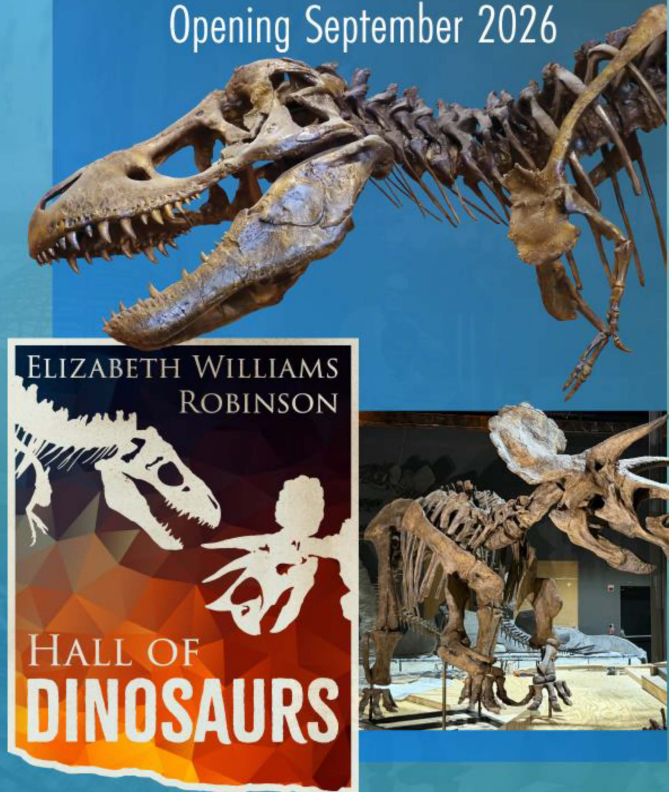
| | |
|--|-----------|
| Downtown events (\$14,550 increase) | \$237,000 |
| Continuation of Arts Initiative | \$100,000 |
| Lineberger Park Pool replastering | \$100,000 |
| Playground surfacing repairs at Lineberger Park | \$75,000 |
| Accessible entry door installation at Bradley Center | \$12,000 |



The Schiele Museum of Natural History & Planetarium

Elizabeth Williams Robinson
Hall of Dinosaurs

Opening September 2026



Conduct a study for the upgrade
of the Planetarium

New user fee request will increase
planetarium ticket price by \$1.00



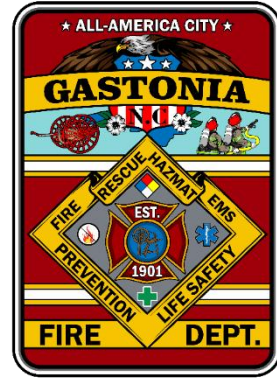
125,000 guests expected to
generate \$1.1 M in revenues

Anticipated revenue share
with Museum Board is \$569,605



Public Safety - Fire Department

- *105' Ladder Truck \$2,000,000
 - Estimated Build Schedule is 24 months
- Personal Protective Equipment \$199,860
 - 45 Sets of Structural Turnout Gear
 - 45 Pairs of Firefighting Gloves
 - 45 Firefighting Hoods
 - 25 Boots
 - 12 Firefighter Helmets
- Hazardous Materials Meter \$86,839
- M4TD Thermal Drone \$21,500
- Fire Suppression Equipment \$24,900
- Fire Station 9 \$250,000
 - Preliminary Study



