



TRINITY

NORTH CAROLINA

FISCAL YEAR ANNUAL BUDGET

2026 – 2027

5978 NC HWY 62

Trinity, NC 27370

Prepared by Trinity Finance Department

TRINITY ^N_C



Bottom Row, Left to Right: Robbie Walker, Mayor Pro Tem; Richard McNabb, Mayor; Ed Lohr, Councilmember Ward 2 and ***Top Row, Left to Right:*** Barry Allison, Councilmember Ward 3; Debbie Jacky, Councilmember AtLarge, Paul Welborn, Councilmember Ward 1





TRINITY

NORTH CAROLINA

Fiscal Year 2026 – 2027

For Year Ending June 30, 2027

Mayor and City Council

Mayor

Richard McNabb

Council Members

Robbie Walker

Paul Welborn

Barry Allison

Debbie Jacky

Ed Lohr

City Officials

Michael Burroughs, City Manager

Crystal Postell, Finance Director

City of Trinity, North Carolina

PO Box 50

5978 NC Highway 62

Trinity, NC 27370

Telephone: 336.431.2841





TRINITY

NORTH CAROLINA

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TRINITY

NORTH CAROLINA

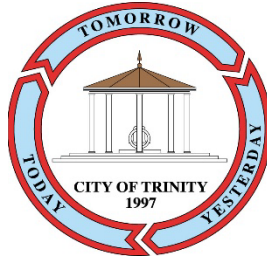
Budget Preparation Schedule

Budget Calendar Adoption	February 9, 2026
Trinity City Council Annual Retreat	April 6, 2026
Proposed Budget Reviewed by the City Manager	April 8, 2026
Trinity City Council Receives Budget “Draft”	April 10, 2026
Budget Revision Workshop on Proposed Annual Budget	
Workshop One	April 13, 2026
Workshop Two (<i>if needed</i>)	May 11, 2026
Publish Notice of Budget Hearing	May 18, 2026
Public Hearing on Proposed Annual Budget FY 2025 – 2026	June 8, 2026
Adoption of Annual Budget FY 2026 – 2027	June 22, 2026

Basic of Budgeting

The City of Trinity’s annual balanced budget is adopted as required by the North Carolina General Statutes. All budgets are prepared using the modified accrual basis of accounting. The budget ordinance must be adopted by July 1st of the new fiscal year; otherwise, the governing board must adopt an interim budget that covers the period until the annual ordinance can be adopted.





To: Mayor Richard McNabb
Mayor Pro Tem Robbie Walker
Council Member Debbie Jacky
Council Member Paul Welborn
Council Member Ed Lohr
Council Member Barry Allison

The City of Trinity 2026-2027 Annual Operating Budget

In accordance with North Carolina General Statutes, Article 159-11, I am pleased to present the Fiscal Year 2026 – 2027 Annual Budget. This document outlines the financial and operational plan for the upcoming fiscal year. The proposed budget is balanced, with total appropriations of \$9,711,1116.

General Fund Revenues

I recommend that the property tax rate remains at \$0.10 per \$100 of assessed valuation for the upcoming budget year. The City of Trinity’s primary General Fund revenue sources continue to be ad valorem property taxes, sales taxes, utilities franchise taxes, and Powell Bill funds. Modest revenue growth is anticipated, primarily driven by increases in property and sales tax collections.

Property tax revenue is budgeted at \$1,227,030, based on an estimated total valuation of \$1,142,814,648. Sales tax revenue is projected at \$2,306,539, while utilities franchise tax revenue is estimated at \$339,670. State Powell Bill allocations are budgeted at \$208,000, consistent with prior years.

The proposed Fiscal Year 2026–2027 General Fund budget is balanced at \$6,737,341. This budget includes an appropriation of \$1,000,000 from the USDA Rural Development Community Facilities Loan Program to support construction of a new public services building.

Additionally, I recommend maintaining the current \$15 per month garbage collection fee and continuing with the implementation of the \$11.25 per second can fee, aligning service costs more directly with usage.

Sewer Fund Revenues

The City of Trinity Sewer Fund proposed for Fiscal Year 2026 – 2027 represents a significant milestone, as it will be the first budget in the City’s history in which the fund is fully supported by revenues generated from its operations.

Based on guidance and recommendations from the North Carolina Local Government Commission and the City’s external auditor, a 33% rate increase for customers within the city limits is recommended, effective July 1, 2026. This adjustment is necessary to ensure the long-term financial sustainability of the Sewer Fund and to maintain compliance with state financial management standards.

The proposed rate increase has been incorporated into the Fiscal Year 2026–2027 budget and is reflected in the rate structure outlined below. Customers will see the impact of this change beginning with their August utility bills.

The new rate structure is as follows:

- **Inside City Limits Customers:**
 - I. Public Water Supply with Sewer Connection
 - a. \$30.00 per month availability fee
 - b. Usage fee, measured by water meter reading is \$28.68 per 1,000 gallons.
 - II. Private Water Supply with Sewer Connection
 - a. \$30.00 per month availability fee
 - b. 3,000 gallons (assumed usage)
 - c. \$116.04 monthly
 - III. Connection Available but no Sewer Service
 - a. \$30.00 per month availability fee

- **Outside City Limits Customers:**
 - I. Availability fee of \$60.00 per month
 - II. Usage fee, measured by water meter reading is \$129.40 per 1,000 gallons.

Fund Allocations:

Fund allocations are as follows:

General Fund:	\$6,737,341
Sewer Fund:	<u>\$2,973,775</u>
Total:	\$9,711,116

City of Trinity General Fund Budget Highlights

General Government Function:

Mayor and City Council	\$	66,150
Planning Board		8,200
City Manager's Office		228,717
Finance		389,494
City Clerk & Legal		202,282
Public Information and Marketing		27,000
Information Tehnology		43,507
Community Development		433,763
Facilities Services		171,550
Insurance & Indemnity		41,570
	\$	<u>1,612,233</u>

Public Safety Function:

Contract with RC Sheriff's Office	\$	775,750
Contractwith RC Animal Control Office		36,800
Contract with GuilRand Fire Inspections		15,750
Fire Hyrant Installation Program		107,000
US/DOJ/RC ProjectSafe Neighborhoods		1,300
	\$	<u>936,600</u>

Public Services Function:

Street/Powell Bill Department	\$	733,588
Stormwater Services		173,900
Enviromental Services (Sanitation)		1,114,500
	\$	<u>2,021,988</u>

Economic Development Function:

Archdale-Trinity Chamber	\$	7,000
Randolph County Economic Development Corp		6,600
	\$	<u>13,600</u>

Community Enhancement Function:

Archdale Public Library	\$	7,500
Randolph County Seniors		22,500
Friends of Trinity		8,000
SerCo of Archdale Trinity		8,000
Trinity Historic Preservation Society		5,000
Randolph County Family Crisis Center		7,500
Other Community Support Activities		3,000
	\$	<u>61,500</u>

City of Trinity Sewer Fund Budget Highlights

Sewer Fund Departmental Expenditure allocations are as follows:

Purchase of Sewer Capacity	\$	864,697
Personnel		205,940
Professional Services		79,000
Utilities & Fuel		75,000
Sewer Treatment Cost		606,926
Debt Services		784,590
Billing Fees		100,000
System Maintenance		106,130
Contract Repairs		131,492
Capital Outlay		20,000
	<u>\$</u>	<u>2,973,775</u>

General Fund Transfers

The City of Trinity will allocate \$200,000 from local funds to the General Capital Reserve Fund. There will be an \$891,420 transfer to the Parks and Recreation Fund which will provide the funding for the construction of Center City Park. Also, the City of Trinity will be receiving funds from the Community Facilities Loan Program to cover most of the cost of the construction of the new Public Services Building in the sum of \$1 million from the Community Facilities Loan Program.

