

THE CITY OF
Salisbury
— North Carolina —

*Recommended Budget
Fiscal Year Ending June 30, 2026*

THE CITY OF **Salisbury** — North Carolina —

2025-2026 BUDGET

For the Year Ending June 30, 2026



MAYOR AND CITY COUNCIL

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**City of Salisbury
North Carolina**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

This award has been received since the Budget Year beginning July 1, 1992 (Fiscal Year 1992-1993)

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Salisbury, North Carolina for its annual budget for the fiscal year beginning July 01, 2024 (Fiscal Year 2024-2025).

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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May 13, 2025

BUDGET MESSAGE FISCAL YEAR 2025-26
July 1, 2025 – June 30, 2026

Mayor Sheffield and Members of City Council:

In accordance with Section 159-11 of the North Carolina General Statutes, I respectfully submit the City Manager's FY 2025–2026 Recommended Budget for the City of Salisbury. The plan totals \$117,947,113, including a General Fund of \$66,948,669. Balanced as state law requires, it preserves the current property-tax rate of \$0.665 per \$100 of assessed value. This document is our financial roadmap for the year ahead, steering resource allocation, operational choices, and progress toward Council's priorities. It affirms our dedication to prudent fiscal management, efficient service delivery, targeted investments, infrastructure upkeep, and deliberate preparation for continued growth.

Despite our best planning, this year's budget was shaped against a backdrop of economic uncertainty: shifting federal priorities have altered long-standing programs, and several grant streams we once relied on are shrinking or disappearing altogether. These changes tighten our revenue options just as service demands continue to grow, requiring us to take an even more disciplined, data-driven approach to every dollar we allocate. I want to thank the Council for its steady guidance and willingness to support a balanced, forward-looking budget that protects core services, invests in our community's resilience, and positions Salisbury to adapt to whatever fiscal landscape lies ahead.

I would also like to recognize Assistant City Manager Kelly Baker, the Management Team, and staff for their dedication in crafting a budget that preserves and, in many areas, enhances our high-quality services. I am especially grateful to Finance Director Wade Furches, Budget Manager Tracey Keyes, Assistant Finance Director Mark Drye, and Budget Analysts Kaley Sink and Shueyeng Vue for their invaluable support throughout this process.

In shaping this budget proposal, staff centered our work on four guiding principles:

1. Ground every funding and service decision in Council's stated priorities in our Strategic Plan.
2. Stretch limited dollars to sustain core services—and enhance them where feasible—with special attention to Council's public-safety emphasis.
3. Base revenue projections on prudent, conservative assumptions to safeguard the City's finances and use fund balance strategically for one-time needs.
4. Plan for and manage future growth so residents enjoy a consistently high quality of life and exceptional services.

From revised grant guidelines to unfunded mandates, ongoing shifts in federal and state policies keep our revenue outlook uncertain. In response, the proposed budget adopts a deliberately conservative approach. Although limited resources still restrict large program and capital expansions, the plan directs available funds toward critical infrastructure repairs and operational improvements, helping Salisbury stay ahead of increasing service demands as the city continues to grow.

To support Council's guiding principles noted above especially to progress on the City's Strategic Plan, there are two reorganizations included in the new budget. Effective July 1, 2025, the Communications and Diversity, Equity and Inclusion departments will merge to become the Community Engagement Department led by Anne Little. This new department will provide a clear front door that puts outreach, engagement and storytelling functions in the same place. This merger will provide stronger alignment with Council's mission and Strategic Plan and will drive the values of inclusion, transparency, and excellent service through every project. Combining these departments allows us to leverage our resources to have an even greater reach for engagement, both internally and externally and build on our many effective partnerships.

Also, effective July 1, 2025, the Downtown Development Department will become the Economic and Downtown Development Department led by Sada Troutman. Integrating a citywide economic development function into our Downtown Development Office broadens our capacity to attract and grow businesses across every Salisbury corridor while still nurturing a vibrant downtown core. By placing Sada in a lead role and pairing her efforts with the Economic Development Council, we create a seamless pipeline for business recruitment, expansion support, and incentive coordination. This collaboration unifies market data, storefront recruitment, and industry outreach under one strategy, reducing duplication and accelerating project turnaround. Most importantly, it signals that Salisbury is committed to balanced, inclusive growth as every citizen benefits from targeted investment, job creation, and a strengthened tax base.

Revenue constraints have challenged the City's efforts to advance Council priorities, meet rising service demands linked to growth, and preserve our high quality of life. Even so, I am pleased to propose a FY 2025-2026 budget that keeps the property-tax rate unchanged. Thanks to thorough planning by the team, we can introduce new initiatives while maintaining the current \$0.665 rate per \$100 of assessed value. This approach positions Salisbury to manage growth pressures, deliver reliable services, move Council goals forward, and invest further in public safety.

These recommendations align with the Council's Strategic Plan focus areas listed in **EXHIBIT 1**. The proposed FY26 budget is approximately 1.8% lower than the adopted FY25 budget, a reduction achieved by each department trimming its request by 10% and by maintaining an overall conservative posture. Even with leaner departmental budgets, the plan still advances priority initiatives and strengthens employee support. It provides a 2% cost of living adjustment plus an average 3% merit raise for employees, covers the City's additional 10% share of the upcoming health-insurance premium increase, increases the City's contribution to the Local Government Retirement System, and funds 22 new positions across departments to serve a growing community. Below are some of the proposed items included in the recommended budget as identified in the Strategic Plan by focus area in bold font:

- **Healthy, Safe and Engaged Neighborhoods**
 - Improve walkability through construction of Brenner Ave and Old Concord Rd sidewalk projects;
 - Continued funding for Neighborhood Revitalization Program;
 - Expanded funding for Homeless Advocacy Program; and
 - Increased Parks & Recreation Programming at all Centers.
- **Economic and Workforce Development**
 - Increased Funding in Human Resources for various internship opportunities;
 - Implement a Microtransit Program to connect neighborhoods and residents;
 - Funding for Downtown Façade Grants; and
 - Continue funding for Small Business Grant Program.
- **Sustainable Infrastructure**
 - Funding for Salisbury-Rowan Utilities and Stormwater Capital Projects;
 - \$140,000 for structural repairs to the Bell Tower;
 - \$286,644 for roof, and HVAC repairs and audits; and
 - Funding for technology, including Fusus for Police Department, LUCID for annexation.
- **Public Safety**
 - Recommendation of two (2) additional Police Officer Positions;
 - Pursue SAFER Grant for six (6) new Firefighter positions;
 - Recommendation of one (1) fire inspector; and
 - Funds Police and Fire Department equipment, including Police vehicles and Fire turnout gear.
- **Organizational Excellence**
 - Address Salary Compression, focus on Fire Department in FY26;
 - Recommend compensation increases for all employees;
 - Continuing to fund Citywide and other leadership training opportunities; and
 - Expand benefits for employees by increasing dental allowance and Health Saving Account (HAS) contributions.
- **Cultural Amenities**
 - Fund necessary improvements to Fred Evans Pool;
 - Continue funding special events, such as Touch a Truck, Ring in Spring;
 - Complete design and review funding opportunities for renovation of Wells Fargo Downtown Event Space; and
 - Continue to improve and grow our greenway system.

Salisbury's growth is driving service needs that now outpace our revenue gains. Inflation and other cost pressures have squeezed departmental operating budgets, leaving limited capacity to create new positions or add services. Although no jobs are slated for elimination, each department reduced line items to keep the budget in balance, and several requests for additional funding were either scaled back or deferred. During the next year, we will have to closely monitor sales tax and

property tax and other revenue and be responsive and flexible to adjust and reduce our spending as needed to stay balanced.

We must continue to keep an eye on the impact of inflation on City expenditures and on the local economy. Overall inflation rests a 1.9 % in March for the Consumer Price Index for urban consumers for the South Region (CPI-U). This is a decrease from the same time last year, but still high compared to pre-pandemic years. It is probably even higher for municipal governments because of the heavy reliance on petroleum products and construction materials and the significant increases in chemicals used in the water and wastewater treatment processes.

South Region CPI				
Year	January	February	March	April
2021	1.6	2.0	2.9	4.4
2022	7.8	8.4	9.1	8.8
2023	6.9	6.4	5.3	5.5
2024	3.4	3.7	3.8	3.3
2025	2.8	2.3	1.9	2.0

RECOMMENDED BUDGET

The recommended budget for FY26 totals \$117,947,113 for all City personnel, operations, capital improvements, and debt services. It is a decrease of approximately 1.8% over the adopted budget for Fiscal Year 2024-2025. The decrease is due to uncertainty with federal and state grant funding, an ambiguous economic forecast, and conservative revenue estimates. Below is a summary of each fund's revenues and expenditures for the upcoming fiscal year.

BALANCED BUDGET			
Mgr Recommends FY25-26			
FUND	REVENUE	EXPENDITURES	
10 General Fund	\$ (66,948,669)	\$ 66,948,669	
11 Cap Res General Fund	\$ (3,181,199)	\$ 3,181,199	
20 Stormwater	\$ (2,889,875)	\$ 2,889,875	
21 Cap Res Stormwater	\$ (807,872)	\$ 807,872	
30 Water & Sewer	\$ (37,928,710)	\$ 37,928,710	
31 Cap Res Water & Sewer	\$ (923,490)	\$ 923,490	
35 Transit	\$ (1,647,298)	\$ 1,647,298	
36 Broadband	\$ (3,620,000)	\$ 3,620,000	
TOTAL	\$ (117,947,113)	\$ 117,947,113	

GENERAL FUND REVENUES

I am recommending no property tax increase for the FY26 budget. The tax rate will remain at \$0.665 per \$100 of valuation. **ATTACHMENT A** shows the value of one cent on our tax rate in comparison to neighboring communities.

The City leverages conservative revenue estimates for this recommended budget. With the tax rate of \$0.665, the estimated Property Taxes projections are \$28,140,016. This figure is based on data provided by Rowan County.

Sales tax revenues remain strong but will likely not continue to increase at the current rate. During the past few years, sales tax revenues have exceeded annual projections. Projections will continue at more moderate levels of 2% as we move into FY26. We will need to continue to be conservative in projecting these revenues and have included \$13,200,000 in local sales tax revenues for the upcoming fiscal year.

The City invests money in various accounts to maximize interest income. The City's interest income has grown strongly over the past fiscal year due to higher interest rates maintained by the Fed. For FY26, the City is estimating \$2,687,000, which is divided between \$1,487,000 for Enterprise Funds (Water and Sewer, Stormwater, and Transit) and \$1,200,000 for the General Fund.

We anticipate finishing FY25 with a surplus in the General Fund, which will be returned to Fund Balance. This budget recommends a Fund Balance appropriation of \$1,951,789 to fund one-time City projects. Even with this appropriation, our Fund Balance will be approximately 60% of General Fund expenditures for FY25, which is well above the Council-recommended policy of 25%. The recommended Fund Balance allocation for FY26 is 1.8% less than the FY25 approved budget to provide additional savings for Council's priorities over the next few years.

The Municipal Service District (MSD) had a separate tax rate of \$0.156 in FY25, and I recommend the same rate for FY26. This will help promote and assist in the revitalization, economic health, and stability of the downtown area.

The City reviews and updates its fee schedule annually. For FY26, fees have been increased or added for several Departments due to increased demand for Services. The changes have been outlined in the Fee Schedule in Section 16 of the FY2025- 2026 Recommended Budget Book, and some changes are listed below:

- Citywide credit card convenience fee for transactions over \$1,000;
- New fees for annexation petitions, zoning inspections, and field inspections; and
- New Services provided, such as Foster Care Home inspections and Emergency responder radio coverage system(s) installations or modifications.

GENERAL FUND EXPENDITURES

For FY26, the majority of General Fund expenditures fall into several areas such as Public Safety, General Government (Administration, Finance, etc.), Community and Economic Development, Transportation, Environmental Protection, and Cultural and Recreation. Public Safety encompasses the highest percentage of the General Fund budget at 37.3%, an increase from 35.2% for FY25. General Government encompasses 26.2% of the General Fund budget, a slight decrease from 26.5% for FY-25. Other areas show decreases from FY25, including Transportation (18.3% from 21.7%) due to the elimination of a position in the department.

Growth continues to impact City Services, including Solid Waste and Land & Development. There will be no increase to solid waste or recycling fees in this budget. During the next fiscal year, Solid

Waste will work on bringing recycling services in-house. Bringing recycling in house will help the City improve customer service and stabilize costs. This budget includes funding for one year of the existing recycling contract with Republic Services as the Department develops an in-house recycling program. This budget provides funding for two recycling employees for three months, one Truck, and various necessary equipment. The growth impacts the Land & Development Department by increasing the number of reviews and development requests handled by their employees. Three new positions are recommended to address growth pressure in Land and Development including a Senior Engineer, Senior Development Services Specialist, and an Ombudsman. To assist with this increase, additional staff members and revisions to the fee schedule have been recommended.

General Fund contributions to the Transit Fund and Broadband Fund continue to significantly impact the budget. The proposed budget includes a \$2,500,000 transfer to the Broadband Fund from the General Fund, equivalent to 6 cents on the tax rate. The budget also includes a transfer of \$678,000 to the Transit Fund, equivalent to 1.2 cents on the tax rate. The Transit Fund transfer remains flat from FY25.

One of the Council's priorities is to support efforts to recognize and value skilled employees to remain competitive with other municipalities and the private labor market and pay a livable wage to all employees. Pay and benefits continue to be significant concerns to our employees. In response, a 5% average total compensation increase has been included in this budget recommendation, totaling \$1,347,642 for the General Fund (Total City Cost: \$1,745,286). The package consists of: 2% Cost of Living Adjustment (COLA), and an average merit increase of 3%. Due to the rising costs of health care, the City is recommending a 10% increase on health care premiums for the City and 5% for employees. Departments struggle to fill vacant positions, so work needs to continue to make Salisbury an employer of choice. The compensation adjustments are needed to fairly compensate our hard-working employees and retain and recruit talented employees to the City of Salisbury.

In addition to the new Recycling crew and three recommended positions for Land and Development Services already discussed to address growth, several new positions are being recommended for departments. Two additional Police Officers are requested to assist with ongoing public safety concerns. The City plans on applying for a SAFER grant to assist in funding six (6) new Firefighter positions to help alleviate overtime and callbacks. If received, this grant will fund firefighters' salaries and benefits for three years. A Fire Inspector position is also requested in the Fire Department to help with the growing service demand. A full-time Recreation Programmer is requested to work with Parks & Recreation's explanation of programs for the public, and a Paralegal position to work with the City Attorney. The City continues to face increased inflationary and personnel costs that the City must absorb, including an increase in employee retirement percent to 14.39% for most employees and to 16.08% for LEO, which costs \$207,757 for the General Fund and is an unfunded mandate.

One-time expenditures in the amount of \$1,951,789 have been identified for a portion of the Fund Balance appropriation. Examples of the variety of one-time projects included in this amount are:

- | | |
|-----------------------------------|-----------|
| • Fisher Street Bridge demolition | \$750,000 |
| • Roof and HVAC Repairs/Audits | \$211,644 |
| • BTG Structural Repair | \$140,000 |
| • Pool restroom renovation | \$ 32,750 |

- City Share of grant-funded projects
 - Grants Creek Greenway \$322,563
 - Old Concord Road Sidewalk \$222,732
 - Brenner Avenue Sidewalk \$111,856
 - Brenner Avenue Safety \$ 17,400

CAPITAL IMPROVEMENT PROGRAM (CIP)

The City's Ten-Year Capital Improvement Program (CIP) outlines the City's vision for achieving the goals, objectives and service levels desired by Council. The purpose of this program is to forecast and match projected annual revenues with major capital needs over the next ten years. There is a CIP for Salisbury-Rowan Utilities (SRU) and Stormwater Funds, but a goal for the City is to develop a CIP for the General Fund to use as an effective planning tool. In the past, consultants assisted with CIP review and development. For FY26, City staff continues to develop an in-house CIP for the General Fund and SRU.

The CIP projects included for FY26 will address ongoing needs of the community now and prepare for future needs. While several projects will be further discussed in Section 14 of this book, a few projects tied to Council priorities are listed below:

- The Depot project - purchase of facility and design;
- Citywide Sidewalk Improvements
- Wells Fargo/Event Center Renovations
- Main Street Project
- Fueling Site Construction.

SALISBURY-ROWAN UTILITIES

Salisbury-Rowan Utilities (SRU) supplies drinking water and wastewater services to Salisbury and nine neighboring municipalities—China Grove, Cleveland, East Spencer, Faith, Granite Quarry, Landis, Rockwell, Spencer—and select unincorporated areas of Rowan County, with an emergency interconnection to Statesville. We serve more than 24,000 metered connections and a population of roughly 53,000. Our one-rate policy treats every customer equally, and we remain steadfast in our mission to safeguard public health by providing dependable, top-quality service and attentive customer support.

SRU's Ten-Year Capital Improvement Plan (CIP) aligns reinvestment with annual depreciation to safeguard long-term reliability. Recent milestones include \$34 million in upgrades at the Water Treatment Plant and Grants Creek Wastewater Treatment Facility. Independent benchmarking placed our capital-asset-condition ratio at 0.48, below the 0.62 benchmark for healthy reinvestment; therefore, the FY 26–FY 35 CIP targets \$11.5 million in new capital spending each year. Asset-management software guides preventive maintenance and prioritizes replacements, ensuring every dollar strengthens system resiliency.

A multi-year program targets aging sewer lines to cut inflow and infiltration (I&I). I&I is stormwater or groundwater that enters the sanitary sewer system through cracks, joints, manholes, broken cleanouts and/or cross-connections. High levels of I&I increase treatment costs, impact capacities both in the collection system and at the treatment plant, and has the potential to cause sanitary sewer overflows (SSOs). SRU conducts system-wide flow monitoring in the collection

system to prioritize rehabilitation efforts, and more than \$3 million has been invested over the past five years to curb I&I and prevent SSOs.

The City also continues to safeguard and protect your water supply and has been actively involved in the Federal Energy Regulatory Commission (FERC) relicensing of the Yadkin Hydroelectric Project. The raw water pump station is a critical piece of the City's water supply infrastructure and provides drinking water for all of SRU's customers. The City reached an agreement with Cube Yadkin Generation to fund a portion of the project costs to relocate the City's raw water pump station at the Yadkin River. Although anticipated FEMA 2021BRIC grant funds were rescinded in April 2025, the City remains fully committed to improving the community's water resiliency. Continued priorities are to work with federal and state officials to identify other funding opportunities to ensure that this critical infrastructure improvement project moves forward.

SRU utilized its Advanced Metering Infrastructure (AMI) to aid in the development of a Distribution System Master Plan and hydraulic model update. AMI gives customers the ability to monitor water usage via a free web-based customer service tool called *Eye on Water*. For more information on how to sign up, visit <http://www.salisburync.gov/EyeOnWater> or call (704) 638-5300. These tools promote water conservation and support data-driven decisions.

SRU's key initiatives for FY26 include:

- Strengthen staffing through right-sizing, training, and competitive compensation.
- Secure additional funding for the River Pump Station Relocation Project.
- Finalize a Wastewater Treatment Master Plan (funded by a \$400k ARPA pre-construction planning grant).
- Develop a Collection System Master Plan covering lift stations and interceptors.
- Implement System Development Fees to equitably fund growth.
- Implement proposed fee schedule changes, including the introduction of water and sewer tap cost tables.
- Prepare for new regulatory demands, including Lead and Copper Rule Improvements, PFAS limits, and Consumer Confidence Rule revisions.

While SRU remains focused on maintaining fair and equitable rates for our consumers, it is an ongoing challenge to treat water and wastewater to meet increasing compliance standards, while still providing the excellent service our customers have come to expect. Inflationary pressure continues as the CPI-U for the South Region has risen 24.7 % since 2020, while SRU's cumulative rate increase has been 11.53 % (15.53 % with the proposed FY26 adjustment). To sustain maintenance, growth, and compliance costs, we recommend a 4.0 % system-wide rate increase.

Year	CPI-U Change	SRU Rate Change
2020	1.9 %	1.83 %
2021	2.0 %	2.0 %
2022	8.4 %	4.2 %
2023	6.4 %	0 %
2024	3.7 %	3.5 %
2025	2.3 %	4.0 % (proposed)

For a typical residential customer using 4,000 gallons/month, the bill would rise by \$2.61 to \$67.91—about nine cents per day. Our rates remain competitive compared to other utilities within our region (see **ATTACHMENT B**).

This year’s proposal is anchored by an updated Raftelis rate model, giving Council and customers a transparent, data-driven view of ten-year revenue and infrastructure needs.

The FY 2026 budget balances reliability, affordability, and future readiness. By funding essential infrastructure, investing in our workforce, and adjusting rates responsibly, SRU will continue delivering safe, dependable service to every customer—today and for decades to come.

STORMWATER FUND

Stormwater recommended budget for FY26 is \$2,889,875, which includes \$802,872 for the purchase of equipment including a new vacuum/jetter truck, acquisition of a leaf collection machine, and part-time leaf sweeper employee. The Stormwater CIP was approved by Council in 2022 and continues to include project prioritization and will target maintenance and improvement efforts to address areas with significant flooding issues. The purpose of the plan is to reduce flooding and pollution and maintain compliance with our existing National Pollutant Discharge Elimination System (NPDES) permit.

The CIP calculated the estimated fee levels necessary to fund the 15-year plan endorsed by Council. The new proposed rate for FY26 is \$5.82, an increase of \$.53 per Equivalent Residential Unit (ERU) and an average increase of \$6.36 annually for a single-family home, to support plan implementation. See **ATTACHMENT C**.

Upcoming projects targeted in this proposed budget for FY26 and funded through Stormwater’s CIP are:

- Sunset Drive — Moving into construction phase
- Eaman Park — Planning and design phase
- Local Assistance for Stormwater Infrastructure Investments (LASII) Grant Project — CIP adjustment initiation in October 2025
- Mahaley Branch — Planning and design phase

BROADBAND FUND

The City entered into a lease agreement for management of the broadband utility with Hotwire Communications in 2018. The purpose of this fund is to manage the public/private partnership to fully leverage the utility’s ten (10) gig capabilities to attract businesses to Salisbury. The recommended budget of \$3,620,000 includes a General Fund contribution to the Broadband Fund of \$2,500,000, in order to balance the fund. The recommended budget includes \$500,000 in principal debt payment toward the inter-fund loan to the Water & Sewer Fund, plus 1% interest. This continues to increase the amount by \$200,000 for the current fiscal year. The partnership with Hotwire continues to move forward, allowing us to provide lower rates for customers. The pandemic emphasized the importance of having an internet connection, and the City’s broadband asset is second to none.

TRANSIT FUND

Transit's recommended budget for FY26 is \$1,647,298. The majority of funding for Transit is provided through federal and state grants, but the recommended budget includes a General Fund contribution for FY26 of \$678,000 and an appropriation of \$61,345 in Transit fund balance.

The Transit team continues to focus on Council priority of implementing a microtransit pilot project. Microtransit offers a highly flexible routing typically allowing for point-to-point service for passengers. A RFP was released publicly and three vendors responded. Staff is currently in the final review process to pick a vendor. Funding for the microtransit pilot project will come from the Federal Transit Administration in a form of a grant totaling about \$2.9 million with state and federal funds.. The grant agreement with NCDOT has been signed by all parties, but there is still uncertainty around federal grant funding. Due to this uncertainty and the need to review vendor proposals, a microtransit pilot service is not included in the recommended budget, and City staff will bring the vendor recommendation, contract and updates to City Council as needed with a future budget amendment.

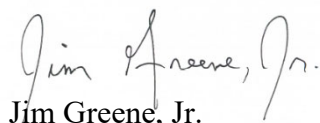
CONCLUSION

Changes in the General Fund, Water and Sewer Fund, Stormwater Fund and Transit Fund are summarized as part of this Budget Message. More specific information and data of budget changes can be found in the spreadsheets listed as Delta Sheets and can be found as **ATTACHMENT D**. Details regarding Special Projects across all Funds are also included and can be found as **EXHIBIT 2**.

In closing, I want to once again thank the Mayor and Council for their leadership and the Management Team and staff for their assistance in preparing this year's budget. Our staff team has risen to the challenge and continues to provide exceptional services to our community in a very efficient and cost-effective manner. Our team is focused on innovative solutions to control costs and improve service to the public. I am very proud of the hard work and great customer service of our employees. This recommended budget prepares us for growth, manages our costs, makes progress on Council's strategic plan priorities, invests in our employees, technology and infrastructure and promotes financial stewardship of public resources.

While this budget is proposed by the City Manager, it is neither final nor is it necessarily a reflection of what will be approved by the City Council. The Mayor and City Council will review these recommendations to arrive at what they consider the proper expenditures of the available revenues for the upcoming year.

Respectfully submitted,


Jim Greene, Jr.
City Manager

ATTACHMENT A – GENERAL FUND

Value of 1 cent on the tax rate based on FY26 Budgets:

<i>Salisbury FY2026</i>	<i>\$453,000</i>
Statesville	\$537,258
Kannapolis	\$888,000
Mooreville	\$1,358,344
Concord	\$2,400,000
Rowan County	\$2,000,000

ATTACHMENT B- SALISBURY-ROWAN UTILITIES – based on 2024-2025 adopted fee schedules

	<u>Municipality</u>	<u>Service Population</u>	<u>No. of Water Connections</u>	<u>Water</u>	<u>Sewer</u>	<u>Residential W/S Bill Total</u>
1	OWASA	86,300	19,920	\$53.53	\$62.02	\$115.55
2	Town of East Spencer	1,550	793	\$47.58	\$56.46	\$104.04
3	Town of Landis <i>(Electric City)</i>	5,510	2,204	\$47.75	\$55.60	\$103.35
4	City of Lexington <i>(Electric City)</i>	19,500	9,500	\$40.96	\$53.92	\$94.88
5	City of Thomasville	27,203	10,982	\$34.55	\$52.93	\$87.48
6	City of High Point <i>(Electric City)</i>	117,279	42,990	\$30.13	\$50.37	\$80.50
7	City of Wilson <i>(Electric City)</i>	50,001	20,274	\$33.91	\$42.88	\$76.79
8	City of Statesville <i>(Electric City)</i>	31,897	12,558	\$27.68	\$44.38	\$72.06
9	City of Kannapolis	53,023	19,958	\$36.19	\$35.04	\$71.23
	Salisbury-Rowan Utilities (proposed FY26)	53,000	23,500	\$29.31	\$38.60	\$67.91
10	Charlotte Water	1,163,998	323,644	\$18.97	\$47.35	\$66.32
11	Salisbury-Rowan Utilities	53,000	20,469	\$28.18	\$37.12	\$65.30
12	City of Lincolnton <i>(Electric City)</i>	14,511	5,713	\$25.51	\$39.57	\$65.08
13	Town of Mooresville	51,166	20,144	\$25.61	\$38.79	\$64.40
14	City of Concord <i>(Electric City)</i>	116,088	45,704	\$25.92	\$25.87	\$51.79
15	City of Albemarle <i>(Electric City)</i>	18,396	8,400	\$23.73	\$22.88	\$46.61
16	City of Lenoir	25,573	10,068	\$22.87	\$23.37	\$46.24
* Rates as of July 1, 2024 (UNC School of Government Environmental Finance Center)						
* Rates based on 4,000 gallons (535 cf) for residential customers (approx. 5.347 billing units)						
* All communities are shown at current inside rates (not outside rates)						

ATTACHMENT C – STORMWATER

Stormwater Increase

Inc 2% (1.87% increase rounded to the next penny is \$4.08)

Service	Current Rate Per ERU	Proposed Rate Per ERU	Mo Rate Increased by
Residential	\$ 4.00	\$ 4.08	\$ 0.08
Commercial (capped @ 625 ERU)	\$ 4.00	\$ 4.08	\$ 0.08

ATTACHMENT D - DELTA SHEETS

		General Fund Expense Changes			
Dept #	Department Name	Adopted Budget FY24-25	Recom Budget FY25-26	Difference +/-	Notes/Comments
411	City Council	\$ 757,728	\$ 771,921	\$ 14,193	Increases: \$23,000 for election expenses; Decreases: 10% reduction of base budget
421	Management/Admin	\$ 2,041,312	\$ 1,422,613	\$ (618,699)	Decreases: Elimination of Deputy City Manager Position; 10% reduction of base budget; Moving of two staff members to new Community Engagement Department
422	Community Engagement	\$ 623,898	\$ 750,537	\$ 126,639	Increases: Establishment of new department; Retirement increase and other benefit increases
423	HR	\$ 1,491,848	\$ 1,515,212	\$ 23,364	Increases: Additional money for Citywide internship program; Citywide training increase
442	IT	\$ 2,232,779	\$ 2,379,740	\$ 146,961	Increases: Reclassified new position; Microsoft 365 cost increases
443	Finance	\$ 1,813,886	\$ 1,917,970	\$ 104,084	Increases: Training and Travel costs; Tax Collection Contract
445	Customer Service	\$ 528,426	\$ 566,414	\$ 37,988	Increases: Microsoft 365 licenses, Compensation/Benefits package
491	Planning	\$ 1,479,121	\$ 1,180,155	\$ (298,966)	Decreases: 10% reduction of base budget; Reduction in program funding ; Federal grant uncertainty
492	Fibrant Transfer	\$ 2,700,000	\$ 2,500,000	\$ (200,000)	Decreases: Reduction in transfer amount to be covered by Fund Balance
494	Development Services	\$ 1,028,716	\$ 1,529,885	\$ 501,169	Increases: New Positions, Compensation/Benefits package, Contracted services
495	Code Enforcement	\$ 548,047	\$ 621,294	\$ 73,247	Increases: Microsoft 365 licenses, Compensation/Benefits package
496	Economic & Downtown Dev	\$ 498,874	\$ 457,926	\$ (40,948)	Decreases: 10% reduction of base budget; Reallocation of funding for spring festival to Parks
500	Traffic	\$ 816,604	\$ 694,417	\$ (122,187)	Decreases: 10% reduction of base budget
501	Buildings	\$ 718,545	\$ 914,471	\$ 195,926	Increases: New buildings added (Empire, Makson)
502	Plaza	\$ 71,743	\$ 123,943	\$ 52,200	
511-516	Police	\$ 14,246,116	\$ 14,587,949	\$ 341,833	Increases: New positions (2 officers), Fuses subscription (\$50K), Compensation/Benefit package
531	Fire	\$ 10,328,106	\$ 11,078,390	\$ 750,284	Increases: New positions (6 firefighters), New Fire Inspector, Turnout Gear funding increased
550	Telecommunications	\$ 918,012	\$ 873,565	\$ (44,447)	Decreases: 10% reduction of base budget; Special projects completed in FY25
551	Facilities	\$ 1,243,403	\$ 920,484	\$ (322,919)	Decreases: 10% reduction of base budget; Special projects completed in FY25
552	Street Lighting	\$ 535,188	\$ 730,085	\$ 194,897	Increase: Spec Proj Additional Street Lights

ATTACHMENT D - DELTA SHEETS CONTINUED

General Fund Expense Changes				
Dept #	Department Name	Adopted Budget FY24-25	Recom Budget FY25-26	Difference +/(-)
Notes/Comments				
553	Transit Transfer	\$ 678,000	\$ 678,000	\$ -
555	Transportation - Engineering	\$ 9,153,715	\$ 5,207,642	\$ (3,946,073) Decreases: 10% reduction of base budget; Reduction in grant money;
560	Public Works Admin	\$ 617,722	\$ 641,610	\$ 23,888 Increase: Compensation/Benefit packages
561	Streets	\$ 2,708,409	\$ 3,815,415	\$ 1,107,006 Increase: Additional Powell Bill money available
Wast Management Other				
562	(Yard & Limb)	\$ 712,759	\$ 760,285	\$ 47,526 Increases: Contracted Services; Compensation/Benefits
563	PW - Cemeteries	\$ 128,197	\$ 760,285	\$ 15,331 Increases: New software; Contracted Services
PW - Solid Waste				
581	Management	\$ 2,615,307	\$ 2,667,656	\$ 52,349 Increases: Preparing for in-house recycling; new staff members; additional equipment
590	Grounds Maint	\$ 1,681,791	\$ 1,792,948	\$ 111,157 Increases: B&G contracted services (new contracts)
611	Bell Tower Green	\$ 369,771	\$ 520,936	\$ 151,165 Increases: Special projects
621 Parts & Rec				
621	Parts & Rec	\$ 1,899,711	\$ 2,288,628	\$ 388,917 Increases: Reallocation of spring festival funding; new staff; additional programming funding
641 Education				
641	Education	\$ -	\$ -	\$ -
661 Fleet				
661	Fleet	\$ 1,585,840	\$ 1,622,830	\$ 36,990 Increases: Technology upgrade; Special projects
901 Debt				
901	Debt	\$ 1,280,185	\$ 1,250,056	\$ (30,129) Decreases: Old Debt paid off
Grand Total		\$ 68,053,759	\$ 67,543,262	\$ (510,497)

Personnel Changes

General Fund: 16 new positions (Firefighters offset by SAFER grant)

General Fund total retirement net increase \$207,757

2% COLA increase for all personnel in July 2025

3% Merit increase for full-time Personnel January 2026

ATTACHMENT D - DELTA SHEETS CONTINUED

Stormwater Fund Expense Changes				
Adopted Budget		Recom Budget		Difference
Dept #	Department Name	FY24-25	FY25-26	+/(-)
				Notes/Comments
830	Admin/Engineering	\$ 1,561,187	\$ 1,270,752	\$ (290,435) Decrease: 10% reduction of base budget
831	Street Cleaning	\$ 531,451	\$ 481,692	\$ (49,759) Decrease: 10% reduction of base budget
832	Storm Drainage	\$ 256,062	\$ 829,849	\$ 573,787 Increase: New PT staff member, Special Projects; Increased funding for GF position
833	Leaf Collection	\$ 249,195	\$ 307,582	\$ 58,387 Increase: New equipment
901	Debt	\$ -	\$ -	\$ -
Grand Total		\$ 2,597,895	\$ 2,889,875	\$ 291,980

Personnel Changes

Stormwater Fund: 1 new PT street sweeper; Provide funding for one GF position

Stormwater Fund: Total retirement net increase \$4,330

2% COLA increase for all personnel in July 2025

3% Merit increase for full-time Personnel January 2026

ATTACHMENT D - DELTA SHEET CONTINUED

		Water and Sewer Fund Expense Changes			
		Adopted Budget	Recom Budget	Difference	
Dept #	Department Name	FY24-25	FY25-26	+/(-)	Notes/Comments
721	Management/Admin	\$ 7,686,045	\$ 8,393,824	\$ 707,779	Increases: New positions added; reclassified vacant positions
811	Water Plant	\$ 5,511,679	\$ 6,520,133	\$ 1,008,454	Increases: New positions added; reclassified vacant positions
813	Systems Maintenance	\$ 10,561,859	\$ 7,806,845	\$ (2,755,014)	Decrease: Projects finalized, Budget adjustments
815	Environmental Services	\$ 661,239	\$ 712,008	\$ 50,769	Increases: Compensation/Benefits package, Increased costs for supplies
817	Wastewater Treatment	\$ 9,001,037	\$ 9,074,689	\$ 73,652	Increases: Increased services and costs for supplies
819	Meter Services	\$ 899,209	\$ 943,473	\$ 44,264	Increases: Increased services and costs for supplies
901	Debt	\$ 5,004,773	\$ 4,477,738	\$ (527,035)	Decrease: Debt payments settled
Grand Total		\$ 39,325,841	\$ 37,928,710	\$ (1,397,131)	

Personnel Changes

Water and Sewer Fund: 5 new positions added; 4 vacant positions reclassified

Water and Sewer Fund: Total retirement new increase \$44,374

2% COLA increase for all personnel in July 2025

3% Merit increase for full-time Personnel January 2026

ATTACHMENT D - DELTA SHEETS CONTINUED

Transit Fund Expense Changes			
Adopted Budget		Recom Budget	Difference
Dept #	Department Name	FY24-25	FY25-26 +/-)
Notes/Comments			
651	Operations	\$ 677,472	\$ 744,453 \$ 66,981 Increase: Increased PT salaries
652	Administration	\$ 290,207	\$ 296,964 \$ 6,757
653	Capital	\$ 504,669	\$ 440,876 \$ (63,793) Decrease: Capital projects completed, ARPA funding spent
654	ADA	\$ 158,809	\$ 165,005 \$ 6,196 Increase: Increased PT salaries
Grand Total		\$ 1,631,157	\$ 1,647,298 \$ 16,141

Personnel Changes

Transit Fund: No changes in position count

Transit Fund: Total retirement new increase \$4,471

2% COLA increase for all Personnel in July 2025

3% Merit increase for full-time Personnel January 2026

EXHIBIT 1 CITY OF SALISBURY 2025 STRATEGIC PLAN

Vision

Salisbury is a welcoming and forward-thinking community, inclusive for all generations, aspiring to offer a vibrant economy, high quality of life, and greater opportunities for everyone.

Key Focus Areas



Healthy, Safe
and Engaged
Neighborhoods



Economic
and Workforce
Development



Public
Safety



Organizational
Excellence



Sustainable
Infrastructure



Cultural
Amenities

- **Healthy, Safe and Engaged Neighborhoods**
 - Improve walkability through construction of Brenner Ave and Old Concord Rd sidewalk projects;
 - Continued funding for Neighborhood Revitalization Program;
 - Expanded funding for Homeless Advocacy Program; and
 - Increased Parks & Recreation Programming at all Centers.
- **Economic and Workforce Development**
 - Increased Funding in Human Resources for various internship opportunities;
 - Implement a Microtransit Program to connect neighborhoods and residents;
 - Funding for Downtown Façade Grants; and
 - Continue funding for Small Business Grant Program.
- **Sustainable Infrastructure**
 - Funding for Salisbury-Rowan Utilities and Stormwater Capital Projects;
 - \$140,000 for structural repairs to the Bell Tower;
 - \$286,644 for roof, and HVAC repairs and audits; and
 - Funding for technology, including Fusus for Police Department, LUCID for annexation.
- **Public Safety**
 - Recommendation of two (2) additional Police Officer Positions;
 - Pursue SAFER Grant for six (6) new Firefighter positions;
 - Recommendation of one (1) fire inspector; and

- Funds Police and Fire Department equipment, including Police vehicles and Fire turnout gear.
- **Organizational Excellence**
 - Address Salary Compression, focus on Fire Department in FY26;
 - Recommend compensation increases for all employees;
 - Continuing to fund Citywide and other leadership training opportunities; and
 - Expand benefits for employees by increasing dental allowance and Health Saving Account (HAS) contributions.
- **Cultural Amenities**
 - Fund necessary improvements to Fred Evans Pool;
 - Continue funding special events, such as Touch a Truck, Ring in Spring;
 - Complete design and review funding opportunities for renovation of Wells Fargo Downtown Event Space; and
 - Continue to improve and grow our greenway system.

**EXHIBIT 2
CITY OF SALISBURY
SPECIAL PROJECTS FY2025-26**

GENERAL FUND	REQUESTED	MANAGER RECOMMENDS	ADOPTED	OFFSETTING REVENUE
CITY COUNCIL				
Boards and Commissions Recognition Reception	\$ 6,000	6,000		\$ -
Special Community Organization Group Funds	373,338	373,338		-
Total Special Projects	<u>\$ 379,338</u>	<u>\$ 379,338</u>	<u>\$ -</u>	<u>\$ -</u>
MANAGEMENT & ADMINISTRATION				
Capital Study Contract	\$ 75,000	75,000		\$ -
Parking Study for Downtown	45,000	45,000		-
Community Engagement	4,500	4,500		-
Citizens Academy	6,500	6,500		-
Passport Program	6,000	6,000		-
Lead for NC Fellow	-	-		-
Photography	2,000	2,000		-
Empire - Phase 1	-	-		-
Total Special Projects	<u>\$ 139,000</u>	<u>\$ 139,000</u>	<u>\$ -</u>	<u>\$ -</u>
HUMAN RESOURCES				
Tyler PACE Program	\$ 14,925	14,925		\$ -
Total Special Projects	<u>\$ 14,925</u>	<u>\$ 14,925</u>	<u>\$ -</u>	<u>\$ -</u>
LAND & DEVELOPMENT SERVICES				
Energov Training	\$ 60,000	60,000		\$ -
Total Special Projects	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>
PLANNING & NEIGHBORHOODS - COMMUNITY PLANNING SERVICES				
LUCID Software	\$ 50,000	35,000		\$
Neighborhood Revitalization Program	100,000	150,000		
Small Business Grants	30,000	30,000		
Neighborhood Capacity Building Initiatives	-	-		
Innes Street Grant	20,000	20,000		
Vanderford Basin grant	20,000	-		
Forward 2040 Printing	-	-		
Neighborhood Stabilization	-	-		
Total Special Projects	<u>\$ 220,000</u>	<u>\$ 235,000</u>	<u>\$ -</u>	<u>\$ -</u>
DOWNTOWN DEVELOPMENT				
Façade grants for Mainstreet Project	\$ 60,000	60,000		
Total Special Projects	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>

GENERAL FUND	REQUES TED	MANAGER RECOMMENDS	ADOPTED	OFFSETTING REVENUE
TRANSPORTATION - TRAFFIC OPERATIONS				
Preemption In-vehicle	\$ -	-		
Signal System Fiber Repair/Build-out	-	-		
Re-build Traffic Signal/Add Pedestrian Crossing	-	-		
Addition of Pedestrian Signals	-	-		
Cone Center Deisgn/Upgrades	-	-		
Total Special Projects	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSPORTATION - STREET LIGHTING				
50 New Lights/year	\$ 24,000	24,000		
Total Special Projects	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSPORTATION - ENGINEERING				
EB-5619B Grants Creek Greenway	\$ 903,187	903,187		
EB-5619C Grants Creek Greenway	506,000	506,000		
BL-0034 - Sidewalk on JAB	-	-		
C-5603H Brenner Ave Sidewalk/Intersection Improvement	-	-		
HL-0049 Brenner Ave Safety Improvements	-	-		
HL-0064 Main Street Improvements	-	-		
P-5733 Depot Multi-Modal Center	2,800,000	2,800,000		
Julian Rd Sidewalk	91,287	91,287		
Traffic Calming	65,900	65,900		
Comprehensive Bicycle Plan	-	-		
Depot - Purchase	-	-		
Old Concord	-	-		
Total Special Projects	<u>\$ 4,366,374</u>	<u>\$ 4,366,374</u>	<u>\$ -</u>	<u>\$ -</u>
POLICE SUPPORT SERVICES				
Vehicle Rentals - Narcotics	\$ -	-		
Officer Wellness Sessions	5,000	5,000		
Personnel Development Program	10,000	10,000		
Community Engagement Events	2,000	2,000		
Cameras for Surveillance Van	-	-		
Total Special Projects	<u>\$ 17,000</u>	<u>\$ 17,000</u>	<u>\$ -</u>	<u>\$ -</u>
POLICE ADMIN				
Homeless Program Referral and Service Costs	\$ 5,000	5,000		
Total Special Projects	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>
POLICE OPERATIONS				
Ballistic Vest Replacement	\$ 11,770	-		
Total Special Projects	<u>\$ 11,770</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GENERAL FUND	REQUES TED	MANAGER RECOMMENDS	ADOPTED	OFFSETTING REVENUE
TELECOMMUNICATIONS				
UPS Maintenance	\$ 33,640	\$ 33,640		
Voltmeter	-	-		
Firecom Headsets	-	-		
2 DVR's	-	-		
Repeater For Onsite Communications	-	-		
Mach Alerting	-	-		
Digital Intercom Radio	-	-		
Cirrus Central New Management Equipment	40,000	40,000		
Repair Tower on Water Tank	-	-		
Total Special Projects	<u>\$ 73,640</u>	<u>\$ 73,640</u>	<u>\$ -</u>	<u>\$ -</u>
PUBLIC WORKS - FACILITIES				
Facilities Maintenance Software	\$ 21,000	21,000		
60 Ton Air Cooled Chiller	-	-		
Switchgear Maintenance	-	-		
Install Transfer Switch at Fuel sStation	-	-		
Fuel Site Design/Construction	-	-		
City Facility Parking Lot Resurfacing	34,000	34,000		
Practice Wall - Tennis Courts	-	-		
Restrictive On-Call Compensation	-	-		
Total Special Projects	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ -</u>	<u>\$ -</u>
PUBLIC WORKS - ADMINISTRATION				
Conference Room Chair Replacement	\$			
Camera System Public Works Facilities				
Restrictive On-Call Compensation				
Total Special Projects	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
PUBLIC WORKS - STREET				
Pavement Management Services	\$ 112,000	112,000		
New Spoils Location		-		
Tablets - Fleet Monitoring		-		
Bridge Repair		-		
Total Special Projects	<u>\$ 112,000</u>	<u>\$ 112,000</u>	<u>\$ -</u>	<u>\$ -</u>
PUBLIC WORKS - WASTE MANAGEMENT - OTHER				
Compostable Yard Waste Bags	\$ -	-		
Replace Gate Operator	-	-		
Total Special Projects	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
PUBLIC WORKS - CEMETERY				
CIMS Software	\$ 55,500	55,500		
Total Special Projects	<u>\$ 55,500</u>	<u>\$ 55,500</u>	<u>\$ -</u>	<u>\$ -</u>

GENERAL FUND	REQUES TED	MANAGER RECOMMENDS	ADOPTED	OFFSETTING REVENUE
PUBLIC WORKS - WASTE MANAGEMENT				
AED Units	\$ -	-		
Key Card Door Access System	-	-		
Toter Trash Cans	26,000	26,000		
ReCollects	-	-		
Adopt a Street	-	-		
Expanding Adopt a Street	-	-		
Total Special Projects	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ -</u>	<u>\$ -</u>
PUBLIC WORKS - FLEET				
Telematics Software	\$ 52,552	52,552		
Total Special Projects	<u>\$ 52,552</u>	<u>\$ 52,552</u>	<u>\$ -</u>	<u>\$ -</u>
BELL TOWER GREEN				
Christmas Tree	\$ 3,000	3,000		
Splash Pad Sandflitter	12,500	12,500		
Bell Tower Structural repairs	140,000	140,000		
Total Special Projects	<u>\$ 155,500</u>	<u>\$ 155,500</u>	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL-SPECIAL PROJECTS	<u><u>\$ 5,827,599</u></u>	<u><u>\$ 5,830,829</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<i>TOTAL OFFSETTING REVENUE</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$</u></u>	
TOTAL CITY SHARE	<u><u>\$ 5,827,599</u></u>	<u><u>\$ 5,830,829</u></u>	<u><u>\$ -</u></u>	

STORMWATER FUND	REQUESTED	MANAGER RECOMMENDS	ADOPTED	OFFSETTING REVENUE
Stormwater Drainage Incentive Grant	\$ 25,000	25,000		
NPDES Compliance	-	-		
Jackson Street Construction	-	-		
Long Street Construction	-	-		
Preliminary Cost Related to Debt Projects	-	-		
GRAND TOTAL-SPECIAL PROJECTS	\$ 25,000	\$ 25,000	\$ -	\$ -

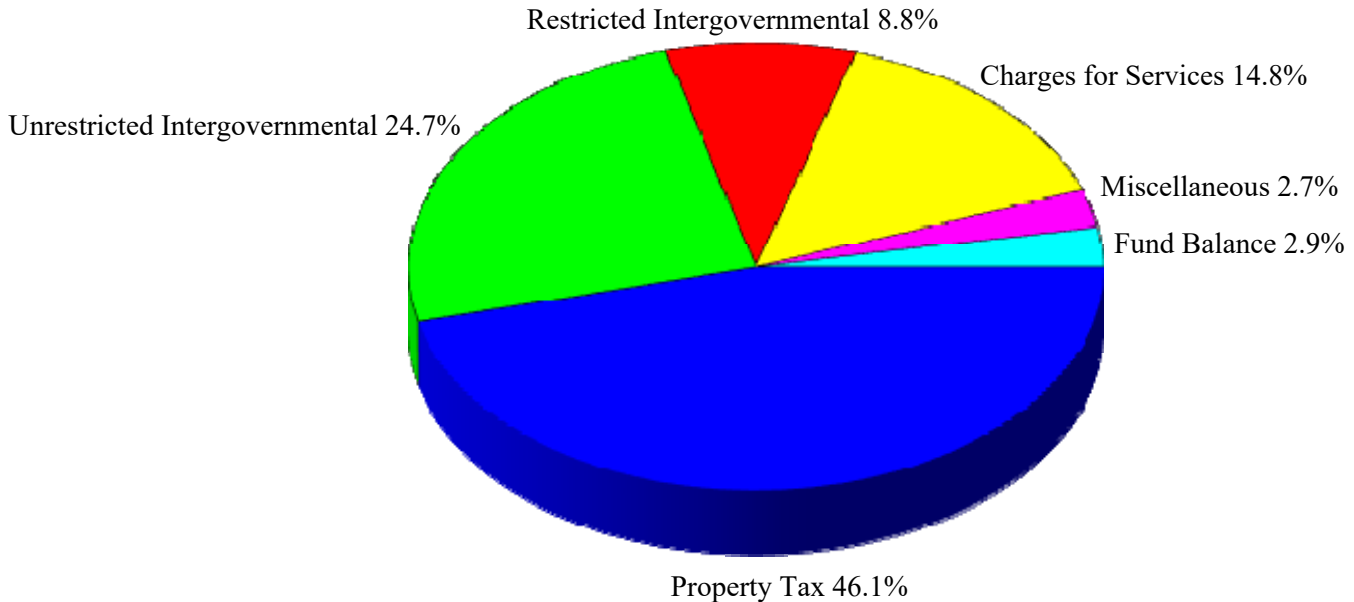
WATER AND SEWER				
Placeholder for Anticipated Comp Adjustment	-	-		
GRAND TOTAL-SPECIAL PROJECTS	\$ -	\$ -	\$ -	\$ -

TRANSIT FUND				
COVID-19 Supplies	\$ -	-		
GRAND TOTAL-SPECIAL PROJECTS	\$ -	-	-	-

• Independence Day	Friday, July 4, 2025
• Labor Day	Monday, September 1, 2025
• Veterans Day	Tuesday, November 11, 2025
• Thanksgiving	Thursday, November 27, 2025 Friday, November 28, 2025
• Christmas	Wednesday, December 24, 2025 Thursday, December 25, 2025 Friday, December 26, 2025
• New Year's Day	Thursday, January 1, 2026
• Martin Luther King, Jr. Day	Monday, January 19, 2026
• Good Friday	Friday, April 3, 2026
• Memorial Day	Monday, May 25, 2026
• Juneteenth Day	Friday, June 19, 2026

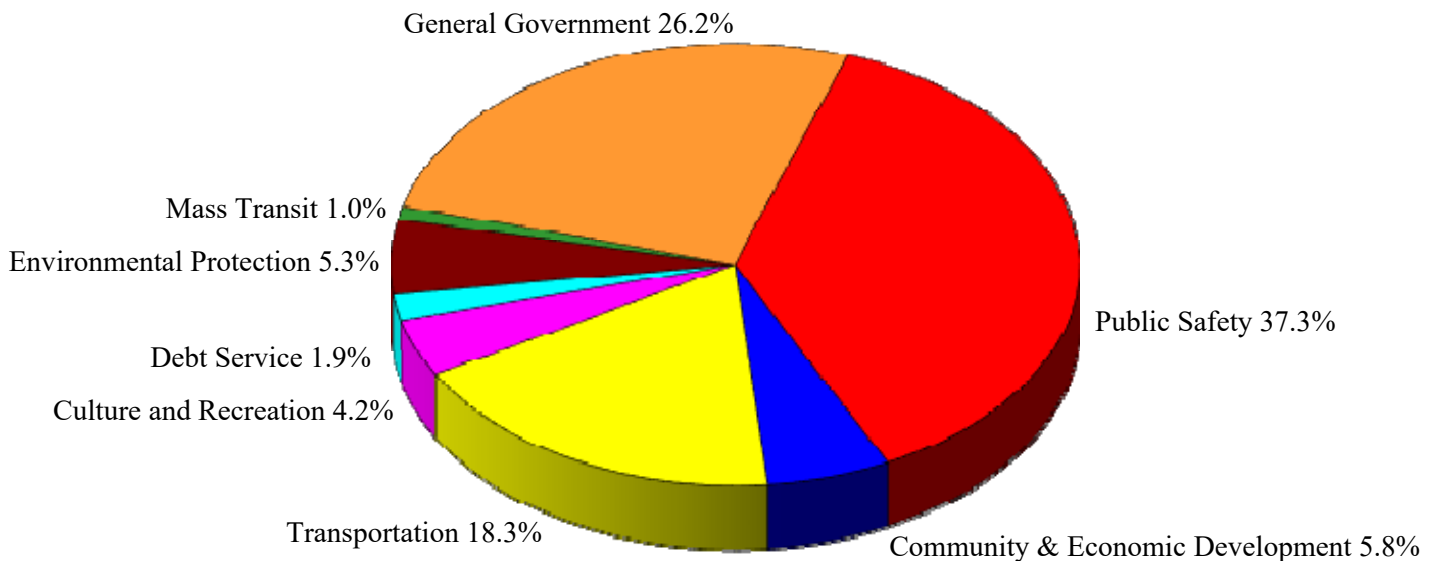
FY 2025-2026 GENERAL FUND

Revenues - \$67,028,669



Where the Money Comes From

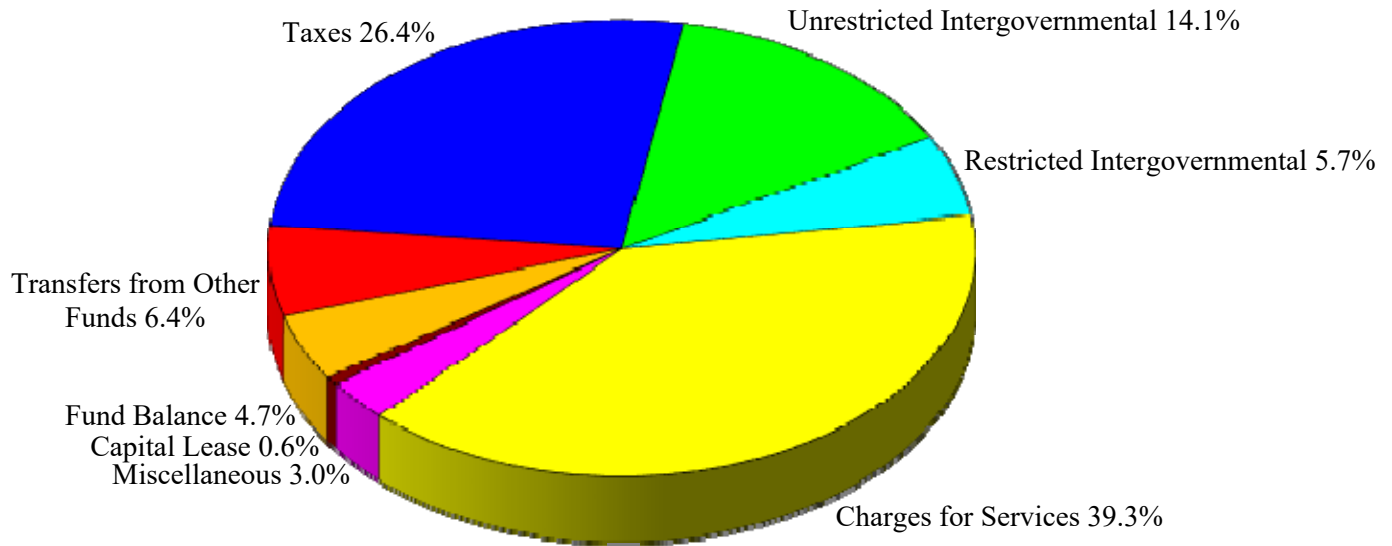
Expenditures - \$67,028,669



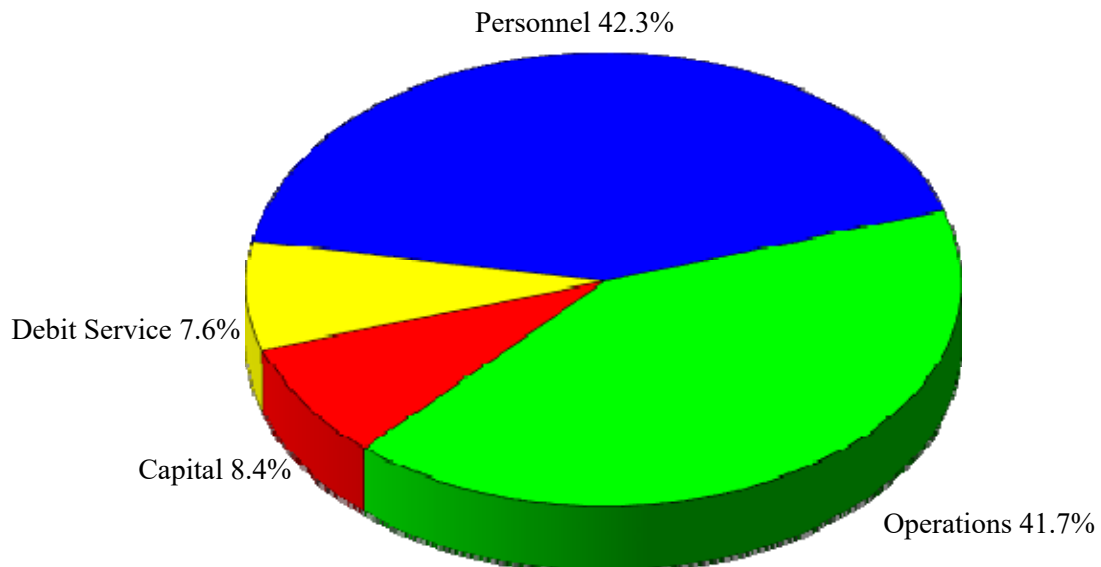
Where the Money Goes To

Includes General Fund and General Fund Capital Reserve Fund Less Interfund Transfers