*Appropriated From Fund Balance

Public Safety - Police Department

Flock Safe City: Year 1 \$349,315

Travel & Training for all PD \$187,623

Community Room IT Refresher Project \$75,000

Public Safety Radios (Fire + Police) \$1,000,000



flock safety



Engineering

Resurfacing

\$1,625,405

Traffic Calming Program

\$130,000



GoGastonia Service Costs

| | FY26 BUDGET | FY27 BUDGET (Without Expansion) | FY27 BUDGET (With Expansion) | FY28 BUDGET (With Expansion) | FY29 BUDGET (With Expansion) | FY30 BUDGET (With Expansion) |
|--------------------------------|----------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Personnel Costs (50/50) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Maintenance (Vehicles) (80/20) | \$101,800.00 | \$100,000.00 | \$100,000.00 | \$100,000.00 | \$100,000.00 | \$100,000.00 |
| Fuel (50/50) | \$147,400.00 | \$147,400.00 | \$147,400.00 | \$147,400.00 | \$147,400.00 | \$147,400.00 |
| Supplies (50/50) | \$10,000.00 | \$10,000.00 | \$6,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| Via Contract (50/50) | \$2,300,000.00 | \$2,390,000.00 | \$2,850,000.00 | \$2,960,425.00 | \$3,078,730.00 | \$3,201,600.00 |
| Camera Monitoring (50/50) | \$12,960.00 | \$12,960.00 | \$14,580.00 | \$14,580.00 | \$14,580.00 | \$14,580.00 |
| Vehicle Replacement (80/20) | \$0.00 | \$455,200.00 | \$455,200.00 | \$455,200.00 | \$455,200.00 | \$455,200.00 |
| NEW Vehicle Purchase (80/20) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Federal | \$1,316,620.00 | \$1,717,860.00 | \$2,218,150.00 | \$2,010,362.50 | \$2,069,515.00 | \$2,130,950.00 |
| Local | \$1,255,540.00 | \$1,384,740.00 | \$1,355,030.00 | \$1,677,242.50 | \$1,736,395.00 | \$1,797,830.00 |
| TOTAL | \$2,572,160.00 | \$3,102,600.00 | \$3,573,180.00 | \$3,687,605.00 | \$3,805,910.00 | \$3,928,780.00 |

All Transit Costs

| | FY26 BUDGET | FY27 BUDGET (Without Expansion) | FY27 BUDGET (With Expansion) | FY28 BUDGET (With Expansion) | FY29 BUDGET (With Expansion) | FY30 BUDGET (With Expansion) |
|--|-----------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| 332-421 (HR Charges) | \$87,265.00 | \$95,000.00 | \$95,300.00 | \$104,500.00 | \$114,895.00 | \$126,330.00 |
| 332-431 (Bradley Station Improvements) | | | | | | |
| 332-481 (FUSE Transfer Station) | | | | | | |
| 332-494 (Transit Admin) | \$444,320.00 | \$301,213.00 | \$340,080.00 | \$305,912.00 | \$310,845.00 | \$316,024.00 |
| 332-495 (Microtransit) | \$2,867,449.00 | \$3,115,560.00 | \$3,573,180.00 | \$3,687,605.00 | \$3,805,910.00 | \$3,928,780.00 |
| 332-496 (Maintenance) | \$325,817.00 | \$323,690.00 | \$314,484.00 | \$338,103.00 | \$353,237.00 | \$369,218.00 |
| 332-498 (ADA/Paratransit) | \$683,339.00 | \$431,433.00 | \$430,774.00 | \$450,839.00 | \$470,885.00 | \$492,014.00 |
| 332-502 (Building Maintenance) | \$17,952.00 | | | | | |
| 332-548 (ADA Van Replacement) | \$207,841.00 | | | | | |
| 332-584 (Car Wash) | \$16,807.00 | \$17,000.00 | \$10,296.00 | \$17,000.00 | \$17,000.00 | \$17,000.00 |
| 332-720 (Indirect Costs) | \$492,841.00 | \$559,017.00 | \$317,067.00 | \$642,870.00 | \$739,300.00 | \$850,195.00 |
| Federal | \$3,413,364.00 | \$2,814,567.00 | \$2,934,328.00 | \$3,176,196.00 | \$3,318,877.00 | \$3,473,228.00 |
| Local | \$1,730,267.00 | \$2,028,346.00 | \$2,146,853.00 | \$2,370,633.00 | \$2,493,195.00 | \$2,626,333.00 |
| TOTAL | \$5,143,631.00 | \$4,842,913.00 | \$5,081,181.00 | \$5,546,829.00 | \$5,812,072.00 | \$6,099,561.00 |