The Fiscal Year 2026 – 2027 Annual Budget will be presented at a public hearing during the Trinity City Council meeting on Monday, June 8, at 6:30 p.m. Formal adoption of the budget is scheduled for Monday, June 22, at 6:00 p.m. A copy of the proposed budget will be available for public inspection in the City Clerk’s Office during regular business hours.

In closing, on behalf of the staff, *Trinity is a place to belong with a future to build!*

Respectfully Submitted,



Michael S. Burroughs

City Manager



To the Honorable Mayor, members of the City Council, and the Citizens of the City of Trinity, North Carolina:

I am pleased to present the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the City of Trinity, North Carolina, for your review. The City's Finance Department prepared this budget document to encourage and assist the residents of Trinity with a financial plan of the anticipated resources and expenditures for a full fiscal year to prepare and support any variations for the fiscal year ending on June 30, 2026. The Finance Department will use budgeting trends to address issues with fiscal management, such as financial sustainability and future debt obligations.

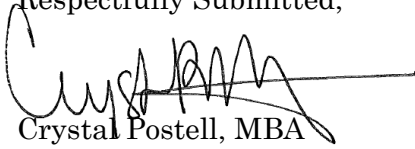
Each year during the Trinity City Council Budget Workshops, the City priorities and initiatives are discussed that will provide the framework for setting our upcoming fiscal year's budget. During the City Council Workshops, the Finance Department strives to provide insight into the City's current financial position and ways to sustain and improve our financial health within each fund. The Finance Department will use prior budgeting trends, such as historical data from prior expenditures and spending trends. Some new budget trends have been implemented for Department Heads to plan their budgets effectively. These trends include providing them with guidance, insight-driven financial decisions, and access to budget planning tools such as the current year's detailed budget expenditures, budget preparation training, and access to individualized planning sessions with the Finance Department. Also, when planning for anticipated annual revenues, the Finance Department will use data from the Randolph County Tax Department, North Carolina League of Municipalities, UNC Chapel Hill School of Government, and the Government Finance Officers Association.

Currently, the City of Trinity has a total debt outstanding of \$66,317 for compensated absences, \$10,738,410 for Sewer Fund General Obligation Bonds, \$315,419 for a Sewer AARA note payable, and \$462,735 of net pension liability. The full faith and credit of the City support these obligations. The City has successfully decreased the amount transferred from the General Fund to the Sewer Fund for the past (3) three budget cycles. This fiscal year will be the first in history where the Sewer Fund will be self-sufficient in its operations.

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Trinity, for its 2026 Budget for the fiscal year beginning July 1, 2025. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. The Certificate of Achievement is valid for one year only.

The preparation of this report would not have been possible without the skill, effort, and dedication of the City's Department Heads and support staff. Credit is, also, due to the City Manager, Mayor, and Trinity City Council, for their unfailing support for maintaining the highest standards of professionalism in managing the City of Trinity's finances.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Crystal Postell', with a long horizontal line extending to the right.

Crystal Postell, MBA
Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Trinity
North Carolina**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morill

Executive Director



General Fund

The General Fund is the primary fund used by a government entity. The General Fund is used to record all resource inflows and outflows that are not associated with special-purpose funds. The activities being paid for through the general fund constitute the core administrative and operational tasks of the government entity. The General Fund departments are City Council, Planning Board, City Manager's Office, Finance, City Clerk and Legal, Information Technology, Indemnity and Insurance, Public Information and Marketing, Community Development, Facilities Services, Public Safety, Public Services, Economic Development, General Fund Transfers, and Community Enhancement,

General Fund Revenues

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
10-00-3000-280	Monthly Credit Card Rebate	\$ 113.52	\$ -	\$ 430.00	\$ 430.00
10-00-3000-300	Powell Bill	\$ 210,760.08	\$ 210,000.00	\$ 208,000.00	\$ (2,000.00)
10-00-3000-380	Int. on Inv.Powell Bill	\$ 416.09	\$ 450.00	\$ 400.00	\$ (50.00)
10-00-3000-635	App. From Powell Bill Fund Bal	\$ -	\$ -	\$ 74,600.00	\$ 74,600.00
10-00-3100-003	AD VALOREM TAXES CURRENT	\$ 909,112.74	\$ 1,020,000.00	\$ 1,125,000.00	\$ 105,000.00
10-00-3100-100	AD VALOREM TAXES PRIOR YEARS	\$ 8,720.34	\$ 1,200.00	\$ 2,000.00	\$ 800.00
10-00-3110-003	RC VEHICLE TAX CURRENT YEAR	\$ 121,258.92	\$ 95,000.00	\$ 115,000.00	\$ 20,000.00
10-00-3110-100	RC VEHICLE TAX PRIOR YEARS	\$ 13.36	\$ 175.00	\$ 30.00	\$ (145.00)
10-00-3130-100	Int. on Taxes	\$ 3,324.75	\$ 830.00	\$ 2,500.00	\$ 1,670.00
10-00-3231-100	Sales Tax (Art 39)	\$ 960,049.72	\$ 598,760.00	\$ 980,814.00	\$ 382,054.00
10-00-3232-100	1/2 Sale Tax (Art 40)	\$ 585,127.46	\$ 448,860.00	\$ 580,590.00	\$ 131,730.00
10-00-3233-100	1/2 Sales Tax (Art 42)	\$ 475,704.51	\$ 332,460.00	\$ 501,231.00	\$ 168,771.00
10-00-3234-100	1/2 Sales Tax (Art 44)	\$ 232,904.24	\$ 191,860.00	\$ 243,904.00	\$ 52,044.00
10-00-3235-100	ARTICLE 44 HOLD HARMLESS	\$ 590,122.33	\$ 459,260.00	\$ 617,472.00	\$ 158,212.00
10-00-3236-100	Other-Solid Waste Disposal Tax	\$ -	\$ 4,500.00	\$ 2,000.00	\$ (2,500.00)
10-00-3237-100	Other-Alcohol/Beverage Tax	\$ 28,452.81	\$ 21,000.00	\$ 34,452.00	\$ 13,452.00
10-00-3281-100	Other-Telc./LCL Video	\$ 53,305.23	\$ 41,000.00	\$ 55,000.00	\$ 14,000.00
10-00-3324-200	Other-Utility Franchise	\$ 345,275.55	\$ 264,600.00	\$ 339,670.00	\$ 75,070.00
10-00-3345-400	Fees/Permits (Land Use Fees/Permits)	\$ 70,013.00	\$ 16,500.00	\$ 22,500.00	\$ 6,000.00
10-00-3450-401	Roadways Inspection Fees	\$ -	\$ 2,000.00	\$ 15,000.00	\$ 13,000.00
10-00-3450-402	Stormwater Inspection Fees	\$ -	\$ 2,000.00	\$ 15,000.00	\$ 13,000.00
10-00-3831-800	Gen Fund Market Acct Investment	\$ 148,640.76	\$ 180,000.00	\$ 149,000.00	\$ (31,000.00)
10-00-3832-500	Solid Waste Billing-First Can	\$ 557,602.50	\$ 514,800.00	\$ 560,848.00	\$ 46,048.00
10-00-3832-501	Solid Waste Billing-Second Can	\$ -	\$ -	\$ 40,500.00	\$ -
10-00-3840-000	Misc Rev	\$ 4,065.00	\$ 1,000.00	\$ 1,000.00	\$ -
10-00-3980-800	NCCMT Trust Investment Earnings	\$ 59,623.31	\$ 50,400.00	\$ 50,400.00	\$ -
10-00-3990-900	Fund Balance Appropriated	\$ -	\$ 20,185.00	\$ -	\$ (20,185.00)
10-00-3991-900	USDA Community Facilities Loan	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
		<u>\$ 5,366,631.12</u>	<u>\$ 4,476,840.00</u>	<u>\$ 6,737,341.00</u>	<u>\$ 2,220,001.00</u>

Note: Appropriated fund balance to be transferred to GCR to cover 50% of the Public Services Building while the other 50% will come from the Sewer Fund. Also, the City Hall Reserve Investment Earnings will be transferred to the GCR as well.