CITY REVENUES BY TYPE (All Funds)



CITY EXPENDITURES BY CATEGORY (All Funds)



CITY OF SALISBURY, NORTH CAROLINA
BUDGET SUMMARY
For the Year Ending June 30, 2026

	General/Special Revenue Funds			Enterprise Funds						
	General Fund	General Fund Capital Reserve	Entitlement Fund	Water/Sewer	Water/Sewer Capital Reserve	Transit	Broadband	Stormwater	Stormwater Capital Reserve	Total
Estimated Fund Balance/										
Net Assets 6/30/25	\$34,500,000	\$ 4,200,000	\$ 10,000	\$ 136,000,000	\$ 2,200,000	\$ 700,000	\$ 3,800,000	\$ 5,200,000	\$ 450,000	\$ 187,060,000
Budgeted Revenues & Other Financing Sources:										
Taxes	\$30,898,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,898,344
Unrestricted Intergovernmental	16,583,000	-	-	-	-	-	-	-	-	16,583,000
Restricted Intergovernmental	5,916,004	-	-	-	-	768,128	-	-	-	6,684,132
Charges for services	9,899,532	-	-	33,591,710	-	53,000	-	2,784,875	-	46,329,117
Miscellaneous	1,700,000	80,000	-	1,300,000	80,000	125,920	160,000	105,000	12,000	3,562,920
Long-term Debt Issued	-	-	-	-	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-	760,000	-	-	760,000
Transfers From Other Funds	-	3,101,199	-	-	518,572	678,000	2,500,000	-	795,872	7,593,643
Total Available Resources	\$64,996,880	\$ 3,181,199	\$ -	\$ 34,891,710	\$ 598,572	\$ 1,625,048	\$ 3,420,000	\$ 2,889,875	\$ 807,872	\$ 112,411,156
Expenditures:										
General Government	\$13,977,046	\$ 1,106,969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,084,015
Public Safety	24,181,004	835,554	-	-	-	-	-	-	-	25,016,558
Transportation	11,499,733	785,333	-	-	-	-	-	-	-	12,285,066
Environmental Protection	3,133,094	385,195	-	-	-	-	-	2,094,003	807,872	6,420,164
Culture and Recreation	2,744,560	68,148	-	-	-	-	-	-	-	2,812,708
Community & Economic Development	3,883,977	-	-	-	-	-	-	-	-	3,883,977
Education	-	-	-	-	-	-	-	-	-	-
Water & Sewer	-	-	-	32,927,313	923,490	-	-	-	-	33,850,803
Mass Transit	-	-	-	-	-	1,647,298	-	-	-	1,647,298
Fiber Optic	-	-	-	-	-	-	331,252	-	-	331,252
Debt Service:										
Principal	934,000	-	-	2,963,397	-	-	2,960,000	-	-	6,857,397
Interest	316,056	-	-	1,514,341	-	-	328,748	-	-	2,159,145
Transfers To Other Funds	6,279,199	-	-	523,659	-	-	-	795,872	-	7,598,730
Total Expenditures	\$66,948,669	\$ 3,181,199	\$ -	\$ 37,928,710	\$ 923,490	\$ 1,647,298	\$ 3,620,000	\$ 2,889,875	\$ 807,872	\$ 117,947,113
Budgeted Increase (Decrease) in Fund Balance	\$ (1,951,789)	\$ -	\$ -	\$ (3,037,000)	\$ (324,918)	\$ (22,250)	\$ (200,000)	\$ -	\$ -	\$ (5,535,957)
Full Accrual Adjustments: ¹										
Budgeted Capital Outlay	-	-	-	4,780,900	923,490	111,246	-	-	807,872	6,623,508
Budgeted Debt Principal	-	-	-	2,963,397	-	-	2,960,000	-	-	5,923,397
Estimated Depreciation	-	-	-	(5,958,142)	-	(90,564)	(644,550)	(152,493)	-	(6,845,749)
Estimated Fund Balance/										
Net Assets 6/30/26	\$32,548,211	\$ 4,200,000	\$ 10,000	\$ 134,749,155	\$ 2,798,572	\$ 698,432	\$ 5,915,450	\$ 5,047,507	\$ 1,257,872	\$ 187,225,199

¹ The City's budget is developed on the modified accrual basis. Budgets for the General Fund and special revenue funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Budgets for the enterprise funds are adopted on a basis consistent with GAAP except that bond principal payments and additions to fixed assets are treated as expenditures, and

SUMMARY OF INTERFUND TRANSFERS
For the Year Ending June 30, 2026

	FUND	TO					
		General Fund Capital Reserve	Water & Sewer Capital Reserve	Transit	Stormwater Capital Reserve	Broadband	TOTAL OUT
F R O M	General	\$ 3,101,199	\$ -	\$ 678,000	\$ -	\$ 2,500,000	\$ 6,279,199
	Water & Sewer	-	523,659	-	-	-	523,659
	Stormwater	-	-	-	795,872	-	795,872
	TOTAL IN	\$ 3,101,199	\$ 523,659	\$ 678,000	\$ 795,872	\$ 2,500,000	\$ 7,598,730

SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

	FY2023-24 ACTUAL	FY2024-25 ESTIMATE	FY2025-26 RECOMMENDED
REVENUES:			
GENERAL FUND/CAPITAL RESERVE FUND			
Taxes	\$ 27,781,622	\$ 28,545,100	\$ 30,898,344
Unrestricted Intergovernmental	16,227,276	16,363,000	16,583,000
Restricted Intergovernmental	2,171,577	2,325,283	5,916,004
Charges for Services	9,597,328	10,283,967	9,899,532
Miscellaneous	2,753,723	2,103,000	1,780,000
Fund Balance Appropriated	-	-	1,951,789
Transfers From Other Funds	3,514,412	2,864,856	3,101,199
Total Available Resources	<u>\$ 62,045,938</u>	<u>\$ 62,485,206</u>	<u>\$ 70,129,868</u>
WATER & SEWER FUND/CAPITAL RESERVE FUND			
Charges for Services	\$ 32,166,984	\$ 33,213,535	\$ 33,591,710
Miscellaneous	1,937,713	1,885,274	1,380,000
Appropriated Fund Balance	-	133,420	3,361,918
Transfers From Other Funds	520,185	1,100,000	518,572
Total Available Resources	<u>\$ 34,624,882</u>	<u>\$ 36,332,229</u>	<u>\$ 38,852,200</u>
MASS TRANSIT FUND			
Restricted Intergovernmental	\$ 1,028,372	\$ 600,000	\$ 748,128
Charges for Services	78,359	72,000	53,000
Miscellaneous	30,467	926,459	145,920
Transfers From Other Funds	668,000	678,000	700,250
Total Available Resources	<u>\$ 1,805,198</u>	<u>\$ 2,276,459</u>	<u>\$ 1,647,298</u>
BROADBAND FUND			
Lease	\$ 749,250	\$ 750,000	\$ 760,000
Miscellaneous	226,999	200,000	160,000
Transfers From Other Funds	2,700,000	2,700,000	2,500,000
Fund Balance Appropriated	-	-	200,000
Total Available Resources	<u>\$ 3,676,249</u>	<u>\$ 3,650,000</u>	<u>\$ 3,620,000</u>
STORMWATER UTILITY FUND/CAPITAL RESERVE FUND			
Charges for Services	\$ 2,278,954	\$ 2,500,000	\$ 2,784,875
Other Operating/Miscellaneous	51,945	288,850	117,000
Transfers From Other Funds	250,676	275,744	795,872
Total Available Resources	<u>\$ 2,581,575</u>	<u>\$ 3,064,594</u>	<u>\$ 3,697,747</u>
SPECIAL REVENUE FUNDS			
Restricted Intergovernmental	\$ 573,412	\$ 380,000	\$ -
Miscellaneous	218,994	40,000	-
Total Available Resources	<u>\$ 792,406</u>	<u>\$ 420,000</u>	<u>\$ -</u>
TOTAL BUDGETED REVENUES & OTHER FINANCING SOURCES:			
Taxes	\$ 27,781,622	\$ 28,545,100	\$ 30,898,344
Unrestricted Intergovernmental	16,227,276	16,363,000	16,583,000
Restricted Intergovernmental	3,773,361	3,305,283	6,664,132
Charges for Services	44,121,625	46,069,502	46,329,117
Lease	749,250	750,000	760,000
Miscellaneous	5,219,841	5,443,583	3,582,920
Fund Balance Appropriated	-	133,420	5,513,707
Transfers From Other Funds	7,653,273	7,618,600	7,615,893
Total Available Resources	<u>\$ 105,526,248</u>	<u>\$ 108,228,488</u>	<u>\$ 117,947,113</u>

	FY2023-24 ACTUAL	FY2024-25 ESTIMATE	FY2025-26 RECOMMENDED
EXPENDITURES:			
GENERAL FUND/CAPITAL RESERVE FUND			
General Government	\$ 10,841,246	\$ 14,040,183	\$ 15,084,015
Public Safety	22,467,069	24,354,000	25,016,558
Transportation	6,646,387	7,801,865	12,285,066
Environmental Protection	3,585,221	3,769,263	3,518,289
Culture and Recreation	2,288,428	2,890,000	2,812,708
Community/Economic Dev	3,809,125	3,966,000	3,883,977
Education	40,000	40,000	-
Debt Service	1,268,088	1,280,185	1,250,056
Transfers To Other Funds	3,330,000	3,378,000	6,279,199
Total Expenditures	<u>\$ 54,275,563</u>	<u>\$ 61,519,495</u>	<u>\$ 70,129,868</u>
WATER & SEWER FUND/CAPITAL RESERVE FUND			
Water & Sewer	\$ 26,083,878	\$ 26,576,746	\$ 33,850,803
Debt Service	1,538,077	5,004,773	4,477,738
Transfers To Other Funds	520,185	523,659	523,659
Total Expenditures	<u>\$ 28,142,140</u>	<u>\$ 32,105,178</u>	<u>\$ 38,852,200</u>
TRANSIT FUND			
Mass Transit	\$ 1,344,108	\$ 2,218,500	\$ 1,647,298
Total Expenditures	<u>\$ 1,344,108</u>	<u>\$ 2,218,500</u>	<u>\$ 1,647,298</u>
BROADBAND FUND			
Fiber Optic Network	\$ 888,717	\$ 250,182	\$ 331,252
Debt Service	665,541	3,268,923	3,288,748
Total Expenditures	<u>\$ 1,554,258</u>	<u>\$ 3,519,105</u>	<u>\$ 3,620,000</u>
STORMWATER UTILITY FUND/CAPITAL RESERVE FUND			
Environmental Protection	\$ 1,485,796	\$ 2,760,590	\$ 2,901,875
Transfers to Other Funds	250,676	275,744	795,872
Total Expenditures	<u>\$ 1,736,472</u>	<u>\$ 3,036,334</u>	<u>\$ 3,697,747</u>
SPECIAL REVENUE FUNDS			
Community/Economic Dev	\$ 522,716	\$ 420,000	\$ -
Debt Service	14,395	-	-
Total Expenditures	<u>\$ 537,111</u>	<u>\$ 420,000</u>	<u>\$ -</u>
TOTAL BUDGETED EXPENDITURES			
General Government	\$ 10,841,246	\$ 14,040,183	\$ 15,084,015
Public Safety	22,467,069	24,354,000	25,016,558
Transportation	6,646,387	7,801,865	12,285,066
Environmental Protection	5,071,017	6,529,853	6,420,164
Culture and Recreation	2,288,428	2,890,000	2,812,708
Community/Economic Dev	4,331,841	4,386,000	3,883,977
Education	40,000	40,000	-
Water & Sewer	26,083,878	26,576,746	33,850,803
Mass Transit	1,344,108	2,218,500	1,647,298
Fiber Optic Network	888,717	250,182	331,252
Debt Service/Debt Refunding	3,486,101	9,553,881	9,016,542
Transfers To Other Funds	4,100,861	4,177,403	7,598,730
Total Expenditures	<u>\$ 87,589,652</u>	<u>\$ 102,818,613</u>	<u>\$ 117,947,113</u>

SUMMARY OF CAPITAL EXPENDITURES

The City defines capital expenditures as facilities maintenance and the purchase of vehicles, equipment, and software which individually amounts to a value in excess of \$5,000 for budgetary purposes and an expected life of more than one year. The following table summarizes capital expenditures by fund:

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Total General Fund	\$ 1,337,015	\$ 365,068	\$ -
Total General Fund Capital Reserve Fund	7,319,412	3,181,199	-
Total Water & Sewer Fund	6,946,260	4,780,900	-
Total Water/Sewer Capital Reserve Fund	1,447,490	923,490	-
Total Mass Transit Fund	333,738	111,246	-
Total Stormwater Fund	39,540	36,540	-
Total Stormwater Capital Reserve Fund	807,872	807,872	-
Total All Funds	<u>\$ 18,231,327</u>	<u>\$ 10,206,315</u>	<u>\$ -</u>

REVENUE ASSUMPTIONS FOR FY2025-26

General Fund Revenue

Taxes:

Property Taxes – Property tax values are provided by the Rowan County Tax Assessor’s Office. The Office projects a slight growth in the tax base. An uncollectible rate of 2% was used based on FY24 Annual Comprehensive Financial Report.

Prior Year Property Taxes - Based on historical trends adjusted by the size of the 2024 property tax receivable balance projected as of June 30, 2025 adjusted for the economy.

Interest on Delinquent Taxes - Based on historical trends.

Vehicle Tax – Based on number of vehicles inside City Limits.

Other Taxes - Based on historical trends.

Intergovernmental (Restricted and Unrestricted):

Federal - Based on anticipated and existing grants. CMAQ and STBG grants are anticipated to fund projects on Old Concord Road, Brenner Avenue, and the greenway. The City is also expecting to receive grant funds for the Salisbury Train Depot and a SAFER grant to fund additional firefighters.

State - Based on FY2025-26 state shared receipts plus anticipated state grants. The City receives funding for street maintenance through the Powell Bill Fund, which is allocated based on population and city-maintained street mileage (see graph on page 1-9).

Local Option Sales Tax - Based on estimates provided by the North Carolina League of Municipalities and last year's sales data (see graph on page 1-9).

Other - Based on payment in lieu of taxes from the Housing Authority (see graph on page 1-10).

Charges for Services:

Environmental Protection - Based primarily on existing user charges for recycling, landfill tipping fees, and garbage collection.

Culture and Recreation - Based on projected activities, participation, and fee levels.

Code Services Fees – Based on historical trends.

Public Safety - Based on historical trends for the revenues derived from police and fire protection and charges for radios and pagers to public agencies within the area (see graph on page 1-10).

Cemetery - Based on historical trends.

Radio Antenna and Paging Rentals – Based on historical trends.

Rentals and Sale of Property - Based on historical trends (see graph on page 1-10).

Licenses and Permits – Based on historical trends for rental vehicle license and beer and wine license. (see graph on page 1-9).

Administrative Revenue - Based on estimated expenditures for services provided by General Fund departments that are reimbursed by the Enterprise Funds. These expenditures are the sum of the estimated

percentage of time each General Fund department expends on behalf of the Enterprise Funds multiplied by the departmental budget. This transfer amount is calculated by an outside every two years.

Community Services – Based on historical trends with fees related to development and zoning.

Other - Based on historical trends.

Miscellaneous:

Interest Earned on Investments - Based on estimated cash balances and interest rates during FY2025-26.

Donations - Based on historical trends and anticipated donations.

Other - Based on historical trends (see graph on page 1-10).

General Fund Capital Reserve Fund Revenue

Miscellaneous:

Interest Earned on Investments - Based on estimated cash balances and interest rates during FY2025-26.

Other - Based on historical trends.

Other Financing Sources:

Proceeds from Installment Financing – The City does anticipate issuing installment financing for the construction of a new fueling site and the renovations to the former Wells Fargo building, which was purchased to be used as an event center.

Operating Transfer from General Fund - Funding based on vehicle, radio, and computer replacement schedules that the General Fund will place in reserve for future vehicle, radio, and computer purchases.

Water and Sewer Fund Revenue

Operating Revenues:

Charges for Services - Based on estimates using historical volumes, trends, projections, and revised rates based on a comprehensive rate review completed in April 2025.

Water and Sewer Taps – Based on the projected taps to be completed in FY2025-26.

Nonoperating Revenues:

Interest Earned on Investments - Based on estimated cash balances and interest rates during FY2025-26.

Miscellaneous Revenues - Based on historical trends.

Water and Sewer Capital Reserve Fund Revenue

Miscellaneous:

Interest Earned on Investments - Based on estimated cash balances and interest rates during FY2025-26.

Other Financing Sources:

Operating Transfer from Water and Sewer Fund - Funding based on vehicle and computer replacement schedules that the Water and Sewer Fund will place in reserve for future vehicle and computer purchases.

Transit Fund Revenue

Operating Revenues:

Charges for Services - Based on estimates using historical ridership, trends, and current fare structure.

Nonoperating Revenues:

Intergovernmental - Based on estimates provided by the State of North Carolina.

Other Financing Sources:

Operating Transfer from General Fund - The amount of subsidy that the General Fund will provide the Transit Fund during FY2025-26.

Special Revenue Funds Revenue

Intergovernmental:

Federal - Based on an estimate provided by the U.S. Department of Housing and Urban Development.

Miscellaneous:

Other - Based on anticipated program income.

Broadband Fund Revenue

Miscellaneous:

Lease Revenue: Based on revenue projections from HotWire Communications outlined in contract beginning September 21, 2018

Stormwater Fund Revenue

Operating Revenues:

Charges for Services - Based on estimates for customers and charges from the Stormwater Funding Plan.

Stormwater Capital Reserve Fund Revenue

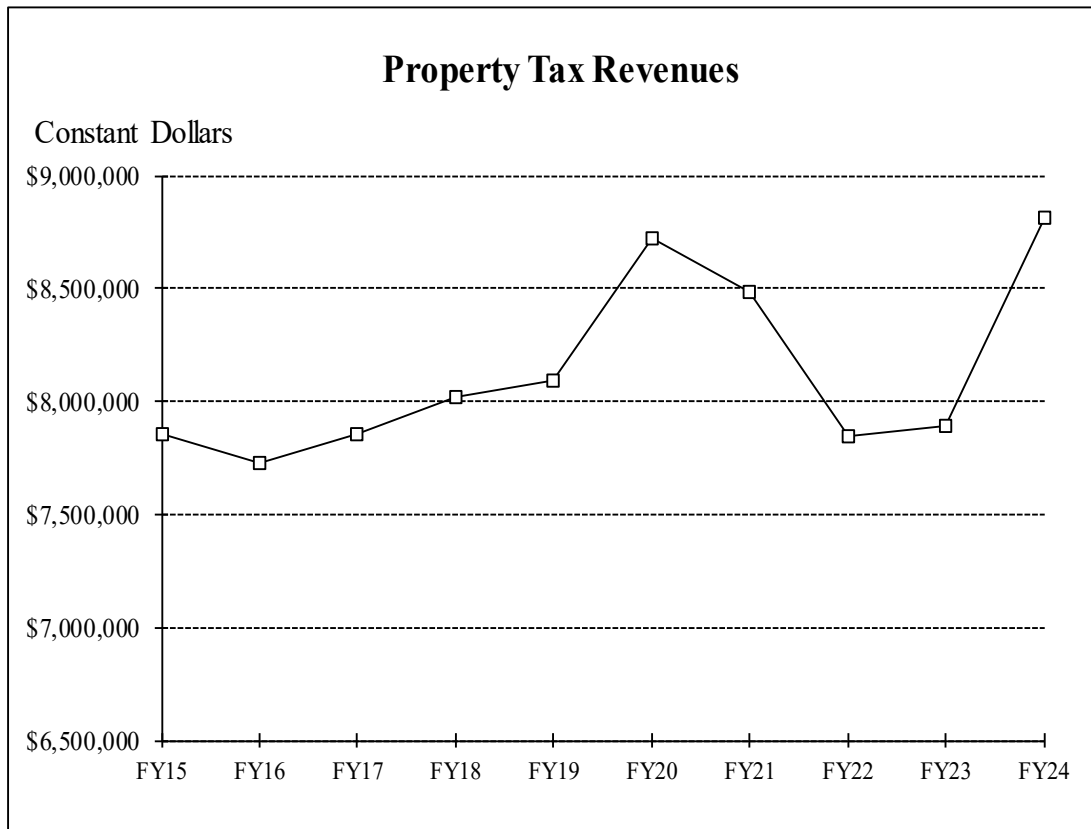
Other Financing Sources:

Operating Transfer from Stormwater Fund - Funding based on vehicle and computer replacement schedules that the Stormwater Fund will place in reserve for future vehicle and computer purchases.

TREND MONITORING

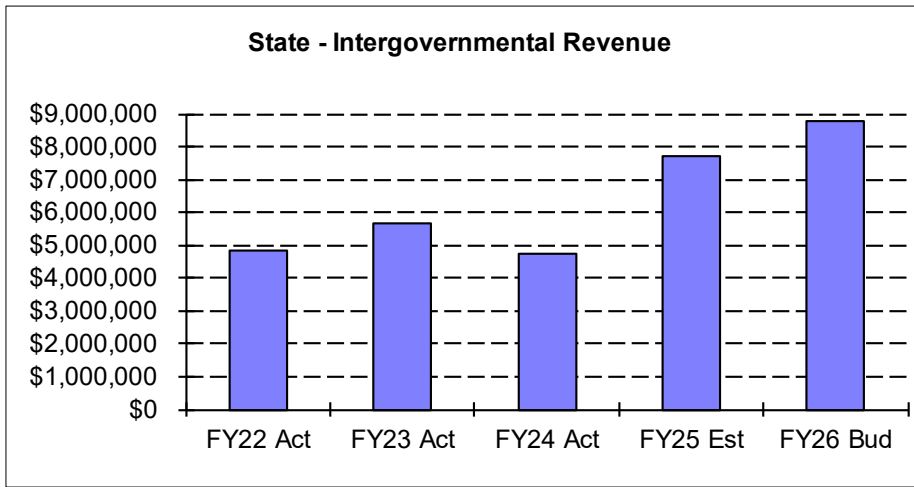
As noted previously, many revenues are budgeted based on historical trends. Trend monitoring is an essential element in the budgeting process for the City of Salisbury. Revenue information by line item is available for the current fiscal year, along with actual revenues for the past two fiscal years. The information is then evaluated based on past trends in conjunction with current estimates.

Trend factors are translated into indicators, which are then converted into graphs. Each graph has a warning indicator that can necessitate appropriate action from the City. For the graph below, the warning indicator is a decline in property tax revenues based on constant dollars (base year – 1984). An increase in the Consumer Price Index in 2021 caused the Property Tax Revenues in constant dollars to decline in FY21.



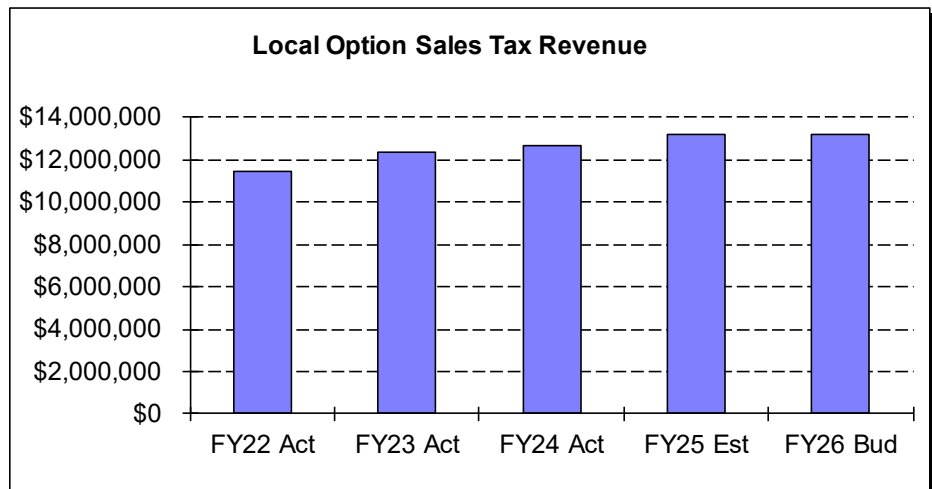
OTHER REVENUE TRENDS

The following graphs are two of the other major revenue sources for the General Fund.

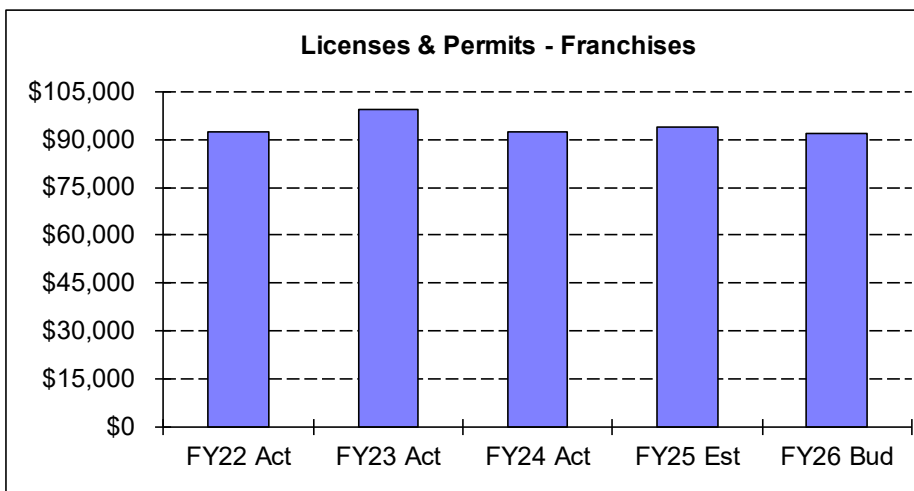


State intergovernmental revenue is comprised to state-shared receipts and grants. FY25 and FY26 revenues increased due to grant funding for Transportation Projects.

Local option sales tax revenue is based on the 1% and ½% local option sales tax. Revenues have grown at a steady pace for the last several years.

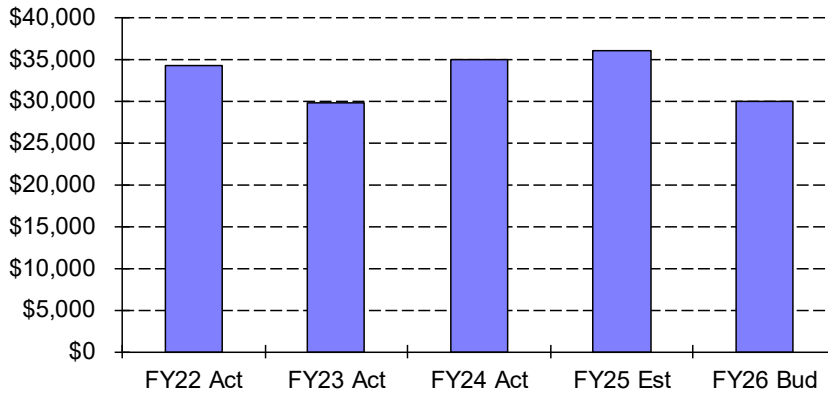


The following graphs depict other revenue sources that are based on historical trends. Each graph has a brief description of that particular revenue source along with an analysis of the trends.



Permit revenues are based rental vehicle licenses and beer and wine licenses within the City. Rental Vehicle licenses were first realized in FY11 and have stayed at a consistent level each year thereafter.

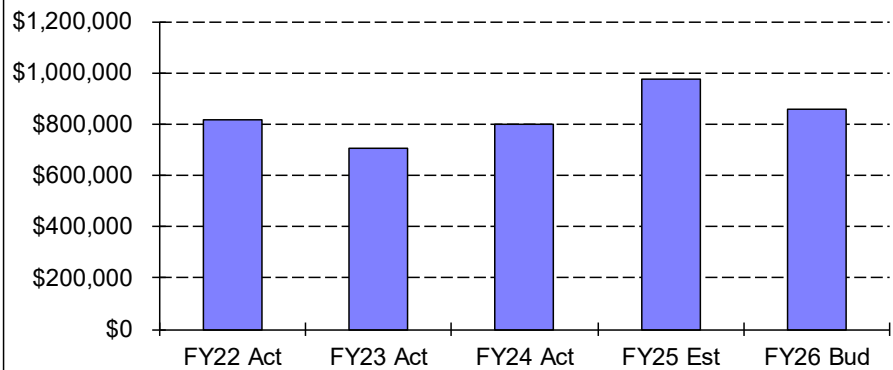
Intergovernmental - Local



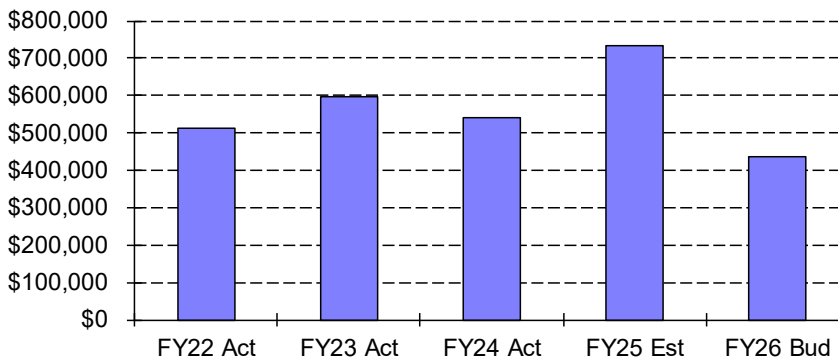
Local intergovernmental revenues are from the Salisbury Housing Authority. This revenue is payment in lieu of taxes as partial compensation for the property tax for which the agency is exempt.

Revenues from public safety charges for services are derived from police and fire protection, and charges for radios and pagers to public agencies within the area.

Charges for Services - Public Safety



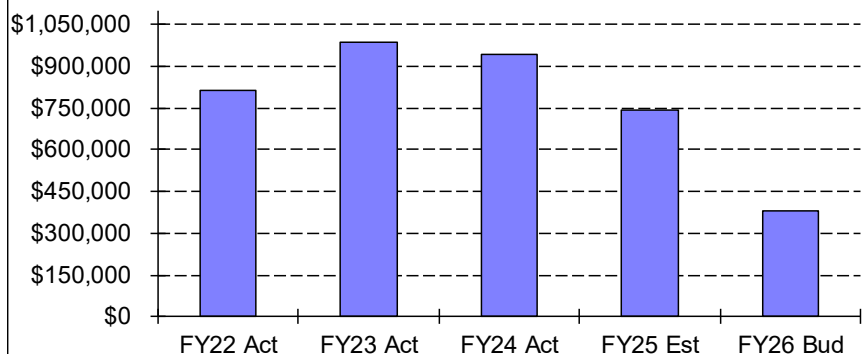
Miscellaneous - Rentals & Sale of Property



Other revenue sources for this category include sale of assets, sale of materials, and the rental of Hurley Park.

Other miscellaneous revenue is subject to significant fluctuation due to General Fund donations and miscellaneous revenue.

Miscellaneous - Other



FINANCIAL MANAGEMENT AND BUDGET PROCESS

FINANCIAL MANAGEMENT PROGRAM

The City's financial management program continues to provide the citizens of the City with an approach which has served to enhance the City's excellent financial position by:

1. Investing all available funds not needed on a daily basis in order to maximize interest earnings.
2. Allocating City resources only to program areas that meet community needs.
3. Monitoring these program areas to ensure they are carried out within authorized levels.

FINANCIAL MANAGEMENT SYSTEMS

FUND ACCOUNTING

Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or obtaining certain objectives in accordance with special regulations, restrictions, or limitations. Thus, a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functions.

The budgeted funds are as follows:

Governmental Fund Types

Governmental funds are those through which governmental functions typically are financed. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities, except those accounted for in the proprietary fund, are accounted for through governmental funds. The governmental fund measurement focus is based upon determination of financial position and changes in financial position (sources, usage, and balances of financial resources), rather than upon net income determination. The statement of revenues, expenditures, and changes in fund balance is the primary governmental fund operating statement.

General Fund – The General Fund is the general operating fund of the City. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, governmental grants, and various other taxes and fees. The primary expenditures are for public safety, street maintenance and construction, sanitation services, parks and recreation, and economic development. An equipment replacement subfund for the General Fund is maintained for accounting and budgeting purposes. For financial reporting purposes, this subfund is consolidated into the General Fund.

Special Revenue Fund - Special revenue funds account for specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The City maintains one Special Revenue Fund, a Community Development Fund.

Proprietary Fund Types

Proprietary funds are used to account for a government's ongoing organizations and activities which are similar to those found in the private sector. All assets, liabilities, equity, revenues, expenses, and transfers relating to the government's business and quasi-business activities (where net income and capital maintenance are measured) are accounted for through proprietary funds. The generally accepted accounting principles used here are those applicable to similar businesses in the private sector, and the measurement focus is upon determination of net income, financial position, and cash flows.

Enterprise Funds - Enterprise funds are used to account for business-type activities in which fees are charged to the customers to help cover all or most of the cost of the services provided. The enterprise funds include the Water and Sewer Fund, Broadband Fund, Stormwater Utility Fund and Transit Fund. Equipment replacement subfunds for Water and Sewer and for Stormwater utilities are maintained for accounting and budgeting purposes.

BASIS OF ACCOUNTING

In accordance with North Carolina General Statutes, all funds of the City are maintained during the year using the modified accrual basis of accounting.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The City considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as revenue because the amount is not susceptible to accrual. At June 30, taxes receivable are materially past due and are not considered to be an available resource to finance the operations of the current year.

As of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when the vehicle is registered. The billed taxes are applicable to the fiscal year in which they are received.

Sales taxes and certain intergovernmental revenues, such as the utilities franchise tax, collected and held by the State on behalf of the City, are recognized as revenue. Most intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. Grant revenues, which are unearned at year-end, are recorded as unavailable revenues. Under terms of grant agreements, the City funds certain programs with combination of specific cost-reimbursement grants, categorical grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then general revenues.

The Proprietary Funds are accounted for using the economic resources measurement focus. The generally accepted accounting principles used in these funds are similar to those applicable to private sector businesses where the focus is upon determination of net income, financial position, and cash flows.

The basis of accounting determines when the revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

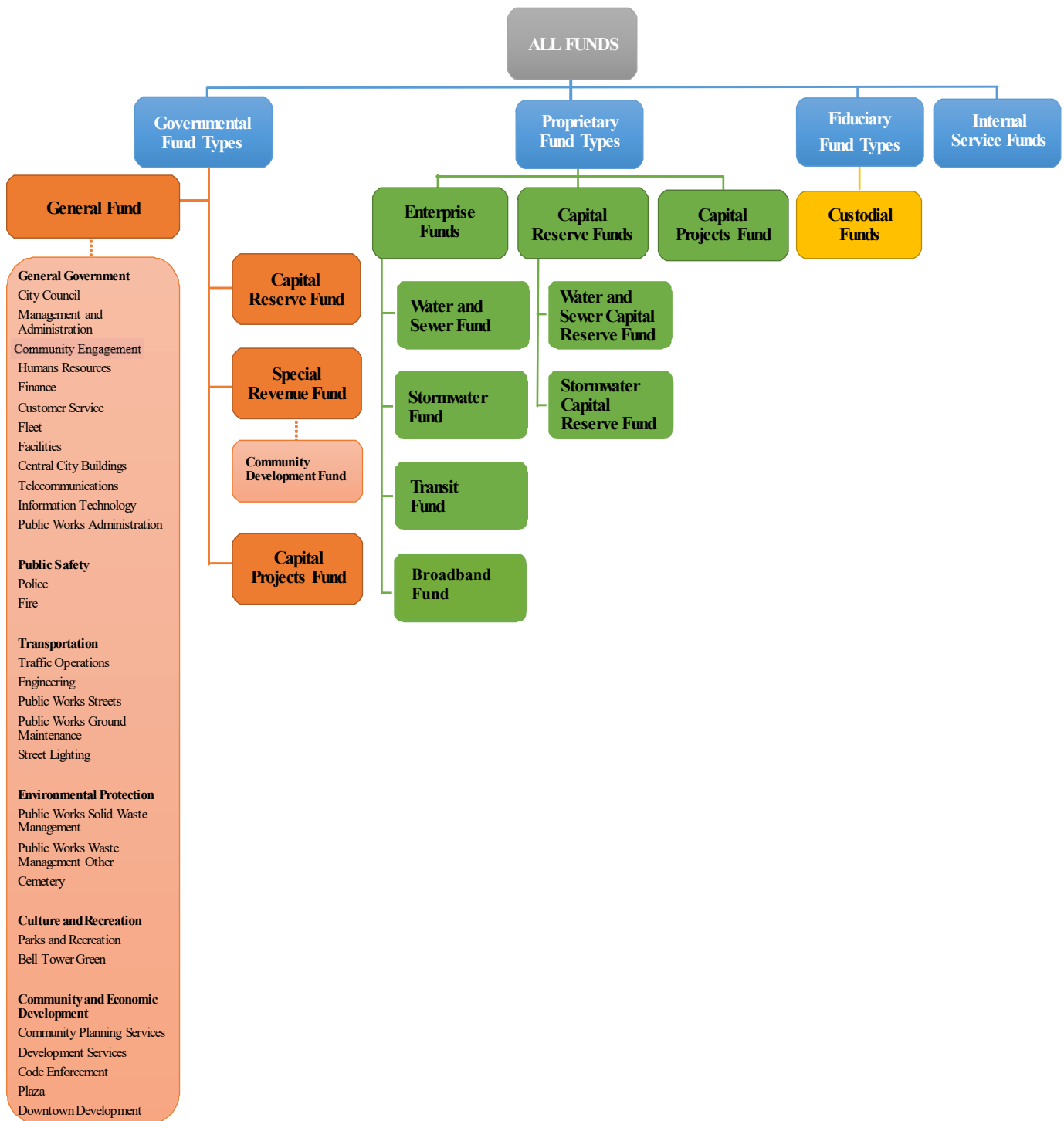
The Enterprise Funds reimburse the General Fund for expenditures made on their behalf in the central services departments (i.e., Human Resources, Management Services, Fleet, and Risk Management). The General Fund pays the Water and Sewer Fund for its normal billable charges. These types of transactions are considered to be quasi-external transactions and are recorded as revenues and expenses in the appropriate funds.

BASIS OF BUDGETING

The City's budgets are adopted as required by the North Carolina General Statutes. An annual budget ordinance is adopted for the General, Special Revenue, and Enterprise funds. All annual appropriations lapse at fiscal year-end. Project ordinances are adopted for the Capital Project Fund and Enterprise Capital Projects Fund, which are consolidated with the operating funds for reporting purposes. These appropriations continue until the project is completed. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds and at the object level for the multi-year funds. Budget Ordinance Amendments are required for any revisions that alter total expenditures of any fund. All such ordinances must be approved by the City Council. The annual budget ordinance must be adopted by July 1 of the fiscal year or the City Council must adopt an interim budget that covers that time until the annual ordinance can be adopted.

The City's budget is developed on the modified accrual basis as explained previously. Budgets for the General Fund and Special Revenue Fund are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Budgets for the Enterprise funds are adopted on a basis consistent with GAAP except that bond proceeds and contributed capital are treated as other financing sources, bond principal payments and additions to fixed assets are treated as expenditures, depreciation expense is not budgeted, and no accruals are made for interest expense and vacation pay.

City of Salisbury Funds



FIVE-YEAR FINANCIAL FORECAST – GENERAL FUND

The City of Salisbury has developed a five-year financial forecast for planning purposes. This is a long-range plan that is driven by priorities set by City Council at its annual goal-setting retreat. All numbers in the plan are estimates and should be treated as such. These estimates help the City predict future needs and expenditures by analyzing audit trends, assessing current economic conditions, and getting input from all City departments on their future needs. The City has also started a new Strategic Planning process. Future Five-Year Financial Forecasts will be closely aligned with the new Strategic Plan.

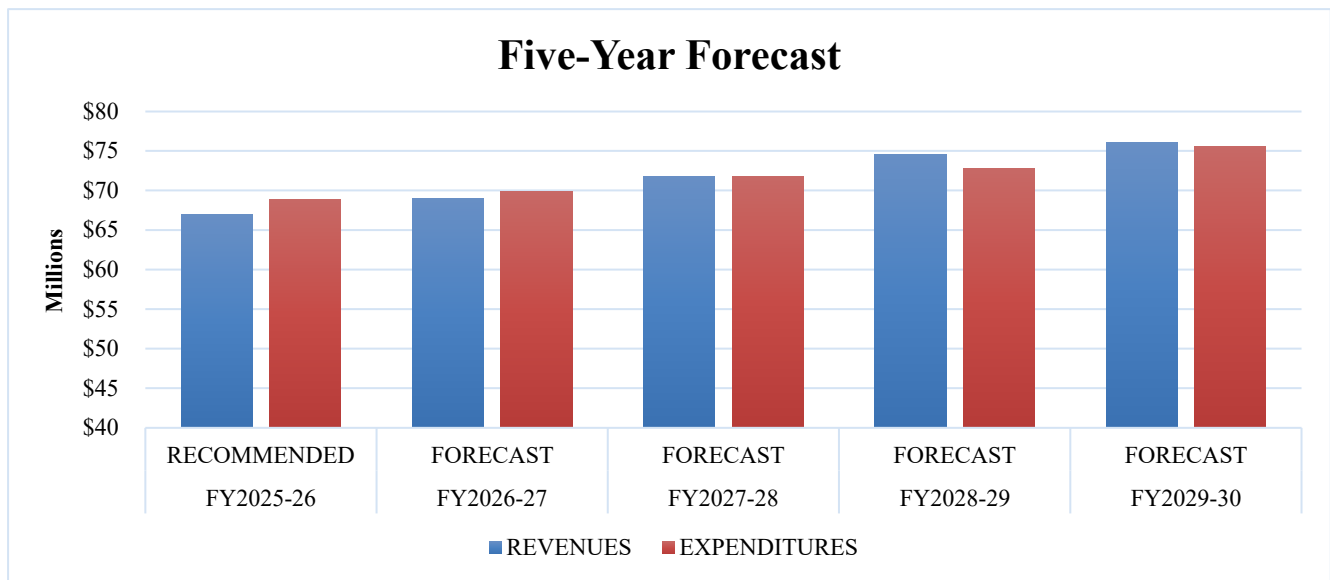
PROJECTIONS

Projected Revenues

The City takes a conservative approach to projecting revenues to limit financial risk and allow flexibility to handle challenges and opportunities throughout the fiscal year. Rowan County assesses and bills the City's property taxes, and the City has relied on assessed valuations received from the County in setting its tax rate. The North Carolina League of Municipalities provides revenue estimates for shared revenues such as the Local Option Sales Tax. Management has projected interest income based on current trends and professional guidance from its financial partners.

Projected Expenditures

The City has a ten-year Capital Improvement Plan. That plan helps the City prepare for future debt issues when necessary. The Capital Improvement Plan also helps to project future funding needs for enhanced levels of service, including personnel and operating costs. For ongoing expenses, the City utilizes the Consumer Price Index and other information from various local government resources to project future expenditures.



	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30
GENERAL FUND	ADOPTED	RECOMMENDED	FORECAST	FORECAST	FORECAST	FORECAST
REVENUES	\$ 68,053,759	\$ 66,948,669	\$ 68,957,129	\$ 71,715,414	\$ 74,584,031	\$ 76,075,711
EXPENDITURES	\$ 70,500,553	\$ 68,900,458	\$ 69,836,750	\$ 71,847,671	\$ 72,744,624	\$ 75,580,687

KEY CONSIDERATIONS

Economic Considerations

The City's Five-Year Financial Forecast provides an estimate of future revenues, expenditures, and needs. Forecasting combines the use of historical data along with internal and external factors, such as the political environment. Inflation and the potential impacts of tariffs have made forecasting a challenge. The City has taken a conservative, but reasonable approach to forecasting revenues and expenses.

Growth

Growth is coming our way! We are excited about the growth coming down I-85 from Charlotte, as evidenced by the 25 voluntary annexations that were approved by our City Council in 2022. Construction on those approved projects – residential and commercial properties – is well under way. Growth will bring additional revenues when projects come to fruition, but we are already preparing for the challenges that lie ahead. We must prepare for the future now by assuring that our departments are adequately staffed and funded to handle these challenges.

Proposed Debt

Based on the projected revenues and expenditures in the City's five-year forecast, we are able to estimate the need and timing of proposed debt, based on our capital and infrastructure needs.

FINANCIAL MANAGEMENT POLICIES

INVESTMENT POLICY

The City's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, deposits were either insured by federal depository insurance or collateralized. Salisbury City Council has approved this policy.

Policies

- Always consider the risk factor of an investment
- Maintain liquidity in the investment portfolio at all times
- Consider yield only after risk and liquidity are assured
- Only purchase investments that can be perfected
- No purchase of derivatives
- Maintain a mix of investments with no over-reliance on a single type of investment
- Avoid long term investments
- Always purchase investments with the intent to hold to maturity
- Investments are made with available cash that is in excess of amounts needed to meet current disbursement needs

Investments Used By City

- US fully guaranteed investments
- NC State Banks' and Savings and Loan Associations' CDs, NOWS, SuperNow, Shares, and Deposits in Savings
- Obligations of the Federal Farm Credit Bank, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, and the Government National Mortgage Association
- Prime quality commercial paper and bankers' acceptance
- North Carolina Capital Management Trust

Custodial Risk Assumed By City

- GAAP requires that governments classify their investment's custodial risks into categories with least risk being Category 1 and highest risk being Category 3.
- Category 1 includes investments that are insured or registered, or for which the securities are held by the City or its agent in the City's name.
- All City investments are purchased and held as Category 1 investments.

FISCAL POLICIES

Revenue Policy

1. The cumulative increase of revenue from the levy of property tax will not exceed five (5) percent from the preceding year. The increase excludes: taxable value gained through annexation; the taxable value gained through new construction; tax increases mandated by the voters, courts, State, or federal governments.
2. The City will project revenues for five (5) years and will update the projections annually prior to the beginning of the preparation of the annual budget.
3. The City will utilize user charges in lieu of ad valorem taxes for services that can be individually identified and where the costs are directly related to the level of service:

- a) Recreational programs will be funded from user charges for all programs in which it is practical to charge. User charges should represent at least 15% of the total recreational budget.
 - b) Cemetery activities should be partially funded from user charges. User charges should represent at least 50% of the total Cemetery budget.
 - c) Waste Management Division's cost to use the County's landfill will be recovered completely from users.
 - d) User charges will pay for the cost of operating a recycling program.
 - e) The user charge fees for water and sewer will be sufficient to finance all operating, capital, and debt service costs for the Water and Sewer Fund.
4. All City charges and fees will be reviewed and updated annually.

Operating Budget Policy

1. Current operating revenues will be sufficient to support current operating expenditures.
2. Debt or bond financing will not be used to finance current expenditures.
3. For programs with multiple revenue sources, the City will adhere to the revenue spending policy. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, state funds, local non-city funds, city funds.
4. Annually recurring revenues will not be less than annually recurring operating budget expenditures (operating budget minus capital outlay).
5. The City will develop a program to replace all information systems hardware at least once every four years.
6. The City will establish a Capital Replacement Fund for the replacement of vehicles, information systems hardware, and radio equipment. The Fund will purchase the equipment and lease it back to the appropriate department over its useful life. These lease payments will create a sinking fund to be utilized to purchase new equipment to replace the existing one.
7. The City will establish a Risk Management Program to provide for protection against loss and a reduction in exposure to liability. The City will establish a safety program to minimize the City's exposure to liability and thereby reduce the number of claims against the City.
8. The City will avoid budgetary practices that balance current expenditures at the expense of meeting future year's expenses.
9. The City will only use one-time revenues for the funding of capital improvements or other non-recurring expenditures.

Capital Improvement Policy

1. The City will prepare and adopt a ten-year Capital Improvement Program, which will detail each capital project, estimated cost, description, and funding source.
2. Operating expenditures will be programmed to include the cost of implementing the Capital Improvement Program and providing all personnel, operating costs, and capital outlay required.
3. The City will prepare and update annually a resurfacing and replacement policy for street and sidewalk improvements.

Accounting Policy

1. The City will establish and maintain the accounting systems according to the generally accepted principles and standards of the Government Accounting Standards Board (GASB) and the National Committee on Governmental Accounting.
2. An annual audit will be performed by an independent public accounting firm which will issue an official opinion on the annual financial statements, with a management letter detailing areas that need improvement (if required).
3. Full disclosure will be provided in the financial statements and bond representation.
4. Financial systems will be maintained to monitor expenditures and revenue on a monthly basis with a thorough analysis and adjustment (if required).
5. Interfund loans are authorized according to the resolution adopted by City Council on November 17, 2009.
6. All revenue collections will be consolidated under the City's Finance Department.
7. The City will continue to obtain the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award from the GFOA.

Debt Policy

1. Capital projects, financed through the issuance of bonds, shall be financed for a period not to exceed the expected useful life of the project.
2. The general obligation debt of the City will not exceed eight (8) percent of the assessed valuation of the taxable property of the City.
3. Interest, operating and/or maintenance expenses will be capitalized only for facilities or enterprise activities and will be strictly limited to those expenses incurred prior to actual operating of the facilities.
4. Interfund loans will be made as needed according to the Resolution approved by the City Council. The interest rate for those loans requiring the repayment with interest was revised as of June 30, 2011, to 1% which was reflective of what the City could currently earn on investments.

Reserve Policy

1. The City maintains an unreserved fund balance of at least 24% of the General Fund Operating Budget. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining an investment grade bond rating.
2. The City will maintain a two-to-one ratio of total current assets over total current liabilities in the Water and Sewer Utility Fund.

BUDGETS AND BUDGETARY ACCOUNTING

Budgetary control is an essential element of governmental accounting and reporting. The City Council is required by state law to adopt an annual balanced budget for all funds except for the fiduciary funds and to utilize "encumbrance accounting" as defined in the statutes. Budgetary control is maintained at the departmental level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in an overrun of departmental balances are not released until additional appropriations are made available. Open encumbrances lapse at year end and may be reinstated against the subsequent year's appropriation. Appropriations are made at the departmental level and amended as necessary. A portion of fund balance may be appropriated to balance a fund's budget. All annual appropriations lapse at year end.

The City follows these procedures in establishing the budgetary data:

1. Prior to June 1, the City Manager submits to the City Council a proposed operating and capital budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to June 30, the budget is legally enacted through passage of an ordinance.
4. The City Manager is authorized to transfer budgeted amounts between departments; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund, special revenue funds, and enterprise funds. Budgetary performance can be quantitatively measured and accounted for throughout the year.

GOAL SETTING AND BUDGETARY PROCESS

The City Council and Management Team meet at an annual retreat held for the purpose of establishing goals and priorities for the City's Budget.

In preparation for this Retreat, the City's Staff updates the comprehensive 10-Year Capital Improvement Plan (CIP) for the General Fund, the Stormwater Fund, and the Water and Sewer Fund. The CIP helps guide funding priorities in the upcoming city budget. The City has previously engaged the services of a consultant to update the CIP, but the current CIP is maintained in-house. The City Manager and/or Council has held CIP work sessions with staff each fiscal year to review the forecasted revenue and potential capital expenditures that are reflected in the CIP. Additionally, the City's Management Team meets with the City's Boards and Commissions for goal setting sessions and with their own department to clarify and establish goals. Goals from the Boards and Commissions are presented to City Council to request city funding.

Each department director begins considering the personnel needed, operational costs, and capital outlay associated with performing the goals as set forth by City Council. Budget staff prepare and have available on the City's server budgetary request forms in accordance with the Budget Calendar.

Upon return of the completed forms and departmental input of budget requests, the City Manager and Budget Team meet with each member of the City's Management Team to review their respective budget requests and justifications. The City Manager and Budget Team then evaluate each department's request for personnel, operational items, and capital outlay. The evaluation process is detailed and time-consuming. For each department, every line item justification is reviewed in light of the departmental goals and needs. Any additional personnel must be justified by the department and then assessed by Human Resources and Finance for need and appropriate staffing. Operational items are usually held to an increase no greater than that of the inflation rate.

A large impact on budgetary dollars is the amount spent on capital outlay. All departments submit a ten-year capital improvement program with each item justified and ranked as to priority. Every capital outlay item is reviewed regarding need and whether the capital acquisition assists in accomplishing the stated goals.

The Budget Message is prepared by the City Manager with highlights of the major budgetary discussions with supporting analyses for his recommendations.

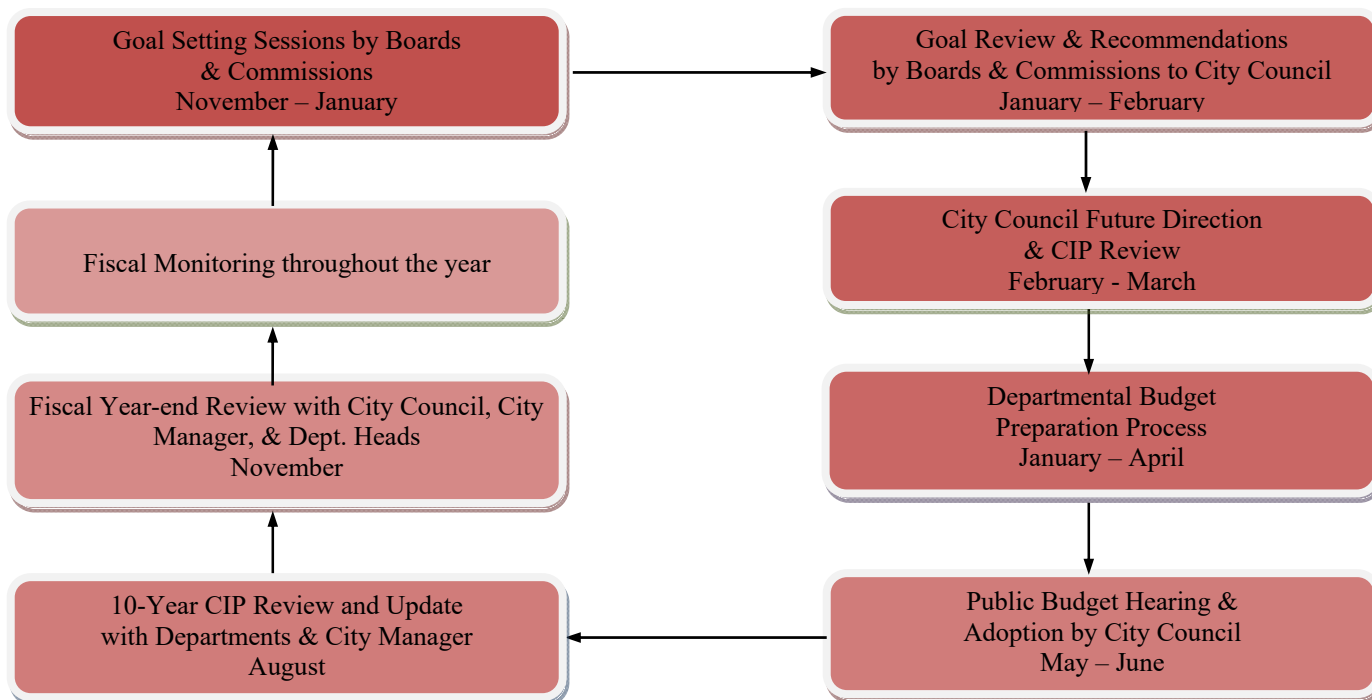
The availability of the budget document, before and after adoption, is made known through published newspaper notices and announcements at regularly scheduled Council meetings. Additionally, the recommended and adopted budget document is accessible for downloading through the City's web site at www.salisburync.gov.

The City Manager submits the budget to City Council and, after proper public notice, the City Council conducts a public hearing and budget work sessions. The City Council then adopts the budget through the passage of an ordinance by June 30.

During the fiscal year, the City Manager holds quarterly meetings with the City's Management Team to discuss budget-to-actual variances, along with any unbudgeted expenses that have been identified after the budget adoption.

At this point, the cycle begins again for the budgetary process. The various Boards and Commissions meet for their goal setting sessions while the City is gathering input from its citizens via surveys and group meetings. The cycle is shown below.

GOAL SETTING/BUDGET CYCLE



CITY OF SALISBURY

FY2025-2026 BUDGET CALENDAR

January 2025	Prepare personnel request forms; present staffing patterns and personnel request information Prepare schedules for fixed operational costs	Finance
January 2025	Vehicle Review Committee meeting for evaluation of vehicles	Fleet Manager and Purchasing Coordinator
2/3/2025	Start of budget data entry Complete all budget request forms no later than February 21, 2025	Management Team and Division Managers
1/28/2025 - 1/29/2025	Annual Retreat	Mayor, City Council, City Manager and Staff
2/21/2025	Review of Specific Budget Proposals	Budget Team, Department Heads and Division Managers
2/1/2025 - 2/28/2025	Prepare FY2024-25 year-end revenue estimates and FY2025-26 revenue estimates on all funds	Finance, Utilities Director, & Transit Director
TBA	Hold Public Hearing on the use of 2025-26 CDBG & HOME Funds	Community Planning Services Staff
4/28/2025	Departmental budget cuts to balance budget due to Finance	City Manager, Department Heads, Division Mangers
TBA	First reading of 2025-26 CDBG & HOME; hold Information Session for 2025-26 CDBG & HOME Funds	Community Planning Services Staff
5/13/2025	City Manager to present recommended Budget to City Council	City Manager
5/20/2025	Place ad in THE SALISBURY POST to advertise one time for public hearing	City Clerk
June 2025	Public notice of Budget Work Session	City Clerk
6/3/2025	Hold a public hearing on the FY2025-26 Budget	City Council
June 2025	Budget Work Session	Mayor, City Council, City Manager and Staff

CITY OF SALISBURY

FY2025-2026 BUDGET CALENDAR

Before
July 1, 2025

City Council to adopt Budget

City Council

July
2025

Report tax rate to Rowan County Tax Supervisor

City Clerk

Summer
2025

Brief Boards and Commissions Chairmen
on Adopted Budget

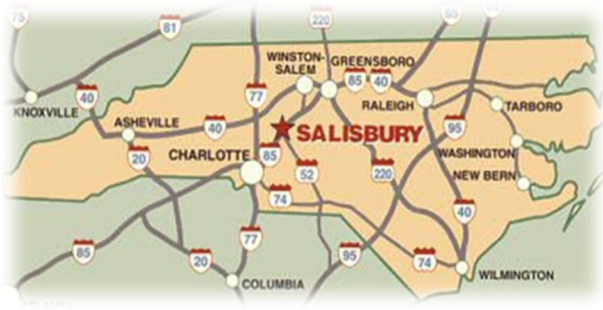
Chairmen of City Boards and
Commissions and appropriate
City Staff



FACTS AND INFORMATION ABOUT THE CITY OF SALISBURY, NORTH CAROLINA

LOCATION

Salisbury, the county seat of Rowan County, is located in the heart of the beautiful Piedmont area, the industrial heart of the State. Salisbury is located midway between Charlotte and Winston-Salem, 296 miles from Atlanta, Georgia and 368 miles from Washington, D.C.