Public Services - Equipment

Stormwater Operations

| | |
|--------------------------------------|-----------|
| Backhoe ¹ | \$195,000 |
| 5-yd Flatbed Dump Truck ¹ | \$167,006 |

Street Operations

| | |
|----------------------------------|-----------|
| Tandem Dump Truck with Drop Axle | \$247,006 |
| Asphalt Hot Box ² | \$80,000 |
| 5-yd Dump Truck | \$172,006 |

Signs and Signals

| | |
|------------------------|-----------|
| 1-Ton Truck with Crane | \$166,866 |
| ¾ Ton Utility Body | \$66,956 |

¹Proposed to purchase in FY 2026 with Stormwater Fund Balance

²Proposed to purchase in FY 2026 with Powell Bill Fund Balance



Public Services – Equipment (Continued)

Electric Operations

| | |
|---------------------------------|-----------|
| 65' Bucket Truck ¹ | \$407,006 |
| Service Truck ¹ | \$63,866 |
| Underground Puller ¹ | \$237,000 |

Solid Waste

| | |
|------------------------------------|-----------|
| Automated Side Loader ² | \$407,006 |
| Rear Loader Refuse Truck (3) | \$936,018 |

Building Maintenance

| | |
|-----------|----------|
| Cargo Van | \$72,106 |
|-----------|----------|

¹Proposed to purchase in FY 2026 with Electric Fund Balance

²Proposed to purchase in FY 2026 with Solid Waste Fund Balance.



Public Utilities – Electric Capital Projects

Capital Projects

| | |
|--|-------------|
| Substation 18 | \$1,800,000 |
| SCADA Upgrade | \$50,000 |
| Redundant Secondary Substation #3 | \$750,000 |
| Melvin Drive / Hospital System Improvement | \$200,000 |
| Line extension to Crowders Creek Subdivision | \$200,000 |
| Underground System Replacements | \$100,000 |
| Pole Testing and Inspections | \$100,000 |
| Line Extensions for New Developments | \$200,000 |
| Intersection Improvements (Gastonia and Jenkins Dairy) | \$150,000 |
| Residential Development - System Expansion | \$2,500,000 |



Public Utilities – Water & Sewer

Capital Projects

| | |
|--|-------------|
| Helene Aerial Crossing Repairs 25% Local Match | \$1,625,000 |
| DOT US 29/74 Franklin & Broad (U-5965) Water | \$178,320 |
| DOT US 29/74 Franklin & Broad (U-5965) Sewer | \$192,180 |
| Sewer Lining Projects | \$500,000 |
| Water Plant Sodium Hypochlorite System Replacement | \$4,600,000 |
| Long Creek Filter Trough Replacements - Phase II | \$750,000 |
| Southwest Water PER (Tank, Booster and Line Sizing and Location) | \$250,000 |



Water & Sewer Rates

Key Points

- Proposed 7.5% Rate Increase
 - Approximately \$4.2M revenue increase
- 2% average annual customer growth
- Continued rise in operating costs- equipment, supplies, labor, etc.
- Significant capital needs- system rehabilitation & repairs to remain operable
- >\$100M in unfunded projects

Moving Forward

- Continue to aggressively pursue grant opportunities
- Conduct a rate study

CITY OF GASTONIA

FY 2026-2027 Proposed Fee Schedule



Monday, March 30, 2026

Summary of Proposed Fee Schedule Changes

Museum – rate increase of \$1 for planetarium tickets

Solid Waste – rate increase of \$2.00/mo for residential service and \$2.50/mo per additional cart

GoGastonia Microtransit

Fare Increase from \$2.50 to \$3.00 (Regular Fare)

Fare Increase from \$1.25 to \$1.50 (Reduced Fare)

5+ Mile Surcharge of \$1.00 (Regular Fare) and \$0.50 (Reduced Fare)