Expenditure \$ 6,737,341.00

Revenues \$ 6,737,341.00

Balanced Budget \$ - Yes

City Council - General Government

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
10-00-4110-121	Salaries	\$ 12,300.00	\$ 15,300.00	\$ 32,400.00	\$ 17,100.00
10-00-4110-181	FICA	\$ 940.98	\$ 1,300.00	\$ 2,500.00	\$ 1,200.00
10-00-4110-192	Professional Services	\$ 21,662.02	\$ 16,000.00	-	(16,000.00) Removed
10-00-4110-260	Materials & Supplies	\$ 5,205.31	\$ 5,000.00	\$ 5,000.00	-
10-00-4110-290	Christmas in Trinity/Special Events	\$ 2,278.09	\$ 1,220.00	-	(1,220.00) Removed
10-00-4110-310	Travel/Training	\$ 2,729.62	\$ 2,880.00	\$ 4,000.00	\$ 1,120.00
10-00-4110-450	General Liability	\$ 5,486.35	\$ 5,400.00	-	(5,400.00) Removed
10-00-4110-491	Dues & Subscriptions	\$ 13,952.40	\$ 16,800.00	\$ 17,250.00	\$ 450.00
10-00-4110-499	Contributions	\$ 913.00	\$ 1,000.00	-	(1,000.00) Removed
10-00-4110-693	RC Elections	\$ 3,057.09	\$ -	\$ 5,000.00	\$ 5,000.00
		<u>\$ 68,524.86</u>	<u>\$ 64,900.00</u>	<u>\$ 66,150.00</u>	<u>\$ 1,250.00</u>

Planning Board - General Government

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
10-00-4111-121	Salaries	\$ -	\$ -	\$ 6,600.00	\$ 6,600.00
10-00-4111-181	FICA	\$ -	\$ -	\$ 505.00	\$ 505.00
10-00-4111-260	Materials & Supplies	\$ -	\$ -	\$ 1,095.00	\$ 1,095.00
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,200.00</u>	<u>\$ 8,200.00</u>

Note: New Department (4111), \$100 per meeting for 5 members so therefore the monthly amount is \$500. 12 months @ \$500 is \$6,000. The remaining \$600 is for a extra meeting or planning board training as may necessary.

10-00-4111-121	Salaries	\$ 6,600.00
	<i>\$100 per meeting</i>	
10-00-4111-181	FICA	
10-00-4111-260	Materials & Supplies	<u>\$ 8,200.00</u>
		<u>\$ 14,800.00</u>

City Manager's Office - General Government

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
10-00-4120-121	Salaries	\$ 196,825.65	\$ 220,470.00	\$ 133,000.00	\$ (87,470.00)
10-00-4120-181	FICA	\$ 15,028.00	\$ 17,140.00	\$ 10,200.00	\$ (6,940.00)
10-00-4120-182	RETIREMENT	\$ -	\$ 32,548.00	\$ 20,083.00	\$ (12,465.00)
10-00-4120-183	Group Insurance	\$ 20,412.00	\$ 50,100.00	\$ 16,632.00	\$ (33,468.00)
10-00-4120-186	Workers Compensation	\$ 1,881.36	\$ 2,480.00	\$ 1,400.00	\$ (1,080.00)
10-00-4120-189	Unemployment	\$ -	\$ 1,000.00	\$ 500.00	\$ (500.00)
10-00-4120-191	Professional Services	\$ 41,410.22	\$ 17,500.00	\$ 5,500.00	\$ (12,000.00)
10-00-4120-251	Vehicles Fuel	\$ 9,682.02	\$ 14,660.00		\$ (14,660.00)
10-00-4120-253	Parts/ Vehicles	\$ 1,917.18	\$ 4,000.00		\$ (4,000.00)
10-00-4120-254	Vehicles Maintenance	\$ 948.68	\$ 2,500.00		\$ (2,500.00)
10-00-4120-260	Materials & Supplies	\$ 3,586.39	\$ 4,500.00	\$ 6,210.00	\$ 1,710.00
10-00-4120-290	Furniture	\$ -	\$ 1,000.00	\$ -	\$ (1,000.00)
10-00-4120-310	Travel/Training	\$ 6,973.81	\$ 7,800.00	\$ 17,000.00	\$ 9,200.00
10-00-4120-321	Telephone	\$ 13,350.37	\$ 13,000.00	\$ 14,500.00	\$ 1,500.00
10-00-4120-325	Postage	\$ 1,819.58	\$ 3,500.00		\$ (3,500.00)
10-00-4120-329	Information Technology	\$ -	\$ 13,200.00		\$ (13,200.00)
10-00-4120-331	Utilities	\$ 1,876.47	\$ 24,400.00		\$ (24,400.00)
10-00-4120-352	Equipment Repair & Maint.	\$ -	\$ 1,500.00		\$ (1,500.00)
10-00-4120-391	Advertising- Legal	\$ 991.10	\$ 3,000.00		\$ (3,000.00)
10-00-4120-392	Newsletter	\$ 6,952.58	\$ 5,400.00	\$ -	\$ (5,400.00)
10-00-4120-394	Other Misc Expense	\$ 10,244.10	\$ -	\$ -	\$ -
10-00-4120-430	Leases	\$ 36,011.60	\$ 22,042.00		\$ (22,042.00)
10-00-4120-450	Ins- General Liability	\$ 2,476.29	\$ 9,057.00		\$ (9,057.00)
10-00-4120-451	Insurance/Property	\$ 13,134.30	\$ 15,060.00		\$ (15,060.00)
10-00-4120-452	Insurance-Auto	\$ 4,465.07	\$ 5,000.00		\$ (5,000.00)
10-00-4120-454	Bond Insurance	\$ 816.26	\$ 2,600.00		\$ (2,600.00)
10-00-4120-455	Blanket Bond	\$ -	\$ 150.00		\$ (150.00)
10-00-4120-491	Dues & Subscriptions	\$ 7,754.19	\$ 4,000.00	\$ 3,692.00	\$ (308.00)
		\$ 398,557.22	\$ 497,607.00	\$ 228,717.00	\$ (268,890.00)