CLIMATE

The climate of the Salisbury area is moderate, a definite advantage to those who live and work here. The massive mountains of Western North Carolina form a natural barrier against the cold east-west winds. While definitely southern in climate, Salisbury is far enough north and has sufficient altitude to escape the humid summers of many other southern regions. Extremes in climate are very rare and short-lived. In winter, the average high temperature is about 51 degrees, with a low around 32 degrees. The total snowfall is normally about 3 inches each year. In the summer, the high averages about 88 degrees, with a low of 69 degrees.

POPULATION

The population of the City of Salisbury has increased steadily during the past decade. This is due to both annexations and internal growth stimulated by the local economy. Population currently is estimated to be 36,800 based upon estimates from the North Carolina Office of State Planning.

HISTORY

Scotch-Irish, who originally settled in Lancaster County, Pennsylvania, moved down the "Great Wagon Road" 435 miles to Trading Ford on the Yadkin River to become the first settlers in Rowan County.

The County of Rowan was established in 1753. At this time, Rowan included all territory north to Virginia and east to what we know now as Guilford County and west to the mountains. Eventually, 26

counties were formed from Rowan. Rowan County was named for Matthew Rowan, acting governor for the colony in 1753.

The deed for Salisbury is dated February 11, 1755. The court center, called prior to this time Rowan Court House, was a bustling little village of seven or eight log cabins, a courthouse, jail and pillory, according to Governor Arthur Dobbs who visited here in late 1755.

The Court House dates to 1753 and contains deeds, marriages, and miscellaneous records of value. Papers formerly in the Clerk's Office, such as the early court minutes, are stored at the State Department of Archives in Raleigh. Familiar names in American history adorn these records.

Andrew Jackson, Archibald Henderson, William R. Davie, Daniel Boone, Lord Cornwallis, Richard Caswell and many other prominent local families such as the Barkleys, Hoovers, and Polks, all ancestors of presidents or vice-presidents, appear time and again in the deeds and court minutes of the county.

Henderson Law Office



Two years before the national Declaration of Independence and one year before the Mecklenburg Declaration of Independence, a group of patriotic citizens of Rowan County, serving as a Committee of Safety, adopted the Rowan Resolves on August 8, 1774, containing the pioneer element toward liberty and independence from Britain. These resolves reached the highest note of any passed in the colony in calling for the abolishment of the African slave trade and urging the colonies to "unite in an

indissoluble union and association". These resolves are located in the state archives and are the only ones of the many passed in this period that are preserved.

So many legends and lifestyles have been passed down over the passage of time. Daniel Boone began his exploration of the Blue Ridge Mountains from here in Salisbury. Near the present-day library is the small office where Andrew Jackson studied law and was admitted to the bar before he moved westward.

For all the struggles and hardships our ancestors endured, they have provided Salisbury with character and a rich heritage.

GOVERNMENT

The City of Salisbury's government is organized according to the Council-Manager form of government. The City Council, which formulates policy for the administration of the City, together with the Mayor, constitutes the governing body of the City. In November 2021 the City held its first separate Mayoral election. Four Council members were also elected to serve on the five member body. The Mayor Pro Tem is elected by City Council members to serve during the Mayor's absence or disability. All members are elected to serve two-year terms of office.

The City Council appoints the City Manager to serve as the City's Chief Executive Officer. The City Manager is responsible for implementing the policies of the City Council, directing business and administrative procedures, and appointing departmental officers. At the present time, the City Manager is assisted by the Deputy City Manager and fourteen departments: Administration, Human Resources, Finance, Communications, Economic and Downtown Development, Fire, Police, Community Planning Services, Land and Development Services, Engineering, Public Works, Transit, Parks and Recreation, and Salisbury-Rowan Utilities. The City provides a full range of municipal services allowable under state law including law enforcement, fire protection, zoning and code enforcement, cemeteries, recreation centers and parks, street maintenance, sanitation, and water and sewer systems. The City provides broadband services through a public-private partnership.

The City of Salisbury is a separate legal entity from Rowan County as permitted by the State of North Carolina. The City is independent of county government but does provide some overlapping services such as police protection and recreational

facilities. The County, not the City, is held responsible by state statutes to provide health and social services and court services.

UTILITIES

Salisbury operates its own water and sewer system. The Yadkin River, which forms the northeast boundary of Rowan County, provides Salisbury with an abundant supply of good water. The average daily flow is nearly 2 billion gallons per day. The Salisbury water system, using the Actiflo high-rate clarification process, has a permitted treatment capacity of up to 24 million gallons per day. Average daily production during 2024 was 8.7 million gallons per day, with a peak daily production of 11.5 million gallons. An arterial system of distribution mains has been constructed to assure maximum fire protection to all parts of the service area.

The Salisbury-Rowan Utilities supplies the following towns in Rowan County: Salisbury, Spencer, East Spencer, Granite Quarry, Rockwell, and China Grove. Service has been extended along major growth corridors and to a number of industrial sites well beyond the city limits.

Salisbury's two wastewater treatment facilities serve as the area's regional wastewater utility, which includes the towns of Landis, China Grove, Spencer, East Spencer, Granite Quarry, Faith and Rockwell. Total daily treatment capacity is 12.5 million gallons and the average daily treatment in 2024 was 7.9 million gallons.

The City began offering video, internet and voice services in 2010 through the city's broadband fund. In September 2018, the City transferred those operations to Hotwire Communications, Ltd. via public-private operational agreement.

Other utilities are provided by Duke Energy, Piedmont Natural Gas, AT&T, Windstream, and Spectrum.

TRANSPORTATION

Salisbury, nearly the geographic center of North Carolina, is located on Interstate Highway 85, 42 miles from Charlotte, 52 miles from Greensboro, and 39 miles from Winston-Salem. It is the crossroads of I-85, U.S. 29, 52, 70, 601 and N.C. 150. Over 7.3 million people live within 100 miles of Salisbury, 3.8 million within 50 miles. The seaports of Wilmington, Morehead City, Charleston, and Norfolk are less than a one-day truck haul away.

Mid-Carolina Regional Airport, three miles from downtown Salisbury, has a 5,800 ft. x 100 ft. paved and lighted runway. Hangar space and private plane servicing are available.

Two major commercial airports are within a one-hour drive of Salisbury – Charlotte-Douglas International (CLT) in Charlotte and Piedmont Triad International (PTI) in Greensboro. Additionally, these airports provide regular air passenger services to all parts of the United States via various airlines. There are also non-stop, international flight options available to Frankfurt, London, Rome, and San Juan, among other global destinations.

Greyhound provides bus service to Salisbury with daily arrivals and departures. Local bus service is provided by the City's Transit System.

The Depot



Amtrak provides rail transportation with service on the Piedmont and the Carolinian from New York City to Charlotte, North Carolina. Arrivals and departures are from the Historic Salisbury Station formally known as The Depot, a renovated station of the Salisbury Railroad Station Depot, originally built in 1908.

LODGING

An ideal area for meetings and conventions, Salisbury has 12 hotels, with nearly 1,200 rooms, and two bed and breakfast establishments in our historic district.

EDUCATION

Salisbury is home to four colleges. Catawba College was founded in Newton, North Carolina in 1851, and moved to Salisbury in 1925. Catawba has 30 buildings comprising a physical plant unsurpassed in the East for a college of this size and style. It has a total enrollment of 1,325 Liberal Arts students and is affiliated with the United Church of Christ. U.S. News and World Report ranked Catawba 4th among Best Regional Colleges in the South for 2018.

Livingstone College was founded in 1879 and has 1,150 Liberal Arts students. It is supported by the African Methodist Episcopal Zion Church. Rowan-Cabarrus Community College offers two-year educational programs leading to the associate's degree in applied science. In addition, one-year diploma programs are offered in five fields. There is a total enrollment of approximately 4,700 full-time students. The City is also home to Hood Theological Seminary, a private graduate school that prepares students for ministry and has grown to 300 students.

Novant Health Rowan Medical Center and Campbell University have a working agreement that establishes the hospital as a teaching hospital. The partnership includes training in the areas of primary care, family medicine, general surgery, OB/GYN, pediatrics, psychiatry, and other critical services with an emphasis on the unique needs of underserved communities.

In addition to the Salisbury-Rowan public school system, there are several private and church related schools.

ARTS AND ENTERTAINMENT

The cultural atmosphere of the Salisbury area is significantly enriched by the outstanding programs of Catawba and Livingstone Colleges and the other colleges in the area. Each year the Catawba College Shuford School of Performing Arts brings a minimum of four musical events to Salisbury. Catawba's Theatre Arts Department offers several professional-type drama productions each year. Livingstone College also has a cultural series that brings artists to the community as well as an excellent drama group.

The Piedmont Players, a community little theatre organization, provides excellent entertainment as well as a chance to participate in both its acting and technical activities. They have completely restored the historic Meroney Theatre, built in 1905, for their home. The Piedmont Players presents five shows each season. The Norvell Theatre features plays cast entirely with children and youth. Many school groups attend plays at the Norvell every year. Piedmont Players has received an award at the annual North Carolina Theatre Conference for having the best community theatre in the state. The arts program has been further enhanced with the addition of the Lee Street Theatre and Performing Arts Center, a 9,000 square foot theatre.

The Salisbury-Rowan Symphony, consisting of musicians from the area, presents four concerts each season. In addition to participation in the regular

concert series, the string quartet of the Salisbury Symphony visits the elementary schools to present programs. The object of this mini-concert series is to give the students some knowledge of music and famous composers.

Rowan-Cabarrus Community College participates in the North Carolina Visiting Artist Program. Each year a professional artist is employed and in residence at the college. Concerts and musical programs are provided regularly by many artists throughout the state as well as the Visiting Artist. In addition, Rowan-Cabarrus Community College sponsors a Folk Heritage Center, network for professional and local folk artists.

The Salisbury Sculpture Show is an annual event hosted by the City which provides an opportunity for local citizens and visitors to enjoy sculptures in Salisbury's historic downtown and on its four college campuses – Catawba College, Hood Theological Seminary, Livingstone College, and Rowan-Cabarrus Community College. In 2016, the Salisbury Sculpture Show received the Improving Quality of Life Award at the Centralina Council of Governments Region of Excellence Awards.

COMMUNITY FACILITIES

Salisbury is served five days a week by The Salisbury Post. Three radio stations provide local programming. WBTV has a satellite newsroom located in Salisbury. Local reception provides coverage from all major networks in addition to cable television facilities.

A full-time, year-round parks and recreation staff offers activities for all city residents. In addition to organized activities, the City provides 29 parks and other properties, an outdoor seasonal swimming pool and splash pad, a sports complex, and a large community park and athletic complex totaling 521 acres of parkland city wide.

In addition, the department provides many amenities for public enjoyment including four recreation facilities, six tennis courts, one disc golf course, and five paved sections (5.2 miles) of the Salisbury Greenway.

A new teen center opened March 5, 2018, in the Miller Recreation Center on West Bank Street. Teens receive free membership cards when they sign up, which also gives them free access to city buses. The center offers a place to play pool, foosball, and video games. The members can also receive homework assistance, life skills training, and participate in other specialized programs.

PARK SYSTEMS

Kelsey-Scott Park, City Park, and Salisbury Community Park are among the largest parks in our park system providing outdoor recreation and shelter reservations to the citizens of Salisbury. The Jaycee Sports Complex is a multi-use area with two ball fields, outdoor fitness equipment, and two outdoor basketball courts. City Park Recreation Center, Miller Recreation Center, Hall Gym, and the Salisbury Civic Center offer a variety of programs throughout the year and are also available for rentals.

The Salisbury Community Park and Athletic Complex opened in April 2001. Amenities at the 314 acre park include baseball/softball fields, soccer fields, picnic shelters, play structures, multiple hiking/biking trails, walkways, and an eight-acre lake suitable for fishing and equipped with a handicap accessible fishing pier.

Ball field at the Community Park



Hurley Park is a municipal garden which offers a unique collection of plants, native and ornamental, to the area. The park provides an educational experience as well as a pleasurable place to stroll and is reserved for weddings and other special events.

The City added a new park as part of a public private partnership in the downtown area in July 2021. Bell Tower Green Park covers a full block in downtown Salisbury. It has a large water fountain, flower beds, stage, and green space.

SPECIAL EVENTS

The Parks and Recreation Department offers a variety of special events throughout the year including: Father-Daughter Dance, Earth Day on the Greenway, Touch a Truck, Doggy Dip Swim, Middle School Prom, Movies in the Park, Fall Campouts, Halloween Fun Fest, 5K Run/Walk for the Greenway, Reels & Riffs and Concert Series, New Year's Eve at the Bell Tower, Cheerwine Festival and Brunch with Santa. The department also assists Economic and Downtown Development with their scheduled special events. In addition to special events, the department facilitates over 20 softball tournaments that bring

players from throughout the southeast to the Salisbury Community Park and Athletic Complex.

Economic and Downtown Development has 11 events in the Downtown area that bring thousands of residents together for a fun filled evening. The City of Salisbury, in partnership with Cheerwine, has hosted the Cheerwine Festival in May. The event began with the 100th birthday of Cheerwine in 2017, and the event has grown to over 80,000 visitors in downtown Salisbury enjoying live music, food vendors, shopping, local craft vendors, and family-friendly activities.

Cheerwine Festival



MISCELLANEOUS STATISTICS

Public Safety:		Regional Utilities Department:	
Number of Fire Stations	6	Population Served	52,609
Number of Police Stations	1	Miles of Water Line	467
Recreation Facilities:		Miles of Sewer Line	457
Number of Parks and Properties	29	Area - Square Miles	21.8
Number of Recreation Centers	4	Miles of Streets	172.83
Number of Community Centers	1	Number of Cemeteries	7
Number of Tennis Courts	4		
Number of Pickleball Courts	6		
Number of Pools	1		
Number of Acres	521		
Greenway Miles	5.2		



Fiscal Year Ended June 30,	ASSESSED VALUE OF TAXABLE PROPERTY For the Last Ten Fiscal Years					Tax Rate
		Personal	Public Service			
	Real Property	Property	Property	Total		
2026	¹				\$4,626,875,034	\$0.6650
2025	¹	\$3,691,968,612	\$710,647,842	\$91,727,265	\$4,494,343,719	\$0.6650
2024		\$3,572,176,545	\$749,575,616	\$91,043,556	\$4,412,795,717	\$0.6160
2023		\$2,513,548,513	\$677,881,300	\$83,340,756	\$3,274,770,569	\$0.7196
2022		\$2,491,051,586	\$638,830,016	\$83,340,756	\$3,213,222,358	\$0.7196
2021		\$2,580,173,368	\$491,873,625	\$80,096,479	\$3,152,143,472	\$0.7196
2020		\$2,471,778,814	\$603,628,803	\$80,096,479	\$3,155,504,096	\$0.7196
2019		\$2,213,404,065	\$580,679,857	\$76,103,757	\$2,870,187,679	\$0.7196
2018		\$2,200,909,996	\$571,100,802	\$72,407,318	\$2,844,418,116	\$0.7096
2017		\$2,190,395,512	\$581,933,147	\$70,460,904	\$2,842,789,563	\$0.6720

Note: The levy of property taxes each year is based on the assessed value of taxable property as of January 1 preceding the beginning of the fiscal year on July 1. All taxable property is assessed at one hundred percent (100%) of its estimated value at time of revaluation. Revaluation of real property, required at least every eight years, was completed for the levy of taxes in the years ended June 30, 2020; and June 30, 2023 (in bold). The assessment of taxable property being assessed after revaluation is accomplished in accordance with North Carolina G.S. 105.286.

SCHEDULE OF PRINCIPAL TAXPAYERS FOR THE CITY OF SALISBURY For the Year Ended June 30, 2024

Business	Type of	2024 Assessed	Percentage
	Enterprise	Valuation	Value of
Food Lion, Inc.	Commercial	\$ 157,501,045	3.57%
Duke Energy Corporation	Utility	45,354,953	1.03%
Henkel Corporation	Manufacturing	44,553,885	1.01%
Granges Americas Inc	Manufacturing	41,741,115	0.95%
Brixmor Innes Street, LLC	Retail Real Estate	31,182,865	0.71%
Nouryon Surface Chemical LLC	Manufacturing	29,851,515	0.68%
Cole Mt. Salisbury, NC LLC	Real Estate	21,501,065	0.49%
BRC Salisbury LLC	Real Estate	23,372,803	0.53%
Wal-Mart Real Estate Business	Retail	17,877,912	0.41%
Piedmont Natural Gas	Utility	18,504,990	0.42%
Total		<u>\$ 431,442,148</u>	<u>9.80%</u>

Source: Annual Comprehensive Financial Report, Fiscal Year ending June 30, 2024

**SCHEDULE OF PRINCIPAL EMPLOYERS
IN THE CITY OF SALISBURY
For the Year Ended June 30, 2024**

Employer	Employee	Percentage of Total City
W. G. (Bill) Hefner VA Medical Center	4,150	18.86%
Delhaize Food Lion	3,725	16.93%
Rowan/Salisbury School System	2,410	10.95%
Novant Health Rowan Regional	1,560	7.09%
Rowan County	849	3.86%
Piedmont Correctional Institute	450	2.05%
City of Salisbury	407	1.85%
Catawba College	400	1.82%
Lutheran Services for the Aging	370	1.68%
Rowan-Cabarrus Community College	376	1.71%
Total	14,697	66.80%

Source: Annual Comprehensive Financial Report, Fiscal Year ending June 30, 2024

**CITY OF SALISBURY
Demographic and Economic Statistics
Last Ten Fiscal Years**

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	Average Unemployment Rate
2024	36,678	\$1,128,783,438	\$ 30,775	36.4	3.4%
2023	36,661	\$1,119,861,295	\$ 30,546	36.4	3.4%
2022	35,905	1,088,603,695	30,319	37.4	4.0%
2021	36,215	899,927,976	24,850	37.5	6.7%
2020	34,536	851,816,885	24,665	37.6	7.3%
2019	34,463	843,688,703	24,481	37.7	4.7%
2018	34,463	835,561,683	24,245	37.9	4.4%
2017	34,459	829,245,362	24,065	38.1	5.2%
2016	34,285	818,916,233	23,886	38.3	5.8%
2015	33,955	804,996,526	23,708	38.4	5.9%

Source: Population for June 20, 2022 is as of the most recent Census. For other years, population data provided by Office of State Management and Budget.

Personal income, per capita income, and median age data are based on the latest census with estimated fluctuations for non-census years.

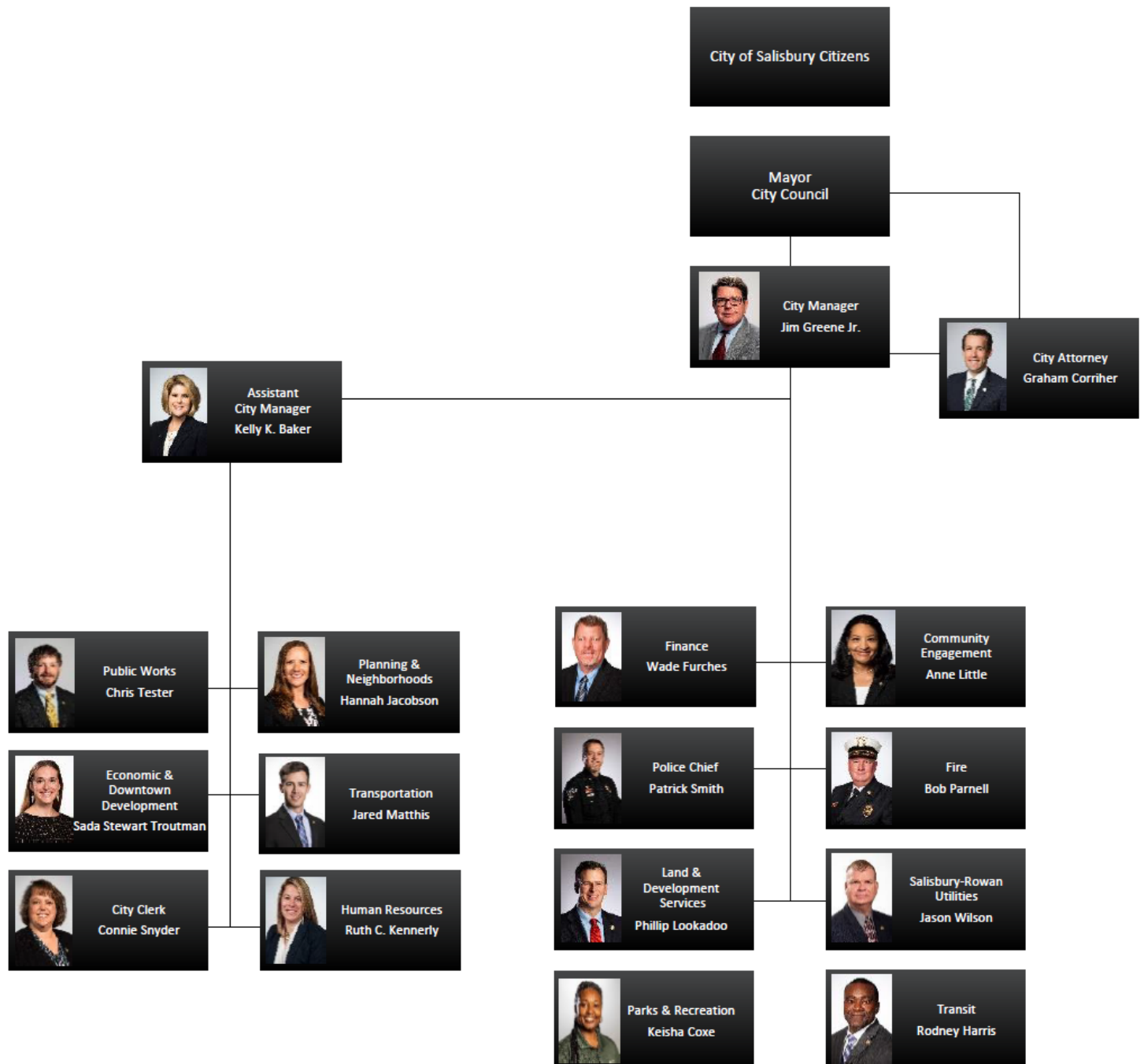
Unemployment rates for Rowan County are provided by the NC Department of Commerce's Demand Driven Data Delivery System.

CITY OF SALISBURY
LIST OF PRINCIPAL OFFICIALS
July 1, 2025

Mayor	Tamara Sheffield
Mayor Pro Tem	Harry McLaughlin
Council Member	David Post
Council Member	Carlton A. Jackson
Council Member	Susan Kluttz
City Attorney	J. Graham Corriher
City Manager	James S. Greene, Jr.
Assistant City Manager	Kelly K. Baker
City Clerk	Connie Snyder
Community Engagement Director	Anne Little
Planning & Neighborhoods Director	Hannah Jacobson
Economic & Downtown Development Director	Sada Troutman
Transportation Director	Jared S. Mathis
Finance Director	S. Wade Furches
Fire Chief	Robert A. Parnell
Human Resources Director	Ruth C. Kennerly
Parks & Recreation Director	Keisha Cox
Police Chief	Patrick Smith
Public Works Director	Chris Tester
Salisbury-Rowan Utilities Director	Jason Wilson
Transit Director	Rodney L. Harrison
Land & Development Services Director	Phillip Lookadoo



City of Salisbury Organization Chart

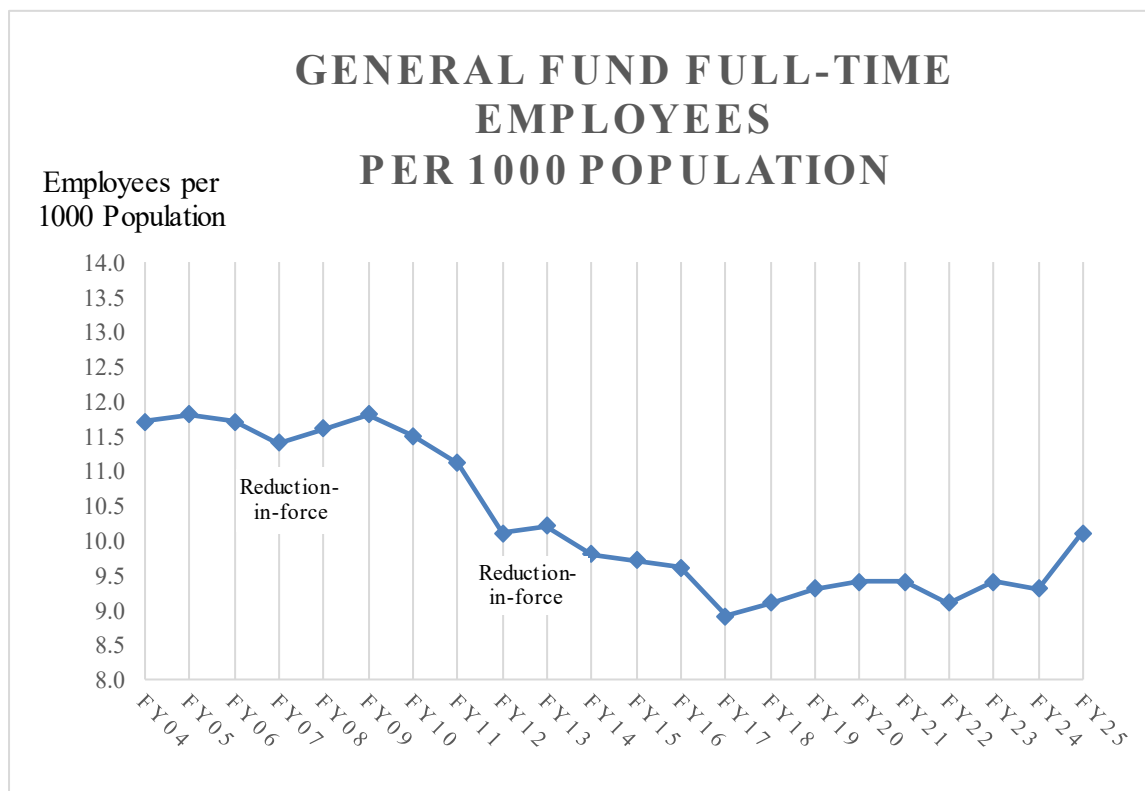


SALISBURY SUMMARY OF POSITIONS FOR FY 2025 – 2026

	APPROVED <u>FY 2023-24</u>	APPROVED <u>FY 2024-25</u>	REQUESTED <u>FY 2025-26</u>	RECOMMENDED <u>FY 2025-26</u>	APPROVED <u>FY 2025-26</u>
GENERAL FUND					
City Council	7	7	7	7	
Management & Administration	7	7	8	5	
Community Engagement	4	4	5	5	
Human Resources	6	6	7	6	
Information Technologies	7	8	12	8	
Financial Services	13	13	13	13	
Customer Service	8	8	8	8	
Land & Development Services	7	9	13	12	
Planning & Neighborhoods-Code Services	5	4	5	5	
Planning & Neighborhoods-Community Planning	6	6	6	6	
Transportation-Traffic Operations	4	4	4	5	
Transportation-Engineering	6	7	9	6	
Economic and Downtown Development	3	3	3	3	
Police	97	104	117	105	
Fire	88	94	111	95	
Telecommunications	4	4	4	4	
Public Works-Facilities Maintenance	6	6	6	6	
Public Works-Administration	5	5	5	5	
Public Works-Streets	12	12	12	12	
Public Works-Waste Management-Other	4	5	5	5	
Public Works-Cemetery	1	1	1	1	
Public Works- Solid Waste Management	6	9	11	11	
Public Works-Grounds Maintenance	16	16	17	17	
Public Works-Fleet Management	13	15	15	15	
Bell Tower Green	3	3	3	3	
Parks and Recreation	18	19	21	20	
TOTAL	356	379	428	388	
WATER AND SEWER FUND					
Utility Management	13	13	19	19	
Water Resources-Water Treatment	12	13	13	13	
Distribution & Collections Systems	31	31	32	32	
Environmental Services	6	6	6	6	
Water Resources-Wastewater Treatment	25	25	25	25	
AMI Services	7	7	7	7	
TOTAL	94	95	102	102	
TRANSIT FUND	15	15	15	15	
STORMWATER FUND	11	11	12	12	
TOTAL ALL FUNDS	476	500	557	517	
<i>Permanent Full-time</i>	<i>451</i>	<i>473</i>	<i>526</i>	<i>492</i>	
<i>Permanent Part-time</i>	<i>6</i>	<i>11</i>	<i>14</i>	<i>8</i>	
<i>Temporary Part-time</i>	<i>6</i>	<i>5</i>	<i>11</i>	<i>12</i>	
<i>Part-Time Pools</i>	<i>13</i>	<i>11</i>	<i>6</i>	<i>5</i>	
TOTAL ALL FUNDS	476	500	557	517	

For the FY2025-26 Recommended Budget, the total number of full-time positions for the City's budgeted funds has increased by fourteen over the previous fiscal year Adopted Budget. The following table shows the changes.

GENERAL FUND:
<i>Additions: Land & Development Service Sr. Engineer, Ombudsman, Sr. Planner, (2) Police Officers, (6) Firefighter (SAFER), Fire Inspector, (2) Solid Waste Management- Construction Maintenance Worker/Sr.</i>
WATER & SEWER FUND:
<i>Additions: Utilities Administration- Safety & Training Coordinator, Education & Recruitment, Utilities Construction Inspector, Utilities Engineering Technician, Systems Maintenance Administration- Warehouse Specialist.</i>
TRANSIT FUND:
<i>NO changes in full-time positions.</i>
BROADBAND FUND
<i>NO changes in full-time positions.</i>
STORMWATER FUND
<i>NO changes in full-time positions.</i>



As mentioned in the Introductory Section under Trend Monitoring, the City monitors various trends. The above graph represents the number of full-time General and HUD Funds employees per 1,000 population. In FY2003 (FY03), City Council used a 33-position reduction-in-force/hiring freeze to counteract the effects of the Governor's actions and the stagnant economy. Subsequently, in FY2012 (FY12), there were 33 net full-time positions eliminated due to decreased revenue/increased expenditures. The decrease in FY2017 (FY17) is related to the Broadband employees being moved to the Broadband Fund from the General Fund.

RELATIONSHIP BETWEEN FUNCTIONAL AREAS AND FUNDS

General/Special Revenue			Enterprise			
	General Fund/ Capital Reserve	Entitlement (HUD)	Water & Sewer/ Capital Reserve	Transit	Broadband	Stormwater/ Capital Reserve
General Government	X					
Public Safety	X					
Transportation	X			X		
Environmental Protection	X					X
Culture & Recreation	X					
Community & Economic Development	X	X			X	
Education	X					
Utility			X		X	X

PROGRAM MATRIX OF FY2025-26 BUDGET

Below is a matrix showing the relationship between the funds/departments and the program classifications. Although some departments may perform activities outside the program classifications as shown, the classifications show the predominant areas in which a department is involved.

PROGRAMS								
	General Government	Public Safety	Transportation	Environmental Protection	Culture & Recreation	Community & Economic Development	Education	Utility
GENERAL FUND:								
City Council	X	X	X	X	X	X		X
Management & Administration	X	X	X	X	X	X		X
Community Engagement	X	X	X	X	X	X		X
Human Resources	X	X	X	X	X	X		X
Finance	X	X	X	X	X	X		X
Purchasing	X							
Telecommunications	X	X	X	X	X	X		X
Information Systems Operations	X	X	X		X	X		X
PW-Central City Buildings	X							
Plaza						X		
Economic and Downtown Development					X	X		
Planning & Neighborhoods- Community Planning						X		
Planning & Neighborhoods- Code Services				X		X		
Land & Development Services						X		
Transportation-Engineering	X		X		X			
Transportation-Street Lighting		X	X					
GIS	X	X	X	X	X	X		X
Police		X					X	
Fire		X					X	
PW-Administration	X		X	X				
PW-Street			X					
PW-Solid Waste Management				X				
PW-Waste Management- Other				X				
PW-Fleet Management	X							
Transportation			X					
Bell Tower Green					X			
Parks & Recreation					X		X	
Education							X	
ENTERPRISE FUNDS:								
Water & Sewer								X
Mass Transit			X					
Broadband						X		X
Stormwater				X				X
SPECIAL REVENUE:								
Entitlement (HUD)						X		

CITY OF SALISBURY, NORTH CAROLINA**GENERAL FUND
STATEMENT OF REVENUES
AND OTHER FINANCING SOURCES**

For the Year Ending June 30, 2026
With Estimated Actual for Year Ending June 30, 2025, and
Actual for Year Ended June 30, 2024

	2024	2025	2026
	Actual	Estimate	Budget
REVENUES:			
Taxes:			
General property - current	\$ 26,448,147	\$ 27,550,000	\$ 29,803,344
General property - prior	421,022	275,000	245,000
Auto tax	759,010	600,000	750,000
Interest on delinquent tax	153,441	120,000	100,000
Other tax	2	100	-
	<u>\$ 27,781,622</u>	<u>\$ 28,545,100</u>	<u>\$ 30,898,344</u>
Unrestricted Intergovernmental:			
Local option sales tax	\$ 12,675,663	\$ 13,200,000	\$ 13,200,000
Utilities franchise tax	3,140,336	2,800,000	3,000,000
Wine and beer tax	178,354	150,000	170,000
Other	232,922	213,000	213,000
	<u>\$ 16,227,276</u>	<u>\$ 16,363,000</u>	<u>\$ 16,583,000</u>
Restricted Intergovernmental:			
State street aid - powell bill	\$ 1,194,192	\$ 1,331,468	\$ 1,331,468
Transportation aid	-	-	3,927,350
Other	977,384	993,815	657,186
	<u>\$ 2,171,577</u>	<u>\$ 2,325,283</u>	<u>\$ 5,916,004</u>
Charges for services:			
Environmental protection	\$ 2,956,285	\$ 3,230,000	\$ 3,337,000
Culture and recreation	204,667	196,000	189,000
Code services fees	71,463	70,000	90,000
Public safety	490,827	572,200	526,868
Cemetery	102,239	120,000	120,000
Radio antenna and paging rentals	312,461	400,000	330,000
Rentals and sale of property	439,520	613,250	316,000
Licenses and permits	92,227	93,000	92,000
Administrative charges	4,375,244	4,687,582	4,728,014
Community services	207,361	113,780	166,650
Other	740	558	4,000
	<u>\$ 9,253,034</u>	<u>\$ 10,096,370</u>	<u>\$ 9,899,532</u>
Miscellaneous:			
Interest earned on investments	\$ 1,736,706	\$ 1,200,000	\$ 1,200,000
Donations	543,706	430,000	200,000
Other	473,311	473,000	300,000
	<u>\$ 2,753,723</u>	<u>\$ 2,103,000</u>	<u>\$ 1,700,000</u>
Total revenues	<u>\$ 58,187,232</u>	<u>\$ 59,432,753</u>	<u>\$ 64,996,880</u>
OTHER FINANCING SOURCES:			
Fund balance appropriated	\$ -	\$ -	\$ 1,951,789
Total revenues and other financing sources	<u>\$ 58,187,232</u>	<u>\$ 59,432,753</u>	<u>\$ 66,948,669</u>

CITY OF SALISBURY
FY 2025-2026 BUDGET SUMMARY
GENERAL FUND

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
REVENUE	\$ 58,187,232	\$ 74,386,916	\$ 64,936,880	\$ 66,948,669	\$ -
EXPENSES					
Personnel					
Regular Salaries	\$ 19,625,075	\$ 23,736,714	\$ 25,374,253	\$ 25,420,619	\$ -
Overtime Salaries	\$ 1,098,917	\$ 767,300	\$ 750,850	\$ 750,850	\$ -
Part Time Salaries	\$ 584,120	\$ 1,126,441	\$ 782,179	\$ 749,205	\$ -
Law Officers Separation Allow	\$ 415,576	\$ 453,721	\$ 493,945	\$ 493,945	\$ -
FICA Tax	\$ 1,229,611	\$ 1,571,197	\$ 1,635,770	\$ 1,631,057	\$ -
Retirement	\$ 2,646,718	\$ 3,443,266	\$ 3,827,497	\$ 3,823,388	\$ -
Retirement-Sworn Law	\$ 256,458	\$ 324,089	\$ 352,824	\$ 352,824	\$ -
401(K) Employer Contribution	\$ 666,397	\$ 905,119	\$ 937,772	\$ 936,341	\$ -
Health Care	\$ 2,683,388	\$ 3,280,476	\$ 3,656,348	\$ 3,668,495	\$ -
Life Insurance	\$ 33,463	\$ 57,790	\$ 60,874	\$ 60,802	\$ -
Emp Sec Ins	\$ 69,521	\$ 84,235	\$ 88,049	\$ 87,837	\$ -
Workers Compensation	\$ 724,000	\$ 387,000	\$ 394,000	\$ 394,000	\$ -
Temporary Services	\$ 38,087	\$ 22,744	\$ -	\$ -	\$ -
Personnel Total	\$ 30,071,330	\$ 36,160,092	\$ 38,354,361	\$ 38,369,363	\$ -
Operations					
Janitorial Supplies	\$ 6,399	\$ 9,000	\$ 11,850	\$ 11,250	\$ -
Uniforms	\$ 125,108	\$ 164,573	\$ 175,523	\$ 174,523	\$ -
Uniform Equipment	\$ 46,088	\$ 53,121	\$ 47,641	\$ 47,641	\$ -
Protective Equipment	\$ 206,441	\$ 224,632	\$ 165,500	\$ 165,500	\$ -
Meeting Expenses	\$ 17,804	\$ 21,200	\$ 19,350	\$ 19,350	\$ -
Employee Recognition	\$ 6,989	\$ 15,000	\$ 13,000	\$ 13,000	\$ -
Employee Holiday Luncheon	\$ 7,749	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Safety Program	\$ 2,572	\$ 4,500	\$ 3,600	\$ 3,600	\$ -
Crime Prevention	\$ 17,569	\$ 10,000	\$ 4,500	\$ 4,500	\$ -
Recreation Programs	\$ 133,216	\$ 157,029	\$ 134,615	\$ 127,115	\$ -
CAC Programs	\$ 4,445	\$ 12,453	\$ 12,500	\$ 12,500	\$ -
After School Program	\$ 8,283	\$ 18,500	\$ 18,500	\$ 18,500	\$ -
Summer Camp Program	\$ 17,617	\$ 16,832	\$ 18,000	\$ 18,000	\$ -
Expendable Equipment	\$ 45,642	\$ 52,616	\$ 41,815	\$ 41,815	\$ -
Expendable Recreation Equip	\$ 675	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Fire And Rescue Tools	\$ 18,079	\$ 25,030	\$ 24,500	\$ 24,500	\$ -
Street Name Signs	\$ 4,013	\$ 8,000	\$ 4,000	\$ 4,000	\$ -
Traffic Pavement Markings	\$ 26,321	\$ 10,000	\$ 6,530	\$ 6,530	\$ -
Traffic Signs & Post	\$ 8,448	\$ 10,000	\$ 4,000	\$ 4,000	\$ -
Drive & Walk Paving	\$ 35,726	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
Construction	\$ 4,198	\$ 7,900	\$ 6,000	\$ 6,000	\$ -
Snow Materials	\$ 9,886	\$ 9,726	\$ 8,795	\$ 8,795	\$ -
Materials New Streets	\$ 25,268	\$ 20,000	\$ 25,000	\$ 25,000	\$ -
Materials St Maint	\$ 39,750	\$ 39,000	\$ 39,000	\$ 39,000	\$ -
Materials - Concrete	\$ 19,020	\$ 30,500	\$ 24,900	\$ 24,900	\$ -
Gas & Oil	\$ 665,808	\$ 725,010	\$ 743,248	\$ 743,248	\$ -
Department Supplies	\$ 215,391	\$ 195,616	\$ 199,272	\$ 199,772	\$ -
Public Safety Vehicle Equip	\$ 12,273	\$ 19,320	\$ 15,320	\$ 15,320	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Hose And Fittings	\$ 7,506	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
Computer Supplies	\$ -	\$ 400	\$ -	\$ -	\$ -
Armory Supplies	\$ 29,615	\$ 29,625	\$ 35,625	\$ 35,625	\$ -
Canine Unit	\$ 8,442	\$ 5,980	\$ 2,990	\$ 2,990	\$ -
Crime Scene	\$ 5,815	\$ 8,000	\$ 10,000	\$ 10,000	\$ -
Travel	\$ 46,333	\$ 77,992	\$ 62,995	\$ 63,495	\$ -
Auto Allowance	\$ -	\$ -	\$ 40,695	\$ 40,760	\$ -
Technology Allowance	\$ 2,006	\$ 5,230	\$ 5,230	\$ 5,230	\$ -
Telephone	\$ 77,460	\$ 92,453	\$ 109,997	\$ 109,997	\$ -
Cell Phone Stipend	\$ 41,310	\$ 45,060	\$ 46,932	\$ 46,932	\$ -
Wireless Air Cards	\$ 73,334	\$ 68,058	\$ 72,771	\$ 72,771	\$ -
Postage	\$ 18,042	\$ 16,546	\$ 12,445	\$ 12,445	\$ -
Electric Power	\$ 519,349	\$ 554,650	\$ 643,452	\$ 643,452	\$ -
Traffic Signal	\$ 8,506	\$ 8,620	\$ 8,600	\$ 8,600	\$ -
Street Lighting	\$ 622,544	\$ 730,978	\$ 730,045	\$ 730,045	\$ -
Natural Gas	\$ 73,012	\$ 71,473	\$ 91,338	\$ 91,338	\$ -
City Utilities	\$ 133,769	\$ 151,542	\$ 150,900	\$ 200,900	\$ -
Printing	\$ 1,084	\$ 6,797	\$ 8,350	\$ 8,350	\$ -
Buildings & Grounds	\$ 337,732	\$ 355,445	\$ 283,869	\$ 273,001	\$ -
Maint Old Cemeteries	\$ -	\$ 2,110	\$ -	\$ -	\$ -
Grounds Beautification	\$ 7,768	\$ 18,500	\$ 10,300	\$ 10,300	\$ -
Price High School	\$ 9,945	\$ 15,250	\$ 13,450	\$ 13,450	\$ -
Amtrak Station	\$ 17,031	\$ 18,968	\$ 20,000	\$ 20,000	\$ -
Empire	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ -
B/G Contracted Services	\$ 516,142	\$ 507,717	\$ 528,941	\$ 528,941	\$ -
Maint Equipment	\$ 236,300	\$ 143,638	\$ 137,505	\$ 137,505	\$ -
Maint Radio	\$ 11,067	\$ 11,300	\$ 18,725	\$ 18,725	\$ -
Maint Computer	\$ 85,202	\$ 106,205	\$ 236,687	\$ 236,687	\$ -
Maint Cmpt Software	\$ 953,814	\$ 1,210,589	\$ 1,251,534	\$ 1,263,184	\$ -
Maint Traffic Signals	\$ 40,187	\$ 67,099	\$ 36,500	\$ 36,500	\$ -
Maint Auto	\$ 626,620	\$ 377,949	\$ 539,215	\$ 439,215	\$ -
Vehicle Damage Repair	\$ 1,742	\$ 33,289	\$ -	\$ -	\$ -
Street Maintenance	\$ 1,099,756	\$ 1,025,000	\$ 1,100,000	\$ 1,100,000	\$ -
County Landfill Charges	\$ 446,748	\$ 474,000	\$ 500,000	\$ 500,000	\$ -
Minimum Housing	\$ 130,026	\$ 205,000	\$ 145,000	\$ 145,000	\$ -
Advertising	\$ 24,397	\$ 29,700	\$ 32,650	\$ 32,650	\$ -
Training	\$ 233,555	\$ 298,068	\$ 262,687	\$ 266,187	\$ -
Employee Training/Dev Program	\$ 26,361	\$ 25,833	\$ 28,733	\$ 25,733	\$ -
Tactical Unit	\$ 16,162	\$ 17,000	\$ 15,000	\$ 15,000	\$ -
Copier Contract Expense	\$ 45,347	\$ 51,240	\$ 46,680	\$ 46,680	\$ -
Insurance Premiums	\$ 479,088	\$ 554,335	\$ 653,540	\$ 653,540	\$ -
Dues & Subscriptions	\$ 173,879	\$ 174,508	\$ 187,337	\$ 187,337	\$ -
Miscellaneous Expense	\$ 81,705	\$ 51,320	\$ 46,565	\$ 46,565	\$ -
Information Fund	\$ 25,000	\$ 25,000	\$ 23,000	\$ 23,000	\$ -
ActiveNet Fees	\$ 7,013	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Auditing Contract	\$ 42,700	\$ 45,100	\$ 47,600	\$ 47,600	\$ -
Tax Collection Fees	\$ 392,348	\$ 449,400	\$ 510,000	\$ 510,000	\$ -
Legal Fees	\$ 133,378	\$ 91,000	\$ 130,000	\$ 105,000	\$ -
Right Of Way Charges	\$ 1,535	\$ 1,600	\$ 1,600	\$ 1,600	\$ -
Internet Backbone Fee	\$ 37,686	\$ 38,400	\$ 38,400	\$ 38,400	\$ -
Special Projects	\$ 3,424,309	\$ 14,128,902	\$ 5,927,599	\$ 5,830,829	\$ -
Community Efforts Groups	\$ 40,000	\$ 45,000	\$ -	\$ -	\$ -
Update City Code	\$ 3,688	\$ 5,000	\$ 5,000	\$ 5,000	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Contracted Services	\$ 1,099,481	\$ 1,227,573	\$ 1,884,048	\$ 1,881,048	\$ -
Employee Assistance Program	\$ 10,152	\$ 13,461	\$ 13,644	\$ 13,644	\$ -
Election Expense	\$ 22,257	\$ -	\$ 23,000	\$ 23,000	\$ -
E Innes Streetscape	\$ 7,800	\$ 24,977	\$ -	\$ -	\$ -
Performance Measurement	\$ 18,950	\$ -	\$ 10,000	\$ 10,000	\$ -
Retiree Health Insurance	\$ 544,651	\$ 573,568	\$ 618,658	\$ 568,658	\$ -
Salisbury Youth Council	\$ 7,401	\$ 23,900	\$ 15,000	\$ 12,000	\$ -
Crime Control	\$ 753	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Police Accreditation	\$ 4,695	\$ 4,795	\$ 4,795	\$ 4,795	\$ -
Police Chaplaincy Program	\$ 265	\$ 300	\$ 300	\$ 300	\$ -
Government Access Channel	\$ 1,703	\$ 1,250	\$ 1,250	\$ 1,250	\$ -
Wellness Program	\$ 9,287	\$ 9,500	\$ 9,500	\$ 9,500	\$ -
Special Events	\$ 68,248	\$ 82,708	\$ 75,715	\$ 75,715	\$ -
Attract/Retain Strategies	\$ 4,853	\$ 11,000	\$ 30,400	\$ 39,603	\$ -
SWAY	\$ 462	\$ -	\$ -	\$ -	\$ -
Public Art/Sculpture Show	\$ 42,508	\$ 146,478	\$ 23,900	\$ 23,900	\$ -
Blockwork	\$ 29,979	\$ 35,650	\$ 25,000	\$ 25,000	\$ -
Spring Festival	\$ 165,632	\$ 113,400	\$ 148,000	\$ 148,000	\$ -
Kesler Mill	\$ 156,384	\$ 4,600	\$ 3,600	\$ 3,600	\$ -
Homeless Camp Abatement	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Professional Services	\$ 304,215	\$ 547,159	\$ 333,519	\$ 306,302	\$ -
NCLM/Inst Of Gov't	\$ 5,289	\$ 33,400	\$ 33,400	\$ 33,400	\$ -
Contracted Program Instructors	\$ 9,895	\$ 18,450	\$ 26,500	\$ 21,500	\$ -
Background Investigations	\$ 1,380	\$ 1,800	\$ 800	\$ 800	\$ -
Recycling Contract	\$ 715,930	\$ 796,260	\$ 800,000	\$ 800,000	\$ -
Action Grants	\$ 54,258	\$ 125,968	\$ 75,000	\$ 75,000	\$ -
Human Relations Council	\$ 5,150	\$ 5,150	\$ 5,150	\$ 5,150	\$ -
Council Of Gov't	\$ 8,617	\$ 9,000	\$ 9,000	\$ 9,000	\$ -
Supplementary Ed	\$ 40,000	\$ -	\$ -	\$ -	\$ -
United Arts Council	\$ 56,250	\$ -	\$ -	\$ -	\$ -
Chamber Of Comm	\$ 6,652	\$ 11,400	\$ 11,400	\$ 11,400	\$ -
Senior Citizens	\$ 63,000	\$ -	\$ -	\$ -	\$ -
Economic Dev Comm	\$ 114,088	\$ -	\$ -	\$ -	\$ -
Tree Board	\$ 7,184	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Hurley Park Advisory Board	\$ 692	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Lease Purchase Principal	\$ 998,620	\$ 934,000	\$ 934,000	\$ 934,000	\$ -
Lease Purchase Interest Exp	\$ 369,785	\$ 346,185	\$ 316,056	\$ 316,056	\$ -
Inv - Telecom Purchases	\$ 44,637	\$ -	\$ -	\$ -	\$ -
Inventory Issues	\$ (44,637)	\$ -	\$ -	\$ -	\$ -
Transfer - Cap Reserve Fund	\$ 2,604,412	\$ 2,864,856	\$ 3,101,199	\$ 3,101,199	\$ -
Transfer to Capital Projects	\$ 910,000	\$ -	\$ -	\$ -	\$ -
Transfer - Transit Fund	\$ 668,000	\$ 678,000	\$ 678,000	\$ 678,000	\$ -
Transfer - Fibrant Fund	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,500,000	\$ -
Operations Total	\$ 24,946,013	\$ 35,755,715	\$ 28,571,775	\$ 28,114,238	\$ -
Capital					
Capital Outlay - Equipment	\$ 348,141	\$ 421,227	\$ 171,491	\$ 60,000	\$ -
C O Roof / HVAC	\$ 107,492	\$ 250,000	\$ 420,000	\$ 286,644	\$ -
C O Garage Equipment	\$ 82,822	\$ 23,592	\$ 36,424	\$ 36,424	\$ -
C/O Buildings	\$ 480,647	\$ 1,696,030	\$ 65,000	\$ 65,000	\$ -
C O Bldg & Grnds	\$ 15,420	\$ 77,760	\$ 644,100	\$ 17,000	\$ -
Capital Total	\$ 1,034,522	\$ 2,468,609	\$ 1,337,015	\$ 465,068	\$ -
Grand Total	\$ 56,051,864	\$ 74,384,416	\$ 68,263,151	\$ 66,948,669	\$ -

STATEMENT OF PURPOSE

To function as the duly elected representatives of the citizens of Salisbury in creating and maintaining a balanced quality of life in accordance with North Carolina state statutes and federal law. To promote positive intergovernmental relationships with federal, state, and other local governments. To generate and maintain up-to-date municipal codes, establish public policies, and adopt budgets designed to provide effective, efficient municipal services. To provide a central source for the collection, storage, and dissemination of official municipal records and documents. To provide safety and security for all citizens, to protect the environment, and to improve the overall quality of life in our community. To provide leadership and support for the continued economic development and planned growth of the community.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 186,494	\$ 196,496	\$ 193,879	\$ 193,879	\$ -
FICA Tax	\$ 13,684	\$ 15,033	\$ 14,834	\$ 14,834	\$ -
Retirement	\$ 13,293	\$ 16,020	\$ 18,023	\$ 18,023	\$ -
401(K) Employer Contribution	\$ 4,669	\$ 5,872	\$ 6,280	\$ 6,280	\$ -
Health Care	\$ 45,575	\$ 49,582	\$ 43,659	\$ 43,659	\$ -
Life Insurance	\$ 159	\$ 296	\$ 314	\$ 314	\$ -
Emp Sec Ins	\$ 361	\$ 407	\$ 435	\$ 435	\$ -
Workers Compensation	\$ 14,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Personnel Total	\$ 278,236	\$ 290,706	\$ 284,424	\$ 284,424	\$ -
Operations					
Meeting Expenses	\$ 12,117	\$ 11,000	\$ 8,000	\$ 8,000	\$ -
Department Supplies	\$ 4,172	\$ 2,698	\$ 3,700	\$ 3,700	\$ -
Travel	\$ 7,711	\$ 15,500	\$ 10,400	\$ 10,400	\$ -
Auto Allowance	\$ -	\$ -	\$ 12,918	\$ 12,918	\$ -
Technology Allowance	\$ 2,006	\$ 5,230	\$ 5,230	\$ 5,230	\$ -
Cell Phone Stipend	\$ 1,344	\$ 1,344	\$ 300	\$ 300	\$ -
Postage	\$ -	\$ 500	\$ 300	\$ 300	\$ -
Maint Cmpst Software	\$ -	\$ 1,380	\$ 2,197	\$ 2,197	\$ -
Advertising	\$ 469	\$ 1,500	\$ 1,200	\$ 1,200	\$ -
Training	\$ 3,845	\$ 8,000	\$ 5,330	\$ 5,330	\$ -
Copier Contract Expense	\$ 2,000	\$ 1,666	\$ 2,784	\$ 2,784	\$ -
Dues & Subscriptions	\$ 14,958	\$ 17,910	\$ 14,900	\$ 14,900	\$ -
Miscellaneous Expense	\$ 5,656	\$ 7,500	\$ 5,500	\$ 5,500	\$ -
Special Projects	\$ 4,612	\$ 279,338	\$ 379,338	\$ 379,338	\$ -
Community Efforts Groups	\$ 40,000	\$ 45,000	\$ -	\$ -	\$ -
Update City Code	\$ 3,688	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Election Expense	\$ 22,257	\$ -	\$ 23,000	\$ 23,000	\$ -
Professional Services	\$ -	\$ 5,000	\$ 3,100	\$ 3,100	\$ -
Transfer - Cap Reserve Fund	\$ 3,142	\$ 3,456	\$ 4,300	\$ 4,300	\$ -
Operations Total	\$ 127,978	\$ 412,022	\$ 487,497	\$ 487,497	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 406,214	\$ 702,728	\$ 771,921	\$ 771,921	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
City Council (000)					
Mayor	1	1	1	1	
Mayor Pro Tem	1	1	1	1	
Council Member	3	3	3	3	
Administration (210)					
Deputy City Clerk	1	1	1	1	
Senior Administrative Specialist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	7	7	7	7	



STATEMENT OF PURPOSE

To serve as a central source of information, advice, and support services for the City Council and Management Team. To promote the development and performance of staff and employees throughout the organization. To assist elected officials and other community leaders to identify, work toward, and achieve community outcomes and goals. To provide functional and operational expertise and planning for all City services. To determine citizen needs and provide responsive, equitable services to the community. To promote a culture of customer service by maintaining a consistently high level of quality staff work, operational procedures, and service delivery systems. To set an example that urges the organization and community toward experimentation, change, creative problem solving, and prompt action. To demonstrate an understanding of information technology and ensure that it is incorporated appropriately in plans to improve service delivery, information sharing, organizational communication, and citizen access. To demonstrate a commitment to democratic principles by respecting elected officials, community interest groups, and the decision-making process. To understand and value the differences among individuals and foster those values throughout the organization and community. To prepare and administer the budget and report the findings of the annual audit to City Council. To interpret financial information to assess the short-term and long-term fiscal condition of the community, determine the cost-effectiveness of programs and compare alternative strategies. To ensure that the policies and procedures for employee hiring, promotion, performance appraisal, and discipline are equitable, legal, and current. To position the organization and community for events and circumstances that are anticipated in the future. To facilitate the flow of ideas, information and understanding between and among individuals, advocating effectively in the community interest. To provide staff assistance to the Salisbury Human Relations Council. To convey ideas of information effectively to others. To demonstrate fairness, honesty, and ethical and legal awareness in all personal and professional relationships and activities.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 812,821	\$ 970,838	\$ 671,099	\$ 671,099	\$ -
Part Time Salaries	\$ 40,385	\$ 50,383	\$ -	\$ -	\$ -
FICA Tax	\$ 58,367	\$ 69,836	\$ 43,047	\$ 43,047	\$ -
Retirement	\$ 101,548	\$ 130,786	\$ 96,302	\$ 96,302	\$ -
401(K) Employer Contribution	\$ 36,028	\$ 47,941	\$ 33,555	\$ 33,555	\$ -
Health Care	\$ 57,756	\$ 66,046	\$ 40,801	\$ 40,801	\$ -
Life Insurance	\$ 1,634	\$ 2,398	\$ 1,677	\$ 1,677	\$ -
Emp Sec Ins	\$ 2,948	\$ 3,504	\$ 2,327	\$ 2,327	\$ -
Workers Compensation	\$ 16,000	\$ 8,000	\$ 4,000	\$ 4,000	\$ -
Personnel Total	\$ 1,127,486	\$ 1,349,732	\$ 892,808	\$ 892,808	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Meeting Expenses	\$ 2,168	\$ 5,000	\$ 4,000	\$ 4,000	\$ -
Employee Recognition	\$ 6,789	\$ 10,000	\$ 8,000	\$ 5,000	\$ -
Employee Holiday Luncheon	\$ 7,749	\$ 8,000	\$ 8,000	\$ -	\$ -
Department Supplies	\$ 3,977	\$ 7,500	\$ 4,500	\$ 3,500	\$ -
Travel	\$ 10,902	\$ 21,500	\$ 12,900	\$ 7,800	\$ -
Auto Allowance	\$ -	\$ -	\$ 19,377	\$ 19,377	\$ -
Telephone	\$ -	\$ -	\$ 2,112	\$ 2,112	\$ -
Cell Phone Stipend	\$ 3,592	\$ 5,236	\$ 6,444	\$ 4,476	\$ -
Wireless Air Cards	\$ 912	\$ 1,000	\$ 913	\$ 913	\$ -
Postage	\$ 178	\$ 250	\$ 200	\$ 200	\$ -
Maint Cmpt Software	\$ 230	\$ 2,760	\$ 4,802	\$ 4,802	\$ -
Advertising	\$ 905	\$ 500	\$ 500	\$ 500	\$ -
Training	\$ 42,354	\$ 70,156	\$ 41,000	\$ 9,000	\$ -
Copier Contract Expense	\$ 2,769	\$ 3,107	\$ 1,340	\$ 1,340	\$ -
Insurance Premiums	\$ 119,391	\$ 114,688	\$ 134,185	\$ 134,185	\$ -
Dues & Subscriptions	\$ 17,743	\$ 19,060	\$ 18,000	\$ 16,000	\$ -
Miscellaneous Expense	\$ 51,702	\$ 20,500	\$ 22,050	\$ 3,500	\$ -
Legal Fees	\$ 133,378	\$ 91,000	\$ 130,000	\$ 105,000	\$ -
Special Projects	\$ 89,094	\$ 227,500	\$ 139,000	\$ 139,000	\$ -
Professional Services	\$ -	\$ 12,000	\$ 24,000	\$ 6,000	\$ -
NCLM/Inst Of Gov't	\$ 5,289	\$ 33,400	\$ 33,400	\$ 33,400	\$ -
Human Relations Council	\$ 5,150	\$ 5,150	\$ 5,150	\$ 5,150	\$ -
Council Of Gov't	\$ 8,617	\$ 9,000	\$ 9,000	\$ 9,000	\$ -
Chamber Of Comm	\$ 6,652	\$ 11,400	\$ 11,400	\$ 11,400	\$ -
Transfer - Cap Reserve Fund	\$ 4,079	\$ 4,487	\$ 4,150	\$ 4,150	\$ -
Operations Total	\$ 523,622	\$ 683,194	\$ 644,423	\$ 529,805	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,651,108	\$ 2,032,926	\$ 1,537,231	\$ 1,422,613	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 24-25	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Administration (000)					
City Manager	1	1	1	1	
Deputy City Manager ⁴	1	1	0	0	
City Attorney	1	1	1	1	
Administrative Services Director ¹	1	0	0	0	
Assistant City Manager ¹	0	1	1	1	
Administrative Specialist Sr.	1	1	1	1	
Paralegal ²	0	0	1	1	
Diversity, Equity, & Inclusion (202)³					
Diversity, Equity, & Inclusion Director ¹	1	1	0	0	
Human Relations Specialist ⁵	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	
TOTAL	7	7	5	5	

¹Reclassified

²New Position Request

³Department Reorganization

⁴Position Eliminated

⁵Moved to Dept 422

STATEMENT OF PURPOSE

The Community Engagement Department is responsible for developing and implementing programs that foster a thriving community and organizational environment, actively engages employees and the public, builds strong relationships internally and externally, and manages City communications and media functions while aligning these efforts with the City's overall mission, values and the Strategic Plan.