Water & Sewer – rate increase of 7.5%

Solid Waste Fees



- **Increase the residential solid waste rate by \$2 per month**
 - \$14 to \$16 (\$654,600 additional revenue per year)
- **Increase second can fee by \$2.50 per month**
 - \$6.50 to \$9.00 (\$13,200 additional revenue per year)
- **The proposed fee increases result in projected increased revenues of \$667,800/year for FY 27 & FY 28**
 - Funds an additional ASL route, addressing customer account growth projections for the next two years
 - Offsets landfill tipping fee increases for the next two years
 - Additional equipment needs

CITY OF GASTONIA

Fund Summaries



Monday, March 30, 2026

| | FY 2025 Actuals | FY 2026 Adopted Budget | FY 2026 Actuals 02/25/2026 | FY 2027 Proposed Budget |
|-----------------------------|---------------------|---------------------------|-------------------------------|----------------------------|
| Ad Valorem Taxes | \$56,999,002 | \$56,489,853 | \$53,952,086 | \$58,746,708 |
| Fees | \$6,519,023 | \$8,513,262 | \$4,192,924 | \$7,624,437 |
| Investment Earnings | \$2,372,002 | \$1,508,000 | \$1,233,070 | \$2,018,000 |
| Non-recurring Grants | \$104,575 | \$78,000 | \$98,881 | \$83,475 |
| Operating Grants | \$520,057 | \$450,092 | \$195,500 | \$483,673 |
| Other Revenues | \$2,586,464 | \$2,275,776 | \$1,117,035 | \$2,824,438 |
| Sales Tax | \$21,558,006 | \$20,400,000 | \$7,501,660 | \$22,800,000 |
| State Transfers | \$6,962,478 | \$6,407,000 | \$1,836,624 | \$7,907,000 |
| Appropriated Fund Balance | \$0 | \$0 | \$0 | \$0 |
| Transfers In | \$2,198,578 | \$2,000,000 | \$1,166,669 | \$2,000,000 |
| Total Revenues | \$99,771,800 | \$98,121,983 | \$71,294,450 | \$104,487,731 |
| | | | | |
| Personnel Costs | \$64,235,554 | \$70,231,538 | \$44,764,991 | \$75,999,958 |
| Contracted Services | \$2,468,272 | \$3,601,963 | \$1,034,995 | \$4,128,229 |
| Debt Service | \$5,421,649 | \$5,230,033 | \$3,025,292 | \$5,216,205 |
| Equipment Lease & Utilities | \$2,707,528 | \$2,867,604 | \$1,623,112 | \$3,023,764 |
| Equipment/Capital Outlay | \$3,839,991 | \$638,938 | \$2,064,025 | \$425,236 |
| Maintenance | \$2,307,204 | \$2,185,915 | \$1,393,434 | \$3,098,930 |
| Operational Support | \$10,236,698 | \$12,842,499 | \$6,635,431 | \$14,879,379 |
| Purchases for Resale | \$158,779 | \$153,000 | \$77,637 | \$179,000 |
| Travel/Training | \$399,995 | \$661,417 | \$267,652 | \$596,864 |
| Reimbursement of Services | (\$9,476,919) | (\$9,709,391) | (\$5,895,975) | (\$12,325,657) |
| Transfers Out | \$11,675,076 | \$9,418,467 | \$5,965,362 | \$9,183,071 |
| Total Expenditures | \$93,973,827 | \$98,121,983 | \$60,955,958 | \$104,487,731 |