Finance - General Government

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
10-00-4130-121	Salaries	\$ 169,538.74	\$ 177,600.00	\$ 178,868.00	\$ 1,268.00
10-00-4130-181	FICA	\$ 12,897.41	\$ 13,600.00	\$ 13,700.00	\$ 100.00
10-00-4130-182	Retirement	\$ -	\$ 25,480.00	\$ 27,010.00	\$ 1,530.00
10-00-4130-183	Group Insurance	\$ 33,192.00	\$ 33,400.00	\$ 33,264.00	\$ (136.00)
10-00-4130-186	Workers Compensation	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
10-00-4130-189	Unemployment Insurance	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
10-00-4130-191	Professional Services	\$ 29,247.50	\$ 35,000.00	\$ 38,000.00	\$ 3,000.00
10-00-4130-192	Professional Legal	\$ -	\$ 1,000.00	\$ -	\$ (1,000.00)
10-00-4130-260	Materials and Supplies	\$ 2,909.30	\$ 2,500.00	\$ 3,190.00	\$ 690.00
10-00-4130-310	Travel/Training	\$ 1,301.65	\$ 4,550.00	\$ 4,500.00	\$ (50.00)
10-00-4130-329	Information Technology	\$ 1,000.00	\$ 2,000.00	\$ -	\$ (2,000.00)
10-00-4130-491	Dues and Subscription	\$ 15,221.80	\$ 18,485.00	\$ 26,718.00	\$ 8,233.00
10-00-4130-510	Capital Outlay	\$ -	\$ 58,000.00	\$ 33,872.00	\$ (24,128.00)
10-00-4130-630	Tax collection Fees	\$ 14,805.93	\$ 17,000.00	\$ 28,372.00	\$ 11,372.00
		\$ 280,114.33	\$ 389,615.00	\$ 389,494.00	\$ (121.00)

City Clerk - General Government

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
10-00-4140-121	Salaries	\$ -	\$ -	\$ 78,981.00	\$ 78,981.00
10-00-4140-181	FICA	\$ -	\$ -	\$ 6,060.00	\$ 6,060.00
10-00-4140-182	Retirement	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00
10-00-4140-183	Group Insurance	\$ -	\$ -	\$ 16,632.00	\$ 16,632.00
10-00-4140-186	Workers Compensation	\$ -	\$ -	\$ 1,400.00	\$ 1,400.00
10-00-4140-189	Unemployment Insurance	\$ -	\$ -	\$ 500.00	\$ 500.00
10-00-4140-192	Professional Legal	\$ -	\$ -	\$ 72,339.00	\$ 72,339.00
10-00-4140-310	Travel/Training	\$ -	\$ -	\$ 3,300.00	\$ 3,300.00
10-00-4140-325	Postage	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00
10-00-4130-391	Advertising	\$ -	\$ -	\$ 7,000.00	\$ 7,000.00
10-00-4140-491	Dues and Subscription	\$ -	\$ -	\$ 70.00	\$ 70.00
		\$ -	\$ -	\$ 202,282.00	\$ 202,282.00

Note: Salaries for City Clerk and City Wide legal fees

Information Technology - General Government

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
10-00-4150-359	Repair and Maintenance	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00
10-00-4150-430	Equipment Leases	\$ -	\$ -	\$ 24,307.00	\$ 24,307.00
10-00-4150-510	Contracted Services	\$ -	\$ -	\$ 13,200.00	\$ 13,200.00
10-00-4150-590	Capital Outlay	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 43,507.00	\$ 43,507.00

10-00-4150-359	Repair and Maintenance	
10-00-4150-430	Equipment Leases	
	<i>Gray&Creech copier lease</i>	15,790
	<i>MSI Equipment Leases</i>	6,252.00
	<i>MSI, Inc Laptop Lease for Payroll Admin</i>	515
	<i>MSI, Inc Laptop Lease Finance Director</i>	700
	<i>MSI, Inc Laptops Lease for Planner/Code</i>	525
	<i>MSI, Inc Laptops for Planning Director</i>	525
10-00-4150-510	Contracted Services	13200
	<i>MSI IT Services</i>	

Indemnity and Insurance - General Government

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Year 2026	Fiscal 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
10-00-4160-451	Public Officials Liability	\$ -	\$ -	-	\$ 5,670.00	\$ 5,670.00
10-00-4160-452	General Liability	\$ -	\$ -	-	\$ 10,200.00	\$ 10,200.00
10-00-4160-453	Property Insurance	\$ -	\$ -	-	\$ 16,200.00	\$ 16,200.00
10-00-4160-454	Vehicle Insurance	\$ -	\$ -	-	\$ 6,000.00	\$ 6,000.00
10-00-4160-455	Bond Insurance	\$ -	\$ -	-	\$ 3,000.00	\$ 3,000.00
10-00-4160-456	Finance Director Bond	\$ -	\$ -	-	\$ 500.00	\$ 500.00
		\$ -	\$ -	-	\$ 41,570.00	\$ 41,570.00

Public Information and Market - General Government

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Year 2026	Fiscal 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
10-00-4170-451	Newsletter Printing & Publication Expense	\$ -	\$ -	-	\$ 7,000.00	\$ 7,000.00
10-00-4170-452	Retail & Shoppers Goods Mktng Contract	\$ -	\$ -	-	\$ 20,000.00	\$ 20,000.00
		\$ -	\$ -	-	\$ 27,000.00	\$ 27,000.00

Community Development - General Government

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal		Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
			Year 2025 - 2026			
10-00-4191-121	Salaries	\$ -	\$ 77,300.00		\$ 107,500.00	\$ 30,200.00
10-00-4191-181	FICA	\$ -	\$ 7,650.00		\$ 8,224.00	\$ 574.00
10-00-4191-182	Retirement	\$ -	\$ 14,350.00		\$ 16,233.00	\$ 1,883.00
10-00-4191-183	Group Insurance	\$ -	\$ 16,700.00		\$ 500.00	\$ (16,200.00)
10-00-4191-186	Workers Compensation	\$ -	\$ -		\$ 1,000.00	\$ 1,000.00
10-00-4191-189	Unemployment Insurance	\$ -	\$ -		\$ 1,000.00	\$ 1,000.00
10-00-4191-190	Professional Services	\$ 41,581.14	\$ 75,000.00		\$ 77,939.00	\$ 2,939.00
10-00-4191-192	Professional- Legal	\$ 14,346.00	\$ 24,700.00			\$ (24,700.00)
10-00-4191-260	Materials & Supplies	\$ 1,661.68	\$ 2,200.00		\$ 5,958.00	\$ 3,758.00
10-00-4191-310	Travel/Training	\$ -	\$ 1,000.00		\$ 5,000.00	\$ 4,000.00
10-00-4191-391	Advertising	\$ 1,217.20	\$ 3,000.00			\$ (3,000.00) Removed
10-00-4191-430	Leases	\$ 1,279.55	\$ 4,000.00			\$ (4,000.00) Removed
10-00-4191-440	Computer Service	\$ -	\$ 500.00			\$ (500.00) Removed
10-00-4191-441	Contract Services - Code Enforcement	\$ 358,865.43	\$ 138,449.00		\$ 164,736.00	\$ 26,287.00
10-00-4191-443	Contract Services - Min Housing Inspector	\$ -	\$ 50,000.00		\$ 25,673.00	\$ (24,327.00)
10-00-4191-444	Contracted Services - Demolition Svcs	\$ -	\$ -		\$ 20,000.00	\$ 20,000.00
		\$ 418,951.00	\$ 414,849.00		\$ 433,763.00	\$ 18,914.00