The department will facilitate strategies that support the organizational core values, guide service delivery and serve as the foundation for how employees lead, act, conduct business and treat others in a fair, consistent and respectable manner. The department will also be responsible for internal communications, media relations, public relations, television services including TV stations and video production, branding and corporate identity, social media and City websites, and all related policies and guidelines.

The department will promote building positive and collaborative relationships and an effective organizational culture focused on exemplary customer service.

Key department functions include community engagement and connection, employee engagement and workplace strategies, community outreach and education and leadership and collaboration

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 301,491	\$ 332,999	\$ 418,971	\$ 418,971	\$ -
FICA Tax	\$ 22,375	\$ 25,474	\$ 31,286	\$ 31,286	\$ -
Retirement	\$ 38,077	\$ 45,421	\$ 58,688	\$ 58,688	\$ -
401(K) Employer Contribution	\$ 13,342	\$ 16,650	\$ 20,448	\$ 20,448	\$ -
Health Care	\$ 35,509	\$ 37,490	\$ 48,851	\$ 48,851	\$ -
Life Insurance	\$ 599	\$ 833	\$ 1,022	\$ 1,022	\$ -
Emp Sec Ins	\$ 1,027	\$ 1,154	\$ 1,418	\$ 1,418	\$ -
Workers Compensation	\$ 8,000	\$ 4,000	\$ 5,000	\$ 5,000	\$ -
Personnel Total	\$ 420,421	\$ 464,021	\$ 585,684	\$ 585,684	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Employee Recognition	\$ -	\$ -	\$ -	\$ 7,000	\$ -
Employee Holiday Luncheon	\$ -	\$ -	\$ -	\$ 8,000	\$ -
Department Supplies	\$ 3,190	\$ 1,000	\$ 1,000	\$ 2,000	\$ -
Travel	\$ 2,101	\$ 2,000	\$ 2,000	\$ 7,100	\$ -
Telephone	\$ -	\$ -	\$ 486	\$ 486	\$ -
Cell Phone Stipend	\$ 1,344	\$ 762	\$ 600	\$ 2,568	\$ -
Postage	\$ 12	\$ 200	\$ 150	\$ 150	\$ -
Maint Cmpt Software	\$ 98	\$ 1,380	\$ 2,402	\$ 2,402	\$ -
Advertising	\$ 5,522	\$ 4,800	\$ 4,800	\$ 4,800	\$ -
Training	\$ 1,288	\$ 2,500	\$ 2,500	\$ 34,500	\$ -
Copier Contract Expense	\$ 1,390	\$ 1,336	\$ 2,192	\$ 2,192	\$ -
Insurance Premiums	\$ 6	\$ 8	\$ 9	\$ 9	\$ -
Dues & Subscriptions	\$ 10,490	\$ 9,857	\$ 10,217	\$ 12,217	\$ -
Miscellaneous Expense	\$ -	\$ -	\$ -	\$ 18,550	\$ -
Government Access Channel	\$ 1,703	\$ 1,250	\$ 1,250	\$ 1,250	\$ -
Professional Services	\$ 48,650	\$ 128,350	\$ 46,300	\$ 58,300	\$ -
Transfer - Cap Reserve Fund	\$ 5,320	\$ 5,852	\$ 3,329	\$ 3,329	\$ -
Operations Total	\$ 81,115	\$ 159,295	\$ 77,235	\$ 164,853	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 501,536	\$ 623,316	\$ 662,919	\$ 750,537	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Community Engagement (203)					
Community Engagement Director ²	0	0	1	1	
Human Relations Specialist ³	0	0	1	1	
Communications Director ⁴	1	1	0	0	
Communications Coordinator	1	1	1	1	
City TV & Video Administrator	1	1	1	1	
Web/Marketing Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL ¹	4	4	5	5	

¹Department Reorganization

²Reclassified

³Moved from Dept 421

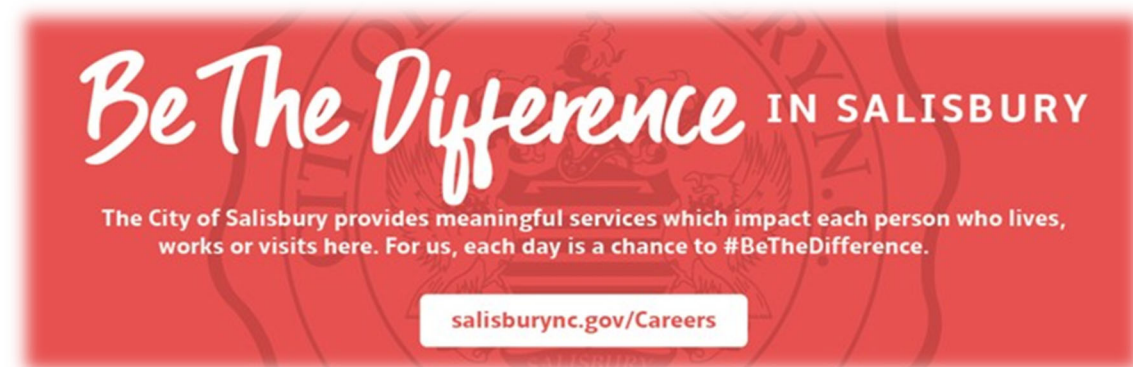
⁴Position Eliminated

STATEMENT OF PURPOSE

To provide a centralized source of support and assistance to the City related to its need for the management of Human Resources. Specific functions include providing general personnel administration, recruitment and retention, training and development, health and wellness, employee relations, compensation and benefits administration. To provide Risk Management services for the City that includes safety, liability insurance management, worker's compensation, OSHA compliance, and third party claims against the City. To implement goals and special projects as assigned by City Council.

PERFORMANCE GOALS

1. Implement City Council level goals.
2. Maintain the Human Resources information systems consistent with elements of a high-performance organization.
3. Develop and maintain relationships and partnerships with the community in order to enhance recruitment efforts.
4. Continue a paid internship program with schools and colleges/universities.
5. Establish health insurance savings strategies.
6. Promote employee well-being/healthy workforce through wellness strategies.
7. Research, invest, and continue to provide professional development programs through Salisbury University.
8. Continue to provide employee self-service through the human resources information system, MUNIS.
9. Continue to support the applicant tracking software program, MUNIS.
10. Implement paperless processes available through MUNIS.
11. Participate in surveys and benchmarking studies.
12. Update the Risk Management program.
13. Provide risk education and training opportunities to all employees in order to reduce incidents.
14. Maintain the American Disability Act (ADA) transitional plan.



PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
Human Resources (000)	Actual	Estimate	Projected	Goal
Workload				
Position Applications Reviewed	2,540	2,950	3,000	N/A
Full-Time Employees in Organization (all funds)	429	429	430	N/A
Position Requisitions Received from Departments	65	74	80	N/A
Effectiveness				
Percent of Applicants Placed - External	86%	90%	95%	N/A
Percent of Applicants Placed - Internal	35%	37%	40%	N/A
Organization-wide Turnover Rate	23%	25%	27%	N/A
Risk Management (201)				
Workload				
Number of Workers Compensation Claims Filed	52	40	35	30
Number of Third-Party Insurance Claims Filed	15	13	10	5
Number of Self-Initiated OSHA Inspections (Preventive)	90	90	120	120
Efficiency				
Cost Per Negotiated Workers Compensation Claim	\$ 5,678	\$ -	\$ 56,000	\$ 2,500
Cost Per Negotiated Insurance Claim	\$ 8,224	\$ 2,355	\$ 2,000	\$ 1,500
Cost of all OSHA Imposed Fines & Penalties	\$ -	\$ -	\$ -	\$ -
Effectiveness				
Workers Compensation Cases Negotiated Per Case Filed	2%	0%	1%	0%
Third Party Insurance Claims Negotiated Per Claim Filed	2%	0%	1%	0%
OSHA Fine Totals Per Self-Initiated OSHA Inspection	-	-	-	-

BUDGET REQUEST

	Actual	Budget	Requested	Mgr Recommends	Adopted
	FY23-24	FY24-25	FY25-26	FY25-26	FY25-26
Personnel					
Regular Salaries	\$ 449,684	\$ 491,766	\$ 518,218	\$ 518,218	\$ -
Overtime Salaries	\$ 20	\$ 250	\$ 250	\$ 250	\$ -
FICA Tax	\$ 33,140	\$ 37,639	\$ 39,663	\$ 39,663	\$ -
Retirement	\$ 56,720	\$ 66,946	\$ 74,399	\$ 74,399	\$ -
401(K) Employer Contribution	\$ 19,891	\$ 24,540	\$ 25,922	\$ 25,922	\$ -
Health Care	\$ 51,815	\$ 54,084	\$ 58,443	\$ 58,443	\$ -
Life Insurance	\$ 848	\$ 1,227	\$ 1,295	\$ 1,295	\$ -
Emp Sec Ins	\$ 1,519	\$ 1,701	\$ 1,795	\$ 1,795	\$ -
Workers Compensation	\$ 12,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Personnel Total	\$ 625,637	\$ 684,153	\$ 725,985	\$ 725,985	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Employee Recognition	\$ 200	\$ 5,000	\$ 5,000	\$ 1,000	\$ -
Safety Program	\$ 2,572	\$ 4,500	\$ 3,600	\$ 3,600	\$ -
Department Supplies	\$ 8,294	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
Travel	\$ 1,429	\$ 500	\$ 545	\$ 545	\$ -
Auto Allowance	\$ -	\$ -	\$ 1,292	\$ 1,292	\$ -
Telephone	\$ -	\$ -	\$ 780	\$ 780	\$ -
Cell Phone Stipend	\$ 4,740	\$ 4,740	\$ 4,740	\$ 4,740	\$ -
Wireless Air Cards	\$ 456	\$ 458	\$ 457	\$ 457	\$ -
Postage	\$ 775	\$ 800	\$ 800	\$ 800	\$ -
Maint Cmpt Software	\$ -	\$ 1,932	\$ 3,852	\$ 3,852	\$ -
Advertising	\$ -	\$ 500	\$ -	\$ -	\$ -
Training	\$ 5,984	\$ 9,000	\$ 6,000	\$ 6,000	\$ -
Employee Training/Dev Program	\$ 26,361	\$ 25,833	\$ 28,733	\$ 25,733	\$ -
Copier Contract Expense	\$ 5,951	\$ 5,294	\$ 5,797	\$ 5,797	\$ -
Insurance Premiums	\$ 49,628	\$ 46,486	\$ 56,048	\$ 56,048	\$ -
Dues & Subscriptions	\$ 9,445	\$ 6,500	\$ 6,150	\$ 6,150	\$ -
Miscellaneous Expense	\$ 334	\$ 600	\$ 458	\$ 458	\$ -
Special Projects	\$ -	\$ 89,925	\$ 14,925	\$ 14,925	\$ -
Contracted Services	\$ 10,899	\$ 10,145	\$ 10,145	\$ 10,145	\$ -
Employee Assistance Program	\$ 10,152	\$ 13,461	\$ 13,644	\$ 13,644	\$ -
Retiree Health Insurance	\$ 544,651	\$ 573,568	\$ 618,658	\$ 568,658	\$ -
Wellness Program	\$ 9,287	\$ 9,500	\$ 9,500	\$ 9,500	\$ -
Attract/Retain Strategies	\$ 4,853	\$ 11,000	\$ 30,400	\$ 39,603	\$ -
SWAY	\$ 462	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 4,099	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
Background Investigations	\$ 1,380	\$ 1,800	\$ 800	\$ 800	\$ -
Transfer - Cap Reserve Fund	\$ 3,392	\$ 3,731	\$ 3,700	\$ 3,700	\$ -
Operations Total	\$ 705,344	\$ 836,273	\$ 837,024	\$ 789,227	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,330,981	\$ 1,520,426	\$ 1,563,009	\$ 1,515,212	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Human Resources (000)					
Human Resources Director	1	1	1	1	
Human Resources Business Partner ¹	3	3	4	3	
Human Resources Specialist	1	1	1	1	
Risk Management (201)					
Risk Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	6	6	7	6	

¹New Position Request

STATEMENT OF PURPOSE

To enhance the efficiency and effectiveness of core business functions through the strategic use of technology. Strengthen the City of Salisbury's cybersecurity framework by improving policies and promoting awareness. Provide reliable IT resources that enable seamless communication and access to data while aligning with operational needs, schedules, and budgets. Encourage a culture of innovation by optimizing technology use across departments. Support the City Council's commitment to sustainable infrastructure by advocating for increased funding for IT infrastructure to improve network security, provide efficient services, foster creativity, and accommodate future growth. Through these efforts, ensure that City employees have the tools and technology needed to effectively serve the citizens of Salisbury.

PERFORMANCE GOALS

1. Expand and improve cybersecurity policies to strengthen the City's security posture.
2. Provide cybersecurity training resources to City staff and increase employee participation rates.
3. Upgrade and replace IT equipment to ensure full compatibility with Windows 11.
4. Support departments in adopting and utilizing new features available through Office 365.
5. Maintain IT support services for all departments, with a focus on efficiency and responsiveness.
6. Maintain all software, software support, and hardware support contracts.
7. Coordinate scheduled maintenance, upgrades, and system deployments.
8. Monitor network activity to identify and mitigate risks.
9. Identify opportunities where IT can provide innovative solutions to department needs.
10. Promote and increase participation in weekly IT training sessions to improve user engagement.
11. Identify and reduce unnecessary technology expenditures.
12. Implement policies and procedures concerning the use of City technology.
13. Advocate for additional full-time IT positions to support growing demands and services.
14. Support the City Council's strategic plan by identifying and prioritizing IT infrastructure improvements that enhance network security, service efficiency, and long-term scalability.
15. Ensure that IT systems and services enable City employees to deliver high-quality services to the public efficiently and effectively.

PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected	Goal
Workload				
Number of Computers Directly Supported	454	460	460	N/A
Total Number of IT Helpdesk Requests Received	1,781	2,045	2,000	N/A
Number of Remote Sites Supported	50	50	50	N/A
Number of Telephones Supported	337	340	340	N/A
Efficiency				
Number of PCs Supported Per Analyst	454	460	460	230
Effectiveness				
Average Annual Network Availability *	99.9%	99.9%	99.9%	99.9%
Percent IT Helpdesk Requests Closed < One Day	54%	55%	55%	60%

* Estimate - Designed to demonstrate network reliability

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 474,685	\$ 621,047	\$ 628,308	\$ 628,308	\$ -
Overtime Salaries	\$ 71	\$ 200	\$ -	\$ -	\$ -
FICA Tax	\$ 35,664	\$ 47,525	\$ 48,065	\$ 48,065	\$ -
Retirement	\$ 59,885	\$ 84,738	\$ 90,162	\$ 90,162	\$ -
401(K) Employer Contribution	\$ 21,067	\$ 31,062	\$ 31,415	\$ 31,415	\$ -
Health Care	\$ 57,588	\$ 73,653	\$ 77,694	\$ 77,694	\$ -
Life Insurance	\$ 989	\$ 1,553	\$ 1,572	\$ 1,572	\$ -
Emp Sec Ins	\$ 1,664	\$ 2,157	\$ 2,180	\$ 2,180	\$ -
Workers Compensation	\$ 14,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Personnel Total	\$ 665,613	\$ 869,935	\$ 887,396	\$ 887,396	\$ -
Operations					
Uniforms	\$ 1,650	\$ 1,250	\$ 2,000	\$ 2,000	\$ -
Expendable Equipment	\$ 1,140	\$ 11,678	\$ 7,000	\$ 7,000	\$ -
Gas & Oil	\$ 1,129	\$ 1,400	\$ 1,442	\$ 1,442	\$ -
Department Supplies	\$ 3,694	\$ 2,600	\$ 3,000	\$ 3,000	\$ -
Travel	\$ 1,885	\$ 2,400	\$ 5,500	\$ 5,500	\$ -
Telephone	\$ 28,490	\$ 34,584	\$ 9,228	\$ 9,228	\$ -
Cell Phone Stipend	\$ 1,224	\$ 1,224	\$ 1,224	\$ 1,224	\$ -
Wireless Air Cards	\$ 949	\$ 960	\$ 952	\$ 952	\$ -
Postage	\$ -	\$ 250	\$ 250	\$ 250	\$ -
Maint Computer	\$ 85,202	\$ 106,205	\$ 236,687	\$ 236,687	\$ -
Maint Cmpt Software	\$ 881,364	\$ 1,013,792	\$ 943,999	\$ 955,649	\$ -
Maint Auto	\$ 554	\$ 500	\$ 250	\$ 250	\$ -
Training	\$ 683	\$ 1,500	\$ 10,376	\$ 10,376	\$ -
Copier Contract Expense	\$ 521	\$ 438	\$ 348	\$ 348	\$ -
Insurance Premiums	\$ 27,348	\$ 27,415	\$ 32,094	\$ 32,094	\$ -
Dues & Subscriptions	\$ 120	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expense	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Internet Backbone Fee	\$ 37,686	\$ 38,400	\$ 38,400	\$ 38,400	\$ -
Contracted Services	\$ 49,493	\$ 46,000	\$ -	\$ -	\$ -
Professional Services	\$ 2,027	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Transfer - Cap Reserve Fund	\$ 63,148	\$ 69,463	\$ 185,444	\$ 185,444	\$ -
Operations Total	\$ 1,188,308	\$ 1,361,559	\$ 1,480,694	\$ 1,492,344	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,853,921	\$ 2,231,494	\$ 2,368,090	\$ 2,379,740	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
IT Administrative Specialist ²	1	1	0	0	
IT Manager	1	1	1	1	
Business Systems Analyst	1	1	1	1	
Network Administrator	1	1	1	1	
Help Desk Technician ²	1	1	2	2	
IT Systems Administrator	1	1	1	1	
IT Infrastructure Technician ³	1	2	2	2	
IT Support Technician ¹	0	0	1	0	
MUNIS Admin ¹	0	0	1	0	
Sharepoint Admin ¹	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	
TOTAL	7	8	11	8	

¹New Position Request

²Reclassified

³New Position

CAPITAL OUTLAY

	Requested FY 24-25	Mgr Recommends FY 24-25	Adopted FY 24-25
Operations(151)			
Security Equipment Project	\$ 100,000	\$ -	\$ -
Total Capital Outlay	\$ 100,000	\$ -	\$ -

STATEMENT OF PURPOSE

To provide fiscal and business services to support the financial operations of the City. To provide a centralized source of procedures, information, and support related to the purchase and/or lease of supplies, materials, equipment, and contractual services for the City, and to manage and maintain a system of fixed asset identification, reporting, and accountability. Included in Finance is Customer Service, Billing, Accounting, Budget, Debt Management, Performance Management, and Investment Activities.

PERFORMANCE GOALS

1. Continue departmental education and training on use of the City's financial systems.
2. Continue to participate in the ICMA Open Access Benchmarking Initiative.
3. Participate in the GFOA's Certificate of Achievement for Financial Reporting Excellence program.
4. Participate in the GFOA's Distinguished Budget Presentation Award.
5. Continue to evaluate existing purchasing policies and procedures with emphasis on reducing acquisition time and paperwork.
6. Continue to seek methods of improved fixed asset accountability.
7. Continue to provide training on all financial issues to supervisors and new employees as needed.
8. Manage the investment activities for idle cash.
9. Manage efforts to implement the City's new billing software system, MUNIS.
10. Seek ways to improve efficiency and reduce paper, reducing our carbon footprint.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
Accounting	Actual	Estimate	Projected	Goal
Workload				
Number of Checks Issued	3,276	3,500	3,600	N/A
Number of ACH Transactions (Payroll and A/P)	15,704	15,700	15,700	N/A
Number of Journal Entries	1,085	975	1,000	N/A
Effectiveness				
Percent of Checks Processed Without Error	99%	99%	99%	100%
Percent of ACH Transactions Processed Without Error	99%	99%	99%	100%
Purchasing				
Workload				
Number of Purchase Orders Fulfilled	922	996	1,000	N/A
Number of Procurement Card Transactions	10,839	10,900	11,200	N/A
Number of Contracts Reviewed	79	85	90	N/A
Effectiveness				
Percent of POs Completed Without Error	99%	99%	99%	100%
Procurement Card Error Rate	N/A	N/A	N/A	N/A

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 655,455	\$ 847,083	\$ 884,860	\$ 884,860	\$ -
Overtime Salaries	\$ 2,707	\$ 3,000	\$ 5,000	\$ 5,000	\$ -
Part Time Salaries	\$ 27,106	\$ 42,036	\$ 19,332	\$ 19,332	\$ -
FICA Tax	\$ 49,576	\$ 68,630	\$ 69,555	\$ 69,555	\$ -
Retirement	\$ 82,951	\$ 115,623	\$ 127,695	\$ 127,695	\$ -
401(K) Employer Contribution	\$ 29,262	\$ 42,383	\$ 44,492	\$ 44,492	\$ -
Health Care	\$ 74,948	\$ 99,276	\$ 104,938	\$ 104,938	\$ -
Life Insurance	\$ 1,263	\$ 2,112	\$ 2,213	\$ 2,213	\$ -
Emp Sec Ins	\$ 2,686	\$ 3,098	\$ 3,137	\$ 3,137	\$ -
Workers Compensation	\$ 26,000	\$ 13,000	\$ 12,000	\$ 12,000	\$ -
Personnel Total	\$ 951,952	\$ 1,236,241	\$ 1,273,222	\$ 1,273,222	\$ -
Operations					
Gas & Oil	\$ 1,010	\$ 1,200	\$ 1,133	\$ 1,133	\$ -
Department Supplies	\$ 8,558	\$ 4,800	\$ 6,035	\$ 6,035	\$ -
Computer Supplies	\$ -	\$ 400	\$ -	\$ -	\$ -
Travel	\$ 8,101	\$ 12,760	\$ 7,800	\$ 7,800	\$ -
Auto Allowance	\$ -	\$ -	\$ 2,584	\$ 2,584	\$ -
Telephone	\$ 373	\$ 300	\$ 1,479	\$ 1,479	\$ -
Cell Phone Stipend	\$ 3,816	\$ 3,816	\$ 3,816	\$ 3,816	\$ -
Wireless Air Cards	\$ 456	\$ -	\$ -	\$ -	\$ -
Postage	\$ 2,636	\$ 2,400	\$ 2,700	\$ 2,700	\$ -
Maint Cmpt Software	\$ -	\$ 3,588	\$ 4,190	\$ 4,190	\$ -
Maint Auto	\$ 1,141	\$ 400	\$ 500	\$ 500	\$ -
Training	\$ 8,612	\$ 7,500	\$ 11,000	\$ 12,500	\$ -
Copier Contract Expense	\$ 1,289	\$ 1,390	\$ 1,517	\$ 1,517	\$ -
Insurance Premiums	\$ 399	\$ 444	\$ 519	\$ 519	\$ -
Dues & Subscriptions	\$ 4,644	\$ 4,930	\$ 4,300	\$ 4,300	\$ -
Miscellaneous Expense	\$ 2,983	\$ 6,500	\$ 1,500	\$ 1,500	\$ -
Auditing Contract	\$ 42,700	\$ 45,100	\$ 47,600	\$ 47,600	\$ -
Tax Collection Fees	\$ 392,348	\$ 449,400	\$ 510,000	\$ 510,000	\$ -
Special Projects	\$ 4,463	\$ 112,532	\$ -	\$ -	\$ -
Contracted Services	\$ 8,427	\$ 6,800	\$ 7,900	\$ 7,900	\$ -
Performance Measurement	\$ 18,950	\$ -	\$ 10,000	\$ 10,000	\$ -
Professional Services	\$ 61,095	\$ 14,857	\$ 13,000	\$ 13,000	\$ -
Transfer - Cap Reserve Fund	\$ 5,504	\$ 6,054	\$ 5,675	\$ 5,675	\$ -
Operations Total	\$ 577,504	\$ 685,171	\$ 643,248	\$ 644,748	\$ -
Capital					
Capital Outlay - Equipment	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Capital Total	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Grand Total	\$ 1,529,456	\$ 1,926,412	\$ 1,916,470	\$ 1,917,970	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Finance Director	1	1	1	1	
Finance Manager	1	0	0	0	
Assitant Finance Director	0	1	1	1	
Budget Manager	1	1	1	1	
GovDeals Specialist (PT)	1	1	1	1	
Budget Analyst	2	2	2	2	
Finance Program Analyst	1	1	1	1	
Senior Accountant	1	1	1	1	
Accountant	1	1	1	1	
Accounting Technician /Sr	2	2	2	2	
Mail Coordinator (TPT)	1	1	1	1	
Purchasing Officer	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	13	13	13	13	

TOTAL¹

¹Department Reorganization



STATEMENT OF PURPOSE

To provide an exceptional customer experience for the City of Salisbury's citizens and consumers of water and sewer utility, sanitation, recycling, stormwater and other City services, while maintaining the integrity of both the billing and collection processes.

PERFORMANCE GOALS

1. Foster an atmosphere of excellence through ongoing customer service, communications, and technical training for a deeper understanding and knowledge of the utilities business.
2. Collect accurate customer data to ensure proper billings of municipal services from the start of service.
3. Promote and assist business and residential customer sign-up for the free "Eye on Water" customer portal that monitors water usage, provides notification for 24-hour usage and promotes conservation.
4. Continue to improve the collection process to reduce past due balances by continuing the execution of the 30-day cutoff cycle.
5. Partner with other divisions across the City to ensure that account information is accurate and synergistic.
6. Cultivate partnerships with community agencies that provide financial assistance to utility customers at risk of disconnection.
7. Implement a new software system for utility billing with Tyler Technologies/MUNIS.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Workload				
Number of Utility Bills Generated	265,507	268,400	271,000	N/A
Number of Teller Transactions	43,359	41,012	41,000	N/A
Effectiveness				
Percent of Utility Bills Mailed Without Error	99.9%	99.9%	99.9%	100.0%

BUDGET REQUEST

	Actual	Budget	Requested	Mgr Recommends	Adopted
	FY23-24	FY24-25	FY25-26	FY25-26	FY25-26
Personnel					
Regular Salaries	\$ 239,916	\$ 323,890	\$ 348,327	\$ 348,327	\$ -
Overtime Salaries	\$ 3,974	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Part Time Salaries	\$ 12,667	\$ 12,579	\$ 12,682	\$ 12,682	\$ -
FICA Tax	\$ 19,371	\$ 25,855	\$ 27,731	\$ 27,731	\$ -
Retirement	\$ 30,548	\$ 44,384	\$ 50,201	\$ 50,201	\$ -
401(K) Employer Contribution	\$ 10,662	\$ 16,271	\$ 17,491	\$ 17,491	\$ -
Health Care	\$ 47,108	\$ 69,278	\$ 70,882	\$ 70,882	\$ -
Life Insurance	\$ 445	\$ 808	\$ 871	\$ 871	\$ -
Emp Sec Ins	\$ 1,064	\$ 1,170	\$ 1,254	\$ 1,254	\$ -
Workers Compensation	\$ 16,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Personnel Total	\$ 381,756	\$ 503,735	\$ 538,939	\$ 538,939	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Uniforms	\$ -	\$ 500	\$ -	\$ -	\$ -
Department Supplies	\$ 2,810	\$ 3,800	\$ 3,900	\$ 3,900	\$ -
Travel	\$ -	\$ 700	\$ 900	\$ 900	\$ -
Telephone	\$ -	\$ -	\$ 1,095	\$ 1,095	\$ -
Maint Cmpt Software	\$ -	\$ 2,208	\$ 5,434	\$ 5,434	\$ -
Training	\$ 1,776	\$ 2,440	\$ 3,500	\$ 5,000	\$ -
Copier Contract Expense	\$ 2,014	\$ 2,100	\$ 1,814	\$ 1,814	\$ -
Dues & Subscriptions	\$ 120	\$ 60	\$ -	\$ -	\$ -
Miscellaneous Expense	\$ 82	\$ 1,400	\$ 107	\$ 107	\$ -
Contracted Services	\$ 6,074	\$ 6,000	\$ 6,075	\$ 6,075	\$ -
Professional Services	\$ 150	\$ 300	\$ 150	\$ 150	\$ -
Transfer - Cap Reserve Fund	\$ 4,712	\$ 5,183	\$ 3,000	\$ 3,000	\$ -
Operations Total	\$ 17,739	\$ 24,691	\$ 25,975	\$ 27,475	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 399,495	\$ 528,426	\$ 564,914	\$ 566,414	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Customer Service Manager	1	1	1	1	
Customer Accounts Specialist	1	1	1	1	
Utility Customer Service Specialist	5	5	5	5	
Customer Service Rep (TPT)	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	8	8	8	8	

STATEMENT OF PURPOSE

Community Planning Services coordinates long-range planning that identifies place-making opportunities to strengthen neighborhoods, enhance multimodal transportation corridors, improve the economic vitality of the downtown, and provide GIS services.

PERFORMANCE GOALS

1. To engage citizens, neighborhoods, downtown representatives, other public/government entities, businesses, and non-profit organizations in visioning and planning:
 - Forward 2040: Salisbury's Framework for Growth (comprehensive plan), brownfield redevelopment planning for Kesler Mill and other sites.
 - Facilitate the work of the Public Art Commission, Historic Preservation Commission, Community Appearance Commission and Housing Advocacy Commission.
2. To carry out adopted plans and special projects that add value and permanence to downtown, transportation multimodal transportation corridors, and neighborhoods:
 - South Main Area Plan.
 - Sculpture Show/History & Art Trail.
 - BlockWork and other community appearance initiatives.
 - Main Street Plan.
 - Downtown Salisbury Master Plan, West End, Eastern Gateway, Park Avenue, North Main Street, and other area plans.
3. To implement City programs along with leveraged federal, state, and local grants to revitalize the downtown and neighborhoods:
 - Façade grants, historic rehabilitation grants, and incentives to increase downtown residential development.
 - Expanded housing improvement programs.
 - Community development and affordable housing programs.
4. To administer GIS services.

PERFORMANCE MEASUREMENT

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
GIS Availability Percentage of Time	99.99%	99.99%	99.99%	99.99%
Users Supported	89	90	95	N/A
Nightly Update Automation Success Rate	98.5%	99.0%	99.5%	99.5%
Citizen Reported Issues Screened	375	400	500	N/A
Data Requests Fulfilled	15	10	10	10
Addresses Input/Corrected	692	120	100	N/A

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 403,371	\$ 441,876	\$ 465,006	\$ 465,006	\$ -
Overtime Salaries	\$ 608	\$ 500	\$ 500	\$ 500	\$ -
Part Time Salaries	\$ 3,264	\$ 6,782	\$ -	\$ -	\$ -
FICA Tax	\$ 29,578	\$ 34,360	\$ 35,611	\$ 35,611	\$ -
Retirement	\$ 50,965	\$ 61,264	\$ 66,800	\$ 66,800	\$ -
401(K) Employer Contribution	\$ 17,838	\$ 22,458	\$ 23,276	\$ 23,276	\$ -
Health Care	\$ 49,073	\$ 51,930	\$ 56,283	\$ 56,283	\$ -
Life Insurance	\$ 819	\$ 1,122	\$ 1,163	\$ 1,163	\$ -
Emp Sec Ins	\$ 1,360	\$ 1,558	\$ 1,614	\$ 1,614	\$ -
Workers Compensation	\$ 12,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Personnel Total	\$ 568,877	\$ 627,850	\$ 656,253	\$ 656,253	\$ -
Operations					
Meeting Expenses	\$ 1,090	\$ 2,500	\$ 4,250	\$ 4,250	\$ -
CAC Programs	\$ 4,445	\$ 12,453	\$ 12,500	\$ 12,500	\$ -
Department Supplies	\$ 3,531	\$ 4,100	\$ 6,300	\$ 6,300	\$ -
Travel	\$ 989	\$ 3,000	\$ 2,000	\$ 2,000	\$ -
Telephone	\$ -	\$ -	\$ 528	\$ 528	\$ -
Cell Phone Stipend	\$ 1,344	\$ 1,344	\$ 1,344	\$ 1,344	\$ -
Wireless Air Cards	\$ 837	\$ 915	\$ 913	\$ 913	\$ -
Postage	\$ 2,357	\$ 2,500	\$ 4,000	\$ 4,000	\$ -
Maint Cmpst Software	\$ 55,067	\$ 72,078	\$ 73,972	\$ 73,972	\$ -
Advertising	\$ 3,064	\$ 4,250	\$ 4,000	\$ 4,000	\$ -
Training	\$ 2,361	\$ 6,500	\$ 2,500	\$ 2,500	\$ -
Copier Contract Expense	\$ 1,886	\$ 1,521	\$ 1,685	\$ 1,685	\$ -
Insurance Premiums	\$ 858	\$ 1,130	\$ 920	\$ 920	\$ -
Dues & Subscriptions	\$ 4,396	\$ 6,630	\$ 6,090	\$ 6,090	\$ -
Miscellaneous Expense	\$ 28	\$ 300	\$ 500	\$ 500	\$ -
Special Projects	\$ 715,726	\$ 1,212,525	\$ 320,000	\$ 235,000	\$ -
E Innes Streetscape	\$ 7,800	\$ 24,977	\$ -	\$ -	\$ -
Public Art/Sculpture Show	\$ 42,508	\$ 146,478	\$ 23,900	\$ 23,900	\$ -
Blockwork	\$ 29,979	\$ 35,650	\$ 25,000	\$ 25,000	\$ -
Kesler Mill	\$ 156,384	\$ 4,600	\$ 3,600	\$ 3,600	\$ -
Professional Services	\$ 247	\$ 36,500	\$ 36,500	\$ 36,500	\$ -
Action Grants	\$ 54,258	\$ 125,968	\$ 75,000	\$ 75,000	\$ -
Transfer - Cap Reserve Fund	\$ 3,089	\$ 3,398	\$ 3,400	\$ 3,400	\$ -
Operations Total	\$ 1,092,244	\$ 1,709,317	\$ 608,902	\$ 523,902	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,661,121	\$ 2,337,167	\$ 1,265,155	\$ 1,180,155	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Planning & Community Development Director ¹	1	0	0	0	
Planning & Neighborhood Director ¹	0	1	1	1	
Planner	1	1	1	1	
Urban Design Planner	1	1	1	1	
GIS Coordinator /Sr	1	1	1	1	
Housing Programs Administrator	1	1	1	1	
Administrative Specialist /Sr	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	6	6	6	6	

¹Reclassified



STATEMENT OF PURPOSE

To provide citizens, contractors, engineers, and developers a centralized source of information, permitting, licensing, and enforcement services through planning & zoning, engineering, permitting, and inspections. To provide Planning Board, Board of Adjustment, Alternate Methods of Design Commission, Technical Review Commission, and City Council support through a centralized development and permitting services shop.

PERFORMANCE GOALS

Continue providing a Development Services Shop by being the ‘front door’ for all development proposals within our jurisdictional limits, including utility proposals for Salisbury-Rowan Utilities.

1. In coordination with all federal, state, county, and city development process partners, continue to provide excellent customer service to all members of the general public in securing the appropriate permits, licensing, and requisite approvals.
2. Continue to administer, review, and modify when necessary the Land Development Ordinance
3. Continue to administer, review, and modify when necessary the Uniform Construction Standards.
4. Continue to perform field construction and infrastructure, and zoning inspections to ensure compliance with various standards, codes, and ordinances.
5. Continue to coordinate with Rowan County to issue Certificates of Compliance/Occupancy.
6. Continue liaison staffing to the Planning Board, Board of Adjustment, and the Alternate Methods of Design Commission, as well as providing appropriate training for those volunteer members.
7. Continue to monitor and improve the plan review process through new software, text amendments, or policy adjustments.
8. Achieve 30 day turn around for all plan review items.
9. Continue to update and administer water/sewer permitting for all client communities which include Rockwell, Granite Quarry, Spencer, East Spencer, China Grove, and portions of Rowan County.
10. Ensure the requirements of the backflow and back siphonage prevention, FOG, pretreatment, and NPDES Phase 2 Stormwater ordinances are met as required.
11. Continue to administer and update the City’s street address system in coordination with GIS.
12. Support and partner with Rowan County in seeking improvements to the development review process.
13. Adopt standards and ordinances that support implementation of Forward 2040.
14. Serve as local permitting authority for water and sanitary sewer.
15. Serve as Zoning Administrator.
16. Serve as Subdivision Administrator.
17. Serve as the Floodplain Administrator.
18. When applicable, serve as the Stormwater Administrator.

PERFORMANCE MEASURES

	FY 2023	FY 2024	FY 2025	
	Actual	Estimate	Projected	Goal
Workload				
General Rezoning Requests Processed	8	8	8	4
Conditional District Rezoning	6	4	8	8
Major Site Plan Reviews	26	22	25	25
Minor Site Plan Reviews	19	19	20	20
Zoning Permits (New Commercial / Commercial Upfits)	50	85	85	85
Zoning Permits (New SF/SF Additions/Accessory Structures)	601	550	600	600
Efficiency				
Average Number of Days For CD or General Rezoning Legislative Process	75	75	75	75
Average Number of Days for Major Site Plan Approval (site & construct docs)	90	90	90	60
Average Number of Processing Days For Minor Site Plan Approval	60	60	60	30
Average Number of Processing Days Per Rezoning Request	60	60	60	30
Effectiveness				
Percent of CD and Rezoning Requests Approved as Presented	95%	95%	95%	95%

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 365,670	\$ 560,973	\$ 941,862	\$ 932,101	\$ -
Overtime Salaries	\$ -	\$ 250	\$ 250	\$ 250	\$ -
Part Time Salaries	\$ 16,970	\$ 62,006	\$ -	\$ -	\$ -
FICA Tax	\$ 28,712	\$ 47,524	\$ 72,071	\$ 71,324	\$ -
Retirement	\$ 46,896	\$ 84,735	\$ 135,192	\$ 133,791	\$ -
401(K) Employer Contribution	\$ 15,519	\$ 31,060	\$ 47,104	\$ 46,616	\$ -
Health Care	\$ 39,066	\$ 62,642	\$ 109,481	\$ 109,481	\$ -
Life Insurance	\$ 807	\$ 1,553	\$ 2,354	\$ 2,330	\$ -
Emp Sec Ins	\$ 1,606	\$ 2,163	\$ 3,274	\$ 3,244	\$ -
Workers Compensation	\$ 14,000	\$ 9,000	\$ 12,000	\$ 12,000	\$ -
Temporary Services	\$ 38,087	\$ 22,744	\$ -	\$ -	\$ -
Personnel Total	\$ 567,333	\$ 884,650	\$ 1,323,588	\$ 1,311,137	\$ -
Operations					
Uniforms	\$ 410	\$ 500	\$ 500	\$ 500	\$ -
Gas & Oil	\$ 351	\$ 710	\$ 721	\$ 721	\$ -
Department Supplies	\$ 4,303	\$ 3,500	\$ 4,400	\$ 4,400	\$ -
Travel	\$ 509	\$ 2,632	\$ 2,500	\$ 2,500	\$ -
Telephone	\$ 111	\$ 300	\$ 1,716	\$ 1,716	\$ -
Cell Phone Stipend	\$ 1,044	\$ 1,044	\$ 1,968	\$ 1,968	\$ -
Postage	\$ 445	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Printing	\$ 205	\$ 3,247	\$ 3,600	\$ 3,600	\$ -
Maint Equipment	\$ -	\$ 11	\$ -	\$ -	\$ -
Maint Cmpt Software	\$ 91	\$ 2,760	\$ 9,422	\$ 9,422	\$ -
Maint Auto	\$ 391	\$ 250	\$ 250	\$ 250	\$ -
Advertising	\$ 5,355	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Training	\$ 6,931	\$ 3,490	\$ 4,448	\$ 4,448	\$ -
Copier Contract Expense	\$ 2,078	\$ 1,827	\$ 1,646	\$ 1,646	\$ -
Insurance Premiums	\$ 304	\$ 306	\$ 708	\$ 708	\$ -
Dues & Subscriptions	\$ 9,032	\$ 8,049	\$ 28,667	\$ 28,667	\$ -
Miscellaneous Expense	\$ 360	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Special Projects	\$ 131,991	\$ 63,225	\$ 60,000	\$ 60,000	\$ -
Professional Services	\$ 33,498	\$ 110,000	\$ 78,000	\$ 78,000	\$ -
Economic Dev Comm	\$ 114,088	\$ -	\$ -	\$ -	\$ -
Transfer - Cap Reserve Fund	\$ 4,528	\$ 4,981	\$ 12,002	\$ 12,002	\$ -
Operations Total	\$ 316,025	\$ 215,032	\$ 218,748	\$ 218,748	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 883,358	\$ 1,099,682	\$ 1,542,336	\$ 1,529,885	\$ -

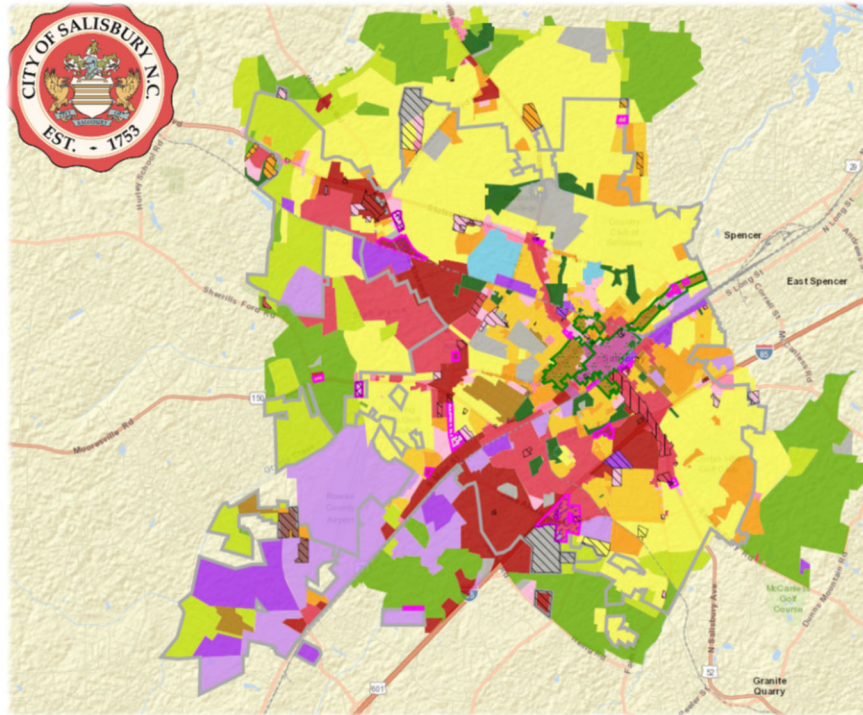
PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Land & Development Serv Director	1	1	1	1	
Sr Development Services Specialist	1	1	1	1	
Administrative Specialist	0	1	1	1	
Engineering Manager ¹	1	0	0	0	
Assist Land & Development Serv Director ¹	0	1	1	1	
Engineer ²	0	1	1	1	
Planner	1	1	1	1	
Zoning & Code Inspector	1	1	1	1	
Development Services Specialist	1	1	1	1	
Senior Planner ³	1	1	2	2	
Sr. Engineer ³	0	0	1	1	
Ombudsman ³	0	0	1	1	
Zoning Inspector ³	0	0	1	0	
Construction Inspector ³	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	
TOTAL	7	9	14	12	

¹Reclassified

²Position Added Mid-year

³New Position Request



STATEMENT OF PURPOSE

To provide citizens, property owners, landlords, and business owners fair and equitable enforcement of the City's Nuisance, Minimum Housing, and Zoning ordinances in order to safeguard and maintain a clean, safe, and beautiful community. To provide assistance to law enforcement, life-safety agencies, neighborhood advocacy groups, the Housing Advocacy Commission, and to City Council through the centralized development and code services shop.

PERFORMANCE GOALS

1. In coordination with all federal, state, county, and city development process partners, continue to provide excellent customer service to all members of the general public.
2. Continue to administer and enforce the Land Development Ordinance and Historic District Guidelines, as well as all Nuisance and Minimum Housing city codes.
3. Continue to perform field inspections to ensure compliance with various codes and ordinances.
4. Continue to coordinate with Rowan County and assist Development Services in the issuance of Certificates of Compliance/Occupancy.
5. Continue support of the Housing Advocacy Commission and Neighborhood Leaders Alliance, as well as providing appropriate training for those volunteer members.
6. Continue to assist the Police Department and other law enforcement agencies with homeless camp abstraction and other special projects.
7. Continue to administer the Remedial Action Plan (RAP) program and enforce its ordinance.
8. Assist Downtown Salisbury, Inc. (DSI) with implementation and enforcement of the Downtown Maintenance Code.
9. Continue to coordinate and assist Purchasing Coordinator with applicable contract services.
10. Identify additional opportunities to improve (streamline and simplify) the enforcement process while always maintaining the highest of standards and ensuring due process

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Workload				
Total Number of Nuisance Cases Generated	2,590	3,500	3,500	3,600
Efficiency				
Cost Per Nuisance Case Abated (contractor)	\$ 170	\$ 200	\$ 200	\$ 200
Effectiveness				
Percentage of Cases Corrected By Owner	80%	80%	80%	80%

BUDGET REQUEST

	Actual	Budget	Requested	Mgr Recommends	Adopted
	FY23-24	FY24-25	FY25-26	FY25-26	FY25-26
Personnel					
Regular Salaries	\$ 167,893	\$ 184,397	\$ 245,087	\$ 245,087	\$ -
Overtime Salaries	\$ 47	\$ 150	\$ -	\$ -	\$ -
Part Time Salaries	\$ 27,049	\$ 59,967	\$ 62,473	\$ 62,473	\$ -
FICA Tax	\$ 14,882	\$ 18,847	\$ 23,528	\$ 23,528	\$ -
Retirement	\$ 21,249	\$ 25,152	\$ 35,169	\$ 35,169	\$ -
401(K) Employer Contribution	\$ 7,456	\$ 9,219	\$ 12,254	\$ 12,254	\$ -
Health Care	\$ 27,210	\$ 28,398	\$ 38,572	\$ 38,572	\$ -
Life Insurance	\$ 244	\$ 461	\$ 613	\$ 613	\$ -
Emp Sec Ins	\$ 820	\$ 855	\$ 1,069	\$ 1,069	\$ -
Workers Compensation	\$ 10,000	\$ 4,000	\$ 5,000	\$ 5,000	\$ -
Personnel Total	\$ 276,851	\$ 331,446	\$ 423,765	\$ 423,765	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Uniforms	\$ 1,849	\$ 2,000	\$ 4,000	\$ 4,000	\$ -
Meeting Expenses	\$ 166	\$ 500	\$ 500	\$ 500	\$ -
Gas & Oil	\$ 5,410	\$ 6,012	\$ 5,665	\$ 5,665	\$ -
Department Supplies	\$ 1,910	\$ 2,500	\$ 3,000	\$ 3,000	\$ -
Travel	\$ -	\$ 1,500	\$ 2,000	\$ 2,000	\$ -
Telephone	\$ 872	\$ 900	\$ 1,224	\$ 1,224	\$ -
Cell Phone Stipend	\$ 616	\$ 924	\$ 924	\$ 924	\$ -
Wireless Air Cards	\$ 912	\$ 1,295	\$ 1,369	\$ 1,369	\$ -
Postage	\$ 9,037	\$ 5,488	\$ -	\$ -	\$ -
Printing	\$ 401	\$ 600	\$ 1,000	\$ 1,000	\$ -
Maint Cmpt Software	\$ -	\$ 828	\$ 1,923	\$ 1,923	\$ -
Maint Auto	\$ 1,189	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Minimum Housing	\$ 130,026	\$ 205,000	\$ 145,000	\$ 145,000	\$ -
Advertising	\$ 874	\$ 1,150	\$ 2,500	\$ 2,500	\$ -
Training	\$ 250	\$ 1,000	\$ 1,500	\$ 1,500	\$ -
Insurance Premiums	\$ 926	\$ 1,430	\$ 2,000	\$ 2,000	\$ -
Dues & Subscriptions	\$ -	\$ -	\$ 100	\$ 100	\$ -
Miscellaneous Expense	\$ 220	\$ 500	\$ 500	\$ 500	\$ -
Homeless Camp Abatement	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Professional Services	\$ -	\$ 50	\$ -	\$ -	\$ -
Transfer - Cap Reserve Fund	\$ 3,485	\$ 3,834	\$ 12,324	\$ 12,324	\$ -
Operations Total	\$ 158,142	\$ 247,511	\$ 197,529	\$ 197,529	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 434,992	\$ 578,957	\$ 621,294	\$ 621,294	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Code Services Manager	1	1	1	1	
Remedial Action Plan (TPT)	1	1	1	1	
Code Enforcement Officer ¹	<u>2</u>	<u>3</u>	<u>3</u>	<u>3</u>	
TOTAL	4	5	5	5	

¹Position Added Mid-year

STATEMENT OF PURPOSE

To provide comprehensive strategies for economic development across the city, including recruiting and retaining new and existing industry and business. This function is committed to building strong partnerships with organizations such as the Rowan County Economic Development Commission (EDC) and Rowan County Chamber of Commerce, as well as other key groups. This department also utilizes the National Main Street Center's Four-Point Approach for downtown revitalization, which includes Organization, Promotion, Economic Vitality and Design best practices, by partnering with Downtown Salisbury, Inc (DSI), a 501c3 non-profit organization.

PERFORMANCE GOALS

Manage funding to create an environment that fosters overall economic development in the City, and within the Municipal Service District (MSD):

1. Begin the process of developing an Economic Development Strategic Plan.
2. Regularly meet with key partners, including the Rowan EDC.
3. Provide business education, property (re)development assistance, and historic property renovation guidance to property owners and businesses locating or expanding within the City and the MSD.
4. Promote current and explore new economic incentive tools to spur private investment, including management of the City's Investment Grant Program.
5. Expand and implement comprehensive strategies for business recruitment and retention.
6. Positively market, advertise, and promote the City and downtown through a variety of efforts, including cooperative advertising, special events and activities.
7. Expand community involvement in economic development activities through social media, e-newsletters, press releases, promotions, special events, and community activities.
8. Provide necessary technical support to implement a comprehensive downtown revitalization program.
9. Increase utilization of the 501(c)(3) organization for downtown development alternatives.
10. Develop a Downtown Residential Neighborhood by instigating a culture of community through increasing downtown residential to 215 units, assisting in creation of a Downtown Neighborhood Group, and monitoring the Downtown Parking Program.
11. Improve appearance, safety, accessibility, and cleanliness of streetscape and public space, as well as properties in downtown by working with other City Departments on the construction design of the Main Street Streetscape Project, as well as other projects in the MSD.
12. Continue to work with Downtown Salisbury, Inc. and other parties to encourage progress and finalize details of the Phases II and III Master Development Agreements with the selected developer for the Empire Hotel. Maintain a positive working relationship to monitor deadlines, plans, programming and incentive requests.



PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected	Goal
Workload				
Building Rehabilitation Projects Completed	12	10	10	12
Building Façade Projects Completed	9	15	18	20
Number of Downtown Events	11	11	11	11
Number of Partnered Events	3	3	3	3
Stakeholder Meetings, Business Retention Services, & Seminars	9	10	10	10
Newsletters Generated	18	18	24	24
Communication Tools created	1	1	1	1
Communication Tools maintained/improved	4	5	5	5
Effectiveness				
Downtown Commercial Building Vacancy Rate	11%	11%	10%	9%
New Private Funds Invested (Millions)	\$ 5.30	\$ 6.00	\$ 8.00	\$ 8.00
New Businesses Opened/Expanded	35	10	10	12
Total Number of Downtown housing Units	196	205	210	210

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 208,017	\$ 226,030	\$ 238,183	\$ 238,183	\$ -
Overtime Salaries	\$ 88	\$ -	\$ -	\$ -	\$ -
Part Time Salaries	\$ -	\$ 680	\$ -	\$ -	\$ -
Law Officers Separation Allow	\$ 58	\$ 150	\$ -	\$ -	\$ -
FICA Tax	\$ 15,199	\$ 17,374	\$ 17,456	\$ 17,456	\$ -
Retirement	\$ 26,388	\$ 30,978	\$ 32,744	\$ 32,744	\$ -
Retirement-Sworn Law	\$ 35	\$ 100	\$ -	\$ -	\$ -
401(K) Employer Contribution	\$ 9,219	\$ 11,355	\$ 11,410	\$ 11,410	\$ -
Health Care	\$ 26,517	\$ 27,670	\$ 32,367	\$ 32,367	\$ -
Life Insurance	\$ 457	\$ 568	\$ 571	\$ 571	\$ -
Emp Sec Ins	\$ 698	\$ 788	\$ 792	\$ 792	\$ -
Workers Compensation	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Personnel Total	\$ 292,677	\$ 318,693	\$ 336,523	\$ 336,523	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Meeting Expenses	\$ 489	\$ 200	\$ 200	\$ 200	\$ -
Department Supplies	\$ 2,148	\$ 1,000	\$ 950	\$ 950	\$ -
Travel	\$ -	\$ 800	\$ 800	\$ 800	\$ -
Cell Phone Stipend	\$ 1,968	\$ 1,968	\$ 1,968	\$ 1,968	\$ -
Postage	\$ 98	\$ 125	\$ 125	\$ 125	\$ -
Electric Power	\$ 402	\$ 500	\$ 485	\$ 485	\$ -
Printing	\$ -	\$ 450	\$ 250	\$ 250	\$ -
Maint Cmpt Software	\$ -	\$ 1,104	\$ 2,247	\$ 2,247	\$ -
Advertising	\$ -	\$ 2,500	\$ 1,800	\$ 1,800	\$ -
Training	\$ 588	\$ 6,000	\$ 6,400	\$ 6,400	\$ -
Copier Contract Expense	\$ 2,409	\$ 2,410	\$ 3,203	\$ 3,203	\$ -
Dues & Subscriptions	\$ 3,848	\$ 1,376	\$ 800	\$ 800	\$ -
Miscellaneous Expense	\$ 3,577	\$ 200	\$ 200	\$ 200	\$ -
Special Projects	\$ 17,518	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Contracted Services	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Special Events	\$ 32,428	\$ 34,118	\$ 30,475	\$ 30,475	\$ -
Spring Festival	\$ 165,632	\$ 113,400	\$ 148,000	\$ -	\$ -
Transfer - Cap Reserve Fund	\$ 1,544	\$ 1,698	\$ 1,500	\$ 1,500	\$ -
Operations Total	\$ 232,648	\$ 237,849	\$ 269,403	\$ 121,403	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 525,325	\$ 556,542	\$ 605,926	\$ 457,926	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Downtown Development Director ¹	1	1	0	0	
Downtown & Economic Development Director ¹	0	0	1	1	
Downtown Events Coordinator	1	1	1	1	
Administrative Specialist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	3	3	3	3	

¹Reclassified

STATEMENT OF PURPOSE

To provide the City with a resource capable of effectively monitoring and evaluating municipal traffic safety and traffic flow, and to develop and implement programs designed to address those needs through a network of traffic signals, traffic control signs, and engineering evaluations.