General Fund

Electric Fund

| | FY 2025 Actuals | FY 2026 Adopted Budget | FY 2026 Actuals 02/25/2026 | FY 2027 Proposed Budget |
|-----------------------------|---------------------|------------------------|----------------------------|-------------------------|
| Electric Collections | \$78,516,073 | \$82,234,400 | \$54,157,735 | \$82,587,400 |
| Fees | \$957,352 | \$925,500 | \$604,206 | \$940,000 |
| Investment Earnings | \$1,097,200 | \$900,000 | \$668,617 | \$1,000,000 |
| Other Revenues | \$14,581,406 | \$1,082,000 | \$986,781 | \$1,127,000 |
| Non-recurring Grants | \$5,000 | \$0 | \$7,500 | \$0 |
| Operating Grants | \$309,642 | \$0 | \$0 | \$0 |
| Appropriated Fund Balance | \$0 | \$0 | \$0 | \$4,388,848 |
| Transfers In | \$217,000 | \$0 | \$0 | \$1,950,000 |
| Total Revenues | \$95,683,673 | \$85,141,900 | \$56,424,838 | \$91,993,248 |
| | | | | |
| Personnel Costs | \$6,391,372 | \$7,322,195 | \$4,369,553 | \$7,770,485 |
| Contracted Services | \$1,433,782 | \$1,673,079 | \$988,903 | \$1,727,223 |
| Debt Service | \$85,624 | \$53,899 | \$30,852 | \$53,589 |
| Equipment Lease & Utilities | \$645,406 | \$795,817 | \$444,892 | \$690,590 |
| Equipment/Capital Outlay | \$1,000,841 | \$1,067,552 | \$228,325 | \$340,000 |
| Maintenance | \$1,242,776 | \$1,375,950 | \$631,799 | \$1,198,650 |
| Operational Support | \$4,589,820 | \$4,054,328 | \$1,650,497 | \$3,874,289 |
| Purchases for Resale | \$44,306,908 | \$55,550,000 | \$27,257,703 | \$57,500,000 |
| Travel/Training | \$68,269 | \$84,120 | \$30,074 | \$87,142 |
| Reimbursement of Services | \$2,972,154 | \$3,164,960 | \$1,907,794 | \$3,101,280 |
| Transfers Out | \$25,076,090 | \$10,000,000 | \$5,833,338 | \$15,650,000 |
| Total Expenditures | \$87,813,042 | \$85,141,900 | \$43,373,730 | \$91,993,248 |

| | FY 2025 Actuals | FY 2026 Adopted Budget | FY 2026 Actuals 02/25/2026 | FY 2027 Proposed Budget |
|-----------------------------|---------------------|---------------------------|-------------------------------|----------------------------|
| Assessments | \$5 | \$0 | \$0 | \$0 |
| Fees | \$1,687,416 | \$1,509,637 | \$979,253 | \$1,832,937 |
| Investment Earnings | \$309,304 | \$300,000 | \$180,278 | \$300,000 |
| Other Revenues | \$195,039 | \$136,500 | \$86,184 | \$3,087,050 |
| Operating Grants | \$379,839 | \$0 | \$19,813 | \$142,500 |
| Water & Sewer Revenue | \$50,520,007 | \$54,079,685 | \$34,005,919 | \$60,715,553 |
| Appropriated Fund Balance | \$0 | \$0 | \$0 | \$0 |
| Transfers In | \$750,000 | \$0 | \$1,136,599 | \$0 |
| Total Revenues | \$53,841,610 | \$56,025,822 | \$36,408,046 | \$66,078,040 |
| | | | | |
| Personnel Costs | \$12,443,223 | \$14,409,771 | \$8,689,836 | \$15,908,478 |
| Contracted Services | \$3,847,708 | \$4,094,689 | \$2,094,382 | \$4,198,485 |
| Debt Service | \$7,783,783 | \$7,744,495 | \$4,525,349 | \$7,741,332 |
| Equipment Lease & Utilities | \$4,223,196 | \$4,616,907 | \$2,484,300 | \$4,717,001 |
| Equipment/Capital Outlay | \$618,215 | \$886,015 | \$675,149 | \$395,435 |
| Maintenance | \$5,513,377 | \$6,130,341 | \$2,354,670 | \$6,353,402 |
| Operational Support | \$7,629,908 | \$7,856,451 | \$3,863,386 | \$7,716,354 |
| Travel/Training | \$101,357 | \$178,400 | \$72,288 | \$140,548 |
| Reimbursement of Services | \$4,780,184 | \$5,110,450 | \$3,074,504 | \$6,733,085 |
| Transfers Out | \$6,590,313 | \$4,998,303 | \$2,559,844 | \$12,173,920 |
| Total Expenditures | \$53,531,264 | \$56,025,822 | \$30,393,708 | \$66,078,040 |