Facilities Services - General Government

Account Number	Account Description	Fiscal Year Actual	Budgeted Fiscal	Proposed	Increase (Decrease)
		2024 - 2025	Year 2025 - 2026	Fiscal Year 2026 - 2027	
10-00-4194-210	Cleaning and Non Office Supplies	\$ 1,322.34	\$ 5,000.00	\$ 5,000.00	\$ -
10-00-4194-240	Supplies	\$ 54.19	\$ 700.00	\$ 1,000.00	\$ 300.00
10-00-4194-331	Utilities	\$ -	\$ -	\$ 25,500.00	\$ 25,500.00
10-00-4194-359	Repair and Maintenance	\$ 15,345.90	\$ 78,704.00	\$ 71,000.00	\$ (7,704.00)
10-00+4194360	Materials	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
10-00-4194-410	Facilities Rental	\$ -	\$ 200.00	\$ 200.00	\$ -
10-00-4194-441	Security Monitoring	\$ 2,138.25	\$ 5,000.00	\$ 5,000.00	\$ -
10-00-4194-442	Pest Control	\$ 450.00	\$ 650.00	\$ 650.00	\$ -
10-00-4194-443	Contracted Services	\$ 19,065.00	\$ 20,435.00	\$ 31,600.00	\$ 11,165.00
10-00-4194-580	Vehicle Fuel and Maintainence	\$ -	\$ -	\$ 30,600.00	\$ 30,600.00
10-00-4194-590	Capital Outlay	\$ -	\$ -	\$ -	\$ -
10-00-4194-600	Capital Outlay Other	\$ -	\$ -	\$ -	\$ -
		\$ 38,375.68	\$ 110,689.00	\$ 171,550.00	\$ 60,861.00

Note: This is for fuel and service on our existng 2015 Ford Escape

10-00-4194-210	Cleaning and Non Office Supplies	\$	5,000.00
10-00-4194-240	Supplies	\$	1,000.00
10-00-4194-359	Repair and Maintenance	\$	71,000.00
	<i>Replace back ramp at the Council Chambers</i>	<i>35000</i>	\$ -
10-00-4194-410	Facilities Rental	\$	200.00
10-00-4194-441	Security Monitoring	\$	650.00
10-00-4194-442	Pest Control	\$	650.00
10-00-4194-443	Contracted Services	\$	31,600.00
10-00-4194-590	Capital Outlay	\$	-
10-00-4194-600	Capital Outlay Other	\$	-

Public Safety - General Government

Account Number	Account Description	Fiscal Year Actual	Budgeted Fiscal	Proposed	Increase (Decrease)
		2024 - 2025	Year 2025 - 2026	Fiscal Year 2026 - 2027	
10-10-4220-693	Fire Inspections/Contract	\$ 10,120.00	\$ 15,750.00	\$ 15,750.00	\$ -
10-10-4220-694	Law Enforcement Contract	\$ 551,809.60	\$ 836,900.00	\$ 775,750.00	\$ (61,150.00)
10-10-4220-695	Randolph County Proj. Safe Neighborhoods	\$ 1,216.00	\$ 1,225.00	\$ 1,300.00	\$ 75.00
10-10-4220-696	Randolph County Animal Control	\$ -	\$ -	\$ 36,800.00	\$ 36,800.00
10-10-4220-696	Fire Hydrants Installations	\$ -	\$ -	\$ 107,000.00	\$ 107,000.00
		<u>\$ 563,145.60</u>	<u>\$ 853,875.00</u>	<u>\$ 936,600.00</u>	<u>\$ 82,725.00</u>

Powell Bill

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
10-20-4500-121	Salaries	\$ 1,544.06	\$ 10,000.00	\$ 10,000.00	\$ -
10-20-4500-181	FICA	\$ 106.86	\$ 1,000.00	\$ 766.00	\$ (234.00)
10-20-4500-182	Retirement	\$ -	\$ 1,500.00	\$ 1,510.00	\$ 10.00
10-20-4500-183	Group Insurance	\$ -	\$ 3,000.00	\$ 4,000.00	\$ 1,000.00
10-20-4500-194	Professional Services	\$ 12,278.75	\$ 45,000.00	\$ 45,324.00	\$ 324.00
10-20-4500-591	Fiscal Year Expenditures	\$ 217,913.47	\$ 250,000.00	\$ 208,000.00	\$ (42,000.00)
		\$ 231,843.14	\$ 310,500.00	\$ 269,600.00	\$ (40,900.00)

Note: The professional services will be for Abbotts Creek Engineering

Stormwater - Public Services

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal		Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
			Year 2025 - 2026	Year 2026 - 2027		
10-20-4511-121	Salaries	\$ 109,850.68	\$ 113,200.00	\$ 36,200.00	\$ (77,000.00)	
10-20-4511-181	FICA	\$ 7,876.77	\$ 8,720.00	\$ 2,800.00	\$ (5,920.00)	
10-20-4511-182	Retirement	\$ -	\$ 16,300.00	\$ 5,470.00	\$ (10,830.00)	
10-20-4511-183	Group Insurance	\$ 24,894.00	\$ 25,100.00	\$ 5,600.00	\$ (19,500.00)	
10-20-4511-186	Workers Compensation	\$ -	\$ 3,000.00	\$ 3,200.00	\$ 200.00	
10-20-4511-189	Unemployment Insurance	\$ -	\$ 700.00	\$ 700.00	\$ -	
10-20-4511-194	Professional Services	\$ 1,283.77	\$ 15,000.00	\$ 87,150.00	\$ 72,150.00	
10-20-4511-260	Materials/Supplies	\$ 3,024.51	\$ 5,512.00	\$ 5,692.00	\$ 180.00	
10-20-4511-310	Travel Training	\$ 42.50	\$ 4,600.00	\$ 4,600.00	\$ -	
10-20-4511-430	Rental Equipment	\$ -	\$ 500.00	\$ 500.00	\$ -	
10-20-4511-491	Dues and Subscriptions	\$ 7,548.00	\$ 6,988.00	\$ 6,988.00	\$ -	
10-20-4511-550	Capital Outlay	\$ 213.52	\$ -	\$ -	\$ -	
10-20-4511-600	Contracted Services	\$ 63,595.48	\$ 90,000.00	\$ 15,000.00	\$ (75,000.00)	
		\$ 218,329.23	\$ 289,620.00	\$ 173,900.00	\$ (115,720.00)	

Public Services Director 33%
 Public Services Supervisor 0
 Public Services Tech 0

Sanitation - Public Services

Account Number	Account Description	Fiscal Year Actual		Budgeted		Proposed		Increase (Decrease)
		2024 - 2025		Fiscal Year 2025 - 2026		Fiscal Year	2026 - 2027	
10-20-4512-199	Billing Fees	\$	44,236.84	\$	42,000.00	\$	54,000.00	\$ 12,000.00
10-20-4512-200	Tipping Fees @ Kersey Valley Landfill	\$	122,352.12	\$	150,000.00	\$	201,000.00	\$ 51,000.00
10-20-4512-260	Trash Toters	\$	33.80	\$	200.00	\$	56,000.00	\$ 55,800.00
10-20-4512-261	Material and Supplies	\$	1,877.80	\$	1,500.00	\$	1,500.00	\$ -
10-20-4512-443	Contract Services-Meridian	\$	387,984.28	\$	380,000.00	\$	782,000.00	\$ 402,000.00
10-20-4512-444	City Haul Community Cleanup	\$	21,737.81	\$	20,000.00	\$	20,000.00	\$ -
10-20-4512-550	Capital Outlay	\$	642.17	\$	-	\$	-	\$ -
		\$	578,864.82	\$	593,700.00	\$	1,114,500.00	\$ 520,800.00

10-20-4512-199	Billing Fees	\$	54,000.00
10-20-4512-200	Tipping Fees	\$	201,000.00
10-20-4512-260	Material Supplies/Trash Toters (SANITATION)	\$	56,000.00
	Move Trash Toters "here" @ \$63 each		
10-20-4512-261	Material Supplies (PUBLIC WORKS)	\$	1,500.00
10-20-4512-443	Contract Services-Meridian	\$	782,000.00
10-20-4512-444	City Haul	\$	20,000.00
10-20-4512-550	Capital Outlay	\$	-