PERFORMANCE GOALS

1. Provide quarterly maintenance and documentation in accordance with NCDOT standards to ensure maximum reimbursement through Maintenance Municipal Agreements.
2. Maintain City-owned street lighting to minimize outages.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Traffic Signal LEDs Replaced (excluding routine maint.)	17	25	20	N/A
Average Response to Emergency Call Backs (minutes)	32	30	30	N/A
Emergency Call Backs	135	171	100	N/A
Underground Locate Tickets Received	2,433	1,658	1,500	N/A
Underground Locate Tickets Marked	681	465	405	N/A

BUDGET REQUEST

	Actual	Budget	Requested	Mgr Recommends	Adopted
	FY23-24	FY24-25	FY25-26	FY25-26	FY25-26
Personnel					
Regular Salaries	\$ 187,867	\$ 234,532	\$ 305,184	\$ 305,184	\$ -
Overtime Salaries	\$ 14,298	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
FICA Tax	\$ 15,152	\$ 19,069	\$ 24,112	\$ 24,112	\$ -
Retirement	\$ 25,382	\$ 34,002	\$ 45,229	\$ 45,229	\$ -
401(K) Employer Contribution	\$ 8,849	\$ 12,465	\$ 15,759	\$ 15,759	\$ -
Health Care	\$ 30,865	\$ 38,643	\$ 50,106	\$ 50,106	\$ -
Life Insurance	\$ 229	\$ 565	\$ 730	\$ 730	\$ -
Emp Sec Ins	\$ 667	\$ 784	\$ 1,015	\$ 1,015	\$ -
Workers Compensation	\$ 8,000	\$ 4,000	\$ 5,000	\$ 5,000	\$ -
Personnel Total	\$ 291,310	\$ 354,060	\$ 457,135	\$ 457,135	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Uniforms	\$ 1,775	\$ 1,900	\$ 1,350	\$ 1,350	\$ -
Protective Equipment	\$ 1,070	\$ 900	\$ 1,350	\$ 1,350	\$ -
Expendable Equipment	\$ 2,738	\$ 3,000	\$ 2,200	\$ 2,200	\$ -
Street Name Signs	\$ 4,013	\$ 8,000	\$ 4,000	\$ 4,000	\$ -
Traffic Pavement Markings	\$ 26,321	\$ 10,000	\$ 6,530	\$ 6,530	\$ -
Traffic Signs & Post	\$ 8,448	\$ 10,000	\$ 4,000	\$ 4,000	\$ -
Gas & Oil	\$ 10,513	\$ 9,750	\$ 13,493	\$ 13,493	\$ -
Department Supplies	\$ 1,039	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Travel	\$ 348	\$ 500	\$ 350	\$ 350	\$ -
Cell Phone Stipend	\$ 1,389	\$ 1,824	\$ 1,824	\$ 1,824	\$ -
Wireless Air Cards	\$ 1,254	\$ 1,440	\$ 1,825	\$ 1,825	\$ -
Postage	\$ 100	\$ 100	\$ 120	\$ 120	\$ -
Electric Power	\$ 2,520	\$ 2,300	\$ 3,636	\$ 3,636	\$ -
Traffic Signal	\$ 8,506	\$ 8,620	\$ 8,600	\$ 8,600	\$ -
Natural Gas	\$ 400	\$ 405	\$ 455	\$ 455	\$ -
City Utilities	\$ 350	\$ 500	\$ 400	\$ 400	\$ -
B/G Contracted Services	\$ 1,228	\$ 1,340	\$ 1,233	\$ 1,233	\$ -
Maint Equipment	\$ 394	\$ -	\$ 500	\$ 500	\$ -
Maint Cmpst Software	\$ -	\$ 2,658	\$ 1,923	\$ 1,923	\$ -
Maint Traffic Signals	\$ 40,187	\$ 67,099	\$ 36,500	\$ 36,500	\$ -
Maint Auto	\$ 24,902	\$ 25,111	\$ 8,900	\$ 8,900	\$ -
Training	\$ 1,099	\$ 2,700	\$ 3,000	\$ 3,000	\$ -
Insurance Premiums	\$ 803	\$ 2,059	\$ 2,956	\$ 2,956	\$ -
Special Projects	\$ 13,520	\$ 282,990	\$ -	\$ -	\$ -
Contracted Services	\$ 23,863	\$ 40,810	\$ 36,500	\$ 36,500	\$ -
Professional Services	\$ 77	\$ -	\$ -	\$ -	\$ -
Transfer - Cap Reserve Fund	\$ 21,688	\$ 23,857	\$ 94,637	\$ 94,637	\$ -
Operations Total	\$ 198,545	\$ 508,863	\$ 237,282	\$ 237,282	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 489,856	\$ 862,923	\$ 694,417	\$ 694,417	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Traffic Operations (000)					
Traffic Signal Technician ^{1,2}	2	2	2	2	
Transportation Division Manager ²	0	0	1	1	
Signs & Markings (422)					
Crew Leader	1	1	1	1	
Traffic Signal Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	4	4	5	5	

¹Moved from Dept 555

²Reclassified

STATEMENT OF PURPOSE

The City of Salisbury utilizes buildings throughout the City for offices to support our organization. City Office Building houses Development Services, Human Resources, Code Enforcement, Engineering, City Administration, and Finance. City Hall houses Council Chambers, Communications, the Mayor's office, Council Administration, Clerks Office, and Parks and Recreation Administration. The former Wells Fargo building was purchased by the City in FY2023 and is currently undergoing remodeling for potential office and event space. Customer Service Center has offices and operations to support utility bill payment, Information Technology and Telecommunications. Park Avenue is used as the location for the Fire Marshall's office. Adjacent to the Park Avenue property is the Park Avenue Community Center, and West End Community Development is located within the West End Community property. These properties provide space for offices, meeting rooms, and required storage of documentation necessary for daily operations.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -
Operations					
Janitorial Supplies	\$ 2,428	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Gas & Oil	\$ 4,575	\$ 982	\$ 1,545	\$ 1,545	\$ -
Wireless Air Cards	\$ 456	\$ -	\$ 1,500	\$ 1,500	\$ -
Electric Power	\$ 261,113	\$ 263,250	\$ 310,828	\$ 310,828	\$ -
Natural Gas	\$ 19,712	\$ 19,168	\$ 23,735	\$ 23,735	\$ -
City Utilities	\$ 41,114	\$ 45,600	\$ 46,200	\$ 96,200	\$ -
Buildings & Grounds	\$ 117,470	\$ 116,327	\$ 91,990	\$ 91,990	\$ -
Price High School	\$ 9,945	\$ 15,250	\$ 13,450	\$ 13,450	\$ -
Amtrak Station	\$ 17,031	\$ 18,968	\$ 20,000	\$ 20,000	\$ -
Empire	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ -
B/G Contracted Services	\$ 242,723	\$ 222,026	\$ 248,873	\$ 248,873	\$ -
Maint Equipment	\$ 36,124	\$ 60	\$ -	\$ -	\$ -
Insurance Premiums	\$ 20,863	\$ 33,189	\$ 40,100	\$ 40,100	\$ -
Transfer - Cap Reserve Fund	\$ 17,477	\$ 19,225	\$ 13,750	\$ 13,750	\$ -
Operations Total	\$ 791,032	\$ 757,545	\$ 824,471	\$ 874,471	\$ -
Capital					
C O Roof / HVAC	\$ 42,721	\$ -	\$ -	\$ -	\$ -
C/O Buildings	\$ 430,578	\$ 1,646,030	\$ 15,000	\$ 40,000	\$ -
C O Bldg & Grnds	\$ -	\$ -	\$ 627,100	\$ -	\$ -
Capital Total	\$ 473,299	\$ 1,646,030	\$ 642,100	\$ 40,000	\$ -
Grand Total	\$ 1,264,331	\$ 2,403,575	\$ 1,466,571	\$ 914,471	\$ -

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
City Office Building (000)			
COB Duct Cleaning	\$ 15,000	\$ 15,000	\$ -
Parks Maint (256)			
Tennis/Pickleball Court Renovations	562,100	-	-
Metal Shelter with Concrete Pad	65,000	-	-
Makson (258)			
Moving and Maintenance Expenses -New Building	-	25,000	-
Total Capital Outlay	\$ 642,100	\$ 40,000	\$ -

STATEMENT OF PURPOSE

This property serves as an anchor for our downtown area and exemplifies the elements necessary for a robust downtown community – retail, commercial, and residential. The property has retail on the first floor and commercial space on the second and third floor. Fourth through seventh floors are residential units. By maintaining and administering the Plaza, the City continues to provide consistent economic vitality in the central business district.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -
Operations					
Electric Power	\$ 29,982	\$ 31,000	\$ 34,340	\$ 34,340	\$ -
City Utilities	\$ 14,317	\$ 14,900	\$ 13,000	\$ 13,000	\$ -
Buildings & Grounds	\$ 17,869	\$ 30,000	\$ 13,680	\$ 13,680	\$ -
B/G Contracted Services	\$ 73,423	\$ 85,233	\$ 57,923	\$ 57,923	\$ -
Maint Equipment	\$ 170	\$ 9	\$ -	\$ -	\$ -
Insurance Premiums	\$ 18,971	\$ 27,842	\$ 5,000	\$ 5,000	\$ -
Operations Total	\$ 154,733	\$ 188,984	\$ 123,943	\$ 123,943	\$ -
Capital					
C/O Buildings	\$ 2,249	\$ -	\$ -	\$ -	\$ -
Capital Total	\$ 2,249	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 156,982	\$ 188,984	\$ 123,943	\$ 123,943	\$ -

STATEMENT OF PURPOSE

The mission of the Salisbury Police Department is to safeguard life and property, preserve the peace, prevent and detect crime, enforce the law, and protect the rights of all citizens. The Department is committed to working in partnership with the community to identify and resolve issues that impact public safety through the use of the principles of Stratified Policing.

PERFORMANCE GOALS

1. To work toward reaching Strategic Goal 1; Improve Collaboration with External Partners and Stakeholder, SPD will work toward these efforts in FY2025/2026:
 - SPD will complete the BJA Byrne Criminal Justice Innovation grant and continue sustainability efforts; The West End Salisbury Transformed Empowered Neighborhood Development (WEST END) Project.
 - SPD will complete outreach to improve police-community relations in conjunction with the Chief's Citizen Advisory Board and other city departments funded with a Duke Energy Foundation grant through Cultivating Community Conversations.
2. To work toward reaching Strategic Goal 3; Enhanced Intelligence Operations and Investigations, SPD will work toward these efforts in FY2025/2026:
 - SPD will finalize an Investigative Standard Operating Procedures manual to include using solvability factors for case assignment in CID and the RRCIC.
 - SPD will continue to fund an effective evidentiary testing program to include private and state laboratories for timely evidence analysis for FY2025/2026.
3. To work toward reaching Strategic Goal 4; Improve Training and Professional Development of the Department Staff, SPD will work toward these efforts in FY2025/2026:
 - SPD will continue coordination with the City Manager, Human Resources, and Finance to fund a workable internal Career Development Plan employees can use to achieve their identified professional goals through training and experiential growth.
 - SPD will submit a budget that recognizes operational needs to maintain the level of service preferred by our community. SPD will complete an assessment of resources and present information to City Management and City Council regarding the complex needs for Salisbury's policing budget.
4. To work toward reaching Strategic Goal 5; Maintain a Quality Sworn and Civilian Workforce will work toward these efforts in FY2025/2026:
 - SPD will recruit and retain employees so sworn and non-sworn staffing levels reach and or maintain 95% of the fiscally authorized staffing by the end of 2025/2026 fiscal year.
 - SPD will work with City Human Resources, City Finance, and the city-retained Management and Personnel Services Group to ensure pay, benefits, and other incentives are comparable for the area market to ensure the SPD is competitive.
 - SPD will complete a structural assessment to effectively determine the staffing necessary to provide policing services to the Salisbury community as population grows over the next four to seven years.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Number of Sworn Officers (Authorized Positions)	83	87	91	95
All Part I Crimes Reported (homicide, assault, etc.)	88	95	95	88
Calls Resulting In A Dispatch (including officer initiated)	34,603	35,330	36,390	35,000
All Crimes Investigated by Investigations Division *	348	355	365	348
Part I Crimes Investigated By Investigations Division	227	232	242	227
Departmental Turn-Over Rate (Sworn Police Officers)	23%	14%	10%	8%
CID All Crimes Case Clearance Rate **	35%	52%	60%	70%
CID Part I Case Clearance Rate **	19%	33%	40%	50%

* Patrol investigates all crime. CID is used for extreme cases or where limited evidence exists (VCI, GEN)

** Defined as: cases cleared through arrest, unfounded cases, or when prosecution is declined

BUDGET REQUEST

	Actual	Budget	Requested	Mgr Recommends	Adopted
	FY23-24	FY24-25	FY25-26	FY25-26	FY25-26
Personnel					
Regular Salaries	\$ 500,090	\$ 583,956	\$ 682,548	\$ 682,548	\$ -
Overtime Salaries	\$ 2,653	\$ 500	\$ 500	\$ 500	\$ -
Part Time Salaries	\$ 84,300	\$ 76,133	\$ -	\$ -	\$ -
Law Officers Separation Allow	\$ 29,092	\$ 32,336	\$ 38,177	\$ 38,177	\$ -
FICA Tax	\$ 42,338	\$ 50,535	\$ 52,253	\$ 52,253	\$ -
Retirement	\$ 64,133	\$ 86,188	\$ 107,561	\$ 107,561	\$ -
Retirement-Sworn Law	\$ 16,800	\$ 23,097	\$ 27,269	\$ 27,269	\$ -
401(K) Employer Contribution	\$ 5,819	\$ 6,125	\$ 6,883	\$ 6,883	\$ -
Health Care	\$ 56,904	\$ 56,629	\$ 56,779	\$ 56,779	\$ -
Life Insurance	\$ 647	\$ 1,202	\$ 1,448	\$ 1,448	\$ -
Emp Sec Ins	\$ 1,448	\$ 1,934	\$ 2,011	\$ 2,011	\$ -
Workers Compensation	\$ 10,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Personnel Total	\$ 814,224	\$ 924,635	\$ 981,429	\$ 981,429	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Uniforms	\$ 887	\$ 2,450	\$ 1,200	\$ 1,200	\$ -
Department Supplies	\$ 50,693	\$ 39,358	\$ 39,958	\$ 39,958	\$ -
Armory Supplies	\$ 29,615	\$ 29,625	\$ 35,625	\$ 35,625	\$ -
Canine Unit	\$ 8,442	\$ 5,980	\$ 2,990	\$ 2,990	\$ -
Telephone	\$ 46,625	\$ 55,340	\$ 79,918	\$ 79,918	\$ -
Wireless Air Cards	\$ 50,596	\$ 42,400	\$ 45,025	\$ 45,025	\$ -
Electric Power	\$ 48,842	\$ 59,600	\$ 60,600	\$ 60,600	\$ -
Natural Gas	\$ 6,059	\$ 6,500	\$ 7,070	\$ 7,070	\$ -
City Utilities	\$ 5,537	\$ 6,200	\$ 6,800	\$ 6,800	\$ -
Printing	\$ 12	\$ 500	\$ 500	\$ 500	\$ -
Buildings & Grounds	\$ 32,809	\$ 18,639	\$ 18,091	\$ 18,091	\$ -
B/G Contracted Services	\$ 66,218	\$ 62,836	\$ 63,109	\$ 63,109	\$ -
Maint Equipment	\$ 3,946	\$ 1,250	\$ -	\$ -	\$ -
Maint Cmpst Software	\$ -	\$ 29,532	\$ 52,932	\$ 52,932	\$ -
Training	\$ 12,965	\$ 10,500	\$ 8,574	\$ 8,574	\$ -
Tactical Unit	\$ 16,162	\$ 17,000	\$ 15,000	\$ 15,000	\$ -
Copier Contract Expense	\$ 718	\$ 998	\$ 668	\$ 668	\$ -
Insurance Premiums	\$ 69,414	\$ 105,537	\$ 127,000	\$ 127,000	\$ -
Dues & Subscriptions	\$ 1,995	\$ 3,171	\$ 3,506	\$ 3,506	\$ -
Miscellaneous Expense	\$ 7,374	\$ 7,200	\$ 6,000	\$ 6,000	\$ -
Special Projects	\$ 32,749	\$ 10,000	\$ 5,000	\$ 5,000	\$ -
Crime Control	\$ 279	\$ -	\$ -	\$ -	\$ -
Police Accreditation	\$ 4,695	\$ 4,795	\$ 4,795	\$ 4,795	\$ -
Police Chaplaincy Program	\$ 265	\$ 300	\$ 300	\$ 300	\$ -
Professional Services	\$ 33,412	\$ 18,600	\$ 17,600	\$ 17,600	\$ -
Operations Total	\$ 530,308	\$ 538,311	\$ 602,261	\$ 602,261	\$ -
Capital					
Capital Outlay - Equipment	\$ 33,835	\$ 65,408	\$ -	\$ -	\$ -
C/O Buildings	\$ 47,820	\$ 50,000	\$ 50,000	\$ 25,000	\$ -
C O Bldg & Grnds	\$ -	\$ 77,760	\$ -	\$ -	\$ -
Capital Total	\$ 81,655	\$ 193,168	\$ 50,000	\$ 25,000	\$ -
Grand Total	\$ 1,426,187	\$ 1,656,114	\$ 1,633,690	\$ 1,608,690	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Administration (000)					
Police Chief	1	1	1	1	
Police Deputy Chief	1	1	1	1	
Police Major ³	0	0	1	1	
Senior Administration Specialist (Civilian) ¹	0	1	1	1	
Police Sergeant	1	1	1	1	
Management Analyst (Civilian) ²	1	1	0	0	
Police Fiscal Administrator (Civilian) ²	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	
TOTAL	4	5	6	6	

¹Position Added Mid-year

²Reclassified

³Moved from Dept 511

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Police Building Maintenance (301)			
SPD Building Renovations	\$ 50,000	\$ 25,000	\$ -
Total Capital Outlay	\$ 50,000	\$ 25,000	\$ -

STATEMENT OF PURPOSE

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BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 2,106,287	\$ 2,845,544	\$ 3,189,181	\$ 3,189,181	\$ -
Overtime Salaries	\$ 96,499	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
Part Time Salaries	\$ 34,333	\$ 122,308	\$ 48,050	\$ 48,050	\$ -
Law Officers Separation Allow	\$ 126,876	\$ 160,683	\$ 172,599	\$ 172,599	\$ -
FICA Tax	\$ 164,468	\$ 240,050	\$ 253,001	\$ 253,001	\$ -
Retirement	\$ 288,565	\$ 443,454	\$ 478,563	\$ 478,563	\$ -
Retirement-Sworn Law	\$ 75,319	\$ 114,772	\$ 123,288	\$ 123,288	\$ -
401(K) Employer Contribution	\$ 24,998	\$ 36,005	\$ 28,425	\$ 28,425	\$ -
Health Care	\$ 275,200	\$ 410,993	\$ 475,015	\$ 475,015	\$ -
Life Insurance	\$ 3,333	\$ 7,177	\$ 7,224	\$ 7,224	\$ -
Emp Sec Ins	\$ 8,664	\$ 10,399	\$ 10,992	\$ 10,992	\$ -
Workers Compensation	\$ 86,000	\$ 45,000	\$ 46,000	\$ 46,000	\$ -
Personnel Total	\$ 3,290,545	\$ 4,506,385	\$ 4,902,338	\$ 4,902,338	\$ -
Operations					
Uniforms	\$ 24,696	\$ 37,900	\$ 21,770	\$ 21,770	\$ -
Uniform Equipment	\$ 19,330	\$ 20,680	\$ 15,200	\$ 15,200	\$ -
Crime Prevention	\$ 17,569	\$ 9,800	\$ 4,500	\$ 4,500	\$ -
Department Supplies	\$ 9,124	\$ 11,500	\$ 11,500	\$ 11,500	\$ -
Crime Scene	\$ 5,815	\$ 8,000	\$ 10,000	\$ 10,000	\$ -
Postage	\$ 1,487	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Training	\$ 35,010	\$ 37,250	\$ 28,000	\$ 28,000	\$ -
Copier Contract Expense	\$ 8,244	\$ 14,477	\$ 7,716	\$ 7,716	\$ -
Dues & Subscriptions	\$ 65,530	\$ 60,616	\$ 57,528	\$ 57,528	\$ -
Information Fund	\$ 25,000	\$ 25,000	\$ 23,000	\$ 23,000	\$ -
Special Projects	\$ 334,838	\$ 405,317	\$ 17,000	\$ 17,000	\$ -
Contracted Services	\$ 44,962	\$ 47,845	\$ 17,530	\$ 17,530	\$ -
Professional Services	\$ 65,316	\$ 148,500	\$ 70,500	\$ 50,500	\$ -
Operations Total	\$ 656,920	\$ 828,385	\$ 285,744	\$ 265,744	\$ -
Capital					
Capital Outlay - Equipment	\$ 159,144	\$ 194,311	\$ 150,491	\$ 50,000	\$ -
Capital Total	\$ 159,144	\$ 194,311	\$ 150,491	\$ 50,000	\$ -
Grand Total	\$ 4,106,610	\$ 5,529,081	\$ 5,338,573	\$ 5,218,082	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Services Administration (000)					
Police Captain ¹	1	0	0	0	
Police Major ²	0	2	1	1	
Police Lieutenant ¹	3	2	1	1	
Police Sergeant ¹	4	4	5	5	
Police Corporal	3	3	4	4	
Police Officer ^{1,4}	19	19	22	20	
Downtown Liason (Civilian) ³	0	1	1	1	
Community Resource Advocate (Civilian) ³	0	1	1	1	
Crime Scene Investigator (Civilian) ⁴	1	1	2	1	
Project Safe Community Resource Coord (Civilian)	1	1	1	1	
Police Records Specialist (Civilian)	2	2	3	2	
Police Evidence Technican (Civilian) ³	0	0	1	1	
Community Project Coord (PT) ⁶	1	1	0	0	
Records & Accreditation Manager (Civilian)	1	1	1	1	
Downtown Officer (TPT)	1	1	1	1	
Evidence Technician (PT)	1	1	1	1	
Victim Witness Advocate (Civilian)	1	1	1	1	
Recuitment / Police Officer ¹	1	1	0	0	
Crime Analyst (Civilian)	2	2	2	2	
Senior Administration Specialist (Civilian) ⁵	0	0	1	1	
Community Resource Coord (Civilian)	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	43	45	50	46	

¹Reclassified

²Moved to Dept 514

³Position Added Mid-year

⁴New Position Request

⁵Move from Dept 516

⁶Position Eliminated - Grant Funded

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Crime Center (305)			
Fusus Enterprise Subscription	\$ 150,491	\$ 50,000	\$ -
Total Capital Outlay	\$ 150,491	\$ 50,000	\$ -

STATEMENT OF PURPOSE

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BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 3,156,166	\$ 3,668,369	\$ 3,865,309	\$ 3,865,309	\$ -
Overtime Salaries	\$ 313,235	\$ 180,000	\$ 180,000	\$ 180,000	\$ -
Part Time Salaries	\$ 25,240	\$ 153,308	\$ 9,972	\$ 9,972	\$ -
Law Officers Separation Allow	\$ 259,372	\$ 260,352	\$ 283,169	\$ 283,169	\$ -
FICA Tax	\$ 258,421	\$ 304,843	\$ 310,223	\$ 310,223	\$ -
Retirement	\$ 468,522	\$ 565,634	\$ 651,291	\$ 651,291	\$ -
Retirement-Sworn Law	\$ 164,200	\$ 185,970	\$ 202,267	\$ 202,267	\$ -
401(K) Employer Contribution	\$ 37	\$ 2,291	\$ -	\$ -	\$ -
Health Care	\$ 391,185	\$ 445,628	\$ 500,906	\$ 500,906	\$ -
Life Insurance	\$ 5,331	\$ 8,422	\$ 9,122	\$ 9,122	\$ -
Emp Sec Ins	\$ 9,803	\$ 12,464	\$ 12,702	\$ 12,702	\$ -
Workers Compensation	\$ 102,000	\$ 55,000	\$ 54,000	\$ 54,000	\$ -
Personnel Total	\$ 5,153,510	\$ 5,842,281	\$ 6,078,961	\$ 6,078,961	\$ -
Operations					
Uniforms	\$ 8,448	\$ 19,400	\$ 22,100	\$ 22,100	\$ -
Uniform Equipment	\$ 26,758	\$ 32,441	\$ 32,441	\$ 32,441	\$ -
Crime Prevention	\$ -	\$ 200	\$ -	\$ -	\$ -
Gas & Oil	\$ 212,598	\$ 202,000	\$ 216,300	\$ 216,300	\$ -
Department Supplies	\$ 1,625	\$ 3,200	\$ 3,200	\$ 3,200	\$ -
Public Safety Vehicle Equip	\$ 12,273	\$ 19,320	\$ 15,320	\$ 15,320	\$ -
Telephone	\$ -	\$ -	\$ 2,040	\$ 2,040	\$ -
Maint Equipment	\$ 3,000	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
Maint Radio	\$ -	\$ 1,700	\$ -	\$ -	\$ -
Maint Cmppt Software	\$ 7,048	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Maint Auto	\$ 103,620	\$ 61,000	\$ 60,000	\$ 60,000	\$ -
Vehicle Damage Repair	\$ -	\$ 347	\$ -	\$ -	\$ -
Training	\$ 37,370	\$ 42,172	\$ 38,800	\$ 38,800	\$ -
Copier Contract Expense	\$ 1,945	\$ 3,272	\$ 1,767	\$ 1,767	\$ -
Insurance Premiums	\$ 64,001	\$ 64,838	\$ 89,920	\$ 89,920	\$ -
Dues & Subscriptions	\$ 467	\$ 2,020	\$ 2,495	\$ 2,495	\$ -
Special Projects	\$ 70,267	\$ 43,219	\$ 11,770	\$ -	\$ -
Contracted Services	\$ 372,499	\$ 372,499	\$ 372,499	\$ 372,499	\$ -
Crime Control	\$ 474	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Professional Services	\$ 5,501	\$ 2,000	\$ 1,000	\$ 1,000	\$ -
Transfer - Cap Reserve Fund	\$ 795,577	\$ 875,135	\$ 802,584	\$ 802,584	\$ -
Operations Total	\$ 1,723,469	\$ 1,756,513	\$ 1,683,986	\$ 1,672,216	\$ -
Capital					
Capital Outlay - Equipment	\$ -	\$ 80,116	\$ 21,000	\$ 10,000	\$ -
Capital Total	\$ -	\$ 80,116	\$ 21,000	\$ 10,000	\$ -
Grand Total	\$ 6,876,979	\$ 7,678,910	\$ 7,783,947	\$ 7,761,177	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Field Operations (000)					
Evidence Custodian (Civilian) ²	1	0	0	0	
Senior Administration Specialist ^{3,4}	0	1	0	0	
Parking Control Specialist (PT) (Civilian) ¹	1	1	0	0	
Police Captain ²	1	0	0	0	
Police Major ²	0	1	1	1	
Police Lieutenant ²	3	1	1	4	
Police Sergeant ²	4	6	6	4	
Police Corporal	4	4	4	4	
Police Officer ²	<u>36</u>	<u>40</u>	<u>40</u>	<u>40</u>	
TOTAL	50	54	52	53	

¹PT Position Eliminated

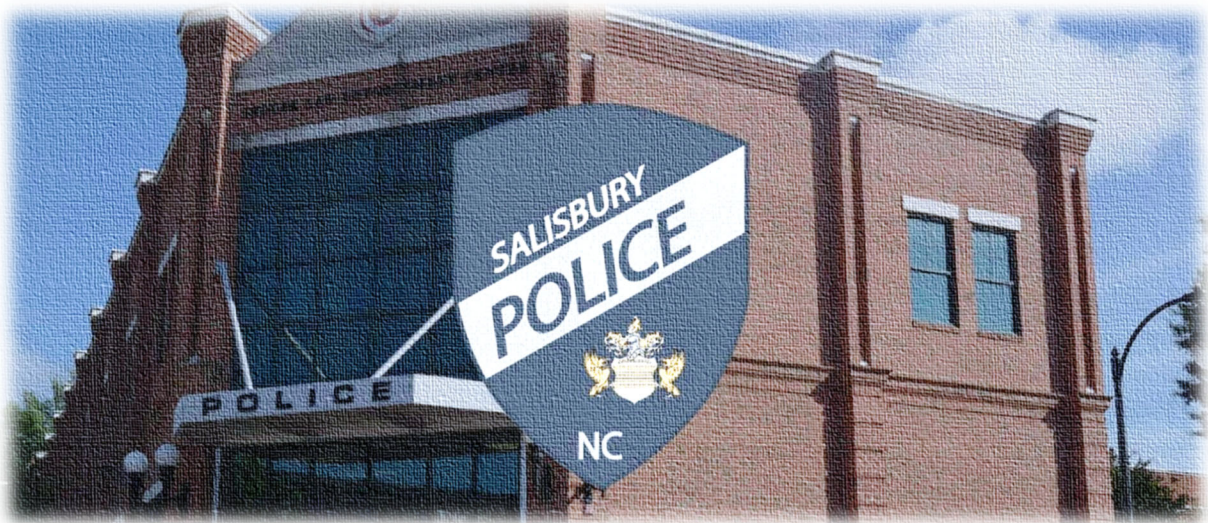
²Reclassified

³Position Added Mid-year

⁴Moved to Dept 511

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Police Field Operations - Admin (000)			
SRT Equipment Replacement	\$ 21,000	\$ 10,000	\$ -
Total Capital Outlay	\$ 21,000	\$ 10,000	\$ -



STATEMENT OF PURPOSE

To protect the quality of life for present and future generations through interaction with our community, compassionate service, and an atmosphere that encourages innovation, professionalism and diversity.

PERFORMANCE GOALS

1. Continued to develop the collaboration with the multiple internal and external stakeholders to enhance, expand and improve efficiency on the Special Events Permitting process for public safety and community engagement.
2. Continue to enhance the Emergency Management and planning role/efforts by conducting an annual Yearly Emergency Management training drill for City Officials.
3. Continue to be innovative, up to date record management software to incorporate performance measures, analytics, staffing and improve records management systems. Including vector evaluations, school of government bench marking and Fleetio.
4. The department will continue to expand on Career and Professional Development so that members develop to maximize their identified professional goals through training and instructional classes/certifications. The continued growth and development of members will benefit the city department and the community members.
5. Create sustainable educational and outreach opportunities provided throughout the year by offering fire prevention activities, fire-life and safety education programs at the local schools and colleges, as well as, the lunch mentoring program at Overton Elementary School. The new Station 3 will enhance these opportunities with a direct connection to Horizons via a walking path. Also, the new educational room in the Station will allow a unique outreach opportunity through a variety of means.
6. Updating and modifying employee benefits to attract and retain quality employees.
7. Increase fire department staff to meet the deployment expectations prior to our next rating and response evaluation in 2027-2028. With continued growth of the community, the increased call volume, the increased annexation will lead to greater needs of the fire department. This will lead to the necessary increases to meet the ISO requirements.
8. Meet North Carolina Building Code Council's fire code inspection and enforcement schedules for various occupancy types.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Workload				
Total Calls	10,334	10,834	11,334	N/A
Fires	259	275	290	N/A
Fire Related Calls for Service	32	50	65	N/A
Rescue and EMS Incidents	6,187	6,487	6,642	N/A
Hazardous Material Incidents	202	210	215	N/A
Calls for Service	942	1,000	1,123	N/A
Good Intent Calls	1,539	1,550	1,624	N/A
False Alarms	1,152	1,232	1,333	N/A
Severe Weather	14	20	25	N/A
Special Intent Calls	7	10	17	N/A
Average Training Hours per Firefighter per Day	4	4	4	2
CPR Saves (Civilians)	31	-	-	N/A

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 4,949,114	\$ 5,853,605	\$ 6,199,663	\$ 6,274,663	\$ -
Overtime Salaries	\$ 575,428	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Part Time Salaries	\$ 66,920	\$ 150,341	\$ 142,828	\$ 142,828	\$ -
FICA Tax	\$ 80,416	\$ 94,559	\$ 102,988	\$ 102,988	\$ -
Retirement	\$ 699,253	\$ 852,991	\$ 947,057	\$ 947,057	\$ -
401(K) Employer Contribution	\$ 244,112	\$ 312,677	\$ 329,982	\$ 329,982	\$ -
Health Care	\$ 716,678	\$ 861,770	\$ 960,305	\$ 960,305	\$ -
Life Insurance	\$ 7,386	\$ 13,987	\$ 14,860	\$ 14,860	\$ -
Emp Sec Ins	\$ 16,392	\$ 19,955	\$ 21,128	\$ 21,128	\$ -
Workers Compensation	\$ 176,000	\$ 95,000	\$ 100,000	\$ 100,000	\$ -
Personnel Total	\$ 7,531,699	\$ 8,654,885	\$ 9,218,811	\$ 9,293,811	\$ -
Operations					
Uniforms	\$ 47,891	\$ 50,688	\$ 65,929	\$ 65,929	\$ -
Protective Equipment	\$ 205,371	\$ 223,732	\$ 164,150	\$ 164,150	\$ -
Fire And Rescue Tools	\$ 18,079	\$ 25,030	\$ 24,500	\$ 24,500	\$ -
Gas & Oil	\$ 135,784	\$ 132,200	\$ 149,350	\$ 149,350	\$ -
Department Supplies	\$ 71,752	\$ 70,400	\$ 64,000	\$ 64,000	\$ -
Hose And Fittings	\$ 7,506	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
Travel	\$ 1,274	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Telephone	\$ -	\$ -	\$ 3,430	\$ 3,430	\$ -
Cell Phone Stipend	\$ 5,405	\$ 5,940	\$ 5,940	\$ 5,940	\$ -
Wireless Air Cards	\$ 10,413	\$ 8,950	\$ 7,755	\$ 7,755	\$ -
Postage	\$ 106	\$ -	\$ 200	\$ 200	\$ -
Electric Power	\$ 49,922	\$ 53,500	\$ 64,034	\$ 64,034	\$ -
Natural Gas	\$ 18,425	\$ 17,900	\$ 24,543	\$ 24,543	\$ -
City Utilities	\$ 15,265	\$ 17,700	\$ 17,100	\$ 17,100	\$ -
Buildings & Grounds	\$ 82,576	\$ 112,376	\$ 38,420	\$ 38,420	\$ -
B/G Contracted Services	\$ 34,906	\$ 42,120	\$ 63,265	\$ 63,265	\$ -
Maint Equipment	\$ 72,464	\$ 53,500	\$ 52,080	\$ 52,080	\$ -
Maint Cmpt Software	\$ -	\$ 25,944	\$ 72,953	\$ 72,953	\$ -
Maint Auto	\$ 159,516	\$ 115,000	\$ 132,000	\$ 132,000	\$ -
Vehicle Damage Repair	\$ -	\$ 1,106	\$ -	\$ -	\$ -
Training	\$ 55,436	\$ 57,500	\$ 58,439	\$ 58,439	\$ -
Copier Contract Expense	\$ 3,425	\$ 3,478	\$ 5,749	\$ 5,749	\$ -
Insurance Premiums	\$ 28,520	\$ 34,681	\$ 44,487	\$ 44,487	\$ -
Dues & Subscriptions	\$ 12,703	\$ 14,634	\$ 13,504	\$ 13,504	\$ -
Special Projects	\$ 11,247	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 23,771	\$ 17,358	\$ 17,000	\$ 17,000	\$ -
Transfer - Cap Reserve Fund	\$ 687,548	\$ 756,303	\$ 682,751	\$ 682,751	\$ -
Transfer to Capital Projects	\$ 910,000	\$ -	\$ -	\$ -	\$ -
Operations Total	\$ 2,669,304	\$ 1,853,040	\$ 1,784,579	\$ 1,784,579	\$ -
Capital					
Capital Outlay - Equipment	\$ 52,535	\$ 66,922	\$ -	\$ -	\$ -
C O Roof / HVAC	\$ 64,771	\$ -	\$ -	\$ -	\$ -
Capital Total	\$ 117,306	\$ 66,922	\$ -	\$ -	\$ -
Grand Total	\$ 10,318,310	\$ 10,574,847	\$ 11,003,390	\$ 11,078,390	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Fire Operations (350)					
Fire Chief	1	1	1	1	
Deputy Fire Chief	1	1	1	1	
Assistant Fire Marshal ²	0	1	1	1	
Senior Administrative Specialist	1	1	1	1	
Fire Division Chief ²	2	2	3	3	
Fire Battalion Chief ^{2,3}	3	4	4	3	
Logistics Captain ²	0	0	1	1	
Fire Captain ²	23	23	21	21	
Fire Engineer ²	18	15	21	21	
Firefighter/Sr. ³	36	38	33	33	
Firefighter (SAFER) ⁴	0	6	9	6	
Fire Inspector	0	1	3	2	
Firefighter Pool (TPT)	1	1	1	1	
Fire Marshal (366)					
Fire Division Chief ²	1	0	0	0	
Assistant Fire Marshal ²	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL ¹	88	94	100	95	

¹Department Reorganization

²Reclassified

³New Position Request

⁴New Position Request (Grant Funded)



STATEMENT OF PURPOSE

To manage, monitor, and maintain the state-of-the-art Salisbury/Rowan Countywide Telecommunications System in the areas of radio, 9-1-1 cable, and emergency services communications and to specify, recommend, and implement solutions for the city's communications needs.

PERFORMANCE GOALS

1. The radio system is a fully functional, 4-site 800 MHz simulcast city/county owned P25 System. Strive to keep the system performing at its optimal level.
2. Maintain the County Fire and EMS VHF Systems to its specification levels.
3. Continue working to enhance and maintain security at the tower site.
4. Continue working and support SRU with the Countywide SCADA network.
5. Maintain the backup communications Center in Kannapolis as well as the new console at the Telecommunication's shop.
7. Work with Motorola to obtain any training available for the radio system so that our shop can maintain the same.
8. Continue to provide the absolute best quality of service/customer service to our city departments and to our Rowan County customers.
9. Continue to work with, maintain, and support the Rowan County 9-1-1 Communications Center.
10. Continue to work with Rowan County on inter-local and maintenance agreements.
11. Work with Rowan County on designing a redundant prime site and update the microwave system for redundancy.
12. Work with Rowan on programming and activating the remaining 200 new public safety radios for the City and County.
13. Work with city departments to program and redistribute radios collected from fire and police to other city departments.
14. Work with Rowan on a new tower and shelter at Young's Mountain.
15. Work to ensure the BDA systems implemented in the City and County are designed, installed, commissioned, tested, and operated according to the requirements and specifications adopted by the Telecommunications Shop, the city and county, FCC requirements, NFPA, IFC, and other industry standards.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 221,120	\$ 245,905	\$ 240,245	\$ 240,245	\$ -
Overtime Salaries	\$ 428	\$ 750	\$ 750	\$ 750	\$ -
Part Time Salaries	\$ 10,214	\$ 25,159	\$ 25,365	\$ 25,365	\$ -
FICA Tax	\$ 16,897	\$ 20,794	\$ 20,376	\$ 20,376	\$ -
Retirement	\$ 28,023	\$ 33,644	\$ 34,584	\$ 34,584	\$ -
401(K) Employer Contribution	\$ 9,829	\$ 12,333	\$ 12,051	\$ 12,051	\$ -
Health Care	\$ 30,102	\$ 31,893	\$ 23,258	\$ 23,258	\$ -
Life Insurance	\$ 428	\$ 598	\$ 584	\$ 584	\$ -
Emp Sec Ins	\$ 774	\$ 917	\$ 898	\$ 898	\$ -
Workers Compensation	\$ 8,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Personnel Total	\$ 325,816	\$ 375,993	\$ 362,111	\$ 362,111	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Uniforms	\$ 501	\$ 475	\$ 744	\$ 744	\$ -
Gas & Oil	\$ 6,864	\$ 6,200	\$ 7,828	\$ 7,828	\$ -
Department Supplies	\$ 815	\$ 600	\$ 600	\$ 600	\$ -
Travel	\$ 1,475	\$ 1,300	\$ 1,000	\$ 1,000	\$ -
Telephone	\$ -	\$ -	\$ 486	\$ 486	\$ -
Cell Phone Stipend	\$ 1,848	\$ 1,848	\$ 924	\$ 924	\$ -
Wireless Air Cards	\$ 1,518	\$ 1,920	\$ 1,903	\$ 1,903	\$ -
Postage	\$ 223	\$ 250	\$ 250	\$ 250	\$ -
Electric Power	\$ 17,900	\$ 19,800	\$ 21,210	\$ 21,210	\$ -
Buildings & Grounds	\$ -	\$ 2,700	\$ 1,120	\$ 1,120	\$ -
B/G Contracted Services	\$ 1,742	\$ 2,394	\$ 2,950	\$ 2,950	\$ -
Maint Equipment	\$ 7,975	\$ 5,500	\$ 2,500	\$ 2,500	\$ -
Maint Radio	\$ 9,859	\$ 9,000	\$ 17,300	\$ 17,300	\$ -
Maint Cmpt Software	\$ -	\$ 1,104	\$ 2,402	\$ 2,402	\$ -
Maint Auto	\$ 1,533	\$ 920	\$ 1,000	\$ 1,000	\$ -
Training	\$ 22	\$ 700	\$ -	\$ -	\$ -
Copier Contract Expense	\$ 479	\$ 489	\$ 464	\$ 464	\$ -
Insurance Premiums	\$ 2,469	\$ 3,807	\$ 5,600	\$ 5,600	\$ -
Dues & Subscriptions	\$ 189	\$ 275	\$ 1,605	\$ 1,605	\$ -
Miscellaneous Expense	\$ 10	\$ 150	\$ 150	\$ 150	\$ -
Special Projects	\$ 27,686	\$ 68,113	\$ 73,640	\$ 73,640	\$ -
Contracted Services	\$ 296,060	\$ 337,008	\$ 311,899	\$ 311,899	\$ -
Inv - Telecom Purchases	\$ 44,637	\$ -	\$ -	\$ -	\$ -
Inventory Issues	\$ (44,637)	\$ -	\$ -	\$ -	\$ -
Transfer - Cap Reserve Fund	\$ 68,442	\$ 75,287	\$ 55,879	\$ 55,879	\$ -
Operations Total	\$ 447,609	\$ 539,840	\$ 511,454	\$ 511,454	\$ -
Capital					
Capital Outlay - Equipment	\$ 99,599	\$ -	\$ -	\$ -	\$ -
Capital Total	\$ 99,599	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 873,024	\$ 915,833	\$ 873,565	\$ 873,565	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Telecommunications Manager	1	1	1	1	
Telecommunications Technician	1	1	1	1	
Telecommunications Equip Technician	1	1	1	1	
Senior Administrative Specialist (TPT)	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	4	4	4	4	

STATEMENT OF PURPOSE

To provide the City with support services associated with maintaining viable space from which city operations can occur. To manage the preventative maintenance of city facilities. To remain actively involved in capital improvement projects throughout the City for various departments, as projects arise and funding is available.

PERFORMANCE GOALS

1. Carry out repairs for all facility infrastructure as needed.
2. Complete projects in a timely and efficient manner.

PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected	Goal
Workload				
Square Feet Maintained	532,806	558,851	539,515	N/A
Average Age of Facilities (years)	51	52	51	N/A
Square Feet Maintained Per FTE	88,801	79,836	77,074	N/A

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 320,508	\$ 340,194	\$ 374,641	\$ 374,641	\$ -
Overtime Salaries	\$ 7,995	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
FICA Tax	\$ 24,485	\$ 26,406	\$ 29,042	\$ 29,042	\$ -
Retirement	\$ 41,596	\$ 47,085	\$ 54,481	\$ 54,481	\$ -
401(K) Employer Contribution	\$ 13,166	\$ 17,260	\$ 18,983	\$ 18,983	\$ -
Health Care	\$ 48,751	\$ 62,438	\$ 67,340	\$ 67,340	\$ -
Life Insurance	\$ 618	\$ 834	\$ 920	\$ 920	\$ -
Emp Sec Ins	\$ 1,204	\$ 1,160	\$ 1,277	\$ 1,277	\$ -
Workers Compensation	\$ 12,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Personnel Total	\$ 470,322	\$ 506,377	\$ 557,684	\$ 557,684	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Uniforms	\$ 1,309	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Expendable Equipment	\$ 3,786	\$ 3,375	\$ 3,000	\$ 3,000	\$ -
Gas & Oil	\$ 9,918	\$ 11,500	\$ 10,300	\$ 10,300	\$ -
Department Supplies	\$ 543	\$ 351	\$ 700	\$ 700	\$ -
Telephone	\$ 315	\$ 300	\$ 300	\$ 300	\$ -
Cell Phone Stipend	\$ 1,769	\$ 2,148	\$ 1,848	\$ 1,848	\$ -
Wireless Air Cards	\$ 15	\$ 2,680	\$ 1,764	\$ 1,764	\$ -
Buildings & Grounds	\$ 238	\$ 10,173	\$ 300	\$ 300	\$ -
Maint Equipment	\$ 929	\$ 500	\$ 250	\$ 250	\$ -
Maint Radio	\$ 194	\$ -	\$ 225	\$ 225	\$ -
Maint Cmpt Software	\$ -	\$ 1,932	\$ 3,374	\$ 3,374	\$ -
Maint Auto	\$ 1,783	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Vehicle Damage Repair	\$ -	\$ 5,980	\$ -	\$ -	\$ -
Training	\$ 330	\$ 1,090	\$ 1,348	\$ 1,348	\$ -
Insurance Premiums	\$ 1,333	\$ 1,337	\$ 1,800	\$ 1,800	\$ -
Dues & Subscriptions	\$ -	\$ 150	\$ -	\$ -	\$ -
Special Projects	\$ 4,985	\$ 552,411	\$ 21,000	\$ 21,000	\$ -
Transfer - Cap Reserve Fund	\$ 10,270	\$ 11,297	\$ 24,447	\$ 24,447	\$ -
Operations Total	\$ 37,717	\$ 610,724	\$ 76,156	\$ 76,156	\$ -
Capital					
C O Roof / HVAC	\$ -	\$ 250,000	\$ 420,000	\$ 286,644	\$ -
Capital Total	\$ -	\$ 250,000	\$ 420,000	\$ 286,644	\$ -
Grand Total	\$ 508,039	\$ 1,367,101	\$ 1,053,840	\$ 920,484	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Capital Facilities Project Manager	1	1	1	1	
Bldg Maintenance Supervisor	1	1	1	1	
Facilities Maintenance Supervisor	1	1	1	1	
Blg Trades Specialist	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	
TOTAL	6	6	6	6	

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Roof/HVAC Replacement	\$ 420,000	\$ 286,644	\$ -
Total Capital Outlay	\$ 420,000	\$ 286,644	\$ -

STATEMENT OF PURPOSE

To provide lighting on public streets and municipal property.

PERFORMANCE GOALS

1. Administer citizen requests for improved street lighting in accordance with the City's neighborhood street lighting petition policy.
2. Improve street lighting along thoroughfares in accordance with approved funding.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -
Operations					
Postage	\$ 33	\$ -	\$ 40	\$ 40	\$ -
Street Lighting	\$ 622,544	\$ 730,978	\$ 730,045	\$ 730,045	\$ -
Special Projects	\$ 15,970	\$ 11,580	\$ -	\$ -	\$ -
Operations Total	\$ 638,547	\$ 742,558	\$ 730,085	\$ 730,085	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 638,547	\$ 742,558	\$ 730,085	\$ 730,085	\$ -



STATEMENT OF PURPOSE

To provide a centralized source of transportation engineering services for the City. Primary duties include traffic engineering, administering special projects related to highway, bicycle and pedestrian mobility, safety and efficiency, management of public rights-of-way, and serving as liaison to the Cabarrus-Rowan MPO, and NCDOT.

PERFORMANCE GOALS

1. Manage the signal system to ensure compliance with standards and establish efficient timing plans.
2. Address citizen requests concerning traffic related issues.
3. Coordinate efforts with Cabarrus-Rowan MPO.
4. Design and manage various grants and construction projects.
5. Coordinate projects with NCDOT.
6. Administer downtown ROW use permits and encroachment requests.
7. Administer street and alley closings in accordance with general statutes.
8. Manage the Powell Bill Program and Bridge Inspection Program.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 356,533	\$ 498,058	\$ 453,665	\$ 453,665	\$ -
Overtime Salaries	\$ 4,726	\$ 6,000	\$ 2,500	\$ 2,500	\$ -
Part Time Salaries	\$ -	\$ -	\$ 71,797	\$ 71,797	\$ -
FICA Tax	\$ 26,314	\$ 42,824	\$ 40,388	\$ 40,388	\$ -
Retirement	\$ 45,650	\$ 76,356	\$ 65,461	\$ 65,461	\$ -
401(K) Employer Contribution	\$ 15,904	\$ 27,989	\$ 22,808	\$ 22,808	\$ -
Health Care	\$ 40,474	\$ 48,459	\$ 55,074	\$ 55,074	\$ -
Life Insurance	\$ 628	\$ 1,393	\$ 1,135	\$ 1,135	\$ -
Emp Sec Ins	\$ 1,474	\$ 1,939	\$ 1,827	\$ 1,827	\$ -
Workers Compensation	\$ 12,000	\$ 7,000	\$ 6,000	\$ 6,000	\$ -
Personnel Total	\$ 503,703	\$ 710,018	\$ 720,655	\$ 720,655	\$ -
Operations					
Gas & Oil	\$ 2,641	\$ 3,700	\$ 3,811	\$ 3,811	\$ -
Department Supplies	\$ 4,847	\$ 4,000	\$ 4,511	\$ 4,511	\$ -
Travel	\$ 1,909	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Telephone	\$ -	\$ -	\$ 690	\$ 690	\$ -
Cell Phone Stipend	\$ 1,944	\$ 2,366	\$ 3,912	\$ 3,912	\$ -
Wireless Air Cards	\$ 456	\$ 480	\$ 457	\$ 457	\$ -
Postage	\$ 239	\$ 500	\$ 200	\$ 200	\$ -
Maint Cmpst Software	\$ -	\$ 1,656	\$ 2,889	\$ 2,889	\$ -
Maint Auto	\$ 1,067	\$ 500	\$ 250	\$ 250	\$ -
Advertising	\$ 1,340	\$ 500	\$ 1,000	\$ 1,000	\$ -
Training	\$ 1,821	\$ 3,000	\$ 2,000	\$ 2,000	\$ -
Copier Contract Expense	\$ 2,055	\$ 1,840	\$ 1,873	\$ 1,873	\$ -
Insurance Premiums	\$ 556	\$ 371	\$ 1,934	\$ 1,934	\$ -
Dues & Subscriptions	\$ 10,158	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Special Projects	\$ 949,950	\$ 9,575,391	\$ 4,390,374	\$ 4,390,374	\$ -
Contracted Services	\$ 31,469	\$ 33,000	\$ 31,469	\$ 31,469	\$ -
Professional Services	\$ 13,905	\$ 25,000	\$ 12,952	\$ 12,952	\$ -
Transfer - Cap Reserve Fund	\$ 17,503	\$ 19,254	\$ 17,665	\$ 17,665	\$ -
Operations Total	\$ 1,041,860	\$ 9,682,558	\$ 4,486,987	\$ 4,486,987	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,545,563	\$ 10,392,576	\$ 5,207,642	\$ 5,207,642	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Engineering Director ¹	1	0	0	0	
Transportation Director ¹	0	1	1	1	
Assistant Transportation Director ²	0	1	0	0	
Engineer ³	2	2	1	1	
Engineer Specialist	1	1	1	1	
Engineer Manager ³	0	0	1	1	
Traffic Engineer Coordinator	1	1	1	1	
Administrative Specialist ⁴	1	1	0	0	
Engineer Specialist (PT) ⁵	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	
TOTAL	6	7	6	6	

¹Reclassified

²Position Eliminated

³Reclassified

⁴Moved to Dept 500

⁵New Position Request

STATEMENT OF PURPOSE

To serve as the central management and administration source for activities and operations related to the Public Works Department including Fleet Management, Facilities Maintenance, Solid Waste Management, Grounds Maintenance, Street Division and Sign Operations, Stormwater Utilities, and Cemetery services.

PERFORMANCE GOALS

1. Research and development of new technologies and operations to provide comprehensive and effective services.
2. To implement a new work order system streamlining departmental processes resulting in more effective internal operations allowing cost reduction and enhanced, more efficient services to citizens.
3. To develop and implement a Sustainability Program improving both internal and external City-wide sustainability efforts reducing our carbon foot print, fuel consumption, and equipment maintenance costs while providing support, education, and resources to citizens and staff allowing a decreased environmental impact and a cleaner future.
4. To be responsive to the needs of both citizens and internal divisions and departments to provide excellent customer service.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 333,060	\$ 390,033	\$ 423,672	\$ 423,672	\$ -
Overtime Salaries	\$ 2,796	\$ 3,100	\$ 1,200	\$ 1,200	\$ -
Part Time Salaries	\$ -	\$ 1,860	\$ -	\$ -	\$ -
FICA Tax	\$ 19,447	\$ 30,218	\$ 32,503	\$ 32,503	\$ -
Retirement	\$ 41,823	\$ 53,877	\$ 60,969	\$ 60,969	\$ -
401(K) Employer Contribution	\$ 14,636	\$ 19,750	\$ 21,245	\$ 21,245	\$ -
Health Care	\$ 40,315	\$ 42,256	\$ 51,756	\$ 51,756	\$ -
Life Insurance	\$ 638	\$ 913	\$ 986	\$ 986	\$ -
Emp Sec Ins	\$ 1,130	\$ 1,264	\$ 1,370	\$ 1,370	\$ -
Workers Compensation	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Personnel Total	\$ 463,845	\$ 548,271	\$ 598,701	\$ 598,701	\$ -
Operations					
Uniforms	\$ 2,282	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Department Supplies	\$ 1,295	\$ 2,880	\$ 2,000	\$ 2,000	\$ -
Travel	\$ 543	\$ 1,100	\$ 1,500	\$ 1,500	\$ -
Telephone	\$ -	\$ -	\$ 1,539	\$ 1,539	\$ -
Cell Phone Stipend	\$ 1,344	\$ 1,344	\$ -	\$ -	\$ -
Wireless Air Cards	\$ -	\$ 460	\$ 882	\$ 882	\$ -
Postage	\$ 16	\$ 123	\$ 50	\$ 50	\$ -
City Utilities	\$ 231	\$ 400	\$ 300	\$ 300	\$ -
Buildings & Grounds	\$ 12,731	\$ 5,751	\$ 7,500	\$ 7,500	\$ -
B/G Contracted Services	\$ 6,420	\$ 6,297	\$ 6,085	\$ 6,085	\$ -
Maint Cmnt Software	\$ -	\$ 6,900	\$ 11,750	\$ 11,750	\$ -
Training	\$ 2,275	\$ 3,130	\$ 3,000	\$ 3,000	\$ -
Copier Contract Expense	\$ 1,108	\$ 1,017	\$ 1,003	\$ 1,003	\$ -
Dues & Subscriptions	\$ 1,384	\$ 895	\$ 1,000	\$ 1,000	\$ -
Miscellaneous Expense	\$ 2,818	\$ 800	\$ 1,500	\$ 1,500	\$ -
Special Projects	\$ 7,300	\$ 42,660	\$ -	\$ -	\$ -
Professional Services	\$ 216	\$ -	\$ -	\$ -	\$ -
Transfer - Cap Reserve Fund	\$ 832	\$ 915	\$ 2,300	\$ 2,300	\$ -
Operations Total	\$ 40,795	\$ 77,172	\$ 42,909	\$ 42,909	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 504,640	\$ 625,443	\$ 641,610	\$ 641,610	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Public Works Director	1	1	1	1	
Sustainability Coordinator	1	1	1	1	
Landscape Architect	1	1	1	1	
Public Works Eng Technician	1	1	1	1	
Senior Administrative Specialist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	5	5	5	5	



STATEMENT OF PURPOSE

To manage the maintenance and improvements to infrastructure including pavement, sidewalks, bridges, and curbing inside of city-maintained rights-of-way. Administers maintenance projects with revenue received from the State of North Carolina through the Powell Bill Fund. Removes snow and ice during inclement weather. Assist other departments with maintenance, construction, and general labor as needed.

PERFORMANCE GOALS

Administration (000)

- Plan, design, budget, direct, and support the construction and maintenance of city streets and sidewalks.
- Coordinate with to ensure proper maintenance to all city-maintained bridges.
- Oversee Stormwater Utility.
- Oversee the collection and disposal of solid waste and recycling.
- Oversee operational responses during inclement weather.