Water & Sewer Fund

Stormwater Fund

| | FY 2025 Actuals | FY 2026 Adopted Budget | FY 2026 Actuals 02/25/2026 | FY 2027 Proposed Budget |
|-----------------------------|--------------------|------------------------|----------------------------|-------------------------|
| Fees | \$32,334 | \$30,250 | \$18,495 | \$30,000 |
| Investment Earnings | \$98,720 | \$72,000 | \$48,829 | \$80,000 |
| Non-recurring Grants | \$31,185 | \$0 | \$0 | \$0 |
| Operating Grants | \$31,520 | \$0 | \$0 | \$0 |
| Other Revenues | \$1,920 | \$0 | \$2,703 | \$0 |
| Stormwater Revenues | \$4,469,992 | \$4,628,921 | \$2,931,559 | \$4,731,270 |
| Appropriated Fund Balance | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$4,681,356 | \$4,731,171 | \$3,001,586 | \$4,841,270 |
| | | | | |
| Personnel Costs | \$729,497 | \$975,941 | \$563,821 | \$1,258,620 |
| Contracted Services | \$137,304 | \$230,556 | \$239,457 | \$431,395 |
| Equipment Lease & Utilities | \$163,037 | \$87,629 | \$48,884 | \$51,834 |
| Equipment/Capital Outlay | \$87,562 | \$420,000 | \$420,158 | \$153,335 |
| Maintenance | \$113,357 | \$189,500 | \$102,591 | \$202,500 |
| Operational Support | \$506,458 | \$513,600 | \$295,246 | \$537,870 |
| Travel/Training | \$25,881 | \$44,270 | \$26,638 | \$26,010 |
| Reimbursement of Services | \$1,185,135 | \$901,407 | \$642,599 | \$2,094,642 |
| Transfers Out | \$1,024,995 | \$1,368,268 | \$798,161 | \$85,064 |
| Debt Service | \$30,000 | \$0 | \$0 | \$0 |
| Total Expenditures | \$4,003,226 | \$4,731,171 | \$3,137,554 | \$4,841,270 |

| | FY 2025 Actuals | FY 2026 Adopted Budget | FY 2026 Actuals 02/25/2026 | FY 2027 Proposed Budget |
|-----------------------------|--------------------|---------------------------|-------------------------------|----------------------------|
| Fees | \$418,499 | \$393,500 | \$170,003 | \$359,200 |
| Investment Earnings | \$81,320 | \$75,000 | \$49,262 | \$80,000 |
| Other Revenues | \$3,614 | \$0 | \$15,682 | \$5,000 |
| Operating Grants | \$116,478 | \$0 | \$0 | \$0 |
| Solid Waste Charges | \$4,684,314 | \$4,496,600 | \$3,052,695 | \$5,138,000 |
| Appropriated Fund Balance | \$0 | \$0 | \$0 | \$0 |
| Transfers In | \$3,898,174 | \$3,881,263 | \$2,264,073 | \$4,142,302 |
| Total Revenues | \$9,202,399 | \$8,846,363 | \$5,551,716 | \$9,724,502 |
| | | | | |
| Personnel Costs | \$3,642,833 | \$4,223,824 | \$2,628,726 | \$4,676,592 |
| Contracted Services | \$1,269,334 | \$1,624,080 | \$698,654 | \$1,638,100 |
| Debt Service | \$1,431 | \$1,610 | \$0 | \$1,120 |
| Equipment Lease & Utilities | \$901,086 | \$1,016,445 | \$563,022 | \$1,063,518 |
| Equipment/Capital Outlay | \$1,434,330 | \$13,000 | \$0 | \$10,000 |
| Maintenance | \$748,473 | \$841,000 | \$348,101 | \$844,500 |
| Operational Support | \$1,116,081 | \$996,404 | \$580,678 | \$1,394,768 |
| Reimbursement of Services | \$100,740 | \$110,000 | \$0 | \$79,583 |
| Travel/Training | \$8,294 | \$20,000 | \$8,267 | \$16,321 |
| Total Expenditures | \$9,222,602 | \$8,846,363 | \$4,827,449 | \$9,724,502 |