Economic Development

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Fiscal Year 2026 - 2027	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
10-40-4920-299	Retail and Shoppers Goods Outreach	\$ 14,067.00	\$ 22,000.00	\$ -	\$ -	\$ (22,000.00)
10-40-4920-490	A/T Chamber Membership Fees	\$ -	\$ -	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
10-40-4920-491	RC EDC Appropriation	\$ 6,600.00	\$ 6,600.00	\$ 6,600.00	\$ 6,600.00	\$ -
		\$ 20,667.00	\$ 28,600.00	\$ 13,600.00	\$ 13,600.00	\$ (15,000.00)

General Fund Transfers

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed Year 2026 - 2027	Fiscal 2026 - 2027	Increase (Decrease)
10-60-9140-696 (NEW)	Transfer to General Capital Reserve Fund	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
10-60-9140-695	Transfer Proceeds from CFLP Loan to GCRI	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
10-60-9140-699	Transfer to Sewer Fund	\$ 88,760.00	\$ -	\$ -	\$ -	\$ -
10-60-9140-700	G.O. Bonds Interfund Transfer	\$ 733,015.00	\$ 618,588.00	\$ -	\$ -	\$ (618,588.00)
10-60-9140-702	Transfer to Parks/Recreation	\$ -	\$ -	\$ 891,420.00	\$ 891,420.00	\$ 891,420.00
		<u>\$ 821,775.00</u>	<u>\$ 618,588.00</u>	<u>\$ 2,091,420.00</u>	<u>\$ 2,091,420.00</u>	<u>\$ 1,472,832.00</u>

Community Enhancements

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
10-80-9810-611	Library Cont. to COA	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -
10-80-9810-698	Archdale/Trinity Chamber	\$ 7,000.00	\$ 7,500.00	-	\$ (7,500.00)
10-80-9810-699	RC Seniors	\$ 13,550.00	\$ 19,316.00	\$ 22,500.00	\$ 3,184.00
10-80-9810-700	Friends of Trinity	\$ 4,100.00	\$ 6,500.00	\$ 8,000.00	\$ 1,500.00
10-80-9810-701	SerCo of Archdale/Trinity	\$ 5,000.00	\$ 7,500.00	\$ 8,000.00	\$ 500.00
10-80-9810-702	Trinity Historic Preservation Society, Inc	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -
10-80-9810-703	Other Community Support Activities	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00
10-80-9810-704	Randolph County Family Crisis Center	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00
10-80-9810-991	Contingency	\$ -	\$ 45,630.00	\$ -	\$ (45,630.00)
		<u>\$ 37,150.00</u>	<u>\$ 98,946.00</u>	<u>\$ 61,500.00</u>	<u>\$ (37,446.00)</u>

Note: The Archdale/Trinity Chamber has been moved to Economic Development



Sewer Fund

The Sewer Fund is an enterprise fund used by a government entity. The Sewer Fund is used to record all resource inflows and outflows that are associated with wastewater treatment. The activities being paid for through the sewer fund constitute the core administrative and operational tasks of the government entity for installation and maintenance of water and wastewater mains, wastewater service connections, wastewater manholes, wastewater outfalls, wastewater pumping stations, and capital improvements.

Sewer Revenues

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed 2026 - 2027	Fiscal Year 2026 - 2027	Increase (Decrease)
62-91-3710-500	Sewer billing	\$ 1,674,452.69	\$ 1,756,800.00	\$ 2,424,574.00	\$ 2,424,574.00	\$ 667,774.00
62-91-3713-520	Ex. Sewer Service Inspection Fees	\$ 1,200.00	\$ 3,750.00	\$ 1,000.00	\$ 1,000.00	\$ (2,750.00)
62-91-3831-521	New Construction Sewer Insp fees	\$ -	\$ -	\$ 6,201.00	\$ 6,201.00	\$ 6,201.00
62-91-3831-800	Investment Earnings	\$ -	\$ -	\$ 44,000.00	\$ 44,000.00	\$ 44,000.00
62-91-3840-001	Sale of Capital/Property	\$ -	\$ -	\$ -	\$ -	\$ -
62-91-3980-980	Transfer from Capacity Resev Fund	\$ 75,000.00	\$ 375,000.00	\$ 498,000.00	\$ 498,000.00	\$ 123,000.00
62-91-3980-981	Transfer from General Fund	\$ 88,760.00	\$ -	\$ -	\$ -	\$ -
62-91-3980-982	G.O. Bonds Debt Service Transfer	\$ 733,015.00	\$ 618,558.00	\$ -	\$ -	\$ (618,558.00)
62-91-3990-980	Appropriate Retained Earnings	\$ -	\$ 259,900.00	\$ -	\$ -	\$ (259,900.00)
		<u>\$ 2,572,427.69</u>	<u>\$ 3,014,008.00</u>	<u>\$ 2,973,775.00</u>	<u>\$ 2,973,775.00</u>	<u>\$ (40,233.00)</u>

\$ 332,606.25 \$ 489,100.00
\$ 156,493.75

Expenditures \$ 2,973,775.00

Revenues \$ 2,973,775.00

Balanced Budget \$ - Yes

Sewer

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal		Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
			Year	2025 - 2026		
62-91-7140-121	Salaries	\$ 118,325.64	\$ 113,200.00	\$ 101,540.00	\$ (11,660.00)	
62-91-7140-122	On-Call/Overtime	\$ 16,423.62	\$ 35,000.00	\$ 45,000.00	\$ 10,000.00	
62-91-7140-181	FICA	\$ 9,656.05	\$ 11,410.00	\$ 11,211.00	\$ (199.00)	
62-91-7140-182	Retirement	\$ -	\$ 21,400.00	\$ 22,122.00	\$ 722.00	
62-91-7140-183	Group Insurance	\$ 59,967.50	\$ 24,950.00	\$ 22,300.00	\$ (2,650.00)	
62-91-7140-186	Worker's Comp	\$ 1,881.37	\$ 3,000.00	\$ 1,600.00	\$ (1,400.00)	
62-91-7140-189	Unemployment Insurance	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	
62-91-7140-192	Legal Services	\$ 330.00	\$ 4,000.00	\$ 4,000.00	\$ -	
62-91-7140-194	Professional Services	\$ 83,544.86	\$ 75,000.00	\$ 75,000.00	\$ -	
62-91-7140-199	Billing Fees	\$ 36,193.80	\$ 55,200.00	\$ 100,000.00	\$ 44,800.00	
62-91-7140-260	Materials & Supplies	\$ 16,542.61	\$ 15,000.00	\$ 21,130.00	\$ 6,130.00	
62-91-7140-310	Travel Training	\$ 75.33	\$ 3,000.00	\$ 3,000.00	\$ -	
62-91-7140-331	Utilities-Electric	\$ 66,085.29	\$ 65,000.00	\$ 70,000.00	\$ 5,000.00	
62-91-7140-332	Fuel Oil Generator Maintenance	\$ 2,616.00	\$ 4,000.00	\$ 5,000.00	\$ 1,000.00	
62-91-7140-335	City of Thomasville Treatment Cost	\$ 660,048.11	\$ 665,000.00	\$ 393,463.00	\$ (271,537.00)	
62-91-7140-334	(New) City of High Point Treatment Cost	\$ -	\$ -	\$ 213,463.00	\$ 213,463.00	
62-91-7140-352	Meter/Pump Stat. Maint.	\$ 83,426.72	\$ 113,120.00	\$ 85,000.00	\$ (28,120.00)	
62-91-7140-360	SEWER TAP EXPENSE	\$ 69,500.00	\$ 15,000.00	\$ -	\$ (15,000.00)	
62-91-7140-550	Capital Outlay	\$ 19,983.27	\$ 20,000.00	\$ 20,000.00	\$ -	
62-91-7140-600	CONTRACTED SERVICES	\$ 78,105.91	\$ 113,120.00	\$ 129,159.00	\$ 16,039.00	
					\$ -	
62-91-7140-649	High Point Interlocal Agreement	\$ 366,496.92	\$ 366,497.00	\$ 366,497.00	\$ -	
62-91-7140-750	TVILLE WWWTUPGRADE	\$ 498,167.52	\$ 498,200.00	\$ 498,200.00	\$ -	
					\$ -	
62-91-7140-751	SEWER PHASE 2	\$ 100,987.50	\$ 100,240.00	\$ 100,444.00	\$ 204.00	
62-91-7140-752	SEWER PHASE 3	\$ 223,716.74	\$ 258,200.00	\$ 258,200.00	\$ -	
62-91-7140-758	SEWER PHASE 4	\$ 215,175.26	\$ 224,600.00	\$ 224,500.00	\$ (100.00)	
62-91-7140-759	AARA STIMULUS(Clean Water Revolving FL	\$ 52,570.55	\$ 52,571.00	\$ 52,571.00	\$ -	
62-91-7140-760	SEWER PHASE 5	\$ 142,234.76	\$ 148,800.00	\$ 148,875.00	\$ 75.00	
62-91-7140-991	Contingency	\$ -	\$ 25,000.00	\$ -	\$ (25,000.00)	
		\$ 2,922,055.33	\$ 3,032,008.00	\$ 2,973,775.00	\$ (58,233.00)	