Street Maintenance (420)

- Perform maintenance to city streets and parking facilities not covered under the guidelines of Powell Bill Funding.
- Perform paving and patching to street cuts as a result of the work efforts of various utilities.

Concrete Construction (421)

- Provide maintenance and repair to city sidewalks, driveways, and curbs and stay within our budget.
- Respond to requests from contractors and property owners to install or repair new concrete facilities.

Streets Miscellaneous Activities (425)

- Provide general labor and support to other city divisions and departments.

Powell Bill Paving & Resurfacing (426)

- Provide maintenance, repairs, and paving to the City's 172 miles of streets as defined by budget funding.

Powell Bill Bridge Maintenance/Snow (427)

- Provide maintenance to the decking, pavement, and related bridge facilities.
- Maintain streets, walks, and parking facilities in a passable condition during periods of snow and ice.

Powell Bill-Concrete Construction (429)

- Provide maintenance, repair, and installation to city curb and gutter, sidewalks, and bike pathways.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
Workload	Actual	Estimate	Projected	Goal
Lane Miles of Streets Paved	8.37	8.34	8.00	8.50
Lane Miles of Streets Maintained	355	366	370	N/A
Repairs Made by Street Division	260	285	300	350
Potholes Filled	326	345	350	375
Sidewalks Installed, LF	2,350	2,750	2,750	2,500
Curb & Gutter Installed, LF	560	225	250	250
Efficiency				
Cost Per Lane Miles of Streets Paved	\$142,940	\$128,231	\$137,500	N/A
Cost Per 100 Potholes Filled	\$8,400	\$8,450	\$8,700	N/A
Effectiveness				
ITRE Rating (Most Recent)	71.00	71.50	72.00	80.00

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 569,428	\$ 652,262	\$ 694,785	\$ 694,785	\$ -
Overtime Salaries	\$ 8,803	\$ 11,900	\$ 11,900	\$ 11,900	\$ -
FICA Tax	\$ 42,323	\$ 50,809	\$ 54,062	\$ 54,062	\$ -
Retirement	\$ 73,138	\$ 90,590	\$ 101,409	\$ 101,409	\$ -
401(K) Employer Contribution	\$ 25,598	\$ 33,209	\$ 35,335	\$ 35,335	\$ -
Health Care	\$ 101,130	\$ 114,238	\$ 121,874	\$ 121,874	\$ -
Life Insurance	\$ 1,039	\$ 1,630	\$ 1,737	\$ 1,737	\$ -
Emp Sec Ins	\$ 1,999	\$ 2,263	\$ 2,412	\$ 2,412	\$ -
Workers Compensation	\$ 24,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Personnel Total	\$ 847,458	\$ 968,901	\$ 1,035,514	\$ 1,035,514	\$ -
Operations					
Uniforms	\$ 5,528	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Expendable Equipment	\$ 15,307	\$ 14,700	\$ 12,080	\$ 12,080	\$ -
Drive & Walk Paving	\$ 35,726	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
Construction	\$ 4,198	\$ 7,900	\$ 6,000	\$ 6,000	\$ -
Snow Materials	\$ 9,886	\$ 9,726	\$ 8,795	\$ 8,795	\$ -
Materials New Streets	\$ 25,268	\$ 20,000	\$ 25,000	\$ 25,000	\$ -
Materials St Maint	\$ 39,750	\$ 39,000	\$ 39,000	\$ 39,000	\$ -
Materials - Concrete	\$ 19,020	\$ 30,500	\$ 24,900	\$ 24,900	\$ -
Gas & Oil	\$ 78,424	\$ 81,556	\$ 77,250	\$ 77,250	\$ -
Department Supplies	\$ 4,035	\$ 2,250	\$ 2,250	\$ 2,250	\$ -
Travel	\$ -	\$ 800	\$ 800	\$ 800	\$ -
Cell Phone Stipend	\$ 2,148	\$ 2,148	\$ 3,192	\$ 3,192	\$ -
Wireless Air Cards	\$ -	\$ -	\$ 2,205	\$ 2,205	\$ -
Electric Power	\$ 3,911	\$ 4,200	\$ 5,252	\$ 5,252	\$ -
Natural Gas	\$ 2,823	\$ 2,200	\$ 3,535	\$ 3,535	\$ -
City Utilities	\$ 3,090	\$ 3,800	\$ 2,900	\$ 2,900	\$ -
Buildings & Grounds	\$ 8,014	\$ 8,850	\$ 5,000	\$ 5,000	\$ -
B/G Contracted Services	\$ 5,300	\$ 5,166	\$ 5,006	\$ 5,006	\$ -
Maint Equipment	\$ 74,251	\$ 44,000	\$ 45,500	\$ 45,500	\$ -
Maint Radio	\$ 131	\$ 312	\$ 350	\$ 350	\$ -
Maint Auto	\$ 80,077	\$ 39,000	\$ 45,000	\$ 45,000	\$ -
Vehicle Damage Repair	\$ -	\$ 4,219	\$ -	\$ -	\$ -
Street Maintenance	\$ 1,099,756	\$ 1,025,000	\$ 1,100,000	\$ 1,100,000	\$ -
Training	\$ 586	\$ 4,000	\$ 3,350	\$ 3,350	\$ -
Copier Contract Expense	\$ 428	\$ 494	\$ 419	\$ 419	\$ -
Insurance Premiums	\$ 29,544	\$ 26,398	\$ 32,850	\$ 32,850	\$ -
Dues & Subscriptions	\$ 487	\$ 1,000	\$ 750	\$ 750	\$ -
Miscellaneous Expense	\$ 3,270	\$ 2,000	\$ 3,000	\$ 3,000	\$ -
Special Projects	\$ 253,311	\$ 74,049	\$ 146,000	\$ 146,000	\$ -
Contracted Services	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -
Professional Services	\$ 4,027	\$ 19,444	\$ 1,000	\$ 1,000	\$ -
Transfer - Cap Reserve Fund	\$ 251,552	\$ 276,708	\$ 386,017	\$ 386,017	\$ -
Operations Total	\$ 2,059,848	\$ 1,791,920	\$ 2,779,901	\$ 2,779,901	\$ -
Capital					
Capital Outlay - Equipment	\$ 3,028	\$ 9,470	\$ -	\$ -	\$ -
Capital Total	\$ 3,028	\$ 9,470	\$ -	\$ -	\$ -
Grand Total	\$ 2,910,334	\$ 2,770,291	\$ 3,815,415	\$ 3,815,415	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Administration (000)					
Public Works Operations Manager	1	1	1	1	
Maint Operations Manager	1	1	1	1	
Street Maintenance (420)					
Crew Leader	3	3	3	3	
Construct Maintenance Worker	4	4	4	4	
Concrete Construction (421)					
Construct Maintenance Worker	1	1	1	1	
Street Misc. Activities (425)					
Crew Leader	1	1	1	1	
Powell Bill-Street Maintenance (427)					
Construct Maintenance Worker	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	12	12	12	12	

STATEMENT OF PURPOSE

To manage the collection and disposal of yard waste inside the City in compliance with federal and state regulations.

PERFORMANCE GOALS

To provide weekly limb and bagged yard debris collection citywide to coincide with the solid waste and recycling collection. Process and dispose of material within DENR regulations as cost efficient as possible.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 159,482	\$ 222,123	\$ 227,946	\$ 227,946	\$ -
Overtime Salaries	\$ 4,125	\$ 5,400	\$ 5,400	\$ 5,400	\$ -
FICA Tax	\$ 11,673	\$ 17,406	\$ 17,851	\$ 17,851	\$ -
Retirement	\$ 20,649	\$ 31,035	\$ 33,485	\$ 33,485	\$ -
401(K) Employer Contribution	\$ 7,147	\$ 11,377	\$ 11,668	\$ 11,668	\$ -
Health Care	\$ 36,201	\$ 51,460	\$ 43,252	\$ 43,252	\$ -
Life Insurance	\$ 285	\$ 555	\$ 571	\$ 571	\$ -
Emp Sec Ins	\$ 561	\$ 772	\$ 794	\$ 794	\$ -
Workers Compensation	\$ 8,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Personnel Total	\$ 248,123	\$ 345,128	\$ 345,967	\$ 345,967	\$ -
Operations					
Uniforms	\$ 1,845	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Expendable Equipment	\$ 1,055	\$ 750	\$ 750	\$ 750	\$ -
Gas & Oil	\$ 48,818	\$ 68,000	\$ 53,560	\$ 53,560	\$ -
Wireless Air Cards	\$ 4,103	\$ 5,100	\$ -	\$ -	\$ -
Maint Equipment	\$ 3,316	\$ 1,246	\$ 1,500	\$ 1,500	\$ -
Maint Auto	\$ 118,722	\$ 25,120	\$ 29,750	\$ 29,750	\$ -
Vehicle Damage Repair	\$ -	\$ 7,180	\$ -	\$ -	\$ -
Insurance Premiums	\$ 6,251	\$ 8,501	\$ 9,946	\$ 9,946	\$ -
Special Projects	\$ -	\$ 7,500	\$ -	\$ -	\$ -
Contracted Services	\$ 117,117	\$ 126,500	\$ 126,500	\$ 126,500	\$ -
Transfer - Cap Reserve Fund	\$ 121,506	\$ 133,656	\$ 189,812	\$ 189,812	\$ -
Operations Total	\$ 422,732	\$ 386,053	\$ 414,318	\$ 414,318	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 670,854	\$ 731,181	\$ 760,285	\$ 760,285	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Limb/Yard Waste Collection (423)					
Construct Maintenance Worker ^{1,2}	4	3	3	3	
Sr Construction Maintenance Worker ²	<u>0</u>	<u>2</u>	<u>2</u>	<u>2</u>	
TOTAL	4	5	5	5	

¹New Position

²Reclassified

STATEMENT OF PURPOSE

To operate, maintain and develop seven municipal cemeteries totaling 79.65 acres of publicly controlled burial grounds.

PERFORMANCE GOALS

1. Observe conditions of all cemeteries and report anything that needs to be addressed to the Grounds Maintenance Supervisor so he can schedule maintenance. This could include filling in low graves and requests by plot owners. This ensures that the City maintains well-groomed cemetery properties.
2. Provide prompt and courteous service to funeral directors and bereaved families in regard to interments and related services.
3. Assist public walk-ins with location of graves.
4. Promote columbarium services and plan future expansions.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 64,414	\$ 70,210	\$ 54,284	\$ 54,284	\$ -
FICA Tax	\$ 5,027	\$ 5,371	\$ 4,153	\$ 4,153	\$ -
Retirement	\$ 8,153	\$ 9,577	\$ 7,790	\$ 7,790	\$ -
401(K) Employer Contribution	\$ 2,809	\$ 3,510	\$ 2,714	\$ 2,714	\$ -
Health Care	\$ 9,070	\$ 9,466	\$ 8,050	\$ 8,050	\$ -
Life Insurance	\$ 130	\$ 176	\$ 136	\$ 136	\$ -
Emp Sec Ins	\$ 215	\$ 244	\$ 188	\$ 188	\$ -
Workers Compensation	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Personnel Total	\$ 91,818	\$ 99,554	\$ 78,315	\$ 78,315	\$ -
Operations					
Uniforms	\$ 504	\$ 500	\$ 500	\$ 500	\$ -
Expendable Equipment	\$ 2,046	\$ 1,500	\$ 1,785	\$ 1,785	\$ -
Gas & Oil	\$ 1,123	\$ 1,500	\$ 1,545	\$ 1,545	\$ -
Department Supplies	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Telephone	\$ 216	\$ 225	\$ 588	\$ 588	\$ -
Postage	\$ 122	\$ 110	\$ 100	\$ 100	\$ -
Electric Power	\$ 2,920	\$ 2,700	\$ 4,242	\$ 4,242	\$ -
Natural Gas	\$ 666	\$ 750	\$ 859	\$ 859	\$ -
City Utilities	\$ 4,635	\$ 4,600	\$ 4,700	\$ 4,700	\$ -
Buildings & Grounds	\$ 4,003	\$ 4,000	\$ 3,500	\$ 3,500	\$ -
Maint Old Cemeteries	\$ -	\$ 2,110	\$ -	\$ -	\$ -
B/G Contracted Services	\$ 1,597	\$ 1,677	\$ 1,799	\$ 1,799	\$ -
Maint Auto	\$ 50	\$ 800	\$ 265	\$ 265	\$ -
Training	\$ -	\$ 500	\$ 450	\$ 450	\$ -
Copier Contract Expense	\$ 12	\$ 6	\$ 8	\$ 8	\$ -
Insurance Premiums	\$ 738	\$ 774	\$ 911	\$ 911	\$ -
Dues & Subscriptions	\$ 75	\$ 75	\$ 125	\$ 125	\$ -
Special Projects	\$ -	\$ 20,900	\$ 55,500	\$ 55,500	\$ -
Contracted Services	\$ 8,200	\$ 3,080	\$ 10,000	\$ 10,000	\$ -
Operations Total	\$ 27,409	\$ 46,307	\$ 87,377	\$ 87,377	\$ -

	Actual FY22-23	Budget FY23-24	Requested FY24-25	Mgr Recommends FY24-25	Adopted FY24-25
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 119,227	\$ 145,861	\$ 165,692	\$ 165,692	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Cemetery Administrator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	1	1	1	1	



STATEMENT OF PURPOSE

To manage the collection and disposal of solid waste and recyclable material inside the City in compliance with federal and state regulations. Educate the public on sustainable practices to increase recycling and minimize material that is disposed of at the Rowan County Landfill.

PERFORMANCE GOALS

1. Protect the public health, safety, and welfare by collecting and disposing solid waste and recycling material efficiently and in compliance with federal and state regulations.
2. Improve citywide recycling efforts and promote sustainable practices.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Garbage Collected, Tons	10,671	11,000	11,500	11,000
Recycling Collected, Tons	1,582	1,700	1,900	1,900

BUDGET REQUEST

	Actual	Budget	Requested	Mgr Recommends	Adopted
	FY23-24	FY24-25	FY25-26	FY25-26	FY25-26
Personnel					
Regular Salaries	\$ 289,004	\$ 424,064	\$ 546,723	\$ 485,725	\$ -
Overtime Salaries	\$ 6,736	\$ 18,700	\$ 6,700	\$ 6,700	\$ -
FICA Tax	\$ 22,603	\$ 33,871	\$ 42,336	\$ 37,670	\$ -
Retirement	\$ 37,146	\$ 60,393	\$ 79,417	\$ 70,664	\$ -
401(K) Employer Contribution	\$ 13,049	\$ 22,139	\$ 27,671	\$ 24,622	\$ -
Health Care	\$ 51,911	\$ 78,846	\$ 96,849	\$ 96,849	\$ -
Life Insurance	\$ 602	\$ 1,089	\$ 1,366	\$ 1,213	\$ -
Emp Sec Ins	\$ 926	\$ 1,515	\$ 1,900	\$ 1,687	\$ -
Workers Compensation	\$ 12,000	\$ 9,000	\$ 11,000	\$ 11,000	\$ -
Personnel Total	\$ 433,976	\$ 649,617	\$ 813,962	\$ 736,130	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Uniforms	\$ 2,918	\$ 3,500	\$ 4,500	\$ 4,500	\$ -
Gas & Oil	\$ 78,596	\$ 120,000	\$ 123,600	\$ 123,600	\$ -
Department Supplies	\$ 9,620	\$ 2,800	\$ 2,800	\$ 2,800	\$ -
Travel	\$ 499	\$ 500	\$ 500	\$ 500	\$ -
Cell Phone Stipend	\$ 924	\$ 924	\$ 924	\$ 924	\$ -
Wireless Air Cards	\$ -	\$ -	\$ 3,087	\$ 3,087	\$ -
Postage	\$ -	\$ -	\$ 50	\$ 50	\$ -
Electric Power	\$ 14,998	\$ 17,300	\$ 22,119	\$ 22,119	\$ -
Natural Gas	\$ 5,719	\$ 6,000	\$ 7,575	\$ 7,575	\$ -
City Utilities	\$ 4,770	\$ 5,100	\$ 5,600	\$ 5,600	\$ -
Printing	\$ 467	\$ 1,000	\$ 2,000	\$ 2,000	\$ -
Buildings & Grounds	\$ 1,017	\$ 1,500	\$ 2,500	\$ 2,500	\$ -
B/G Contracted Services	\$ 4,120	\$ 4,248	\$ 4,079	\$ 4,079	\$ -
Maint Equipment	\$ 30	\$ -	\$ -	\$ -	\$ -
Maint Radio	\$ -	\$ 38	\$ -	\$ -	\$ -
Maint Auto	\$ 94,958	\$ 74,100	\$ 230,000	\$ 130,000	\$ -
Vehicle Damage Repair	\$ -	\$ 173	\$ -	\$ -	\$ -
County Landfill Charges	\$ 446,748	\$ 474,000	\$ 500,000	\$ 500,000	\$ -
Advertising	\$ 1,000	\$ 1,000	\$ 2,500	\$ 2,500	\$ -
Training	\$ 901	\$ 1,000	\$ 2,500	\$ 2,500	\$ -
Insurance Premiums	\$ 11,708	\$ 14,554	\$ 17,965	\$ 17,965	\$ -
Miscellaneous Expense	\$ 2,783	\$ 2,000	\$ 2,500	\$ 2,500	\$ -
Special Projects	\$ 70,331	\$ 150,969	\$ 26,000	\$ 26,000	\$ -
Recycling Contract	\$ 715,930	\$ 796,260	\$ 800,000	\$ 800,000	\$ -
Transfer - Cap Reserve Fund	\$ 279,391	\$ 307,330	\$ 270,727	\$ 270,727	\$ -
Operations Total	\$ 1,747,429	\$ 1,984,296	\$ 2,031,526	\$ 1,931,526	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,181,405	\$ 2,633,913	\$ 2,845,488	\$ 2,667,656	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Public Works Operations Manager	1	1	1	1	
Construct Maintenance Worker/Sr. ^{1,2}	5	7	9	9	
Solid Waste CSR ²	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	6	9	11	11	

¹Reclassified & Overhire

²New Position Request

STATEMENT OF PURPOSE

To provide a centralized resource for the management and development of City-owned landscapes and parking lots, parks, cemeteries, Salisbury/Rowan utilities, city maintained right of ways and tree canopy maintenance. Involvement in staffing city sponsored events, Downtown Salisbury events, Parks and Recreation events as well as ball tournaments.

PERFORMANCE GOALS

1. Continue improvement to city park property involving the reconditioning of infrastructures and grounds.
2. Assist the Public Services Director and Assistant Director in the implementation of interdepartmental projects.
3. Continued effort to improve maintenance to Parks and Recreation Parks with drainage corrections and turf establishment.
4. Continue staff development in the areas of equipment training and operation, pesticide and horticultural workshops, Human Resource classes, work safety and technical expertise.
5. Continue to provide improved maintenance of SRU, and right of way maintenance
6. Further development of city owned landscapes involving removals and replacements.
7. Continue to provide service for Grave burials and Cemetery maintenance.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Tree hours worked	2,768	3,200	3,500	3,000
Tree pruning, number	637	650	675	600
Tree removal, number	30	32	35	30
Tree planting, number	18	20	20	20

BUDGET REQUEST

	Actual	Budget	Requested	Mgr Recommends	Adopted
	FY23-24	FY24-25	FY25-26	FY25-26	FY25-26
Personnel					
Regular Salaries	\$ 650,178	\$ 748,233	\$ 723,127	\$ 723,127	\$ -
Overtime Salaries	\$ 25,509	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Part Time Salaries	\$ 32,843	\$ 57,361	\$ 91,352	\$ 91,352	\$ -
FICA Tax	\$ 52,075	\$ 63,542	\$ 64,222	\$ 64,222	\$ -
Retirement	\$ 84,614	\$ 105,467	\$ 107,357	\$ 107,357	\$ -
401(K) Employer Contribution	\$ 29,409	\$ 38,663	\$ 37,406	\$ 37,406	\$ -
Health Care	\$ 112,486	\$ 128,235	\$ 160,626	\$ 160,626	\$ -
Life Insurance	\$ 1,155	\$ 1,870	\$ 1,807	\$ 1,807	\$ -
Emp Sec Ins	\$ 2,283	\$ 2,798	\$ 2,834	\$ 2,834	\$ -
Workers Compensation	\$ 34,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
Personnel Total	\$ 1,024,551	\$ 1,189,169	\$ 1,231,731	\$ 1,231,731	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Janitorial Supplies	\$ 858	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Uniforms	\$ 7,149	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Expendable Equipment	\$ 6,019	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Gas & Oil	\$ 54,689	\$ 63,000	\$ 56,650	\$ 56,650	\$ -
Department Supplies	\$ 1,828	\$ 2,200	\$ 2,500	\$ 2,500	\$ -
Telephone	\$ 150	\$ 168	\$ 564	\$ 564	\$ -
Cell Phone Stipend	\$ 924	\$ 924	\$ 924	\$ 924	\$ -
Wireless Air Cards	\$ -	\$ -	\$ 1,323	\$ 1,323	\$ -
Electric Power	\$ 12,105	\$ 14,300	\$ 15,150	\$ 15,150	\$ -
Natural Gas	\$ 1,407	\$ 1,300	\$ 1,768	\$ 1,768	\$ -
City Utilities	\$ 2,125	\$ 3,000	\$ 1,800	\$ 1,800	\$ -
Buildings & Grounds	\$ 2,903	\$ 2,500	\$ 3,000	\$ 3,000	\$ -
Grounds Beautification	\$ 7,768	\$ 18,500	\$ 10,300	\$ 10,300	\$ -
B/G Contracted Services	\$ 7,202	\$ 6,771	\$ 6,169	\$ 6,169	\$ -
Maint Equipment	\$ 30,324	\$ 26,000	\$ 26,000	\$ 26,000	\$ -
Maint Radio	\$ 207	\$ 250	\$ 250	\$ 250	\$ -
Maint Auto	\$ 27,346	\$ 18,498	\$ 18,500	\$ 18,500	\$ -
Vehicle Damage Repair	\$ -	\$ 14,284	\$ -	\$ -	\$ -
Training	\$ 133	\$ 640	\$ 1,640	\$ 1,640	\$ -
Copier Contract Expense	\$ 147	\$ 138	\$ 156	\$ 156	\$ -
Insurance Premiums	\$ 8,782	\$ 10,082	\$ 14,622	\$ 14,622	\$ -
Miscellaneous Expense	\$ 407	\$ 250	\$ 250	\$ 250	\$ -
Special Projects	\$ 58,101	\$ 34,949	\$ -	\$ -	\$ -
Contracted Services	\$ 72,395	\$ 107,196	\$ 122,196	\$ 122,196	\$ -
Tree Board	\$ 7,184	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Transfer - Cap Reserve Fund	\$ 171,771	\$ 188,949	\$ 242,455	\$ 242,455	\$ -
Operations Total	\$ 481,923	\$ 531,899	\$ 544,217	\$ 544,217	\$ -
Capital					
C O Bldg & Grnds	\$ -	\$ -	\$ 17,000	\$ 17,000	\$ -
Capital Total	\$ -	\$ -	\$ 17,000	\$ 17,000	\$ -
Grand Total	\$ 1,506,474	\$ 1,721,068	\$ 1,792,948	\$ 1,792,948	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Public Works Operations Manager	1	1	1	1	
Crew Leader	2	2	2	2	
Construct Maintenance Worker ¹	9	3	3	3	
Grounds Maintenance Worker ¹	3	7	7	7	
Sr. Grounds Maintenance Worker ¹	0	3	3	3	
Part-Time/Temp Pool	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	16	17	17	17	

¹Reclassified

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Painting exterior and rear roof additional replacement	\$ 17,000	\$ 17,000	\$ -
Total Capital Outlay	\$ 17,000	\$ 17,000	\$ -

STATEMENT OF PURPOSE

To provide a destination greenspace in the downtown area with a variety of recreation amenities including an amphitheater, playground, interactive water wall, open green, public restrooms, and walkways. A vibrant center for special events, weddings, and activities.

PERFORMANCE GOALS

1. Develop programs and events for the community to enjoy year-round while maintaining a healthy balance of resources.
2. Maintain the property in an attractive and welcoming manner.
3. Provide multiple on-site locations for rental opportunities for the public and non-profits to increase cost recovery.
4. Seek grant opportunities to offset costs on capital or programmatic projects.
5. Partner with Economic and Downtown Development to provide additional events and programs.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 58,537	\$ 50,835	\$ 77,051	\$ 77,051	\$ -
Overtime Salaries	\$ 4,293	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Part Time Salaries	\$ 15,024	\$ 25,426	\$ 24,166	\$ 24,166	\$ -
Law Officers Separation Allow	\$ 97	\$ 150	\$ -	\$ -	\$ -
FICA Tax	\$ 6,134	\$ 7,968	\$ 7,859	\$ 7,859	\$ -
Retirement	\$ 8,169	\$ 10,738	\$ 11,272	\$ 11,272	\$ -
Retirement-Sworn Law	\$ 56	\$ 100	\$ -	\$ -	\$ -
401(K) Employer Contribution	\$ 2,718	\$ 3,936	\$ 3,928	\$ 3,928	\$ -
Health Care	\$ 12,933	\$ 16,863	\$ 20,197	\$ 20,197	\$ -
Life Insurance	\$ 132	\$ 193	\$ 192	\$ 192	\$ -
Emp Sec Ins	\$ 322	\$ 356	\$ 352	\$ 352	\$ -
Workers Compensation	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Personnel Total	\$ 114,415	\$ 121,065	\$ 149,517	\$ 149,517	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Janitorial Supplies	\$ 2,605	\$ 3,500	\$ 3,750	\$ 3,750	\$ -
Uniforms	\$ 783	\$ 1,500	\$ 1,250	\$ 1,250	\$ -
Recreation Programs	\$ 98,780	\$ 121,379	\$ 74,115	\$ 74,115	\$ -
Expendable Equipment	\$ 2,935	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Gas & Oil	\$ 1,926	\$ 1,800	\$ 3,090	\$ 3,090	\$ -
Department Supplies	\$ -	\$ 1,250	\$ 1,500	\$ 1,500	\$ -
Electric Power	\$ 18,497	\$ 20,800	\$ 23,685	\$ 23,685	\$ -
Natural Gas	\$ 306	\$ 300	\$ 303	\$ 303	\$ -
City Utilities	\$ 22,901	\$ 24,442	\$ 26,700	\$ 26,700	\$ -
Buildings & Grounds	\$ 17,543	\$ 25,000	\$ 17,500	\$ 17,500	\$ -
B/G Contracted Services	\$ 11,706	\$ 11,182	\$ 11,186	\$ 11,186	\$ -
Maint Equipment	\$ 10	\$ 500	\$ 500	\$ 500	\$ -
Maint Radio	\$ -	\$ -	\$ 100	\$ 100	\$ -
Maint Auto	\$ 487	\$ 1,250	\$ 1,250	\$ 1,250	\$ -
Training	\$ -	\$ 1,200	\$ 1,000	\$ 1,000	\$ -
Insurance Premiums	\$ -	\$ -	\$ 700	\$ 700	\$ -
Dues & Subscriptions	\$ 200	\$ -	\$ 300	\$ 300	\$ -
Miscellaneous Expense	\$ -	\$ 200	\$ 200	\$ 200	\$ -
Special Projects	\$ -	\$ -	\$ 155,500	\$ 155,500	\$ -
Contracted Services	\$ 35,915	\$ 49,890	\$ 38,500	\$ 38,500	\$ -
Transfer - Cap Reserve Fund	\$ 7,986	\$ 8,784	\$ 7,290	\$ 7,290	\$ -
Operations Total	\$ 222,581	\$ 275,977	\$ 371,419	\$ 371,419	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 336,996	\$ 397,042	\$ 520,936	\$ 520,936	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Construct Maintenance Worker	2	2	2	2	
PT Pool	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	3	3	3	3	



STATEMENT OF PURPOSE

To provide a centralized resource for the management and development of city-owned parks, landscapes, indoor recreation facilities, aquatic opportunities and special events along with diversified programs that meet the current and future needs of the community.

PERFORMANCE GOALS

1. Develop programs and facilities in support of City Council goals and objectives set forth each fiscal year.
2. Expand greenway opportunities throughout the City.
3. Provide staff support to the Greenway, Bicycle and Pedestrian Committee, Hurley Park Advisory Board, Dog Paws Committee, Bell Tower Green Advisory Committee and the Salisbury Parks and Recreation Advisory Board.
4. Seek grant opportunities to offset costs on capital or programmatic projects.
5. Continue to explore all opportunities at Salisbury Community Park and/or begin to determine how to maximize the facility and future usage.
6. Explore opportunities for the current Civic Center site.
7. Develop the former Wells Fargo Building for future opportunities.
8. Review cost recovery plan for department programs and services.
9. Increase youth programs in the form of full day summer camp and school year after-school programs.
10. Continue to try and improve on recreation centers appearance and functionality.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Workload				
Acres of Park Space Owned	521	521	521	567
Acres of Park Space Maintained *	318	318	318	318
Yards of Greenway Maintained	8,448	8,448	8,448	8,448
Number of Fields and Courts Maintained **	31	31	31	31
Effectiveness				
Percent of City Devoted to Recreation/Greenspace	4.2%	4.2%	4.2%	4.3%

* Half of the acreage is either wooded or remains in a natural state.

** 4 Soccer & 8 Baseball / Softball

Tennis Courts - 6 hard 2 clay

Basketball Courts - (7) Full Courts and (5) 3 on 3

There are approximately 22 square miles in the city.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 661,119	\$ 788,489	\$ 837,263	\$ 879,388	\$ -
Overtime Salaries	\$ 1,690	\$ 1,600	\$ 900	\$ 900	\$ -
Part Time Salaries	\$ 179,136	\$ 258,345	\$ 245,443	\$ 212,469	\$ -
Law Officers Separation Allow	\$ 80	\$ 50	\$ -	\$ -	\$ -
FICA Tax	\$ 61,874	\$ 80,236	\$ 82,899	\$ 83,599	\$ -
Retirement	\$ 82,383	\$ 107,301	\$ 120,277	\$ 126,322	\$ -
Retirement-Sworn Law	\$ 47	\$ 50	\$ -	\$ -	\$ -
401(K) Employer Contribution	\$ 28,074	\$ 39,333	\$ 41,908	\$ 44,014	\$ -
Health Care	\$ 94,455	\$ 123,257	\$ 135,098	\$ 147,245	\$ -
Life Insurance	\$ 1,078	\$ 1,965	\$ 2,095	\$ 2,200	\$ -
Emp Sec Ins	\$ 3,259	\$ 3,629	\$ 3,765	\$ 3,796	\$ -
Workers Compensation	\$ 40,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ -
Personnel Total	\$ 1,153,196	\$ 1,425,255	\$ 1,490,648	\$ 1,520,933	\$ -
Operations					
Janitorial Supplies	\$ 508	\$ 500	\$ 3,100	\$ 2,500	\$ -
Uniforms	\$ 4,696	\$ 5,800	\$ 11,000	\$ 10,000	\$ -
Meeting Expenses	\$ 1,774	\$ 2,000	\$ 2,400	\$ 2,400	\$ -
Recreation Programs	\$ 34,436	\$ 35,650	\$ 60,500	\$ 53,000	\$ -
After School Program	\$ 8,283	\$ 18,500	\$ 18,500	\$ 18,500	\$ -
Summer Camp Program	\$ 17,617	\$ 16,832	\$ 18,000	\$ 18,000	\$ -
Expendable Recreation Equip	\$ 675	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Gas & Oil	\$ 1,725	\$ 3,000	\$ 3,090	\$ 3,090	\$ -
Department Supplies	\$ 6,546	\$ 10,329	\$ 12,968	\$ 13,468	\$ -
Travel	\$ 6,659	\$ 7,500	\$ 8,500	\$ 9,000	\$ -
Auto Allowance	\$ -	\$ -	\$ 4,524	\$ 4,589	\$ -
Telephone	\$ 140	\$ 168	\$ 336	\$ 336	\$ -
Cell Phone Stipend	\$ 735	\$ 1,344	\$ 2,268	\$ 2,268	\$ -
Postage	\$ 178	\$ 250	\$ 210	\$ 210	\$ -
Electric Power	\$ 45,734	\$ 53,000	\$ 64,236	\$ 64,236	\$ -
Natural Gas	\$ 13,285	\$ 13,450	\$ 15,655	\$ 15,655	\$ -
City Utilities	\$ 16,942	\$ 22,500	\$ 22,600	\$ 22,600	\$ -
Printing	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Buildings & Grounds	\$ 30,876	\$ 15,768	\$ 78,268	\$ 67,400	\$ -
B/G Contracted Services	\$ 58,476	\$ 54,800	\$ 55,364	\$ 55,364	\$ -
Maint Equipment	\$ 135	\$ 12	\$ -	\$ -	\$ -
Maint Radio	\$ 675	\$ -	\$ 500	\$ 500	\$ -
Maint Cmpst Software	\$ -	\$ 11,040	\$ 19,242	\$ 19,242	\$ -
Maint Auto	\$ 994	\$ 5,000	\$ 3,000	\$ 3,000	\$ -
Advertising	\$ 5,868	\$ 7,000	\$ 8,350	\$ 8,350	\$ -
Training	\$ 8,142	\$ 10,100	\$ 12,000	\$ 12,500	\$ -
Copier Contract Expense	\$ 3,464	\$ 2,811	\$ 3,382	\$ 3,382	\$ -
Insurance Premiums	\$ 11,299	\$ 22,647	\$ 24,566	\$ 24,566	\$ -
Dues & Subscriptions	\$ 5,894	\$ 7,300	\$ 7,300	\$ 7,300	\$ -
Miscellaneous Expense	\$ 100	\$ 220	\$ 150	\$ 150	\$ -
ActiveNet Fees	\$ 7,013	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Right Of Way Charges	\$ 1,535	\$ 1,600	\$ 1,600	\$ 1,600	\$ -
Special Projects	\$ 547,529	\$ 750,847	\$ -	\$ -	\$ -
Contracted Services	\$ 22,107	\$ 30,800	\$ 32,835	\$ 29,835	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Salisbury Youth Council	\$ 7,401	\$ 23,900	\$ 15,000	\$ 12,000	\$ -
Special Events	\$ 35,820	\$ 48,590	\$ 45,240	\$ 45,240	\$ -
Spring Festival	\$ -	\$ -	\$ -	\$ 148,000	\$ -
Professional Services	\$ 6,017	\$ 1,200	\$ 4,417	\$ 3,200	\$ -
Contracted Program Instructors	\$ 9,895	\$ 18,450	\$ 26,500	\$ 21,500	\$ -
United Arts Council	\$ 56,250	\$ -	\$ -	\$ -	\$ -
Senior Citizens	\$ 63,000	\$ -	\$ -	\$ -	\$ -
Hurley Park Advisory Board	\$ 692	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Transfer - Cap Reserve Fund	\$ 29,740	\$ 32,714	\$ 57,714	\$ 57,714	\$ -
Operations Total	\$ 1,072,855	\$ 1,242,622	\$ 650,315	\$ 767,695	\$ -
Capital					
C O Bldg & Grnds	\$ 15,420	\$ -	\$ -	\$ -	\$ -
Capital Total	\$ 15,420	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,241,470	\$ 2,667,877	\$ 2,140,963	\$ 2,288,628	\$ -



PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Administration (100)					
Parks & Recreation Director	1	1	1	1	
Assistant Parks & Recreation Director	1	1	1	1	
Events Coordinator	1	1	1	1	
Events Staff (TPT) ¹	0	1	1	1	
Parks & Recreation Specialist	1	1	1	1	
Recreation Facility Maintenance ²	0	0	1	0	
Civic Center (601)					
Recreation Program Supervisor	1	1	1	1	
Recreation Programmer ²	0	0	1	1	
Recreation Aide Pool (TPT)	1	1	1	1	
City Park Center (602)					
Recreation Program Supervisor	1	1	1	1	
Recreation Programmer	1	1	1	1	
Recreation Aide Pool (TPT)	1	1	1	1	
Miller Center (603)					
Recreation Program Supervisor	1	1	1	1	
Recreation Programmer	1	1	1	1	
Recreation Aide Pool (TPT)	1	1	1	1	
Hall Gym (606)					
Recreation Program Supervisor	1	1	1	1	
Recreation Programmer	1	1	1	1	
Recreation Aide Pool (TPT)	1	1	1	1	
Fred Evans Pool (607)					
Recreation Aide Pool (TPT)	1	1	1	1	
Hurley Park (612)					
Public Garden Supervisor	1	1	1	1	
Public Garden Specialist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	18	19	21	20	

¹New Position

²New Position Requested

STATEMENT OF PURPOSE

To provide a centralized resource for the management and repair of city vehicles and equipment. Assist in the new vehicle/equipment procurement process with specifications, pricing, pre-delivery inspections, and in-service of vehicle.

PERFORMANCE GOALS

1. Enhance technical abilities of division personnel through in-house training programs.
2. Increase service life and vehicle dependability by developing an in-depth preventive/scheduled maintenance program.
3. Enhance the technical equipment capability of the division in order to maintain current needs and provide for future needs of the City's fleet.
4. Develop specifications on vehicles and equipment that meet the needs of the City while lowering the operating cost over the life of the vehicle or equipment.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Vehicles Maintained	324	328	344	N/A
Other Equipment Maintained	220	220	221	N/A
Buses Maintained	2	2	3	N/A

BUDGET REQUEST

	Actual	Budget	Requested	Mgr Recommends	Adopted
	FY23-24	FY24-25	FY25-26	FY25-26	FY25-26
Personnel					
Regular Salaries	\$ 776,671	\$ 922,907	\$ 925,166	\$ 925,166	\$ -
Overtime Salaries	\$ 22,189	\$ 22,000	\$ 22,000	\$ 22,000	\$ -
Part Time Salaries	\$ 8,668	\$ 21,767	\$ 28,719	\$ 28,719	\$ -
FICA Tax	\$ 59,414	\$ 74,599	\$ 74,655	\$ 74,655	\$ -
Retirement	\$ 100,997	\$ 128,887	\$ 135,919	\$ 135,919	\$ -
401(K) Employer Contribution	\$ 35,291	\$ 47,246	\$ 47,359	\$ 47,359	\$ -
Health Care	\$ 122,562	\$ 139,353	\$ 147,892	\$ 147,892	\$ -
Life Insurance	\$ 1,540	\$ 2,290	\$ 2,296	\$ 2,296	\$ -
Emp Sec Ins	\$ 2,649	\$ 3,287	\$ 3,289	\$ 3,289	\$ -
Workers Compensation	\$ 26,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Personnel Total	\$ 1,155,980	\$ 1,377,336	\$ 1,402,295	\$ 1,402,295	\$ -



	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Uniforms	\$ 9,988	\$ 12,710	\$ 15,180	\$ 15,180	\$ -
Expendable Equipment	\$ 10,616	\$ 8,613	\$ 6,000	\$ 6,000	\$ -
Gas & Oil	\$ 9,713	\$ 10,500	\$ 12,875	\$ 12,875	\$ -
Department Supplies	\$ 4,543	\$ 3,000	\$ 6,000	\$ 6,000	\$ -
Telephone	\$ 170	\$ 168	\$ 1,458	\$ 1,458	\$ -
Cell Phone Stipend	\$ 1,848	\$ 1,848	\$ 1,848	\$ 1,848	\$ -
Wireless Air Cards	\$ -	\$ -	\$ 441	\$ 441	\$ -
Electric Power	\$ 10,504	\$ 12,400	\$ 13,635	\$ 13,635	\$ -
Natural Gas	\$ 4,211	\$ 3,500	\$ 5,840	\$ 5,840	\$ -
City Utilities	\$ 2,491	\$ 2,800	\$ 2,800	\$ 2,800	\$ -
Buildings & Grounds	\$ 9,681	\$ 1,861	\$ 3,000	\$ 3,000	\$ -
B/G Contracted Services	\$ 1,078	\$ 1,627	\$ 1,900	\$ 1,900	\$ -
Maint Equipment	\$ 3,234	\$ 8,300	\$ 5,925	\$ 5,925	\$ -
Maint Cmpt Software	\$ 9,917	\$ 18,513	\$ 22,129	\$ 22,129	\$ -
Maint Auto	\$ 8,289	\$ 6,500	\$ 4,300	\$ 4,300	\$ -
Vehicle Damage Repair	\$ 1,742	\$ -	\$ -	\$ -	\$ -
Training	\$ 2,794	\$ 4,500	\$ 4,032	\$ 4,032	\$ -
Copier Contract Expense	\$ 1,014	\$ 1,131	\$ 1,149	\$ 1,149	\$ -
Insurance Premiums	\$ 4,976	\$ 5,811	\$ 6,700	\$ 6,700	\$ -
Special Projects	\$ 63,121	\$ 52,962	\$ 52,552	\$ 52,552	\$ -
Professional Services	\$ 2,207	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Transfer - Cap Reserve Fund	\$ 21,186	\$ 23,305	\$ 14,347	\$ 14,347	\$ -
Operations Total	\$ 183,322	\$ 182,049	\$ 184,111	\$ 184,111	\$ -
Capital					
C O Garage Equipment	\$ 82,822	\$ 23,592	\$ 36,424	\$ 36,424	\$ -
Capital Total	\$ 82,822	\$ 23,592	\$ 36,424	\$ 36,424	\$ -
Grand Total	\$ 1,422,124	\$ 1,582,977	\$ 1,622,830	\$ 1,622,830	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Public Works Division Manager	1	1	1	1	
Fleet Services Supervisor	1	1	1	1	
Fleet Purchasing Specialist	1	1	1	1	
Mechanic ¹	9	10	10	10	
Emergency Vehicle Mechanic/Trainer ²	0	1	1	1	
Equipment Service Technician ²	1	0	0	0	
PT Automotive Service Writer ³	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	13	15	15	15	

¹New Position

²Reclassified

³Position Request moved to Part Time

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Vehicle Lift Replacement	\$ 36,424	\$ 36,424	\$ -
Total Capital Outlay	\$ 36,424	\$ 36,424	\$ -

STATEMENT OF PURPOSE

To provide funding for the City's Broadband Fund and Dark Fiber.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -
Operations					
Transfer - Fibrant Fund	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,500,000	\$ -
Operations Total	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,500,000	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,500,000	\$ -

Transportation**STATEMENT OF PURPOSE**

To provide funding for the City's share of the City Transit System.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -
Operations					
Transfer - Transit Fund	\$ 668,000	\$ 678,000	\$ 678,000	\$ 678,000	\$ -
Operations Total	\$ 668,000	\$ 678,000	\$ 678,000	\$ 678,000	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 668,000	\$ 678,000	\$ 678,000	\$ 678,000	\$ -

STATEMENT OF PURPOSE

To provide funding for the Supplementary Education System (Horizons). All Special Community Organization Groups appropriations budget moved to City Council (411) Special Projects.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -
Operations					
Supplementary Ed	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Operations Total	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 40,000	\$ -	\$ -	\$ -	\$ -

STATEMENT OF PURPOSE

To provide for the payment of interest and principal on outstanding General Fund debt.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -
Operations					
Lease Purchase Principal	\$ 998,620	\$ 934,000	\$ 934,000	\$ 934,000	\$ -
Lease Purchase Interest Exp	\$ 369,785	\$ 346,185	\$ 316,056	\$ 316,056	\$ -
Operations Total	\$ 1,368,405	\$ 1,280,185	\$ 1,250,056	\$ 1,250,056	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,368,405	\$ 1,280,185	\$ 1,250,056	\$ 1,250,056	\$ -

CITY OF SALISBURY

GENERAL FUND CAPITAL RESERVE FUND

**STATEMENT OF REVENUES
AND OTHER FINANCING SOURCES**

For the Year Ending June 30, 2026
With Estimated Actual for Year Ending June 30, 2025, and
Actual for Year Ended June 30, 2024

	2024	2025	2026
	Actual	Estimate	Budget
NONOPERATING REVENUES:			
Interest earned on investments	\$ 130,372	\$ 163,130	\$ 80,000
Other	213,922	24,467	-
Total nonoperating revenues	<u>\$ 344,294</u>	<u>\$ 187,597</u>	<u>\$ 80,000</u>
OTHER FINANCING SOURCES:			
Operating transfer from General Fund	\$ 3,514,412	\$ 2,864,856	\$ 3,101,199
Total other financing sources	<u>\$ 3,514,412</u>	<u>\$ 2,864,856</u>	<u>\$ 3,101,199</u>
Total revenues and other financing sources	<u><u>\$ 3,858,706</u></u>	<u><u>\$ 3,052,453</u></u>	<u><u>\$ 3,181,199</u></u>

General Fund Capital Reserve

STATEMENT OF PURPOSE

The General Fund Capital Reserve funds replacement cost of General Fund vehicles and computers and accrues reserves for future purchases.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -
Operations					
Lease Purchase Principal	\$ 383,291	\$ -	\$ -	\$ -	\$ -
Lease Purchase Interest Exp	\$ 7,097	\$ -	\$ -	\$ -	\$ -
Equipment Replacement Reserve	\$ -	\$ 588,128	\$ -	\$ 360,732	\$ -
Operations Total	\$ 390,388	\$ 588,128	\$ -	\$ 360,732	\$ -
Capital					
Capital Outlay - Equipment	\$ 2,180,617	\$ 4,469,246	\$ 6,774,352	\$ 2,275,407	\$ -
C O Computer Equipment	\$ 135,516	\$ 261,780	\$ 545,060	\$ 545,060	\$ -
Capital Total	\$ 2,316,133	\$ 4,731,026	\$ 7,319,412	\$ 2,820,467	\$ -
Grand Total	\$ 2,706,521	\$ 5,319,154	\$ 7,319,412	\$ 3,181,199	\$ -

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Information Technologies			
Computer Replacement- Laptops	\$ 150,000	\$ 150,000	\$ -
Replacement MDT	72,000	72,000	-
Computer Replacement- Desktops	69,000	69,000	-
VX Rails	55,500	55,500	-
Power Scales	156,000	156,000	-
Fortigate VPN Firewalls	2,000	2,000	-
New Positions Computers/Equipment	40,560	40,560	-
Total Capital Outlay	\$ 545,060	\$ 545,060	\$ -
Land and Development Services			
Additional Vehicles (4)	\$ 145,389	\$ -	\$ -
Total Capital Outlay	\$ 145,389	\$ -	\$ -
Transportation - Traffic Operations			
Replacement Vehicle	\$ 234,956	\$ -	\$ -
Total Capital Outlay	\$ 234,956	\$ -	\$ -
Police - Operations			
Replacement Vehicles	\$ 1,328,076	\$ 703,776	\$ -
Additional Vehicles	325,958	-	-
Total Capital Outlay	\$ 1,654,034	\$ 703,776	\$ -
Fire			
Replacement Vehicles	\$ 2,672,715	\$ 131,778	\$ -
Additional Vehicle	209,972	-	-
Total Capital Outlay	\$ 2,882,687	\$ 131,778	\$ -
Telecommunications			
Replacement Service Monitor	\$ 45,000	\$ 45,000	\$ -
Replacement Batteries	16,500	16,500	-
Total Capital Outlay	\$ 61,500	\$ 61,500	\$ -
Public Works - Administration			
Replacement Vehicle	\$ 76,521	\$ 76,521	\$ -
Total Capital Outlay	76,521	76,521	-
Public Works - Street			
Replacement Vehicles/Equipment	\$ 514,702	\$ 514,702	\$ -
Total Capital Outlay	\$ 514,702	\$ 514,702	\$ -

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Public Works - Solid Waste Mgmt			
Additional Vehicles	\$ 654,716	\$ 385,195	\$ -
Total Capital Outlay	\$ 654,716	\$ 385,195	\$ -
 Public Works - Grounds Maintenance			
Replacement Vehicles/Equipment	\$ 391,637	\$ 270,631	\$ -
Total Capital Outlay	\$ 391,637	\$ 270,631	\$ -
 Public Works - Fleet			
Replacement Vehicle	\$ 65,156	\$ 65,156	\$ -
Equipment Replacement Reserve	-	360,732	-
Total Capital Outlay	\$ 65,156	\$ 425,888	\$ -
 Parks & Recreation			
Additional Vehicle/Equipment	\$ 93,054	\$ 66,148	\$ -
Total Capital Outlay	\$ 93,054	\$ 66,148	\$ -



CITY OF SALISBURY, NORTH CAROLINA

WATER AND SEWER FUND

**STATEMENT OF REVENUES
AND OTHER FINANCING SOURCES**

For the Year Ending June 30, 2026
With Estimated Actual for the Year Ending June 30, 2025, and
Actual for the Year Ended June 30, 2024

	2024	2025	2026
	Actual	Estimate	Budget
OPERATING REVENUES:			
Charges for services	\$ 28,885,260	\$ 30,696,739	\$ 31,024,168
Water and sewer taps	1,467,441	1,310,300	1,321,718
Other operating revenues	<u>1,814,283</u>	<u>1,206,496</u>	<u>1,245,824</u>
Total operating revenues	<u>\$ 32,166,984</u>	<u>\$ 33,213,535</u>	<u>\$ 33,591,710</u>
NONOPERATING REVENUES:			
Interest earned on investments	<u>\$ 1,813,064</u>	<u>\$ 1,805,274</u>	<u>\$ 1,300,000</u>
Total nonoperating revenues	<u>\$ 1,813,064</u>	<u>\$ 1,805,274</u>	<u>\$ 1,300,000</u>
OTHER FINANCING SOURCES:			
Fund balance appropriated	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,037,000</u>
Total other financing sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,037,000</u>
Total revenues	<u>\$ 33,980,048</u>	<u>\$ 35,018,809</u>	<u>\$ 37,928,710</u>



CITY OF SALISBURY
FY 2025-2026 BUDGET SUMMARY
WATER AND SEWER FUND

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
REVENUE	\$ 33,980,048	\$ 41,603,323	\$ 37,928,710	\$ 37,928,710	\$ -
EXPENSES					
Personnel					
Regular Salaries	\$ 4,435,028	\$ 5,468,403	\$ 6,098,763	\$ 6,098,763	\$ -
Overtime Salaries	\$ 225,096	\$ 194,918	\$ 182,750	\$ 182,750	\$ -
Part Time Salaries	\$ 46,955	\$ 144,787	\$ 270,149	\$ 270,149	\$ -
FICA Tax	\$ 343,834	\$ 444,324	\$ 498,584	\$ 498,584	\$ -
Retirement	\$ 586,108	\$ 768,110	\$ 896,804	\$ 896,804	\$ -
401(K) Employer Contribution	\$ 202,611	\$ 281,565	\$ 312,467	\$ 312,467	\$ -
Pension Expense - LGERS	\$ 351,536	\$ -	\$ -	\$ -	\$ -
Health Care	\$ 689,970	\$ 903,117	\$ 1,038,997	\$ 1,038,997	\$ -
Life Insurance	\$ 8,269	\$ 13,552	\$ 15,099	\$ 15,099	\$ -
Emp Sec Ins	\$ 17,315	\$ 19,333	\$ 21,926	\$ 21,926	\$ -
Workers Compensation	\$ 188,000	\$ 95,000	\$ 101,000	\$ 101,000	\$ -
Personnel Total	\$ 7,094,723	\$ 8,333,109	\$ 9,436,539	\$ 9,436,539	\$ -
Operations					
Uniforms	\$ 39,379	\$ 69,400	\$ 73,200	\$ 73,200	\$ -
Safety Program	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
Expendable Equipment	\$ 52,234	\$ 67,950	\$ 102,750	\$ 102,750	\$ -
Materials New Streets	\$ 121,867	\$ 250,000	\$ 325,000	\$ 325,000	\$ -
Gas & Oil	\$ 157,957	\$ 193,503	\$ 219,469	\$ 219,469	\$ -
Department Supplies	\$ 68,826	\$ 93,700	\$ 113,150	\$ 113,150	\$ -
Meters & Meter Boxes	\$ 319,222	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Hose And Fittings	\$ 327,463	\$ 160,250	\$ 160,250	\$ 160,250	\$ -
Chemicals	\$ 933,443	\$ 1,105,500	\$ 1,107,000	\$ 1,107,000	\$ -
Lab Supplies	\$ 75,193	\$ 99,300	\$ 114,550	\$ 114,550	\$ -
Travel	\$ 9,081	\$ 13,600	\$ 12,600	\$ 12,600	\$ -
Auto Allowance	\$ 1,823	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 15,833	\$ 17,916	\$ 9,615	\$ 9,615	\$ -
Cell Phone Stipend	\$ 8,842	\$ 10,598	\$ 13,008	\$ 13,008	\$ -
Wireless Air Cards	\$ 12,110	\$ 15,636	\$ 20,004	\$ 20,004	\$ -
Postage	\$ 84,315	\$ 94,100	\$ 95,150	\$ 95,150	\$ -
Electric Power	\$ 1,634,697	\$ 1,581,400	\$ 2,039,190	\$ 2,039,190	\$ -
Natural Gas	\$ 5,008	\$ 9,400	\$ 10,504	\$ 10,504	\$ -
City Utilities	\$ 154,341	\$ 165,510	\$ 228,900	\$ 228,900	\$ -
Printing	\$ 28,586	\$ 26,400	\$ 22,800	\$ 22,800	\$ -
Buildings & Grounds	\$ 245,435	\$ 394,500	\$ 367,500	\$ 367,500	\$ -
B/G Contracted Services	\$ 50,426	\$ 51,950	\$ 65,122	\$ 65,122	\$ -
Maint Equipment	\$ 1,333,269	\$ 2,240,434	\$ 2,293,630	\$ 2,293,630	\$ -
Maint Radio	\$ 7,584	\$ 9,600	\$ 8,600	\$ 8,600	\$ -
Maint Cmpt Software	\$ 359,557	\$ 388,137	\$ 398,574	\$ 398,574	\$ -
Maint Instruments	\$ 27,958	\$ 11,420	\$ 24,420	\$ 24,420	\$ -
Maint Fire Hydrants	\$ 2,444	\$ -	\$ -	\$ -	\$ -
Maint Auto	\$ 167,454	\$ 47,315	\$ 34,000	\$ 34,000	\$ -
Water Line Repairs	\$ 54,390	\$ 799,700	\$ 675,000	\$ 675,000	\$ -
Sewer Line Repairs	\$ 1,825,120	\$ 1,558,983	\$ 678,500	\$ 678,500	\$ -

	Actual FY22-23	Budget FY23-24	Requested FY24-25	Mgr Recommends FY24-25	Adopted FY24-25
Training	\$ 26,187	\$ 75,420	\$ 83,430	\$ 83,430	\$ -
Copier Contract Expense	\$ 7,801	\$ 6,939	\$ 7,442	\$ 7,442	\$ -
Insurance Premiums	\$ 142,887	\$ 193,295	\$ 232,085	\$ 232,085	\$ -
Insurance Claims	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Depreciation Expense	\$ 5,958,142	\$ -	\$ -	\$ -	\$ -
Dues & Subscriptions	\$ 44,597	\$ 47,350	\$ 51,590	\$ 51,590	\$ -
Facility License Fees	\$ 14,883	\$ 13,900	\$ 16,110	\$ 16,110	\$ -
Collection Expenses	\$ 312,297	\$ 324,000	\$ 342,000	\$ 342,000	\$ -
Miscellaneous Expense	\$ 31,613	\$ 43,638	\$ 73,800	\$ 73,800	\$ -
Special Projects	\$ 32,202	\$ 30,000	\$ -	\$ -	\$ -
Contracted Services	\$ 1,572,471	\$ 4,531,672	\$ 3,183,740	\$ 3,183,740	\$ -
Employee Assistance Program	\$ 2,681	\$ 3,555	\$ 3,420	\$ 3,420	\$ -
Retiree Health Insurance	\$ (135,835)	\$ 117,489	\$ 117,489	\$ 117,489	\$ -
SWAY	\$ 1,112	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Professional Services	\$ 584,721	\$ 1,600,653	\$ 778,700	\$ 778,700	\$ -
Client Cmty-China Grove	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Client Cmty-Granite Quarry	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Client Cmty-Rockwell	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Client Cmty-Spencer	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Bond Principal	\$ (0)	\$ 3,216,551	\$ 2,837,814	\$ 2,837,814	\$ -
Bond Interest Expense	\$ 1,760,009	\$ 1,653,954	\$ 1,508,551	\$ 1,508,551	\$ -
Lease Purchase Interest Exp	\$ 133	\$ -	\$ -	\$ -	\$ -
Debt Principal Pymts On Behalf	\$ -	\$ 125,583	\$ 125,583	\$ 125,583	\$ -
Debt Interest Pymts On Behalf	\$ 11,095	\$ 8,685	\$ 5,790	\$ 5,790	\$ -
Bond Service Charges	\$ (343,233)	\$ -	\$ -	\$ -	\$ -
Transfer - Cap Reserve Fund	\$ 520,185	\$ 1,072,206	\$ 523,659	\$ 523,659	\$ -
Transfer - Capital Project Fnd	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -
Charges - General Fund	\$ 3,865,032	\$ 4,137,582	\$ 4,137,582	\$ 4,137,582	\$ -
Operations Total	\$ 23,607,838	\$ 28,133,674	\$ 23,711,271	\$ 23,711,271	\$ -
Capital					
Capital Outlay - Equipment	\$ -	\$ 4,836,540	\$ 6,230,000	\$ 4,305,000	\$ -
C O Roof / HVAC	\$ -	\$ -	\$ 416,260	\$ 175,900	\$ -
Water Line Extension	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Sewer Line Extension	\$ 45,652	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Capital Total	\$ 45,652	\$ 5,136,540	\$ 6,946,260	\$ 4,780,900	\$ -
Grand Total	\$ 30,748,212	\$ 41,603,323	\$ 40,094,070	\$ 37,928,710	\$ -

STATEMENT OF PURPOSE

To serve as the central management and administration source and engineering support for activities, operations, and projects related to Salisbury-Rowan Utilities (SRU).