Solid Waste Fund

Transit Fund

| | FY 2025 Actuals | FY 2026 Adopted Budget | FY 2026 Actuals 02/25/2026 | FY 2027 Proposed Budget |
|-----------------------------|--------------------|------------------------|----------------------------|-------------------------|
| Fees | \$274,590 | \$185,000 | \$191,204 | \$277,000 |
| Investment Earnings | \$40,449 | \$0 | \$20,192 | \$0 |
| Operating Grants | \$2,576,659 | \$2,537,440 | \$1,001,134 | \$2,308,649 |
| Other Revenues | \$85,357 | \$8,928 | \$53,245 | \$8,928 |
| Appropriated Fund Balance | \$0 | \$573,708 | \$0 | \$0 |
| Transfers In | \$2,029,852 | \$1,730,267 | \$1,009,323 | \$1,235,247 |
| Total Revenues | \$5,006,907 | \$5,035,343 | \$2,275,098 | \$3,829,824 |
| | | | | |
| Personnel Costs | \$846,855 | \$882,315 | \$516,129 | \$894,264 |
| Contracted Services | \$2,392,167 | \$2,457,880 | \$1,533,574 | \$1,761,197 |
| Debt Service | \$949 | \$1,060 | \$0 | \$735 |
| Equipment Lease & Utilities | \$16,201 | \$20,295 | \$10,724 | \$18,848 |
| Equipment/Capital Outlay | \$954,114 | \$190,000 | \$433,846 | \$455,200 |
| Maintenance | \$78,413 | \$133,500 | \$100,482 | \$134,000 |
| Operational Support | \$200,054 | \$278,516 | \$114,960 | \$243,685 |
| Travel/Training | \$3,305 | \$5,228 | \$3,228 | \$4,828 |
| Reimbursement of Services | \$438,701 | \$492,841 | \$271,079 | \$317,067 |
| Transfers Out | \$0 | \$573,708 | \$334,663 | \$0 |
| Total Expenditures | \$4,930,759 | \$5,035,343 | \$3,318,685 | \$3,829,824 |

| | FY 2025 Actuals | FY 2026 Adopted Budget | FY 2026 Actuals 02/25/2026 | FY 2027 Proposed Budget |
|-----------------------------|--------------------|---------------------------|-------------------------------|----------------------------|
| Funding for Roads | \$2,902,131 | \$2,900,000 | \$2,890,528 | \$2,900,000 |
| Fees | \$40 | \$0 | \$0 | \$0 |
| Investment Earnings | \$200,796 | \$96,000 | \$108,462 | \$120,000 |
| Other Revenues | \$3,876 | \$1,500 | \$744 | \$0 |
| Operating Grants | \$166,607 | \$0 | \$0 | \$0 |
| State Transfers | \$136,499 | \$0 | \$65,136 | \$45,000 |
| Appropriated Fund Balance | \$0 | \$0 | \$0 | \$0 |
| Transfers In | \$1,914,932 | \$1,914,932 | \$1,148,901 | \$1,888,832 |
| Total Revenues | \$5,324,881 | \$4,912,432 | \$4,213,771 | \$4,953,832 |
| | | | | |
| Personnel Costs | \$1,863,668 | \$2,326,065 | \$1,394,394 | \$2,506,009 |
| Contracted Services | \$13,614 | \$3,500 | \$4,572 | \$3,500 |
| Equipment Lease & Utilities | \$131,925 | \$115,302 | \$67,376 | \$100,273 |
| Equipment/Capital Outlay | \$128,025 | \$14,500 | \$0 | \$0 |
| Maintenance | \$1,240,976 | \$2,171,678 | \$2,856,416 | \$2,074,405 |
| Operational Support | \$245,048 | \$260,387 | \$171,222 | \$262,145 |
| Travel/Training | \$18,135 | \$21,000 | \$2,719 | \$7,500 |
| Total Expenditures | \$3,641,391 | \$4,912,432 | \$4,496,698 | \$4,953,832 |

Powell Bill Fund

**QUESTIONS
DISCUSSION
DIRECTION**