Public Services Direct 33.00%
Public Services Super 50.00%
Public Services Tech 50.00%



Non – Major Funds

The **Sewer Capacity Reserve Fund** will “hold” the sewer capacity charges from Trinity’s citizens for capital expansion fees and system improvement.

The **Parks and Recreation Fund** will aid to promote community pride and wellness through relevant leisure while expanding recreational opportunities for the community

Parks and Recreation Revenues

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
20-80-3613-450	Grant Proceeds	\$ 80,000.00	\$ -	\$ -	\$ -
20-80-3613-490	ATM Lease	\$ 3,300.00	\$ 3,600.00	\$ 3,600.00	\$ -
20-80-3613-800	Interest on Investments	\$ -	\$ -	\$ -	\$ -
20-80-3980-980	Transfer from General Fund	\$ -	\$ 265,376.00	\$ 891,420.00	\$ 626,044.00
		\$ 83,300.00	\$ 268,976.00	\$ 895,020.00	\$ 626,044.00

Expenditures \$ 895,020.00

Revenues \$ 895,020.00

Balanced \$ -

Yes

Parks and Recreation

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
20-80-4521-260	Materials and Supplies	\$ -	\$ 400.00	\$ 400.00	\$ -
20-80-4521-331	Utilities	\$ 594.82	\$ 1,200.00	\$ 1,200.00	\$ -
20-80-4521-499	Donations	\$ 1,780.00	\$ 1,000.00	\$ 1,000.00	\$ -
20-80-4521-580	Recreation	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
20-80-4521-581	Parks/Rec Master Plan	\$ 105,046.29	\$ -	\$ -	\$ -
20-80-9200-581	Transfer to Center City Park Construction	\$ -	\$ -	\$ 891,420.00	\$ 891,420.00
		<u>\$ 107,421.11</u>	<u>\$ 3,600.00</u>	<u>\$ 895,020.00</u>	<u>\$ 891,420.00</u>

Sewer Capacity Reserve Revenues

Account Number	Account Description	Fiscal Year Actual	Budgeted Fiscal	Proposed	Increase (Decrease)
		2024 - 2025	Year 2025 - 2026	Fiscal Year 2026 - 2027	
63-91-3714-530	Capacity Fees	\$ 415,000.00	\$ 375,000.00	\$ 375,000.00	\$ -
63-91-3831-800	Investment Earnings	\$ 12,392.00	\$ -	\$ -	\$ -
63-91-3980-300	Appropraite Retained Earnings	\$ -	\$ -	\$ 498,000.00	\$ 498,000.00
63-91-9840-062	Transfer from Fund 62	\$ (75,000.00)	\$ -	\$ -	\$ -
		<u>\$ 352,392.00</u>	<u>\$ 375,000.00</u>	<u>\$ 873,000.00</u>	<u>\$ 498,000.00</u>

Note: Estimated 150 homes at \$2,500 each

Revenues	\$	873,000.00
Expenditures	\$	873,000.00

Balanced Budget \$ - **Yes**

Sewer Capacity Reserve

Account Number	Account Description	Fiscal Year Actual 2024 - 2025	Budgeted Fiscal Year 2025 - 2026	Proposed Fiscal Year 2026 - 2027	Increase (Decrease)
63-91-7140-761	Transfer to Public Services/Sewer Bui	\$ -	\$ -	\$ -	\$ -
63-91-7140-762	Transfer to Steeplegate LS/FM	\$ -	\$ -	\$ -	\$ -
63-91-9200-599	Annual/Future Expenditures	\$ -	\$ -	\$ 375,000.00	\$ 375,000.00
63-91-9200-980	Transfer to Sewer Fund Debt Services	\$ 75,000.00	\$ 375,000.00	\$ 498,000.00	\$ 123,000.00
63-91-9200-981	Transfer to Grant Project Fund	\$ -	\$ -	\$ -	\$ -
		<u>\$ 75,000.00</u>	<u>\$ 375,000.00</u>	<u>\$ 873,000.00</u>	<u>\$ 498,000.00</u>



Proposed Budget Ordinance

Pursuant of N.C.G.S. 159 – 8 Every local government and public authority shall operate under an annual balanced budget ordinance adopted and administered in accordance with this Article. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.



BUDGET ORDINANCE FOR THE CITY OF TRINITY GENERAL, PARKS AND RECREATION, SEWER, AND SEWER CAPACITY FUNDS FOR FISCAL YEAR JULY 1, 2026, THROUGH JUNE 30, 2027

BE IT ORDAINED by the City Council of the City of Trinity, State of North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the City government and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this City:

General Government	\$	1,612,233
Public Safety		936,600
Public Services		1,752,388
Economic Development		13,600
Community Support		61,500
Powell Bill Funds		269,600
Transfers to General Capital Projects		1,000,000
Transfer to Parks/Recreation Reserve Fund		891,420
Transfer to General Capital Reserve Fund		200,000
Total Appropriations	\$	6,737,341

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Ad Valorem	\$	1,242,030
Other Taxes		429,122
Unrestricted Intergovernmental		2,924,011
Restricted Intergovernmental		285,000
Permits and Fees		52,500
Sales and Services		601,348
Investment Earnings		201,900
Miscellaneous		1,430
Loan Proceeds		1,000,000
Total Estimated Revenues	\$	6,737,341

Section 3. The following amounts are hereby appropriated in the Parks and Recreation Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts approved for the City:

Parks and Recreation Operations	\$	3,600
Transfer to Center City Park Construction		891,420
Total Appropriations	\$	895,020

Section 4. It is estimated that the following revenues will be available in the Parks and Recreation Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Other Operating Revenues	\$	3,600
Transfer from General Fund	\$	891,420
Total Estimated Revenues	\$	895,020

Section 5. The following amounts are hereby appropriated in the Sewer Fund for the operation of the sewer utilities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore approved for the City:

Sewer Utility Operations	\$	1,324,488
Other Utility Operations		864,697
Debt Service		784,590
Total Appropriations	\$	2,973,775