DIVISIONAL PERFORMANCE GOALS

1. Continue to focus on resiliency of the SRU system.
2. Continue efforts toward rate stabilization and overall fiscal stability.
3. Provide opportunities for staff training and development, department-wide.
4. Attract, retain and compensate employees fairly with purposeful intent to reduce the employee turnover rate.
5. Protect and defend Salisbury and Rowan County's water rights and supply.
6. Provide timely stakeholder communications and public education.
7. Continue to participate in High Rock Lake Nutrient Management Strategy process.
8. Assist in cooperative partnerships to extend water and sewer to growth corridors.
9. Manage and fund a sustainable Capital Improvement Plan (CIP).

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Administrative Workload				
FTEs	89	90	99	N/A
Total Estimated Population Receiving Water Service (countywide)	56,300	57,500	58,700	N/A
Total Estimated Population Receiving Sewer Service (countywide)	57,100	58,800	59,700	N/A
Land Area Spanned for Water Service (square miles)	49.5	49.6	49.8	N/A
Land Area Spanned for Sewer Service (square miles)	46.2	46.6	46.9	N/A
Number of Water Connections	23,859	24,300	24,700	N/A
Number of Sewer Connections	20,238	20,600	20,950	N/A
Residential Water Rate (per 1 CCF) *	\$4.26	\$4.46	TBD	N/A
Residential Sewer Rate (per 1 CCF)	\$5.86	\$6.07	TBD	N/A
Administrative Efficiency				
Employee Turnover Rate	11.2%	13.0%	12.0%	N/A
FTEs Per Square Mile Served	1.80	1.81	1.99	N/A
Average Residential Utility Bill (4,000 gal) as % of Median Household Income	1.20%	1.23%	1.25%	N/A
Administrative Effectiveness				
Average Years of Experience	9.9	9.4	10.0	N/A
Service Density (Population Served per Square Mile) - Water	1,137	1,159	1,179	N/A
Service Density (Population Served per Square Mile) - Sewer	1,236	1,262	1,273	N/A
Average Residential Rate Increase (% over prior year)	0.00%	3.50%	TBD	N/A

* 1 CCF = 100 cubic feet of water

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 907,842	\$ 933,105	\$ 1,258,771	\$ 1,258,771	\$ -
Overtime Salaries	\$ 904	\$ 3,795	\$ 500	\$ 500	\$ -
Part Time Salaries	\$ 46,955	\$ 144,787	\$ 270,149	\$ 270,149	\$ -
FICA Tax	\$ 70,566	\$ 83,428	\$ 117,000	\$ 117,000	\$ -
Retirement	\$ 115,034	\$ 129,004	\$ 180,704	\$ 180,704	\$ -
401(K) Employer Contribution	\$ 39,372	\$ 47,289	\$ 62,965	\$ 62,965	\$ -
Pension Expense - LGERS	\$ 351,536	\$ -	\$ -	\$ -	\$ -
Health Care	\$ 92,868	\$ 104,340	\$ 162,733	\$ 162,733	\$ -
Life Insurance	\$ 1,732	\$ 2,364	\$ 3,146	\$ 3,146	\$ -
Emp Sec Ins	\$ 3,400	\$ 3,789	\$ 5,321	\$ 5,321	\$ -
Workers Compensation	\$ 26,000	\$ 13,000	\$ 18,000	\$ 18,000	\$ -
Personnel Total	\$ 1,656,209	\$ 1,464,901	\$ 2,079,289	\$ 2,079,289	\$ -
Operations					
Uniforms	\$ 2,407	\$ 5,050	\$ 5,050	\$ 5,050	\$ -
Safety Program	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
Gas & Oil	\$ 7,808	\$ 12,000	\$ 10,300	\$ 10,300	\$ -
Department Supplies	\$ 6,394	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Travel	\$ 5,032	\$ 5,000	\$ 2,500	\$ 2,500	\$ -
Auto Allowance	\$ 1,823	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 11,351	\$ 13,440	\$ 4,959	\$ 4,959	\$ -
Cell Phone Stipend	\$ 4,886	\$ 4,116	\$ 5,964	\$ 5,964	\$ -
Wireless Air Cards	\$ 878	\$ 960	\$ 936	\$ 936	\$ -
Postage	\$ 82,791	\$ 92,000	\$ 93,200	\$ 93,200	\$ -
Electric Power	\$ 9,171	\$ 11,100	\$ 12,625	\$ 12,625	\$ -
Natural Gas	\$ 395	\$ 400	\$ 404	\$ 404	\$ -
City Utilities	\$ 2,600	\$ 2,800	\$ 4,300	\$ 4,300	\$ -
Printing	\$ 28,586	\$ 26,400	\$ 22,800	\$ 22,800	\$ -
Buildings & Grounds	\$ 119,905	\$ 170,205	\$ 75,000	\$ 75,000	\$ -
B/G Contracted Services	\$ 13,836	\$ 13,736	\$ 14,339	\$ 14,339	\$ -
Maint Equipment	\$ 133	\$ 1,500	\$ 1,000	\$ 1,000	\$ -
Maint Cmpt Software	\$ 42,773	\$ 72,412	\$ 94,134	\$ 94,134	\$ -
Maint Auto	\$ 6,006	\$ 5,000	\$ 4,000	\$ 4,000	\$ -
Training	\$ 10,823	\$ 16,000	\$ 10,500	\$ 10,500	\$ -
Copier Contract Expense	\$ 2,091	\$ 1,702	\$ 1,592	\$ 1,592	\$ -
Insurance Premiums	\$ 4,567	\$ 4,853	\$ 5,678	\$ 5,678	\$ -
Depreciation Expense	\$ 5,958,142	\$ -	\$ -	\$ -	\$ -
Dues & Subscriptions	\$ 38,521	\$ 38,420	\$ 38,535	\$ 38,535	\$ -
Collection Expenses	\$ 312,297	\$ 324,000	\$ 342,000	\$ 342,000	\$ -
Miscellaneous Expense	\$ 23,387	\$ 26,500	\$ 31,600	\$ 31,600	\$ -
Special Projects	\$ 32,202	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 57,730	\$ 103,000	\$ 94,600	\$ 94,600	\$ -
Employee Assistance Program	\$ 2,681	\$ 3,555	\$ 3,420	\$ 3,420	\$ -
Retiree Health Insurance	\$ (135,835)	\$ 117,489	\$ 117,489	\$ 117,489	\$ -
SWAY	\$ 1,112	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Professional Services	\$ 584,721	\$ 1,600,303	\$ 778,000	\$ 778,000	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Client Cmty-China Grove	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Client Cmty-Granite Quarry	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Client Cmty-Rockwell	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Client Cmty-Spencer	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Transfer - Cap Reserve Fund	\$ 16,645	\$ 18,310	\$ 26,028	\$ 26,028	\$ -
Charges - General Fund	\$ 3,865,032	\$ 4,137,582	\$ 4,137,582	\$ 4,137,582	\$ -
Operations Total	\$ 11,170,889	\$ 7,038,833	\$ 6,164,535	\$ 6,164,535	\$ -
Capital					
C O Roof / HVAC	\$ -	\$ -	\$ 180,000	\$ 150,000	\$ -
Capital Total	\$ -	\$ -	\$ 180,000	\$ 150,000	\$ -
Grand Total	\$ 12,827,097	\$ 8,503,734	\$ 8,423,824	\$ 8,393,824	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Utilities Director	1	1	1	1	
Assistant Utilities Director	1	1	1	1	
Administrative Services Supervisor	1	1	1	1	
PT Utilities Engineer ³	0	1	1	1	
Utilities Environmental Compliance Coordinato	1	0	0	0	
Administrative Specialist	1	1	1	1	
Building Trades Specialist	1	1	1	1	
Utility Construction Project Manager	1	1	1	1	
Utilities Construction Inspector ^{4,5}	1	1	3	3	
Utilities Engineer /Sr.	1	1	1	1	
Utilities Special Projects Manager	1	1	1	1	
GIS Administrator	1	1	1	1	
Water Resources Manager	1	1	1	1	
Special Projects Manager (PT) ²	0	1	1	1	
Utilities Construction Inspector (PT)	1	1	1	1	
Safety & Training Coordinator ⁴	0	0	1	1	
Education & Recruitment ⁴	0	0	1	1	
Utilities Engineering Technician ⁴	0	0	1	1	
TOTAL	13	14	19	19	

¹Moved to Department 811

²New Position

³Approved Mid-year

⁴New Position Request

⁵Reclassified

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Utilities Admin (100)			
Roof Replacements	\$ 75,000	\$ 75,000	\$ -
HVAC Replacements	105,000	75,000	-
	\$ 180,000	\$ 150,000	\$ -

STATEMENT OF PURPOSE

To provide the customers of Salisbury-Rowan Utilities with a sufficient supply of high-quality potable water that meets or exceeds all regulatory standards for purity, taste, appearance, and flow adequacy at a reasonable cost to the consumer.

DIVISIONAL PERFORMANCE GOALS

1. Continue to exceed State and Federal drinking water standards.
2. Attract and retain certified staff by providing challenging and favorable training and professional development opportunities.
3. Work towards standardizing equipment, such as turbidimeters, level indicators, etc., to improve operation and maintenance efficiencies.
4. Continue to bridge water distribution, water compliance, and water treatment through strategic position and job function changes.
5. Continue to utilize and evaluate data from asset management system (Asset Essentials).
6. Update SCADA (Supervisory Control & Data Acquisition) infrastructure.
7. Ensure quality and compliance with Water Laboratories state and federal requirements.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Water Treatment Workload				
Number of Water Treatment FTEs	15.0	17.5	17.5	N/A
Millions of Gallons Potable Water Produced	3,208	3,285	3,358	N/A
Number of Water Quality Complaints	75	88	88	N/A
Number of Water Analyses Performed	73,292	72,922	73,000	N/A
Water Treatment Efficiency				
Cost Per Million Gallons of Potable Water Produced	\$1,311	\$1,248	\$1,300	N/A
Water Treatment Effectiveness				
Average Water Plant Operational Capacity	35.2%	36.0%	36.8%	N/A
Average Daily Potable Water Turbidity (NTU)	0.05	0.05	0.05	0.05

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 618,422	\$ 782,110	\$ 820,856	\$ 820,856	\$ -
Overtime Salaries	\$ 69,750	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
FICA Tax	\$ 50,204	\$ 64,040	\$ 67,003	\$ 67,003	\$ -
Retirement	\$ 86,887	\$ 114,181	\$ 125,685	\$ 125,685	\$ -
401(K) Employer Contribution	\$ 30,591	\$ 41,855	\$ 43,792	\$ 43,792	\$ -
Health Care	\$ 101,338	\$ 121,016	\$ 130,418	\$ 130,418	\$ -
Life Insurance	\$ 1,186	\$ 1,935	\$ 2,034	\$ 2,034	\$ -
Emp Sec Ins	\$ 2,056	\$ 2,685	\$ 2,818	\$ 2,818	\$ -
Workers Compensation	\$ 24,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ -
Personnel Total	\$ 984,433	\$ 1,195,822	\$ 1,260,606	\$ 1,260,606	\$ -
Operations					
Uniforms	\$ 3,426	\$ 8,250	\$ 12,150	\$ 12,150	\$ -
Expendable Equipment	\$ 4,791	\$ 14,400	\$ 19,500	\$ 19,500	\$ -
Gas & Oil	\$ 5,229	\$ 9,850	\$ 6,541	\$ 6,541	\$ -
Department Supplies	\$ 9,478	\$ 11,600	\$ 19,000	\$ 19,000	\$ -
Chemicals	\$ 510,823	\$ 598,000	\$ 563,000	\$ 563,000	\$ -
Lab Supplies	\$ 56,528	\$ 58,550	\$ 69,800	\$ 69,800	\$ -
Travel	\$ 1,549	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 431	\$ 468	\$ 648	\$ 648	\$ -
Cell Phone Stipend	\$ 300	\$ 820	\$ 1,224	\$ 1,224	\$ -
Postage	\$ 111	\$ 300	\$ 150	\$ 150	\$ -
Electric Power	\$ 603,928	\$ 696,200	\$ 772,650	\$ 772,650	\$ -
Natural Gas	\$ 407	\$ 4,000	\$ 4,040	\$ 4,040	\$ -
City Utilities	\$ 11,998	\$ 13,100	\$ 13,900	\$ 13,900	\$ -
Buildings & Grounds	\$ 8,884	\$ 15,000	\$ 8,000	\$ 8,000	\$ -
B/G Contracted Services	\$ 4,046	\$ 4,245	\$ 4,271	\$ 4,271	\$ -
Maint Equipment	\$ 545,880	\$ 861,791	\$ 700,230	\$ 700,230	\$ -
Maint Auto	\$ 8,137	\$ 1,453	\$ -	\$ -	\$ -
Training	\$ 4,238	\$ 10,300	\$ 33,950	\$ 33,950	\$ -
Copier Contract Expense	\$ 564	\$ 536	\$ 713	\$ 713	\$ -
Insurance Premiums	\$ 43,464	\$ 63,484	\$ 77,000	\$ 77,000	\$ -
Dues & Subscriptions	\$ 1,021	\$ 1,190	\$ 1,690	\$ 1,690	\$ -
Facility License Fees	\$ 6,790	\$ 6,950	\$ 6,950	\$ 6,950	\$ -
Miscellaneous Expense	\$ 540	\$ -	\$ -	\$ -	\$ -
Special Projects	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Contracted Services	\$ 247,420	\$ 2,068,455	\$ 815,000	\$ 815,000	\$ -
Professional Services	\$ -	\$ 350	\$ 700	\$ 700	\$ -
Transfer - Cap Reserve Fund	\$ 46,385	\$ 51,024	\$ 31,420	\$ 31,420	\$ -
Operations Total	\$ 2,126,365	\$ 4,530,316	\$ 3,162,527	\$ 3,162,527	\$ -
Capital					
Capital Outlay - Equipment	\$ -	\$ -	\$ 4,006,000	\$ 2,081,000	\$ -
C O Roof / HVAC	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ -
Capital Total	\$ -	\$ -	\$ 4,022,000	\$ 2,097,000	\$ -
Grand Total	\$ 3,110,798	\$ 5,726,138	\$ 8,445,133	\$ 6,520,133	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Water Resources - Water Treatment (811)					
Water Treatment Plant Supervisor	1	1	1	1	
Laboratory Analyst ¹	1	0	0	0	
Lead WTP Operator ³	0	0	0	1	
Water Treatment Plant Operator /Sr. ³	8	8	8	7	
Utilities Systems Maintenance Specialist	1	1	1	1	
Water Resources - Water Quality (813)					
Laboratory Analyst ¹	0	1	1	1	
Water Quality Technician	1	1	1	1	
Utilities Environmental Compliance Coordinator ²	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	12	13	13	13	

¹ Moved from Water Treatment to Water Quality

² Moved from Department 721

³ Reclassed

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Water Treatment - Water Treatment Plant (811)			
WTP Facility Upgrades	\$ 3,850,000	\$ 1,925,000	\$ -
Roof Restoration	16,000	16,000	-
Water Treatment - Tanks & Pump Stations (812)			
Viscount Tank Mixer/Blower	78,000	78,000	-
Ross Street Tank Mixer/Blower	78,000	78,000	-
	<u>\$ 4,022,000</u>	<u>\$ 2,097,000</u>	<u>\$ -</u>



STATEMENT OF PURPOSE

To provide Salisbury-Rowan Utilities with an effective, efficient system for the distribution of potable water and the collection of wastewater through an equally effective, efficient sewer system.

DIVISIONAL PERFORMANCE GOALS

1. Restructure division by differentiating water and sewer and creating a structure that is equitable for staff and sustainable for current work demands and growth.
2. Evaluate compensation plan and certification policy to attract, reward and retain a qualified, experienced labor force.
3. Continue to increase inflow and infiltration reduction efforts by repairing and/or replacing identified wastewater lines.
4. Continue to implement preventative maintenance program and recommend rehabilitation projects to be included in the CIP.
5. Implement a comprehensive work order system to include inventory, maintenance record keeping, and system improvements with full integration with the current GIS framework.
6. Update or replace fire hydrants, valves, and meter installations that are unserviceable.
7. Provide a quick turnaround on installation of new water and sewer taps.
8. Fill vacant positions to reduce the cost of installation of new water and wastewater taps.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Distribution & Collection Workload				
Inch Miles of Distribution Line Maintained	4,004	4,014	4,030	N/A
Inch Miles of Collection Line Maintained	4,485	4,499	4,520	N/A
Number of Pump Stations Maintained	8	8	8	N/A
Number of Lift Stations Maintained	34	34	34	N/A
Total Water, Sewer & Irrigation Taps Installed	295	300	325	N/A
Distribution Line Failures	264	375	400	N/A
Collection Line Failures	19	25	30	N/A
Reported Complaints	670	830	900	N/A
Distribution & Collection Efficiency				
Cost Per Inch Mile of Distribution Line Maintained	\$927	\$1,034	\$1,050	N/A
Cost Per Inch Mile of Collection Line Maintained	\$735	\$801	\$825	N/A
Distribution & Collection Effectiveness				
Failures Per Inch Mile of Distribution Line Maintained	0.066	0.093	0.099	N/A
Incidents Per Inch Mile of Collection Line Maintained	0.004	0.006	0.007	N/A

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 982,871	\$ 1,586,759	\$ 1,675,561	\$ 1,675,561	\$ -
Overtime Salaries	\$ 34,129	\$ 41,620	\$ 39,250	\$ 39,250	\$ -
FICA Tax	\$ 73,926	\$ 124,391	\$ 128,567	\$ 128,567	\$ -
Retirement	\$ 127,041	\$ 221,785	\$ 246,075	\$ 246,075	\$ -
401(K) Employer Contribution	\$ 44,646	\$ 81,302	\$ 85,734	\$ 85,734	\$ -
Health Care	\$ 170,788	\$ 299,736	\$ 351,277	\$ 351,277	\$ -
Life Insurance	\$ 1,826	\$ 3,908	\$ 4,130	\$ 4,130	\$ -
Emp Sec Ins	\$ 4,960	\$ 5,430	\$ 5,750	\$ 5,750	\$ -
Workers Compensation	\$ 62,000	\$ 31,000	\$ 32,000	\$ 32,000	\$ -
Personnel Total	\$ 1,502,187	\$ 2,395,931	\$ 2,568,344	\$ 2,568,344	\$ -
Operations					
Uniforms	\$ 17,443	\$ 28,100	\$ 28,100	\$ 28,100	\$ -
Expendable Equipment	\$ 27,641	\$ 32,050	\$ 37,450	\$ 37,450	\$ -
Materials New Streets	\$ 121,867	\$ 250,000	\$ 325,000	\$ 325,000	\$ -
Gas & Oil	\$ 63,736	\$ 70,060	\$ 89,610	\$ 89,610	\$ -
Department Supplies	\$ 16,948	\$ 14,900	\$ 16,900	\$ 16,900	\$ -
Meters & Meter Boxes	\$ 319,222	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Hose And Fittings	\$ 327,463	\$ 160,250	\$ 160,250	\$ 160,250	\$ -
Travel	\$ 229	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Telephone	\$ 1,392	\$ 1,308	\$ 1,308	\$ 1,308	\$ -
Cell Phone Stipend	\$ 2,270	\$ 2,274	\$ 1,200	\$ 1,200	\$ -
Wireless Air Cards	\$ 2,160	\$ 540	\$ -	\$ -	\$ -
Postage	\$ 299	\$ 300	\$ 300	\$ 300	\$ -
Electric Power	\$ 13,395	\$ 14,000	\$ 16,665	\$ 16,665	\$ -
Natural Gas	\$ 4,206	\$ 5,000	\$ 6,060	\$ 6,060	\$ -
City Utilities	\$ 7,599	\$ 8,000	\$ 8,800	\$ 8,800	\$ -
Buildings & Grounds	\$ 54,892	\$ 194,500	\$ 194,500	\$ 194,500	\$ -
B/G Contracted Services	\$ 5,689	\$ 5,232	\$ 6,544	\$ 6,544	\$ -
Maint Equipment	\$ 40,951	\$ 39,000	\$ 43,500	\$ 43,500	\$ -
Maint Radio	\$ -	\$ 1,100	\$ 1,100	\$ 1,100	\$ -
Maint Cmpt Software	\$ 13,700	\$ 16,200	\$ 16,200	\$ 16,200	\$ -
Maint Fire Hydrants	\$ 2,444	\$ -	\$ -	\$ -	\$ -
Maint Auto	\$ 120,572	\$ 28,022	\$ 27,000	\$ 27,000	\$ -
Water Line Repairs	\$ 54,390	\$ 799,700	\$ 675,000	\$ 675,000	\$ -
Sewer Line Repairs	\$ 1,825,120	\$ 1,558,983	\$ 678,500	\$ 678,500	\$ -
Training	\$ 3,483	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Copier Contract Expense	\$ 4,179	\$ 3,538	\$ 3,752	\$ 3,752	\$ -
Insurance Premiums	\$ 16,474	\$ 21,619	\$ 27,750	\$ 27,750	\$ -
Insurance Claims	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Dues & Subscriptions	\$ 2,706	\$ 3,850	\$ 3,850	\$ 3,850	\$ -
Miscellaneous Expense	\$ 5,910	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Contracted Services	\$ 786,713	\$ 1,852,459	\$ 1,659,360	\$ 1,659,360	\$ -
Transfer - Cap Reserve Fund	\$ 180,259	\$ 698,286	\$ 140,802	\$ 140,802	\$ -
Transfer - Capital Project Fnd	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -
Operations Total	\$ 5,068,351	\$ 7,078,271	\$ 4,438,501	\$ 4,438,501	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Capital					
Capital Outlay - Equipment	\$ -	\$ 1,892,464	\$ 500,000	\$ 500,000	\$ -
Water Line Extension	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Sewer Line Extension	\$ 45,652	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Capital Total	\$ 45,652	\$ 2,192,464	\$ 800,000	\$ 800,000	\$ -
Grand Total	\$ 6,616,190	\$ 11,666,666	\$ 7,806,845	\$ 7,806,845	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Administration (100)					
Distribution & Collections Systems Op Manager	1	1	1	1	
Administration Specialist ²	0	0	1	1	
Warehouse Specialist ¹	1	1	2	2	
Senior Administrative Specialist	1	1	1	1	
Distribution Maint. & Const. (850)					
Distribution & Collections Systems Op Manager	1	1	1	1	
Distribution & Collections Systems Crew Leader	2	2	2	2	
Distribution & Collections Systems Technician ^{1,2}	5	5	5	5	
Utility Systems Locator ²	1	1	2	2	
Backflow Prevention Coordinator	1	1	1	1	
Maintenance Supervisor (Valve and Hydrant) ²	0	0	1	1	
Preventive Maintenance (854)					
Distribution & Collections Systems Manager	1	1	1	1	
Distribution & Collections Systems Technician I/II/III/Sr.	8	8	9	9	
Asphalt Maintenance (858)					
Crew Leader ²	1	1	0	0	
Construction Maintenance Worker I/II/III/Sr. ²	3	3	0	0	
Utilities Construction (859)					
Distribution & Collections Systems Crew Leader	1	1	1	1	
Lead Equipment Operator	1	1	1	1	
Distribution & Collections Systems Technician I/II/III/Sr.	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	
TOTAL	31	31	32	32	

¹New Position Request

²Reclassified

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Distribution & Collection - Utilities Construct (859)			
Water Main Capacity Upgrade	\$ 500,000	\$ 500,000	\$ -
Water Extensions	150,000	150,000	-
Sanitary Sewer Extensions	150,000	150,000	-
Total Capital Outlay	\$ 800,000	\$ 800,000	\$ -

STATEMENT OF PURPOSE

To operate the Salisbury-Rowan Utilities wastewater laboratory, effectively implement the City's industrial pretreatment and Fats, Oils, and Grease (FOG) programs, manage the general stormwater permits for the wastewater treatment plants, and provide technical support to the utility ensuring regulatory compliance.

DIVISIONAL PERFORMANCE GOALS

1. Continue implementation of the Pretreatment and Fats, Oils and Grease (FOG) programs.
2. Update FOG public education efforts through brochures, newsletter, tours, presentations and social media platforms.
3. Ensure quality and compliance with Wastewater Laboratories state and federal requirements.
4. Evaluate industrial users to reduce potential harmful contaminants and adverse impacts to the Publicly Operated Treatment Works (POTW).

PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected	Goal
Environmental Services Workload				
Lab-Number of tests that wastewater lab is certified to perform	10	12	12	N/A
Lab-Number of Wastewater Analyses Performed-Estimate	6334	6400	6400	N/A
Pretreatment - Number of Permitted Industries (SIUs and Locals)	8	7	8	N/A
PT- Number of Inspections completed	9	10	10	N/A
PT- Surcharge	\$169,635	\$149,377	\$150,000	N/A
PT-Number of NOV's issued	9	5	5	N/A
PT- Amount of Penalties issued	\$1,000	\$500	\$500	N/A
FOG - Number of regulated Food Service Establishments (FSEs)	370	382	388	N/A
FOG- Number of Inspections completed	370	382	388	N/A
FOG- Number of NOV's issued	4	5	5	N/A
FOG- Amount of penalties issued	\$419	\$500	\$500	N/A
FOG- Number of Oil & Water Separators regulated	55	60	60	N/A
FOG- Number of Oil & Water Separators inspected	55	60	60	N/A

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 322,902	\$ 371,822	\$ 392,726	\$ 392,726	\$ -
Overtime Salaries	\$ 66	\$ -	\$ -	\$ -	\$ -
FICA Tax	\$ 24,025	\$ 28,445	\$ 30,044	\$ 30,044	\$ -
Retirement	\$ 40,525	\$ 50,717	\$ 56,357	\$ 56,357	\$ -
401(K) Employer Contribution	\$ 13,329	\$ 18,591	\$ 19,636	\$ 19,636	\$ -
Health Care	\$ 45,845	\$ 55,516	\$ 62,671	\$ 62,671	\$ -
Life Insurance	\$ 622	\$ 929	\$ 982	\$ 982	\$ -
Emp Sec Ins	\$ 1,226	\$ 1,294	\$ 1,363	\$ 1,363	\$ -
Workers Compensation	\$ 12,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Personnel Total	\$ 460,540	\$ 533,314	\$ 569,779	\$ 569,779	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Uniforms	\$ 1,679	\$ 3,300	\$ 3,300	\$ 3,300	\$ -
Gas & Oil	\$ 1,665	\$ 2,300	\$ 2,369	\$ 2,369	\$ -
Department Supplies	\$ 5,449	\$ 9,300	\$ 9,300	\$ 9,300	\$ -
Lab Supplies	\$ 18,665	\$ 40,750	\$ 44,750	\$ 44,750	\$ -
Travel	\$ 909	\$ 2,100	\$ 3,100	\$ 3,100	\$ -
Telephone	\$ 324	\$ 300	\$ 300	\$ 300	\$ -
Wireless Air Cards	\$ -	\$ 696	\$ -	\$ -	\$ -
Postage	\$ 861	\$ 700	\$ 700	\$ 700	\$ -
Maint Instruments	\$ 1,435	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
Maint Auto	\$ 313	\$ -	\$ -	\$ -	\$ -
Training	\$ 2,434	\$ 4,120	\$ 4,480	\$ 4,480	\$ -
Insurance Premiums	\$ 672	\$ 746	\$ 900	\$ 900	\$ -
Dues & Subscriptions	\$ 533	\$ 655	\$ 825	\$ 825	\$ -
Facility License Fees	\$ 2,000	\$ 2,000	\$ 2,240	\$ 2,240	\$ -
Miscellaneous Expense	\$ 265	\$ 3,838	\$ 3,900	\$ 3,900	\$ -
Contracted Services	\$ 28,690	\$ 49,500	\$ 57,265	\$ 57,265	\$ -
Transfer - Cap Reserve Fund	\$ 2,640	\$ 2,904	\$ 4,300	\$ 4,300	\$ -
Operations Total	\$ 68,535	\$ 127,709	\$ 142,229	\$ 142,229	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 529,075	\$ 661,023	\$ 712,008	\$ 712,008	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Environmental Services Manager	1	1	1	1	
Laboratory Services Supervisor	1	1	1	1	
Laboratory Analyst	1	1	1	1	
FOG Program Coordinator	1	1	1	1	
Regulatory Compliance Technician	1	1	1	1	
Pretreatment Program Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	6	6	6	6	

STATEMENT OF PURPOSE

To provide Salisbury-Rowan Utilities with a system capable of treating domestic and industrial wastewater generated by its customers using methods that meet or exceed all regulatory standards and requirements.

DIVISIONAL PERFORMANCE GOALS

1. Continue to meet or exceed NPDES and land application permit requirements.
2. Develop a more knowledgeable and capable operational staff through internal training efforts and give opportunities for staff development through certification schools.
3. Continue to fine-tune the operations of the newly constructed treatment plant improvements, specifically during wet-weather and high-flow conditions.
4. Continue to update existing lift stations and eliminate stations where feasible.
5. Use and evaluate data from asset management system (Asset Essentials) and wastewater masterplan to be proactive in equipment replacements and define rehabilitation projects to be included in the CIP.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Wastewater Treatment Workload				
Number of Wastewater Treatment FTEs	30	26.5	26.5	N/A
Millions of Gallons Wastewater Treated	2,908	3,000	3,200	N/A
Tons of Dry Bio-Solids Land-Applied	1,489	1,600	1,600	N/A
Wastewater Treatment Efficiency				
Cost Per Million Gallons of Wastewater Treated	\$1,831	\$1,993	\$2,100	N/A
Wastewater Treatment Effectiveness				
Average Wastewater Plant Operational Capacity	64%	66%	70%	N/A
Average Daily Wastewater Effluent Turbidity	11.8	12.0	12.5	N/A



BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 1,279,969	\$ 1,433,839	\$ 1,570,061	\$ 1,570,061	\$ -
Overtime Salaries	\$ 112,092	\$ 84,503	\$ 78,000	\$ 78,000	\$ -
FICA Tax	\$ 101,234	\$ 115,656	\$ 126,075	\$ 126,075	\$ -
Retirement	\$ 174,757	\$ 201,851	\$ 231,905	\$ 231,905	\$ -
401(K) Employer Contribution	\$ 59,958	\$ 73,990	\$ 80,802	\$ 80,802	\$ -
Health Care	\$ 210,985	\$ 250,048	\$ 257,740	\$ 257,740	\$ -
Life Insurance	\$ 2,382	\$ 3,534	\$ 3,875	\$ 3,875	\$ -
Emp Sec Ins	\$ 4,595	\$ 4,911	\$ 5,379	\$ 5,379	\$ -
Workers Compensation	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Personnel Total	\$ 1,995,973	\$ 2,193,332	\$ 2,378,837	\$ 2,378,837	\$ -
Operations					
Uniforms	\$ 12,332	\$ 19,950	\$ 19,850	\$ 19,850	\$ -
Expendable Equipment	\$ 19,802	\$ 21,500	\$ 45,800	\$ 45,800	\$ -
Gas & Oil	\$ 64,974	\$ 81,918	\$ 95,199	\$ 95,199	\$ -
Department Supplies	\$ 25,905	\$ 49,100	\$ 59,150	\$ 59,150	\$ -
Chemicals	\$ 422,621	\$ 507,500	\$ 544,000	\$ 544,000	\$ -
Travel	\$ 1,363	\$ 2,000	\$ 2,500	\$ 2,500	\$ -
Telephone	\$ 799	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Cell Phone Stipend	\$ 1,386	\$ 3,388	\$ 4,620	\$ 4,620	\$ -
Wireless Air Cards	\$ 9,072	\$ 13,440	\$ 19,068	\$ 19,068	\$ -
Postage	\$ 231	\$ 500	\$ 500	\$ 500	\$ -
Electric Power	\$ 1,008,204	\$ 860,100	\$ 1,237,250	\$ 1,237,250	\$ -
City Utilities	\$ 131,619	\$ 140,910	\$ 201,200	\$ 201,200	\$ -
Buildings & Grounds	\$ 61,754	\$ 14,795	\$ 90,000	\$ 90,000	\$ -
B/G Contracted Services	\$ 26,855	\$ 28,737	\$ 39,968	\$ 39,968	\$ -
Maint Equipment	\$ 746,301	\$ 1,332,143	\$ 1,542,900	\$ 1,542,900	\$ -
Maint Radio	\$ 7,584	\$ 8,000	\$ 7,000	\$ 7,000	\$ -
Maint Cmpt Software	\$ 72,520	\$ 61,385	\$ 50,100	\$ 50,100	\$ -
Maint Instruments	\$ 26,523	\$ 6,920	\$ 19,920	\$ 19,920	\$ -
Maint Auto	\$ 28,150	\$ 9,840	\$ -	\$ -	\$ -
Training	\$ 5,209	\$ 37,500	\$ 27,000	\$ 27,000	\$ -
Copier Contract Expense	\$ 968	\$ 1,163	\$ 1,385	\$ 1,385	\$ -
Insurance Premiums	\$ 74,897	\$ 100,026	\$ 117,754	\$ 117,754	\$ -
Dues & Subscriptions	\$ 1,817	\$ 3,235	\$ 6,690	\$ 6,690	\$ -
Facility License Fees	\$ 6,093	\$ 4,950	\$ 6,920	\$ 6,920	\$ -
Miscellaneous Expense	\$ 616	\$ 500	\$ 25,500	\$ 25,500	\$ -
Contracted Services	\$ 355,122	\$ 413,258	\$ 512,015	\$ 512,015	\$ -
Transfer - Cap Reserve Fund	\$ 258,429	\$ 284,272	\$ 284,463	\$ 284,463	\$ -
Operations Total	\$ 3,371,145	\$ 4,008,230	\$ 4,961,952	\$ 4,961,952	\$ -
Capital					
Capital Outlay - Equipment	\$ -	\$ 2,944,076	\$ 1,724,000	\$ 1,724,000	\$ -
C O Roof / HVAC	\$ -	\$ -	\$ 220,260	\$ 9,900	\$ -
Capital Total	\$ -	\$ 2,944,076	\$ 1,944,260	\$ 1,733,900	\$ -
Grand Total	\$ 5,367,117	\$ 9,145,638	\$ 9,285,049	\$ 9,074,689	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Administration (100)					
Wastewater Treatment Plant Supervisor	1	1	1	1	
Utility Systems Maintenance Supervisor	1	1	1	1	
Town Creek WWTP (901)					
Wastewater Plant Operator Sr.	1	1	1	1	
Lead Wastewater Treatment Plant Operator	1	1	1	1	
Wastewater Plant Operator	3	3	3	3	
Utility Systems Maintenance Specialist ¹	2	1	1	1	
Sr. Utility Systems Maintenance Specialist ¹	0	1	1	1	
Utility Maintenance Coordinator	1	1	1	1	
Grant Creek WWTP (902)					
Wastewater Plant Operator/Sr.	1	1	1	1	
Lead Wastewater Treatment Plant Operator ¹	1	0	0	0	
Wastewater Plant Operator ¹	4	5	5	5	
Utility Systems Maintenance Specialist ^{1,2}	2	4	3	3	
Sr. Utility Systems Maintenance Specialist ¹	2	0	0	0	
SCADA (905)					
Senior Instrumentation & Controls Technician	1	1	1	1	
Instrumentation & Controls Technician	2	2	2	2	
Lift Station (906)					
Utility Systems Maintenance Specialist	1	1	1	1	
Sr. Utility Systems Maintenance Specialist ³	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>	
TOTAL	25	25	25	25	

¹Reclassified

²Moved to Dept 817-906

³Moved from Dept 817-902

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Wastewater Treatment - Town Creek (901)			
Roof Audit	\$ 9,900	\$ 9,900	\$ -
Wastewater Treatment - Grant Creek (902)			
Roof Restoration (2)	210,360	-	-
Wastewater Treatment - Plant Maint (905)			
Water Plant Controls Upgrades	500,000	500,000	-
Wastewater Treatment - Lift Stations (906)			
East Rowan Lift Station Upgrades	612,000	612,000	-
Coley Rd. Lift Station Upgrades	612,000	612,000	-
Total Capital Outlay	\$ 1,944,260	\$ 1,733,900	\$ -

STATEMENT OF PURPOSE

To efficiently and effectively maintain and read utility meters with a high level of customer service.

DIVISIONAL PERFORMANCE GOALS

1. Continue to maintain and improve the comprehensive backflow prevention program.
2. Assist customers with high bill complaints by identifying the causes and finding resolutions.
3. Implement procedures to enable an annual water audit.
4. Work closely and cooperatively with Finance and Customer Service staff in order to provide outstanding customer service.
5. Work with other city departments in identifying and implementing a municipal work order system with real-time data and asset management capability.
6. Provide opportunities for staff training and development.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Workload				
Meter Readings Per Fiscal Year	282,300	286,308	290,000	N/A
Efficiency				
Cost Per 100 Meter Readings	\$294	\$314	\$320	N/A
Effectiveness				
Percent of Meters Misread	0.00%	0.00%	0.00%	0.00%

BUDGET REQUEST

	Actual	Budget	Requested	Mgr Recommends	Adopted
	FY23-24	FY24-25	FY25-26	FY25-26	FY25-26
Personnel					
Regular Salaries	\$ 323,022	\$ 360,768	\$ 380,788	\$ 380,788	\$ -
Overtime Salaries	\$ 8,156	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
FICA Tax	\$ 23,879	\$ 28,364	\$ 29,895	\$ 29,895	\$ -
Retirement	\$ 41,864	\$ 50,572	\$ 56,078	\$ 56,078	\$ -
401(K) Employer Contribution	\$ 14,714	\$ 18,538	\$ 19,538	\$ 19,538	\$ -
Health Care	\$ 68,146	\$ 72,461	\$ 74,158	\$ 74,158	\$ -
Life Insurance	\$ 521	\$ 882	\$ 932	\$ 932	\$ -
Emp Sec Ins	\$ 1,079	\$ 1,224	\$ 1,295	\$ 1,295	\$ -
Workers Compensation	\$ 14,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Personnel Total	\$ 495,381	\$ 549,809	\$ 579,684	\$ 579,684	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Uniforms	\$ 2,092	\$ 4,750	\$ 4,750	\$ 4,750	\$ -
Gas & Oil	\$ 14,546	\$ 17,375	\$ 15,450	\$ 15,450	\$ -
Department Supplies	\$ 4,652	\$ 2,800	\$ 2,800	\$ 2,800	\$ -
Travel	\$ -	\$ 500	\$ 500	\$ 500	\$ -
Telephone	\$ 1,537	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Postage	\$ 21	\$ 300	\$ 300	\$ 300	\$ -
City Utilities	\$ 524	\$ 700	\$ 700	\$ 700	\$ -
Maint Equipment	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Maint Radio	\$ -	\$ 500	\$ 500	\$ 500	\$ -
Maint Cmpt Software	\$ 230,565	\$ 238,140	\$ 238,140	\$ 238,140	\$ -
Maint Auto	\$ 4,276	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Training	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Insurance Premiums	\$ 2,814	\$ 2,567	\$ 3,003	\$ 3,003	\$ -
Miscellaneous Expense	\$ 895	\$ 2,800	\$ 2,800	\$ 2,800	\$ -
Contracted Services	\$ 96,797	\$ 45,000	\$ 45,500	\$ 45,500	\$ -
Transfer - Cap Reserve Fund	\$ 15,827	\$ 17,410	\$ 36,646	\$ 36,646	\$ -
Operations Total	\$ 374,546	\$ 345,542	\$ 363,789	\$ 363,789	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 869,927	\$ 895,351	\$ 943,473	\$ 943,473	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
AMI Supervisor	1	1	1	1	
AMI Technician Sr.	1	1	1	1	
AMI Data Specialist	1	1	1	1	
Meter Technician	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	
TOTAL	7	7	7	7	

STATEMENT OF PURPOSE

To provide for principal and interest payments on outstanding Water and Sewer Fund debt.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -
Operations					
Bond Principal	\$ (0)	\$ 3,216,551	\$ 2,837,814	\$ 2,837,814	\$ -
Bond Interest Expense	\$ 1,760,009	\$ 1,653,954	\$ 1,508,551	\$ 1,508,551	\$ -
Lease Purchase Interest Exp	\$ 133	\$ -	\$ -	\$ -	\$ -
Debt Principal Pymts On Behalf	\$ -	\$ 125,583	\$ 125,583	\$ 125,583	\$ -
Debt Interest Pymts On Behalf	\$ 11,095	\$ 8,685	\$ 5,790	\$ 5,790	\$ -
Bond Service Charges	\$ (343,233)	\$ -	\$ -	\$ -	\$ -
Operations Total	\$ 1,428,003	\$ 5,004,773	\$ 4,477,738	\$ 4,477,738	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,428,003	\$ 5,004,773	\$ 4,477,738	\$ 4,477,738	\$ -



CITY OF SALISBURY, NORTH CAROLINA

WATER AND SEWER CAPITAL RESERVE FUND

**STATEMENT OF REVENUES
AND OTHER FINANCING SOURCES**

For the Year Ending June 30, 2026
With Estimated Actual for the Year Ending June 30, 2025, and
Actual for the Year Ended June 30, 2024

	<u>2024 Actual</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
REVENUES:			
Non Operating Revenues:			
Interest earned on investments	\$ 124,649	\$ 80,000	\$ 80,000
Total miscellaneous	<u>\$ 124,649</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>
OTHER FINANCING SOURCES:			
Operating transfer from Water and Sewer Fund	\$ 520,185	\$ 1,100,000	\$ 518,572
Fund balance appropriated	<u>-</u>	<u>133,420</u>	<u>324,918</u>
Total other financing sources	<u>\$ 520,185</u>	<u>\$ 1,233,420</u>	<u>\$ 843,490</u>
 Total revenues and other financing sources	 <u><u>\$ 644,834</u></u>	 <u><u>\$ 1,313,420</u></u>	 <u><u>\$ 923,490</u></u>

Water and Sewer Capital Reserve

STATEMENT OF PURPOSE

The Water and Sewer Capital Reserve funds replacement cost of Water and Sewer Utility vehicles and computers and accrues reserves for future purchases.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -
Operations					
Operations Total	\$ -	\$ -	\$ -	\$ -	\$ -
Capital					
Capital Outlay - Equipment	\$ 3,019	\$ 1,211,526	\$ 1,377,850	\$ 853,850	\$ -
C O Computer Equipment	\$ 27,590	\$ 74,100	\$ 69,640	\$ 69,640	\$ -
Capital Total	\$ 30,609	\$ 1,285,626	\$ 1,447,490	\$ 923,490	\$ -
Grand Total	\$ 30,609	\$ 1,285,626	\$ 1,447,490	\$ 923,490	\$ -

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Administration			
Additional Vehicles	\$ 99,877	\$ 99,877	\$ -
Computer Replacement - Desktops	13,500	13,500	-
Computer Replacement - Laptops	41,000	41,000	-
Access Point Indoor	7,140	7,140	-
Access Point Outdoor	8,000	8,000	-
Total Capital Outlay	\$ 169,517	\$ 169,517	\$ -
Water Treatment			
Replacement Equipment	\$ 80,400	\$ 80,400	\$ -
Additional Vehicle	50,049	50,049	-
Total Capital Outlay	\$ 130,449	\$ 130,449	\$ -
Distribution & Collections Systems			
Replacement Vehicles/Equipment	\$ 401,082	\$ 172,082	\$ -
Total Capital Outlay	\$ 401,082	\$ 172,082	\$ -
Environmental Services			
Replacement Vehicles	\$ 94,745	\$ 94,745	\$ -
Total Capital Outlay	\$ 94,745	\$ 94,745	\$ -
Wastewater Treatment			
Replacement Vehicles	\$ 397,428	\$ 102,428	\$ -
Additional Equipment	254,269	254,269	-
Total Capital Outlay	\$ 651,697	\$ 356,697	\$ -

CITY OF SALISBURY, NORTH CAROLINA

TRANSIT FUND

STATEMENT OF REVENUES AND OTHER FINANCING SOURCES

For the Year Ending June 30, 2026
With Estimated Actual for the Year Ending June 30, 2025, and
Actual for the Year Ended June 30, 2024

	2024 Actual	2025 Estimate	2026 Budget
OPERATING REVENUES:			
Charges for services	\$ 54,436	\$ 52,000	\$ 51,500
Other operating revenues	<u>23,923</u>	<u>20,000</u>	<u>1,500</u>
Total operating revenues	<u>\$ 78,359</u>	<u>\$ 72,000</u>	<u>\$ 53,000</u>
NONOPERATING REVENUES:			
Restricted Intergovernmental	\$ 1,028,372	\$ 600,000	\$ 748,128
Miscellaneous Federal Grants	-	172,615	125,920
Interest earned on investments	<u>30,467</u>	<u>25,000</u>	<u>20,000</u>
Total nonoperating revenues	<u>\$ 1,058,839</u>	<u>\$ 797,615</u>	<u>\$ 894,048</u>
OTHER FINANCING SOURCES:			
Operating transfer from General Fund	\$ 668,000	\$ 678,000	\$ 678,000
Fund equity appropriated	<u>-</u>	<u>-</u>	<u>22,250</u>
Total other financing sources	<u>\$ 668,000</u>	<u>\$ 678,000</u>	<u>\$ 700,250</u>
Total revenues and other financing sources	<u>\$ 1,805,198</u>	<u>\$ 1,547,615</u>	<u>\$ 1,647,298</u>



CITY OF SALISBURY
FY 2025-2026 BUDGET SUMMARY
TRANSIT FUND

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
REVENUE	\$ 1,808,237	\$ 2,316,403	\$ 1,647,298	\$ 1,647,298	\$ -
EXPENSES					
Personnel					
Regular Salaries	\$ 485,616	\$ 570,695	\$ 617,264	\$ 617,264	\$ -
Overtime Salaries	\$ 18,452	\$ 18,785	\$ 12,500	\$ 12,500	\$ -
Part Time Salaries	\$ 117,568	\$ 154,369	\$ 161,342	\$ 161,342	\$ -
FICA Tax	\$ 46,284	\$ 58,181	\$ 59,753	\$ 59,753	\$ -
Retirement	\$ 63,153	\$ 79,612	\$ 90,370	\$ 90,370	\$ -
401(K) Employer Contribution	\$ 22,219	\$ 29,273	\$ 31,488	\$ 31,488	\$ -
Pension Expense - LGERS	\$ 34,355	\$ -	\$ -	\$ -	\$ -
Health Care	\$ 79,718	\$ 87,197	\$ 99,253	\$ 99,253	\$ -
Life Insurance	\$ 934	\$ 1,408	\$ 1,542	\$ 1,542	\$ -
Emp Sec Ins	\$ 2,494	\$ 2,598	\$ 2,666	\$ 2,666	\$ -
Workers Compensation	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Personnel Total	\$ 900,792	\$ 1,017,118	\$ 1,091,178	\$ 1,091,178	\$ -
Operations					
Janitorial Supplies	\$ 317	\$ 1,600	\$ 1,200	\$ 1,200	\$ -
Uniforms	\$ 6,494	\$ 6,000	\$ 5,496	\$ 5,496	\$ -
Expendable Equipment	\$ 95	\$ 1,000	\$ 600	\$ 600	\$ -
Gas & Oil	\$ 115,910	\$ 155,000	\$ 154,500	\$ 154,500	\$ -
Tires & Tubes	\$ 10,163	\$ 14,000	\$ 13,650	\$ 13,650	\$ -
Parts	\$ 60,113	\$ 62,000	\$ 62,000	\$ 62,000	\$ -
Vehicle Cleaning Supplies	\$ 23	\$ 550	\$ 400	\$ 400	\$ -
Department Supplies	\$ 2,180	\$ 2,851	\$ 3,000	\$ 3,000	\$ -
Communication Equipmt	\$ 957	\$ 8,078	\$ 7,000	\$ 7,000	\$ -
Computer Supplies	\$ 312	\$ 6,600	\$ 1,000	\$ 1,000	\$ -
Travel	\$ 4,185	\$ 380	\$ 400	\$ 400	\$ -
Travel Subsistence	\$ 73	\$ 300	\$ 150	\$ 150	\$ -
Telephone	\$ 462	\$ 555	\$ 609	\$ 609	\$ -
Cell Phone Stipend	\$ 1,044	\$ 1,044	\$ 1,044	\$ 1,044	\$ -
Postage	\$ 143	\$ 200	\$ 200	\$ 200	\$ -
Electric Power	\$ 4,447	\$ 5,400	\$ 5,050	\$ 5,050	\$ -
Natural Gas	\$ 7,042	\$ 9,000	\$ 7,272	\$ 7,272	\$ -
City Utilities	\$ 978	\$ 1,100	\$ 1,100	\$ 1,100	\$ -
Printing	\$ 1,488	\$ 1,000	\$ 1,500	\$ 1,500	\$ -
Buildings & Grounds	\$ 899	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
B/G Contracted Services	\$ 7,470	\$ 7,466	\$ 7,349	\$ 7,349	\$ -
Maint Equipment	\$ 3,554	\$ 5,679	\$ 8,000	\$ 8,000	\$ -
Maint Cmpst Software	\$ -	\$ 7,452	\$ 13,014	\$ 13,014	\$ -
Maint Auto	\$ 3,896	\$ 5,779	\$ 4,300	\$ 4,300	\$ -
Vehicle Damage Repair	\$ -	\$ 2,671	\$ -	\$ -	\$ -
Advertising	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Training	\$ 1,000	\$ 4,807	\$ 4,300	\$ 4,300	\$ -
Copier Contract Expense	\$ 1,982	\$ 1,960	\$ 2,100	\$ 2,100	\$ -
Insurance Premiums	\$ 35,352	\$ 41,671	\$ 46,658	\$ 46,658	\$ -
Depreciation Expense	\$ 90,564	\$ -	\$ -	\$ -	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Dues & Subscriptions	\$ 1,389	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
Miscellaneous Expense	\$ 2,960	\$ 1,800	\$ 700	\$ 700	\$ -
Special Projects	\$ 1,138	\$ 4,300	\$ -	\$ -	\$ -
Contracted Services	\$ 28,013	\$ 47,009	\$ 82,254	\$ 82,254	\$ -
Employee Assistance Program	\$ 428	\$ 567	\$ 540	\$ 540	\$ -
Retiree Health Insurance	\$ (27,313)	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 2,598	\$ 2,792	\$ 2,788	\$ 2,788	\$ -
Operations Total	\$ 370,357	\$ 417,311	\$ 444,874	\$ 444,874	\$ -
Capital					
Capital Outlay - Equipment	\$ 51,278	\$ 878,697	\$ 333,738	\$ 111,246	\$ -
C O Roof / HVAC	\$ 353,935	\$ 3,277	\$ -	\$ -	\$ -
Capital Total	\$ 405,212	\$ 881,974	\$ 333,738	\$ 111,246	\$ -
Grand Total	\$ 1,676,361	\$ 2,316,403	\$ 1,869,790	\$ 1,647,298	\$ -

STATEMENT OF PURPOSE

To provide a safe, efficient, and affordable transportation alternative to the general public in the City of Salisbury; thus permitting greater accessibility to employment, social, recreational, educational, and medical facilities. The department also provides an ADA demand responsive paratransit system that includes wheelchair lift-equipped vans to accommodate citizens unable to access our fixed route bus system because of a functional disability.

DEPARTMENTAL PERFORMANCE GOALS

1. Consistently provide exceptional service to all customers.
2. Continue researching and evaluating micro transit options to determine the best fit for our community and transit network.
3. Evaluate fixed routes for efficiency and effectiveness as well as the feasibility to expand routes and services.
4. Strengthen marketing efforts to highlight the benefits of transit by “telling our story” to local elected bodies and the broader community.
5. Maintain transit infrastructure at a high level and improve the aesthetic appeal of shelters, bus stops, benches, and signs.
6. Improve transit connectivity inside and outside the City of Salisbury by focusing on connecting customers to places.