Section 6. It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Sales and Services	\$	2,424,574
Investment Earnings		44,000
Transfer from Sewer Capacity Fund		498,000
Other Operating Revenues		7,201
Total Estimated Revenues	\$	2,973,775

Section 7. The following amounts are hereby appropriated in the Sewer Capacity Reserve Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore approved for the City:

Sewer Capacity Operations	\$ 375,000
Transfer to Public Service/Sewer Building Construction	498,000
Total Appropriations	\$ 873,000

Section 8. It is estimated that the following revenues will be available in the Sewer Capacity Reserve Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Fees	\$ 375,000
Appropriated Net Position	498,000
Total Estimated Revenues	\$ 873,000

Section 9. Appropriations herein authorized and made shall have the amount of outstanding Purchase Orders as of June 30, 2026 added to each appropriation as it applies, in order to honor legal and contractual obligations that have been in accordance with budgetary authorization under the Fiscal Year 2025 – 2026 Annual Budget and in order to properly account for the payment in the fiscal year in which it is paid. Corresponding changes shall be made to Appropriated Fund Balance/Net Position, Debt Proceeds, or other revenue category if applicable as the funding source, and/or addition to Fund Balance/Net Position.

Section 10. There is hereby levied a tax at the rate of 10 cents (\$0.10) per one hundred dollars (\$100) valuation of property as listed for taxes as of April 1, 2026, for the purpose of raising the revenue listed “Ad Valorem” in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$1,142,814,648 and an estimated rate of collection of 99.41%.

Section 11. The following General Fund Fees are hereby adopted for provision of services by the City government for the fiscal year beginning July 1, 2026.

- **Administration**
 - Trash Can
 - New \$85
 - Replacement \$75
 - Additional \$85

- Copies
 - Black/White \$.15 each
 - Color \$.20 each
- **Planning and Zoning**
 - Rezoning \$600
 - Special Use Permit \$500
 - Text Amendment \$400
 - Board of Adjustment \$400 (*Appeal/Variance*)
 - Subdivisions
 - Minor \$50 per lot
 - Major \$60 per lot
 - Stormwater \$1,500 per device
 - Re-Submittal \$400
 - Non-Residential Development (*Less than 5,000 sq/ft*)
 - Site Plan Review/Zoning Permit \$250
 - Stormwater Permit \$100
 - Stormwater Device \$1,500 per device
 - Re-Submittal Review \$75
 - Non-Residential Development (*Greater than 5,000 sq/ft*)
 - Site Plan Review/Zoning Permit \$500
 - Stormwater Permit \$200
 - Stormwater Device \$1,500 per device
 - Re-Submittal Review \$100
 - Residential Development (*Less than 500 sq/ft*)
 - Site Plan Review/Zoning Permit \$50
 - Stormwater Permit \$50
 - Compliance Re-Inspection Fee \$25
 - Residential Development (*Greater than 500 sq/ft*)
 - Site Plan Review/Zoning Permit \$75
 - Stormwater Permit \$75
 - Compliance Re-Inspection Fee \$50
 - Right-Of-Way Permit
 - Utility Right of Way Permit \$50
 - Small Wireless Facilities
 - Consulting Fee \$500
 - First 5 Facilities \$100
 - Facilities 6 – 25 \$50 each
 - Other Permits
 - Sewer Permit/Inspection \$75
 - Sign Permit \$50
 - Temporary Sign Permit \$25
 - Wireless Telecommunication \$1,000
 - Publication Fees

- Bound Copy of Requested Document \$50
 - Electronic Version - No Fee
 - Maps
 - 8.5" x 11" \$5
 - 11" x 17" \$10
 - 24" x 24/36" \$25
 - Inspection Fees
 - Roadway \$3 per linear foot
 - Sanitary Sewer \$3 per linear foot
 - Storm Sewer \$3 per linear foot
 - Miscellaneous \$500 cancellation by contractor after inspector on site
- Sewer
 - **Inside City Limits Customer**
 - Public Water Supply with Sewer Connection
 - \$30.00 per month availability fee
 - Usage fee, measured by water meter reading is \$28.68 per 1,000 gallons.
 - Private Water Supply with Sewer Connection
 - \$30.00 per month availability fee
 - 3,000 gallons (assumed usage)
 - \$116.04 monthly
 - Connection Available but no Sewer Service
 - \$30.00 per month availability fee
 - **Outside City Limits Customer**
 - Availability fee of \$60.00 per month
 - Usage fee, measured by water meter reading is \$129.40 per 1,000 gallons.
 - **Existing Sewer Taps**
 - Residents moving into an existing home with a sewer tap present will be responsible for a fee of \$1,500.

Section 12. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- Officer may transfer amounts between objects-of-expenditure within a department and may present an official report on such transfers at the next regular meeting of the City Council.
- Officer may transfer amounts between departments within the same fund and function and may present an official report on such transfers at the next regular meeting of the City Council.

Pursuant to N.C.G.S. 159-13(b)(3), the City Council hereby authorizes the City Manager to appropriate and transfer funds from the Contingency line item within the adopted budget ordinance to address unanticipated expenditures or emergencies that arise during the fiscal year. Such transfers may be made without prior Council approval, provided that:

- Transfer is necessary to meet a public need that could not have been reasonably foreseen at the time of budget adoption,
- The total amount transferred from contingency does not exceed the available balance; and
- The City Manager shall report on all such transfers to the City Council at its next regular meeting or through a periodic budget amendment report for ratification and record keeping purposes.

This authorization is granted in accordance with N.C.G.S. 159-13(b)(3) and shall remain in effect for the duration of the fiscal year unless otherwise amended by the City Council.

Section 13. Copies of the Budget Ordinance shall be furnished to the City Clerk, City Manager and Finance Director to be kept on file for direction in the disbursement of funds.

Richard McNabb, Mayor

Attest:

Darien Comer, City Clerk



ORDINANCE AMENDING AND MAINTAINING CAPITAL RESERVE FUNDS FOR GENERAL FOR FISCAL YEAR JULY 1, 2026, THROUGH JUNE 30, 2027

BE IT ORDAINED by the City Council of the City of Trinity, North Carolina that capital reserve funds for General and Sewer are hereby established, amended, and maintained as follows:

Amend and Maintained the General Capital Reserve Fund

Section 1. The City Council of the City of Trinity, North Carolina hereby amends and maintains the General Capital Reserve Fund for the purpose of funding the future acquisition and/or construction of capital assets, capital improvements, capital rehabilitation, and infrastructure related to its General Fund as identified as part of the City’s financial planning process.

Section 2. It is anticipated that the General Capital Reserve Fund shall remain effective until those items identified as part of the City’s financial planning process, including additions, deletions, and other changes that may occur each year as part of the City’s financial planning processes, are completed or until such time the fund is no longer needed.

Section 3. The following amounts are nearby appropriated in the Governmental Capital Reserve Fund for fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the City:

Addition to Fund Balance	<u>\$201,800</u>
Total Appropriations	<u>\$201,800</u>

Section 4. It is anticipated that the following revenues will be available in the Governmental Capital Reserve Fund for fiscal year beginning July 1, 2026, and ending June 30, 2027:

Investment Earnings	\$1,800
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Transfer from General Fund	<u>\$200,000</u>
Total Estimated Revenues	<u>\$201,800</u>

Section 5: Copies of the Budget Ordinance shall be furnished to the City Clerk, City Manager and Finance Director to be kept on file for the direction in maintaining capital reserves funds for the City of Trinity and in the disbursement of funds.

Richard McNabb, Mayor

Attest:

Darien Comer, City Clerk