PERFORMANCE MEASURES

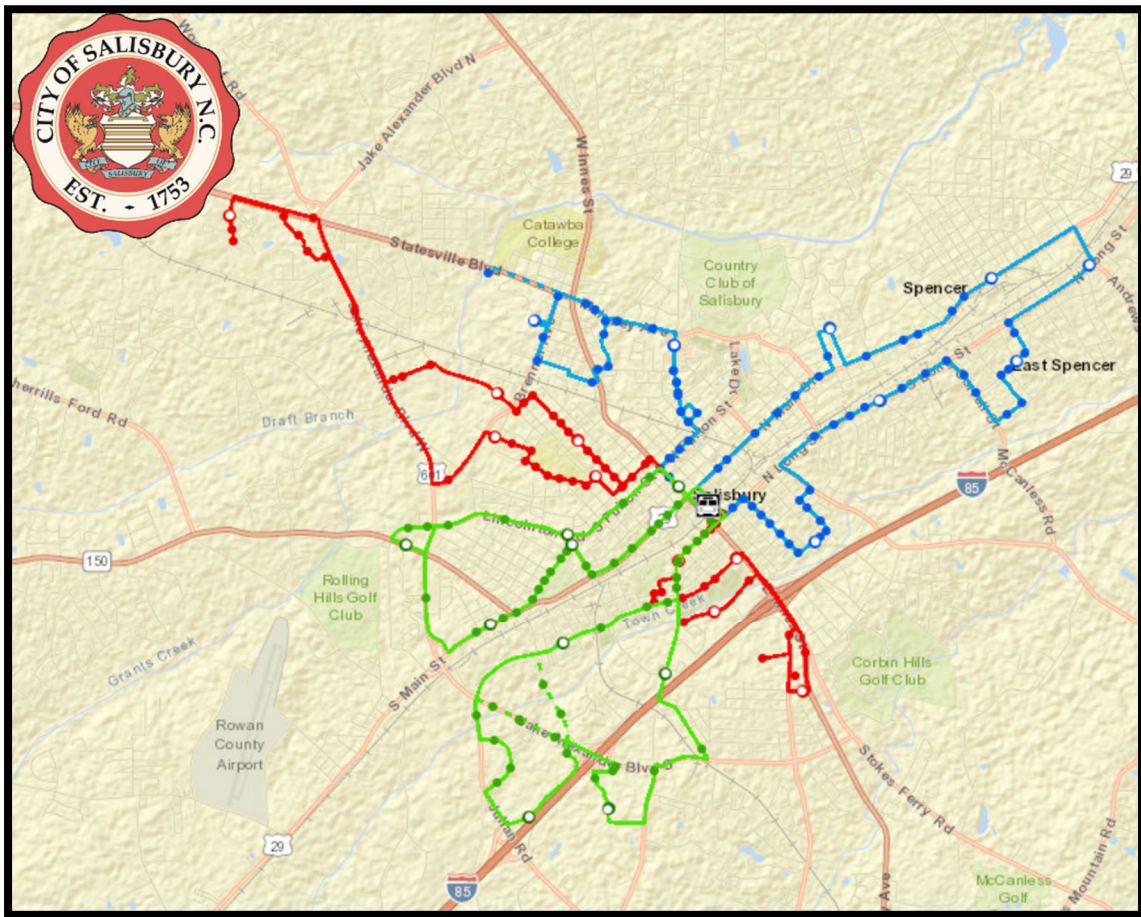
	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Workload				
Number of Passengers -Fixed Route	101,238	102,250	103,272	103,272
Number of Passengers - ADA	6,478	6,000	6,060	6,060
Number of Full-sized Buses	6	6	6	6
Number of Routes	3	3	3	3
Revenue Miles Driven	130,096	130,096	130,096	130,096
Fares Collected (Dollars) - Fixed Route	\$39,028	\$40,000	\$40,328	\$40,328
State Matching Funds Collected	\$182,078	\$182,078	\$182,078	\$182,078
Efficiency				
Average Cost Per Mile	\$8.88	\$11.10	\$13.88	\$13.88
Average Cost Per Passenger - Routine	\$11.41	\$14.26	\$17.83	\$17.83
Average Cost Per Passenger - ADA	\$20.59	\$25.74	\$32.18	\$32.18
Effectiveness				
Complaints Received	2	2	4	4
Number of Break-Downs	3	3	1	1
Number of Driver Vacancies	2	1	0	0
Accidents - FTA Threshold	0	1	0	0
Injuries	0	0	0	0

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 148,201	\$ 164,315	\$ 173,748	\$ 173,748	\$ -
Overtime Salaries	\$ 2,630	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
FICA Tax	\$ 11,275	\$ 12,723	\$ 13,444	\$ 13,444	\$ -
Retirement	\$ 19,482	\$ 22,686	\$ 25,220	\$ 25,220	\$ -
401(K) Employer Contribution	\$ 6,835	\$ 8,316	\$ 8,788	\$ 8,788	\$ -
Pension Expense - LGERS	\$ 34,355	\$ -	\$ -	\$ -	\$ -
Health Care	\$ 19,764	\$ 20,627	\$ 22,449	\$ 22,449	\$ -
Life Insurance	\$ 245	\$ 411	\$ 434	\$ 434	\$ -
Emp Sec Ins	\$ 505	\$ 570	\$ 602	\$ 602	\$ -
Workers Compensation	\$ 4,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Personnel Total	\$ 247,292	\$ 233,648	\$ 248,685	\$ 248,685	\$ -
Operations					
Uniforms	\$ 1,454	\$ 1,600	\$ 1,500	\$ 1,500	\$ -
Department Supplies	\$ 2,180	\$ 2,851	\$ 3,000	\$ 3,000	\$ -
Communication Equipmt	\$ 17	\$ 100	\$ -	\$ -	\$ -
Computer Supplies	\$ 312	\$ 6,600	\$ 1,000	\$ 1,000	\$ -
Travel	\$ 4,185	\$ 380	\$ 400	\$ 400	\$ -
Travel Subsistence	\$ 73	\$ 300	\$ 150	\$ 150	\$ -
Telephone	\$ 462	\$ 555	\$ 609	\$ 609	\$ -
Cell Phone Stipend	\$ 1,044	\$ 1,044	\$ 1,044	\$ 1,044	\$ -
Postage	\$ 143	\$ 200	\$ 200	\$ 200	\$ -
Electric Power	\$ 4,447	\$ 5,400	\$ 5,050	\$ 5,050	\$ -
Natural Gas	\$ 7,042	\$ 9,000	\$ 7,272	\$ 7,272	\$ -
City Utilities	\$ 978	\$ 1,100	\$ 1,100	\$ 1,100	\$ -
Printing	\$ 1,488	\$ 1,000	\$ 1,500	\$ 1,500	\$ -
Maint Cmpt Software	\$ -	\$ 7,452	\$ 13,014	\$ 13,014	\$ -
Advertising	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Training	\$ 1,000	\$ 4,000	\$ 3,500	\$ 3,500	\$ -
Copier Contract Expense	\$ 1,982	\$ 1,960	\$ 2,100	\$ 2,100	\$ -
Insurance Premiums	\$ 3,176	\$ 3,350	\$ 2,000	\$ 2,000	\$ -
Depreciation Expense	\$ 90,564	\$ -	\$ -	\$ -	\$ -
Dues & Subscriptions	\$ 1,389	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
Miscellaneous Expense	\$ 2,960	\$ 1,800	\$ 700	\$ 700	\$ -
Special Projects	\$ 1,138	\$ 4,300	\$ -	\$ -	\$ -
Employee Assistance Program	\$ 428	\$ 567	\$ 540	\$ 540	\$ -
Retiree Health Insurance	\$ (27,313)	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 185	\$ 1,000	\$ 900	\$ 900	\$ -
Operations Total	\$ 99,335	\$ 57,259	\$ 48,279	\$ 48,279	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 346,627	\$ 290,907	\$ 296,964	\$ 296,964	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Transit Director	1	1	1	1	
Transit Dispatcher	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	2	2	2	2	



BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 241,672	\$ 265,436	\$ 318,161	\$ 318,161	\$ -
Overtime Salaries	\$ 8,549	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Part Time Salaries	\$ 62,961	\$ 69,074	\$ 66,288	\$ 66,288	\$ -
FICA Tax	\$ 23,307	\$ 28,459	\$ 29,218	\$ 29,218	\$ -
Retirement	\$ 30,593	\$ 37,228	\$ 46,731	\$ 46,731	\$ -
401(K) Employer Contribution	\$ 10,725	\$ 13,646	\$ 16,282	\$ 16,282	\$ -
Health Care	\$ 43,747	\$ 42,999	\$ 54,240	\$ 54,240	\$ -
Life Insurance	\$ 500	\$ 663	\$ 795	\$ 795	\$ -
Emp Sec Ins	\$ 1,240	\$ 1,266	\$ 1,300	\$ 1,300	\$ -
Workers Compensation	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Personnel Total	\$ 443,293	\$ 476,271	\$ 550,515	\$ 550,515	\$ -
Operations					
Uniforms	\$ 4,344	\$ 3,250	\$ 2,996	\$ 2,996	\$ -
Gas & Oil	\$ 84,363	\$ 115,000	\$ 103,000	\$ 103,000	\$ -
Insurance Premiums	\$ 2,219	\$ 3,400	\$ 3,800	\$ 3,800	\$ -
Contracted Services	\$ 27,413	\$ 47,009	\$ 82,254	\$ 82,254	\$ -
Professional Services	\$ 2,413	\$ 1,792	\$ 1,888	\$ 1,888	\$ -
Operations Total	\$ 120,751	\$ 170,451	\$ 193,938	\$ 193,938	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 564,044	\$ 646,722	\$ 744,453	\$ 744,453	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Transit Driver	7	7	7	7	
Transit Service Worker (PT)	1	1	1	1	
Transit Operations Supervisor	1	1	1	1	
Transit Driver (Temp/PT Pool)	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	10	10	10	10	

BUDGET REQUEST

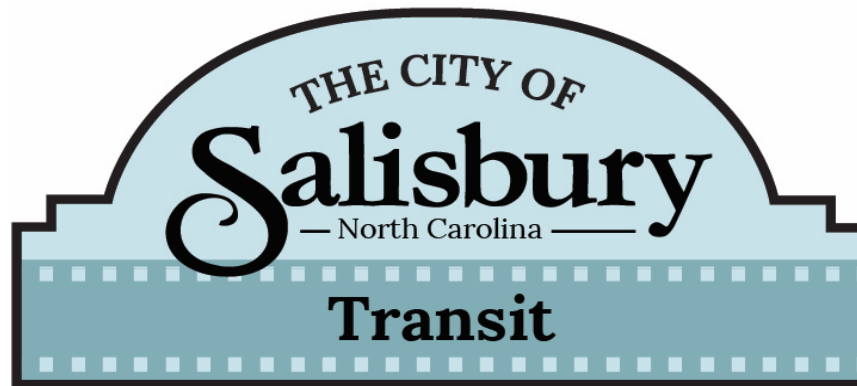
	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 82,072	\$ 119,197	\$ 125,355	\$ 125,355	\$ -
Overtime Salaries	\$ 7,108	\$ 9,285	\$ 3,000	\$ 3,000	\$ -
FICA Tax	\$ 6,463	\$ 9,349	\$ 9,819	\$ 9,819	\$ -
Retirement	\$ 11,310	\$ 16,667	\$ 18,419	\$ 18,419	\$ -
401(K) Employer Contribution	\$ 4,049	\$ 6,110	\$ 6,418	\$ 6,418	\$ -
Health Care	\$ 14,013	\$ 20,056	\$ 22,564	\$ 22,564	\$ -
Life Insurance	\$ 167	\$ 298	\$ 313	\$ 313	\$ -
Emp Sec Ins	\$ 338	\$ 415	\$ 435	\$ 435	\$ -
Workers Compensation	\$ 4,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Personnel Total	\$ 129,521	\$ 183,377	\$ 188,323	\$ 188,323	\$ -
Operations					
Janitorial Supplies	\$ 317	\$ 1,600	\$ 1,200	\$ 1,200	\$ -
Expendable Equipment	\$ 95	\$ 1,000	\$ 600	\$ 600	\$ -
Tires & Tubes	\$ 6,095	\$ 10,000	\$ 9,400	\$ 9,400	\$ -
Parts	\$ 60,113	\$ 62,000	\$ 62,000	\$ 62,000	\$ -
Vehicle Cleaning Supplies	\$ 23	\$ 550	\$ 400	\$ 400	\$ -
Communication Equipmt	\$ 940	\$ 7,978	\$ 7,000	\$ 7,000	\$ -
Buildings & Grounds	\$ 899	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
B/G Contracted Services	\$ 7,470	\$ 7,466	\$ 7,349	\$ 7,349	\$ -
Maint Equipment	\$ 3,554	\$ 5,679	\$ 8,000	\$ 8,000	\$ -
Maint Auto	\$ 713	\$ 4,200	\$ 500	\$ 500	\$ -
Vehicle Damage Repair	\$ -	\$ 2,671	\$ -	\$ -	\$ -
Insurance Premiums	\$ 29,958	\$ 34,921	\$ 40,858	\$ 40,858	\$ -
Contracted Services	\$ 600	\$ -	\$ -	\$ -	\$ -
Operations Total	\$ 110,776	\$ 142,065	\$ 141,307	\$ 141,307	\$ -
Capital					
Capital Outlay - Equipment	\$ 51,278	\$ 878,697	\$ 333,738	\$ 111,246	\$ -
C O Roof / HVAC	\$ 353,935	\$ 3,277	\$ -	\$ -	\$ -
Capital Total	\$ 405,212	\$ 881,974	\$ 333,738	\$ 111,246	\$ -
Grand Total	\$ 645,510	\$ 1,207,416	\$ 663,368	\$ 440,876	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Fleet Services Mechanic	1	1	1	1	
Transit Fleet Supervisor	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	2	2	2	2	

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Mid-size Vehicle #1	\$ 111,246	\$ 111,246	\$ -
Mid-size Vehicle #2	111,246	-	-
Mid-size Vehicle #3	111,246	-	-
Total Capital Outlay	\$ 333,738	\$ 111,246	\$ -



BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 13,670	\$ 21,747	\$ -	\$ -	\$ -
Overtime Salaries	\$ 164	\$ -	\$ -	\$ -	\$ -
Part Time Salaries	\$ 54,607	\$ 85,295	\$ 95,054	\$ 95,054	\$ -
FICA Tax	\$ 5,239	\$ 7,650	\$ 7,272	\$ 7,272	\$ -
Retirement	\$ 1,768	\$ 3,031	\$ -	\$ -	\$ -
401(K) Employer Contribution	\$ 610	\$ 1,201	\$ -	\$ -	\$ -
Health Care	\$ 2,193	\$ 3,515	\$ -	\$ -	\$ -
Life Insurance	\$ 23	\$ 36	\$ -	\$ -	\$ -
Emp Sec Ins	\$ 411	\$ 347	\$ 329	\$ 329	\$ -
Workers Compensation	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Personnel Total	\$ 80,686	\$ 123,822	\$ 103,655	\$ 103,655	\$ -
Operations					
Uniforms	\$ 696	\$ 1,150	\$ 1,000	\$ 1,000	\$ -
Gas & Oil	\$ 31,548	\$ 40,000	\$ 51,500	\$ 51,500	\$ -
Tires & Tubes	\$ 4,068	\$ 4,000	\$ 4,250	\$ 4,250	\$ -
Maint Auto	\$ 3,183	\$ 1,579	\$ 3,800	\$ 3,800	\$ -
Training	\$ -	\$ 807	\$ 800	\$ 800	\$ -
Operations Total	\$ 39,494	\$ 47,536	\$ 61,350	\$ 61,350	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 120,180	\$ 171,358	\$ 165,005	\$ 165,005	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Transit Driver (PT Pool)	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	1	1	1	1	

CITY OF SALISBURY, NORTH CAROLINA

BROADBAND FUND

STATEMENT OF REVENUES AND OTHER FINANCING SOURCES

For the Year Ending June 30, 2026
With Estimated Actual for the Year Ending June 30, 2025, and
Actual for the Year Ended June 30, 2024

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
OPERATING REVENUES:			
Lease	\$ 749,250	\$ 750,000	\$ 760,000
Other operating revenues	<u>50,254</u>	<u>70,000</u>	<u>40,000</u>
Total operating revenues	<u>\$ 799,504</u>	<u>\$ 820,000</u>	<u>\$ 800,000</u>
NONOPERATING REVENUES:			
Interest earned on investments	<u>\$ 176,745</u>	<u>\$ 130,000</u>	<u>\$ 120,000</u>
Total nonoperating revenues	<u>\$ 176,745</u>	<u>\$ 130,000</u>	<u>\$ 120,000</u>
OTHER FINANCING SOURCES:			
Interfund revenues	\$ 2,700,000	\$ 2,700,000	\$ 2,500,000
Fund Balance	<u>-</u>	<u>-</u>	<u>200,000</u>
Total other financing sources	<u>\$ 2,700,000</u>	<u>\$ 2,700,000</u>	<u>\$ 2,700,000</u>
Total revenues	<u>\$ 3,676,249</u>	<u>\$ 3,650,000</u>	<u>\$ 3,620,000</u>



STATEMENT OF PURPOSE

The City held a referendum in May 2018 as a requirement to enter into a lease agreement for management of the broadband utility with Hotwire Communications. The purpose of the Broadband Fund is to manage the public/private partnership to fully leverage the utility's 10 gig capabilities to attract businesses to Salisbury.

CITY OF SALISBURY FY 2025-2026 BUDGET SUMMARY BROADBAND FUND

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
REVENUE	\$ 3,676,249	\$ 3,620,000	\$ 3,620,000	\$ 3,620,000	\$ -
EXPENSES					
Personnel					
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -
Operations					
Insurance Premiums	\$ 3,443	\$ 3,850	\$ 4,264	\$ 4,264	\$ -
Depreciation Expense	\$ 644,550	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expense	\$ 119	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 36,347	\$ 60,000	\$ -	\$ -	\$ -
Lease - Drop/Install	\$ 252,221	\$ 234,827	\$ 274,588	\$ 274,588	\$ -
Lease - Dark Fiber	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ -
Lease - Rent	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ -
Bond Interest Expense	\$ (20,957)	\$ -	\$ -	\$ -	\$ -
Lease Purchase Principal	\$ -	\$ 2,370,000	\$ 2,460,000	\$ 2,460,000	\$ -
Lease Purchase Interest Exp	\$ 575,910	\$ 351,313	\$ 286,138	\$ 286,138	\$ -
Interfund Interest	\$ 52,603	\$ 47,610	\$ 42,610	\$ 42,610	\$ -
Interfund Principal	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Operations Total	\$ 1,596,634	\$ 3,620,000	\$ 3,620,000	\$ 3,620,000	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,596,634	\$ 3,620,000	\$ 3,620,000	\$ 3,620,000	\$ -

CITY OF SALISBURY, NORTH CAROLINA

STORMWATER UTILITY FUND

**STATEMENT OF REVENUES
AND OTHER FINANCING SOURCES**

For the Year Ending June 30, 2026
With Estimated Actual for the Year Ending June 30, 2025, and
Actual for the Year Ended June 30, 2024

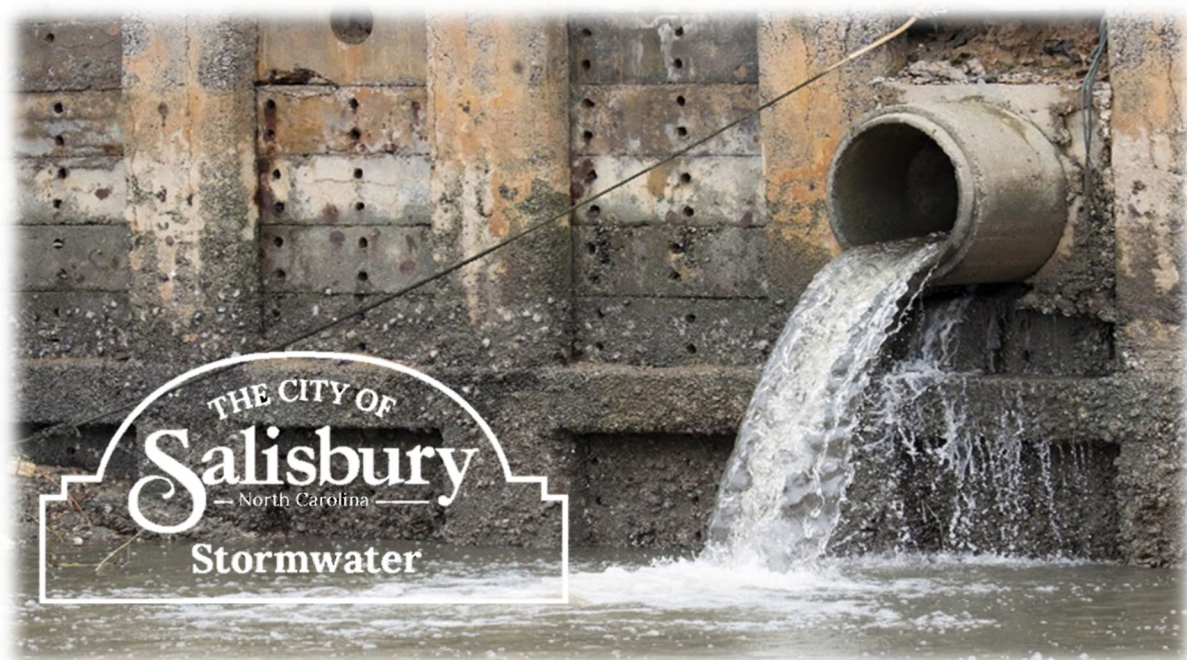
	2024 Actual	2025 Estimate	2026 Budget
OPERATING REVENUES:			
Charges for services	\$ 2,278,954	\$ 2,500,000	\$ 2,784,875
Other operating revenues	<u>29,307</u>	<u>38,000</u>	<u>30,000</u>
Total operating revenues	<u>\$ 2,308,261</u>	<u>\$ 2,538,000</u>	<u>\$ 2,814,875</u>
NONOPERATING REVENUES:			
State Grants	\$ -	\$ 138,850	\$ -
Interest earned on investments	<u>138,671</u>	<u>100,000</u>	<u>75,000</u>
Total nonoperating revenues	<u>\$ 138,671</u>	<u>\$ 238,850</u>	<u>\$ 75,000</u>
Total revenues	<u><u>\$ 2,446,932</u></u>	<u><u>\$ 2,776,850</u></u>	<u><u>\$ 2,889,875</u></u>



CITY OF SALISBURY
FY 2025-2026 BUDGET SUMMARY
STORMWATER UTILITY FUND

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
REVENUE	\$ 2,449,710	\$ 3,652,502	\$ 2,889,875	\$ 2,889,875	\$ -
EXPENSES					
Personnel					
Regular Salaries	\$ 335,117	\$ 445,827	\$ 603,281	\$ 603,281	\$ -
Overtime Salaries	\$ 19,127	\$ 11,600	\$ 6,600	\$ 6,600	\$ -
Part Time Salaries	\$ 40,714	\$ 114,277	\$ 34,037	\$ 34,037	\$ -
FICA Tax	\$ 29,464	\$ 43,351	\$ 49,259	\$ 49,259	\$ -
Retirement	\$ 46,209	\$ 61,712	\$ 87,518	\$ 87,518	\$ -
401(K) Employer Contribution	\$ 16,111	\$ 22,622	\$ 30,494	\$ 30,494	\$ -
Pension Expense - LGERS	\$ 34,355	\$ -	\$ -	\$ -	\$ -
Health Care	\$ 65,621	\$ 83,562	\$ 93,050	\$ 93,050	\$ -
Life Insurance	\$ 520	\$ 1,115	\$ 1,507	\$ 1,507	\$ -
Emp Sec Ins	\$ 1,721	\$ 1,947	\$ 2,210	\$ 2,210	\$ -
Workers Compensation	\$ 22,000	\$ 11,000	\$ 12,000	\$ 12,000	\$ -
Temporary Services	\$ 25,744	\$ 15,543	\$ -	\$ -	\$ -
Personnel Total	\$ 636,703	\$ 812,556	\$ 919,956	\$ 919,956	\$ -
Operations					
Uniforms	\$ 5,426	\$ 7,000	\$ 7,500	\$ 7,500	\$ -
Expendable Equipment	\$ 5,011	\$ 6,750	\$ 5,650	\$ 5,650	\$ -
Storm Sewers	\$ 19,799	\$ 37,100	\$ 39,000	\$ 39,000	\$ -
Construction	\$ 5,483	\$ 5,830	\$ 6,000	\$ 6,000	\$ -
Gas & Oil	\$ 17,732	\$ 27,091	\$ 24,308	\$ 24,308	\$ -
Department Supplies	\$ 919	\$ 500	\$ 500	\$ 500	\$ -
Travel	\$ 30	\$ 800	\$ 800	\$ 800	\$ -
Telephone	\$ 229	\$ 384	\$ 324	\$ 324	\$ -
Cell Phone Stipend	\$ 924	\$ 1,848	\$ 1,524	\$ 1,524	\$ -
Wireless Air Cards	\$ -	\$ 457	\$ -	\$ -	\$ -
Postage	\$ 175	\$ 1,000	\$ 500	\$ 500	\$ -
Printing	\$ 516	\$ 1,500	\$ 2,000	\$ 2,000	\$ -
Maint Equipment	\$ 20,533	\$ 27,289	\$ 26,500	\$ 26,500	\$ -
Maint Cmpt Software	\$ -	\$ 1,104	\$ 1,923	\$ 1,923	\$ -
Maint St Clean Equip	\$ 545	\$ 8,000	\$ 1,000	\$ 1,000	\$ -
Maint Auto	\$ 30,089	\$ 28,875	\$ 32,000	\$ 32,000	\$ -
Vehicle Damage Repair	\$ -	\$ 2,171	\$ -	\$ -	\$ -
County Landfill Charges	\$ 23,380	\$ 30,000	\$ 25,000	\$ 25,000	\$ -
Advertising	\$ 4,720	\$ 5,000	\$ 6,000	\$ 6,000	\$ -
Training	\$ 878	\$ 1,500	\$ 2,000	\$ 2,000	\$ -
Insurance Premiums	\$ 4,891	\$ 9,059	\$ 11,650	\$ 11,650	\$ -
Depreciation Expense	\$ 152,493	\$ -	\$ -	\$ -	\$ -
Dues & Subscriptions	\$ 390	\$ 400	\$ 500	\$ 500	\$ -
Miscellaneous Expense	\$ 8,700	\$ 7,700	\$ 9,000	\$ 9,000	\$ -
Special Projects	\$ 10,737	\$ 52,932	\$ 25,000	\$ 25,000	\$ -
Employee Assistance Program	\$ 314	\$ 416	\$ 396	\$ 396	\$ -
Retiree Health Insurance	\$ (27,313)	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 21,169	\$ 1,371,254	\$ 315,000	\$ 315,000	\$ -
LASSI GRANT	\$ -	\$ 400,000	\$ -	\$ -	\$ -
Transfer - Cap Reserve Fund	\$ 250,676	\$ 275,744	\$ 795,872	\$ 795,872	\$ -
Charges - General Fund	\$ 510,212	\$ 528,242	\$ 590,432	\$ 590,432	\$ -
Operations Total	\$ 1,068,657	\$ 2,839,946	\$ 1,930,379	\$ 1,930,379	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Capital					
Capital Outlay - Equipment	\$ -	\$ -	\$ 39,540	\$ 39,540	\$ -
Capital Total	\$ -	\$ -	\$ 39,540	\$ 39,540	\$ -
Grand Total	\$ 1,705,359	\$ 3,652,502	\$ 2,889,875	\$ 2,889,875	\$ -



STATEMENT OF PURPOSE

To manage the City's Municipal Separate Storm Sewer System (MS4) through a program of engineering, maintenance, construction, and cleaning of the infrastructure. Provide street sweeping and seasonal leaf collection services.

DEPARTMENTAL PERFORMANCE GOALS

1. Oversee the City's Public Education and Outreach, Public Involvement and Participation, Illicit Discharge Detection and Elimination.
2. Coordinate with Rowan County's Construction Site Runoff Control, Post Construction Site Runoff Control, Pollution Prevention and Good Housekeeping for Municipal Operation programs to improve stormwater quality and comply with federal and state regulations.
3. Ensure compliance with federal and state Total Maximum Daily Load (TMDL) allocations to impaired waterways located inside the City.
4. Provide engineering design for capital and infrastructure improvements to the City's stormwater system.

PERFORMANCE MEASURES

	FY 2024	FY 2025	FY 2026	
	Actual	Estimate	Projected	Goal
Workload				
Street Cleaning, Miles Swept / Month	31	40	45	N/A
Catch Basins Cleaned *	46	40	40	N/A
Pipes Cleaned, Linear Feet of Pipe / Month	20	15	30	N/A
Illegal Discharge Detections, Each Month	1.00	0.50	1.25	N/A
Impervious Surface Area Added, Square Feet / Month *	397,200	550,387	500,000	N/A

* Residential and Commercial

BUDGET REQUEST

	Actual	Budget	Requested	Mgr Recommends	Adopted
	FY23-24	FY24-25	FY25-26	FY25-26	FY25-26
Personnel					
Regular Salaries	\$ 80,382	\$ 154,817	\$ 183,315	\$ 183,315	\$ -
FICA Tax	\$ 5,194	\$ 11,843	\$ 14,023	\$ 14,023	\$ -
Retirement	\$ 10,175	\$ 21,117	\$ 26,305	\$ 26,305	\$ -
401(K) Employer Contribution	\$ 3,570	\$ 7,741	\$ 9,165	\$ 9,165	\$ -
Pension Expense - LGERS	\$ 34,355	\$ -	\$ -	\$ -	\$ -
Health Care	\$ 13,076	\$ 24,808	\$ 14,852	\$ 14,852	\$ -
Life Insurance	\$ 88	\$ 387	\$ 458	\$ 458	\$ -
Emp Sec Ins	\$ 527	\$ 539	\$ 635	\$ 635	\$ -
Workers Compensation	\$ 4,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Personnel Total	\$ 151,367	\$ 223,252	\$ 250,753	\$ 250,753	\$ -

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Operations					
Uniforms	\$ 1,018	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Expendable Equipment	\$ 310	\$ 500	\$ 500	\$ 500	\$ -
Gas & Oil	\$ 2,052	\$ 2,600	\$ 2,678	\$ 2,678	\$ -
Department Supplies	\$ 919	\$ 500	\$ 500	\$ 500	\$ -
Travel	\$ 30	\$ 800	\$ 800	\$ 800	\$ -
Telephone	\$ 229	\$ 384	\$ 324	\$ 324	\$ -
Cell Phone Stipend	\$ 924	\$ 1,848	\$ 1,524	\$ 1,524	\$ -
Wireless Air Cards	\$ -	\$ 457	\$ -	\$ -	\$ -
Postage	\$ 175	\$ 1,000	\$ 500	\$ 500	\$ -
Printing	\$ 516	\$ 1,500	\$ 2,000	\$ 2,000	\$ -
Maint Cmpst Software	\$ -	\$ 1,104	\$ 1,923	\$ 1,923	\$ -
Maint Auto	\$ 674	\$ 2,915	\$ 1,000	\$ 1,000	\$ -
Advertising	\$ 4,720	\$ 5,000	\$ 6,000	\$ 6,000	\$ -
Training	\$ 878	\$ 1,500	\$ 2,000	\$ 2,000	\$ -
Insurance Premiums	\$ 574	\$ 1,024	\$ 1,600	\$ 1,600	\$ -
Depreciation Expense	\$ 152,493	\$ -	\$ -	\$ -	\$ -
Dues & Subscriptions	\$ 390	\$ 400	\$ 500	\$ 500	\$ -
Miscellaneous Expense	\$ 5,882	\$ 5,000	\$ 6,000	\$ 6,000	\$ -
Special Projects	\$ 10,737	\$ 52,932	\$ 25,000	\$ 25,000	\$ -
Employee Assistance Program	\$ 314	\$ 416	\$ 396	\$ 396	\$ -
Retiree Health Insurance	\$ (27,313)	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 21,169	\$ 1,371,254	\$ 315,000	\$ 315,000	\$ -
LASSI GRANT	\$ -	\$ 400,000	\$ -	\$ -	\$ -
Transfer - Cap Reserve Fund	\$ 11,861	\$ 13,047	\$ 20,782	\$ 20,782	\$ -
Charges - General Fund	\$ 510,212	\$ 528,242	\$ 590,432	\$ 590,432	\$ -
Operations Total	\$ 698,764	\$ 2,393,423	\$ 980,459	\$ 980,459	\$ -
Capital					
Capital Outlay - Equipment	\$ -	\$ -	\$ 39,540	\$ 39,540	\$ -
Capital Total	\$ -	\$ -	\$ 39,540	\$ 39,540	\$ -
Grand Total	\$ 850,131	\$ 2,616,675	\$ 1,270,752	\$ 1,270,752	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Assistant Public Works Director	1	1	1	1	
Environmental Divison Manager ¹	1	1	0	0	
Public Works Division Manager ¹	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	
TOTAL	2	2	2	2	

¹Reclassified

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Capital Improvement Plan Funds	\$ 39,540	\$ 39,540	\$ -
Total Capital Outlay	\$ 39,540	\$ 39,540	\$ -

DEPARTMENTAL PERFORMANCE GOALS

Routinely sweep, wash, and remove debris from streets to prevent sedimentation of drainage structures and prevent unsafe conditions. Clean downtown sidewalks, streets, and city parking facilities to provide aesthetic enhancements to public properties.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 75,301	\$ 103,816	\$ 207,867	\$ 207,867	\$ -
Overtime Salaries	\$ 1,824	\$ 1,600	\$ 1,600	\$ 1,600	\$ -
Part Time Salaries	\$ 40,714	\$ 108,679	\$ 28,719	\$ 28,719	\$ -
FICA Tax	\$ 8,705	\$ 16,378	\$ 18,221	\$ 18,221	\$ -
Retirement	\$ 9,546	\$ 14,379	\$ 30,059	\$ 30,059	\$ -
401(K) Employer Contribution	\$ 3,277	\$ 5,271	\$ 10,474	\$ 10,474	\$ -
Health Care	\$ 18,102	\$ 19,195	\$ 39,242	\$ 39,242	\$ -
Life Insurance	\$ 128	\$ 259	\$ 519	\$ 519	\$ -
Emp Sec Ins	\$ 432	\$ 737	\$ 821	\$ 821	\$ -
Workers Compensation	\$ 6,000	\$ 4,000	\$ 5,000	\$ 5,000	\$ -
Personnel Total	\$ 164,029	\$ 274,314	\$ 342,522	\$ 342,522	\$ -
Operations					
Uniforms	\$ 2,332	\$ 2,500	\$ 3,000	\$ 3,000	\$ -
Expendable Equipment	\$ 494	\$ 500	\$ 550	\$ 550	\$ -
Gas & Oil	\$ 8,462	\$ 14,091	\$ 10,300	\$ 10,300	\$ -
Maint St Clean Equip	\$ 545	\$ 8,000	\$ 1,000	\$ 1,000	\$ -
Maint Auto	\$ 28,666	\$ 24,000	\$ 30,000	\$ 30,000	\$ -
Vehicle Damage Repair	\$ -	\$ 2,171	\$ -	\$ -	\$ -
County Landfill Charges	\$ 23,380	\$ 30,000	\$ 25,000	\$ 25,000	\$ -
Insurance Premiums	\$ 1,950	\$ 3,758	\$ 4,800	\$ 4,800	\$ -
Miscellaneous Expense	\$ 618	\$ 500	\$ 500	\$ 500	\$ -
Transfer - Cap Reserve Fund	\$ 156,034	\$ 171,637	\$ 64,020	\$ 64,020	\$ -
Operations Total	\$ 222,481	\$ 257,157	\$ 139,170	\$ 139,170	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 386,510	\$ 531,471	\$ 481,692	\$ 481,692	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Crew Leader	1	1	1	1	
Maintenance Worker I/II/III/Sr. ¹	2	3	3	3	
Street Sweeper - PT ²	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	
TOTAL	3	4	5	5	

¹Moved from Department 833

²New Position Request

DEPARTMENTAL PERFORMANCE GOALS

Provide a maintenance program to clean, construct, and repair culverts, catch basins, and related drainage structures on a regular maintenance schedule to ensure effective and efficient run-off of rainwater to minimize local flooding.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 75,056	\$ 82,096	\$ 101,011	\$ 101,011	\$ -
Overtime Salaries	\$ 2,233	\$ 800	\$ 800	\$ 800	\$ -
FICA Tax	\$ 6,830	\$ 6,341	\$ 7,788	\$ 7,788	\$ -
Retirement	\$ 11,368	\$ 11,307	\$ 14,610	\$ 14,610	\$ -
401(K) Employer Contribution	\$ 3,985	\$ 4,145	\$ 5,091	\$ 5,091	\$ -
Health Care	\$ 16,158	\$ 20,627	\$ 18,352	\$ 18,352	\$ -
Life Insurance	\$ 175	\$ 206	\$ 252	\$ 252	\$ -
Emp Sec Ins	\$ 275	\$ 286	\$ 350	\$ 350	\$ -
Workers Compensation	\$ 4,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Personnel Total	\$ 120,080	\$ 127,808	\$ 150,254	\$ 150,254	\$ -
Operations					
Uniforms	\$ 644	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Expendable Equipment	\$ 3,713	\$ 5,250	\$ 4,000	\$ 4,000	\$ -
Storm Sewers	\$ 19,799	\$ 37,100	\$ 39,000	\$ 39,000	\$ -
Construction	\$ 5,483	\$ 5,830	\$ 6,000	\$ 6,000	\$ -
Gas & Oil	\$ 5,039	\$ 6,000	\$ 5,150	\$ 5,150	\$ -
Maint Equipment	\$ 9,129	\$ 6,360	\$ 6,500	\$ 6,500	\$ -
Maint Auto	\$ 749	\$ 1,960	\$ 1,000	\$ 1,000	\$ -
Insurance Premiums	\$ 2,169	\$ 4,080	\$ 5,000	\$ 5,000	\$ -
Transfer - Cap Reserve Fund	\$ 56,685	\$ 62,354	\$ 610,945	\$ 610,945	\$ -
Operations Total	\$ 103,410	\$ 130,934	\$ 679,595	\$ 679,595	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 223,491	\$ 258,742	\$ 829,849	\$ 829,849	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Maintenance Worker I/II/III/Sr.	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	
TOTAL	2	2	2	2	

DEPARTMENTAL PERFORMANCE GOALS

Provide curbside loose-leaf collection during the fall and winter months on a rotating schedule, approximately every three weeks.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Regular Salaries	\$ 104,378	\$ 105,098	\$ 111,088	\$ 111,088	\$ -
Overtime Salaries	\$ 15,070	\$ 9,200	\$ 4,200	\$ 4,200	\$ -
Part Time Salaries	\$ -	\$ 5,598	\$ 5,318	\$ 5,318	\$ -
FICA Tax	\$ 8,736	\$ 8,789	\$ 9,227	\$ 9,227	\$ -
Retirement	\$ 15,119	\$ 14,909	\$ 16,544	\$ 16,544	\$ -
401(K) Employer Contribution	\$ 5,279	\$ 5,465	\$ 5,764	\$ 5,764	\$ -
Health Care	\$ 18,285	\$ 18,932	\$ 20,604	\$ 20,604	\$ -
Life Insurance	\$ 129	\$ 263	\$ 278	\$ 278	\$ -
Emp Sec Ins	\$ 487	\$ 385	\$ 404	\$ 404	\$ -
Workers Compensation	\$ 8,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Temporary Services	\$ 25,744	\$ 15,543	\$ -	\$ -	\$ -
Personnel Total	\$ 201,227	\$ 187,182	\$ 176,427	\$ 176,427	\$ -
Operations					
Uniforms	\$ 1,432	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Expendable Equipment	\$ 495	\$ 500	\$ 600	\$ 600	\$ -
Gas & Oil	\$ 2,178	\$ 4,400	\$ 6,180	\$ 6,180	\$ -
Maint Equipment	\$ 11,404	\$ 20,929	\$ 20,000	\$ 20,000	\$ -
Insurance Premiums	\$ 197	\$ 197	\$ 250	\$ 250	\$ -
Miscellaneous Expense	\$ 2,200	\$ 2,200	\$ 2,500	\$ 2,500	\$ -
Transfer - Cap Reserve Fund	\$ 26,096	\$ 28,706	\$ 100,125	\$ 100,125	\$ -
Operations Total	\$ 44,002	\$ 58,432	\$ 131,155	\$ 131,155	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 245,229	\$ 245,614	\$ 307,582	\$ 307,582	\$ -

PERSONNEL DETAIL

Position Title	Authorized FY 23-24	Authorized FY 24-25	Requested FY 25-26	Mgr. Recommends FY 25-26	Adopted FY 25-26
Crew Leader	1	1	1	1	
Maintenance Worker I/II/III/Sr. ¹	2	1	1	1	
Seasonal/Part-Time Pool	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL	4	3	3	3	

¹Moved to Department 831

CITY OF SALISBURY, NORTH CAROLINA

STORMWATER CAPITAL RESERVE FUND

**STATEMENT OF REVENUES
AND OTHER FINANCING SOURCES**

For the Year Ending June 30, 2026
With Estimated Actual for the Year Ending June 30, 2025, and
Actual for the Year Ended June 30, 2024

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
NONOPERATING REVENUES:			
Interest earned on investments	\$ 22,638	\$ 12,000	\$ 12,000
Total miscellaneous	\$ 22,638	\$ 12,000	\$ 12,000
OTHER FINANCING SOURCES:			
Operating transfer from Stormwater Fund	\$ 250,676	\$ 275,744	\$ 795,872
Total other financing sources	\$ 250,676	\$ 275,744	\$ 795,872
 Total revenues and other financing sources	 \$ 273,314	 \$ 287,744	 \$ 807,872



Stormwater Capital Reserve

STATEMENT OF PURPOSE

The Stormwater Capital Reserve funds replacement cost of Stormwater Utility Fund vehicles and computers and accrues reserves for future purchases.

BUDGET REQUEST

	Actual FY23-24	Budget FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -
Operations					
Equipment Replacement Reserve	\$ -	\$ 245,278	\$ -	\$ -	\$ -
Operations Total	\$ -	\$ 245,278	\$ -	\$ -	\$ -
Capital					
Capital Outlay - Equipment	\$ -	\$ 140,952	\$ 191,427	\$ 191,427	\$ -
Stormwater Capital Reserve	\$ -	\$ 37,466	\$ 616,445	\$ 616,445	\$ -
C O Computer Equipment	\$ 1,833	\$ 5,000	\$ -	\$ -	\$ -
Capital Total	\$ 1,833	\$ 183,418	\$ 807,872	\$ 807,872	\$ -
Grand Total	\$ 1,833	\$ 428,696	\$ 807,872	\$ 807,872	\$ -

CAPITAL OUTLAY

	Requested FY 25-26	Mgr Recommends FY 25-26	Adopted FY 25-26
Storm Drainage			
Replacement Vehicle	\$ 616,445	\$ 616,445	\$ -
Total Capital Outlay	<u>\$ 616,445</u>	<u>\$ 616,445</u>	<u>\$ -</u>
Leaf Collection			
Replacement Equipment	\$ 191,427	\$ 191,427	\$ -
Total Capital Outlay	<u>\$ 191,427</u>	<u>\$ 191,427</u>	<u>\$ -</u>

CITY OF SALISBURY, NORTH CAROLINA

SPECIAL REVENUE FUNDS

**STATEMENT OF REVENUES
AND OTHER FINANCING SOURCES**

For the Year Ending June 30, 2026
With Estimated Actual for the Year Ending June 30, 2025, and
Actual for the Year Ended June 30, 2024

	2024	2025	2026
	Actual	Estimate	Budget
REVENUES:			
Intergovernmental:			
Federal	\$ 524,234	\$ 350,000	\$ -
Cares Act Funds	49,178	30,000	-
Miscellaneous:			
Other	218,994	40,000	-
Total revenues	<u>\$ 792,406</u>	<u>\$ 420,000</u>	<u>\$ -</u>

Special Revenue Funds

STATEMENT OF PURPOSE

The Special Revenue Funds account for the operations of the City's Community Development programs as financed by the U.S. Department of Housing & Urban Development and the Cabarrus/Iredell/Rowan HOME Consortium.

BUDGET REQUEST

	Actual FY23-24	Budgeted FY24-25	Requested FY25-26	Mgr Recommends FY25-26	Adopted FY25-26
Personnel					
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -
Operations					
Operations Total	\$ 655,379	\$ 492,641	\$ -	\$ -	\$ -
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 655,379	\$ 492,641	\$ -	\$ -	\$ -



CITY OF SALISBURY, NORTH CAROLINA

INTERNAL SERVICE FUNDS

FINANCIAL PLAN

For the Year Ending June 30, 2026

The following are the estimated revenues and expenditures for Internal Service Fund for Employee Health Care:

REVENUES

City Contributions	\$ 4,899,795
Active Employee Premiums	1,000,000
Inactive Employee Premiums	650,000
Interest Earned on Investments	200,000
Total Revenues	<u>\$ 6,749,795</u>

EXPENDITURES

Employee Benefits	\$ 4,903,795
Other Medical Expenses	30,000
Physician's Assistant	154,000
Benefits Consultant	32,000
Administrative Fees	1,500,000
Health Saving Account Contributions	130,000
Total Expenditures	<u>\$ 6,749,795</u>

The following are the estimated revenues and expenditures for Internal Service Fund for Workers' Compensation:

REVENUES

City Contributions	\$ 522,000
Interest Earned on Investments	160,000
Total Revenues	<u>\$ 682,000</u>

EXPENDITURES

Employee Benefits	\$ 512,000
Workers' Compensation Insurance	170,000
Total Expenditures	<u>\$ 682,000</u>



Capital Improvement Program

The City of Salisbury's ten-year Capital Improvement Program (CIP) outlines the City's Strategic Plan for achieving the goals, objectives, and service levels desired by the Council. The purpose of this program is to forecast and match projected annual revenues with major capital needs over the next ten years. Capital planning is an important management tool that strengthens the linkages between the community's infrastructure needs and the financial capacity of the City.

The City defines CIP capital expenditures as any expenditure greater than \$10,000, results in the acquisition of a fixed asset, and has a useful life greater than three years. Items included in the CIP are those that involve acquisition, renovation, or construction of a single fixed asset greater than \$10,000, equipment purchases, land purchases not associated with another CIP project, capital road maintenance, or construction costs greater than \$10,000 (excluding recurring or routine maintenance projects).

The City engaged the services of a consultant to develop its first Strategic Plan in FY24. The CIP requests are tied to the Strategic Plan Focus Areas:

- Healthy, Safe and Engaged Neighborhoods
- Economic and Workforce Development
- Public Safety
- Organizational Excellence
- Sustainable Infrastructure
- Cultural Amenities

The City continues to prepare the General Fund and the Water and Sewer Fund CIP in-house. The Council approved a 15-year Stormwater CIP in January 2022. We have reviewed the forecasted revenue and potential capital expenditures that are reflected in the CIP. This practice allows the Council to thoughtfully and deliberately discuss the capital needs in an ongoing fashion and to be better informed during the budget review and adoption process.

The annual update of the CIP is to ensure that it addresses new and changing priorities within the City. With careful capital planning, the Council can address the ongoing needs of the community now and prepare for future needs. For FY25, a consolidated spreadsheet broken down by Strategic Focus Area has been submitted for your review and approval.

City of Salisbury
10 Year Capital Improvement Program

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Stormwater Fund	
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City of Salisbury
10 Year Capital Improvement Program
Water & Sewer Fund

Strategic Focus Area Sustainable Infrastructure		Fiscal Year				
Department	Project Name	2026	2027	2028	2029	2030
Miscellaneous	Maintenance Building Upfit (218 W Cemetery ST	-				
Raw Water	NEW Raw Water Pump Station					
	New Raw Water Pump Station Design	1,500,000	1,000,000			
	New Raw Water Pump Station Construction	12,500,000	7,500,000			
Raw Water	Raw Water Reservoir (30MG)			1,750,000	1,750,000	1,750,000
Water Treatment Plant	Water Treatment Plant Upgrades					
	Control Room Upgrade	500,000	-			
	Electrical System Upgrades	-	4,500,000	4,500,000		
	Actifio Expansion			16,000,000		
	Facility Improvements	1,925,000	1,925,000			
	Finished Water Clearwell Storage					3,000,000
	High Service Pump Addition			7,000,000		
Water Distribution	Water Line Extensions					
	Water Extensions	250,000	250,000	250,000	250,000	250,000
Water Distribution	Majolica Road Looping					235,000
	Camp Road Looping					676,000
	Water Line Rehab/Replacement	600,000	650,000	700,000	750,000	800,000
	Granite Quarry Secondary Water Line			750,000		
	Pump Station for New Boosted Pressure Zone		2,415,000			
Water Distribution	Critical Value Repair/Replacement	690,000				
Water Distribution	Value Assessment & Repair					
Water Distribution	Lead Service Line Replacement Program	1,000,000				
	Elevated Water Storage Tanks		3,918,000	3,918,000		
	Water Main Capacity Upgrades		500,000	500,000		
Sanitary Sewer Collections	Spencer Piping Improvements	2,730,000				
Sanitary Sewer Collections	Waterline Ext & Elevated Tank (HWY 152)			21,010,000		
Sanitary Sewer Collections	Sanitary Sewer Extensions	250,000	250,000	250,000	250,000	250,000
	Sanitary Sewer Line Rehabilitation (I&I Reduction)	650,000	700,000	750,000	800,000	850,000
	Sanitary Sewer Interceptor Rehabilitation					
	Grant Creek Interceptor Rehab				500,000	500,000
Sanitary Sewer Collections	Town Creek Interceptor Rehab				500,000	1,000,000
Sanitary Sewer Lift Stations	Crane Creek Interceptor Rehab		500,000	500,000	500,000	500,000
	Sewer Main Capacity Upgrades		500,000	500,000	500,000	500,000
	Lift Stat Upgrades, Rehabs, Additions & Eliminations					
	Eliminations		600,000	800,000		
Sanitary Sewer Lift Stations	Upgrades/Additions	1,224,000	3,600,000	2,700,000		
Wastewater Treatment Plant	Rehabs	315,000	1,000,000	1,000,000		
	2 MGD LS&FM Design & Construction				7,750,000	
	WWTP Improvements					
	Grant Creek Secondary Clarifier Rehab		1,400,000			
	Grant Creek Secondary Clarifier Upgrade Design			4,675,000	4,675,000	
	Grant Creek Secondary Clarifier Upgrade Construction		260,000			
	Septage Receiving Station					
	Town Creek Pump Station Modifications/Upgrades	-		7,500,000		
	Nutrient Removal Facility					5,000,000
		24,134,000	31,468,000	75,053,000	18,225,000	15,311,000

City of Salisbury
10 Year Capital Improvement Program
Water & Sewer Fund

							10 Year Total
Department	Strategic Focus Area	Fiscal Year					
Miscellaneous	Sustainable Infrastructure	2031	2032	2033	2034	2035	-
Raw Water	Project Name						
	Maintenance Building Upfit (218 W Cemetery ST						-
	NEW Raw Water Pump Station						2,500,000
	New Raw Water Pump Station Design						2,500,000
	New Raw Water Pump Station Construction						20,000,000
	Raw Water Reservoir (30MG)	1,750,000					7,000,000
	Water Treatment Plant Upgrades						
	Control Room Upgrade						500,000
	Electrical System Upgrades						9,000,000
-	Actifio Expansion	-					16,000,000
	Facility Improvements						3,850,000
	Finished Water Clearwell Storage						3,000,000
	High Service Pump Addition						7,000,000
	Water Line Extensions						235,000
	Water Extensions	250,000	250,000	250,000	250,000	250,000	2,500,000
Water Distribution	Majolica Road Looping						235,000
	Camp Road Looping	-					676,000
	Water Line Rehab/Replacement	850,000	900,000	950,000	1,000,000	1,050,000	8,250,000
	Granite Quarry Secondary Water Line						750,000
	Pump Station for New Boosted Pressure Zone						2,415,000
Water Distribution	Critical Value Repair/Replacement						690,000
Water Distribution	Value Assessment & Repair			2,835,000			2,835,000
Water Distribution	Lead Service Line Replacement Program						1,000,000
	Elevated Water Storage Tanks						7,836,000
	Water Main Capacity Upgrades						1,000,000
Sanitary Sewer Collections	Spencer Piping Improvements						2,730,000
Sanitary Sewer Collections	Waterline Ext & Elevated Tank (HWY 152)						21,010,000
Sanitary Sewer Lift Stations	Sanitary Sewer Extensions	250,000	250,000	250,000	250,000	250,000	2,500,000
	Sanitary Sewer Line Rehabilitation (I&I Reduction)	900,000	950,000	1,000,000	1,050,000	1,100,000	8,750,000
	Sanitary Sewer Interceptor Rehabilitation						-
	Grant Creek Interceptor Rehab	500,000	500,000	500,000			2,500,000
Sanitary Sewer Collections	Town Creek Interceptor Rehab	500,000	500,000				2,500,000
Sanitary Sewer Lift Stations	Crane Creek Interceptor Rehab	500,000					2,500,000
	Sewer Main Capacity Upgrades						2,000,000
	Lift Stat Upgrades, Rehabs, Additions & Eliminations						
	Eliminations						1,400,000
Sanitary Sewer Lift Stations	Upgrades/Additions						7,524,000
Wastewater Treatment Plant	Rehabs						2,315,000
	2 MGD LS&FM Design & Construction						7,750,000
	WWTP Improvements						
	Grant Creek Secondary Clarifier Rehab						1,400,000
	Grant Creek Secondary Clarifier Upgrade Design						9,350,000
	Grant Creek Secondary Clarifier Upgrade Construction						260,000
	Septage Receiving Station						-
	Town Creek Pump Station Modifications/Upgrades						7,500,000
	Nutrient Removal Facility	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	30,000,000
		10,500,000	8,350,000	10,785,000	7,550,000	7,650,000	211,761,000

City of Salisbury
10 Year Capital Improvement Program
Stormwater Fund

Strategic Focus Area Sustainable Infrastructure		Fiscal Year				
Fund	Project Name	2026	2027	2028	2029	2030
Stormwater	Jackson Street	916,000				
Stormwater	N. Long Street	2,281,000				
Stormwater	Marsh Street	124,000	493,000			
Stormwater	Eaman Park	313,000	1,251,000			
Stormwater	Memorial Park		100,000	119,000	475,000	
Stormwater	Park Road		150,000	158,000	630,000	
Stormwater	Windsor Drive				150,000	
Stormwater	W. Bank Street				84,000	336,000
Stormwater	Confederate Avenue					150,000
Stormwater	Innes Street					50,000
Stormwater	W. Glenview Drive					
Stormwater	Gold Hill Drive					
Stormwater	Wellington Hills					
Stormwater	West Colonial Drive					
Stormwater	Livingstone					
Stormwater	Corbin Hills					
		3,634,000	1,994,000	277,000	1,339,000	536,000

City of Salisbury
10 Year Capital Improvement Program
Stormwater Fund

Strategic Focus Area Sustainable Infrastructure		Fiscal Year					10 Year Total
Fund	Project Name	2031	2032	2033	2034	2035	
Stormwater	Jackson Street						916,000
Stormwater	N. Long Street						2,281,000
Stormwater	Marsh Street						617,000
Stormwater	Eaman Park						1,564,000
Stormwater	Memorial Park						694,000
Stormwater	Park Road						938,000
Stormwater	Windsor Drive						150,000
Stormwater	W. Bank Street						420,000
Stormwater	Confederate Avenue	263,000	1,050,000				1,463,000
Stormwater	Innes Street	50,000					100,000
Stormwater	W. Glenview Drive	50,000	70,000	28,000			148,000
Stormwater	Gold Hill Drive	50,000	186,000	741,000			977,000
Stormwater	Wellington Hills			100,000	525,000	2,100,000	2,725,000
Stormwater	West Colonial Drive			100,000	362,000	1,445,000	1,907,000
Stormwater	Livingstone				50,000	85,000	135,000
Stormwater	Corbin Hills				150,000	364,000	514,000
		413,000	1,306,000	969,000	1,087,000	3,994,000	15,549,000



DEBT MANAGEMENT PROGRAM

OUTSTANDING DEBT

As of June 30, 2025, the City of Salisbury will have \$51,691,189 in outstanding debt for all funds. The type of debt with the breakdown between funds is shown below:

General Fund:	
Installment Purchases	<u>\$ 9,882,000</u>
Water and Sewer Fund:	
Revenue Bonds	\$ 31,153,023
Capital Leases/Installment Purchases	<u>251,166</u>
	<u>\$ 31,404,189</u>
Broadband Fund:	
Installment Purchases	<u>\$ 10,405,000</u>
Total	<u><u>\$ 51,691,189</u></u>

General Fund/General Fund Capital Reserve Fund

The City has entered into various installment purchase contracts to finance the acquisition and renovation of various equipment and facilities. These installment purchase contracts are as follows:

	<u>Balance</u> <u>June 30, 2025</u>
\$7,500,000 Installment Purchase Contract for construction of Fire Station 6 dated September 2018, interest rate 3.17%, payable in 30 semi-annual payments of \$250,000 principal plus interest, maturing serially to 2034	\$ 4,250,000
\$6,500,000 Installment Purchase Contract for construction of Fire Station 3 dated June 2023, interest rate 3.29%, payable in 30 semi-annual payments of \$217,000 principal plus interest, maturing serially to 2038	<u>5,632,000</u>
	<u><u>\$ 9,882,000</u></u>

Future maturities and interest on General Fund long-term debt are:

Year Ending June 30,	Installment Purchases	
	Principal	Interest
2026	\$ 934,000	\$ 316,055
2027	934,000	285,927
2028	934,000	255,798
2029	933,000	225,670
2030	933,000	195,574
2031	933,000	165,478
2032	933,000	135,382
2033	933,000	105,287
2034	683,000	75,191
2035	433,000	56,983
2036	433,000	42,737
2037	433,000	28,491
2038	433,000	14,246
Totals	<u>\$ 9,882,000</u>	<u>\$ 1,902,819</u>

Water and Sewer Fund

Long-term debt of the Water and Sewer Fund includes the following revenue bond issues:

	Balance June 30, 2025
Revenue Bonds 2006, average rate of 3.99%, issued December 2006, maturing serially to 2026	\$ 633,023
Revenue Water and Sewer Series 2012, rate of 2.615%, issued April 2012, maturing serially to 2028	1,415,000
Revenue Water and Sewer Series 2020, rate of 3.40%, issued April 2020, maturing serially to 2045	29,105,000
	<u>\$ 31,153,023</u>

The Revenue Bond General Trust Indenture requires that the City must maintain certain debt covenants relating to reporting requirements, annual budgets, and minimum utility funds revenues. Net revenues available for revenue bond debt service cannot be less than 120% of the long-term debt service requirement for parity indebtedness and 100% for all general obligation debt. The calculations of the City's revenue bond coverage for the last three years are as follows:

Fiscal Year	Gross Revenues (1)	Operating Expenditures(2)	Net Revenues Available for		Debt Service Requirements		Coverage Ratios	
			Revenue Bond Debt Service		Parity Debt (3)	All Debt	Parity Debt	All Debt
2022	\$ 30,795,798	\$ 17,402,072	\$ 13,393,726		\$ 4,874,522	\$ 5,240,382	274.77%	255.59%
2023	33,049,595	20,634,831	\$ 12,414,764		4,870,108	5,104,059	254.92%	243.23%
2024	35,045,141	21,872,573	\$ 13,172,568		4,879,152	5,081,535	269.98%	259.22%

(1) Total operating revenues plus investment earnings exclusive of revenue bond investment earnings.

(2) Total operating expenses exclusive of depreciation.

(3) Parity debt includes revenue bonds only.

The City has entered into various agreements to lease certain water and sewer distribution systems. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. Interest rates on these agreements range from 2.6% to 5.6%. The City has recorded water and sewer assets related to these leases at the City's cost of \$20,258,125. The future minimum lease payments at June 30, 2025, total \$251,166, including \$8,684 of interest. Upon completion of these lease payments, the City will take ownership of the related assets.

Future maturities and interest of Water and Sewer Fund for all types of long-term debt are:

Year	Revenue Bonds		Captl Leases/Instmt Purchases		Total	
Ending June 30,	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 2,837,813	\$ 1,508,551	\$ 125,583	\$ 5,789	\$ 2,963,396	\$ 1,514,340
2027	2,735,210	1,383,587	125,583	2,895	2,860,793	1,386,482
2028	1,375,000	1,266,487	-	-	1,375,000	1,266,487
2029	935,000	1,210,250	-	-	935,000	1,210,250
2030	985,000	1,163,500	-	-	985,000	1,163,500
2031	1,035,000	1,114,250	-	-	1,035,000	1,114,250
2032	1,085,000	1,062,500	-	-	1,085,000	1,062,500
2033	1,140,000	1,008,250	-	-	1,140,000	1,008,250
2034	1,195,000	951,250	-	-	1,195,000	951,250
2035	1,255,000	891,500	-	-	1,255,000	891,500
2036	1,320,000	828,750	-	-	1,320,000	828,750
2037	1,385,000	762,750	-	-	1,385,000	762,750
2038	1,455,000	693,500	-	-	1,455,000	693,500
2039	1,525,000	620,750	-	-	1,525,000	620,750
2040	1,600,000	544,500	-	-	1,600,000	544,500
2041	1,680,000	464,500	-	-	1,680,000	464,500
2042	1,765,000	380,500	-	-	1,765,000	380,500
2043	1,855,000	292,250	-	-	1,855,000	292,250
2044	1,945,000	199,500	-	-	1,945,000	199,500
2045	2,045,000	102,250	-	-	2,045,000	102,250
Totals	\$ 31,153,023	\$ 16,449,375	\$ 251,166	\$ 8,684	\$ 31,404,189	\$ 16,458,059

Broadband Fund

Long-term debt of the Broadband Fund includes the following installment purchase debt issue:

	Balance
	<u>June 30, 2025</u>
Installment Purchase Refunding, issued October 2019, rate of 2.75%, maturing serially to 2029	<u>\$ 10,405,000</u>

In December 2008, the City issued \$33,560,000 in Series 2008 certificates of participation. This issue was part of a larger issue that totaled \$35,865,000 in Series 2008 certificates of participation. The \$33,560,000 was issued at an average coupon rate of 5.33%, maturing serially to 2029. In April 2013, the City issued \$16,928,000 in Refunding Certificates of Participation to refund a portion of the Series 2008. The City completed the refunding to reduce its total debt service payments by \$2,086,141 and to obtain an economic gain (difference between the present value of the old and new debt service payments) of \$1,968,375. On September 14, 2016, the City completed a \$29,680,000 Installment Financing contract to advance refund the \$30,983,000 outstanding Certificates of Participation. As a result of this refunding, the Certificates of Participation were considered to be defeased. The City completed the advance refunding and reduced its total debt service payments over 13 years by \$5,599,305. The City held a referendum in May 2018 as a requirement to enter into a lease agreement for management of the broadband utility, which resulted in over 80% support of lease. Another requirement of the lease was to complete a taxable debt refinancing for broadband, which was completed in July 2018 for \$25,875,000 at 3.84%. In October 2019, with continued decreasing interest rates, the city was able to secure a revision to the installment financing, whereby the interest rate was renegotiated to 2.75%, with the same maturity of March 2029.

Future maturities and interest on Broadband long-term debt are:

Year Ending	Installment Purchases	
	Principal	Interest
<u>June 30,</u>		
2026	\$ 2,460,000	\$ 286,138
2027	2,555,000	218,488
2028	2,655,000	148,225
2029	2,735,000	75,213
Totals	<u>\$ 10,405,000</u>	<u>\$ 728,063</u>

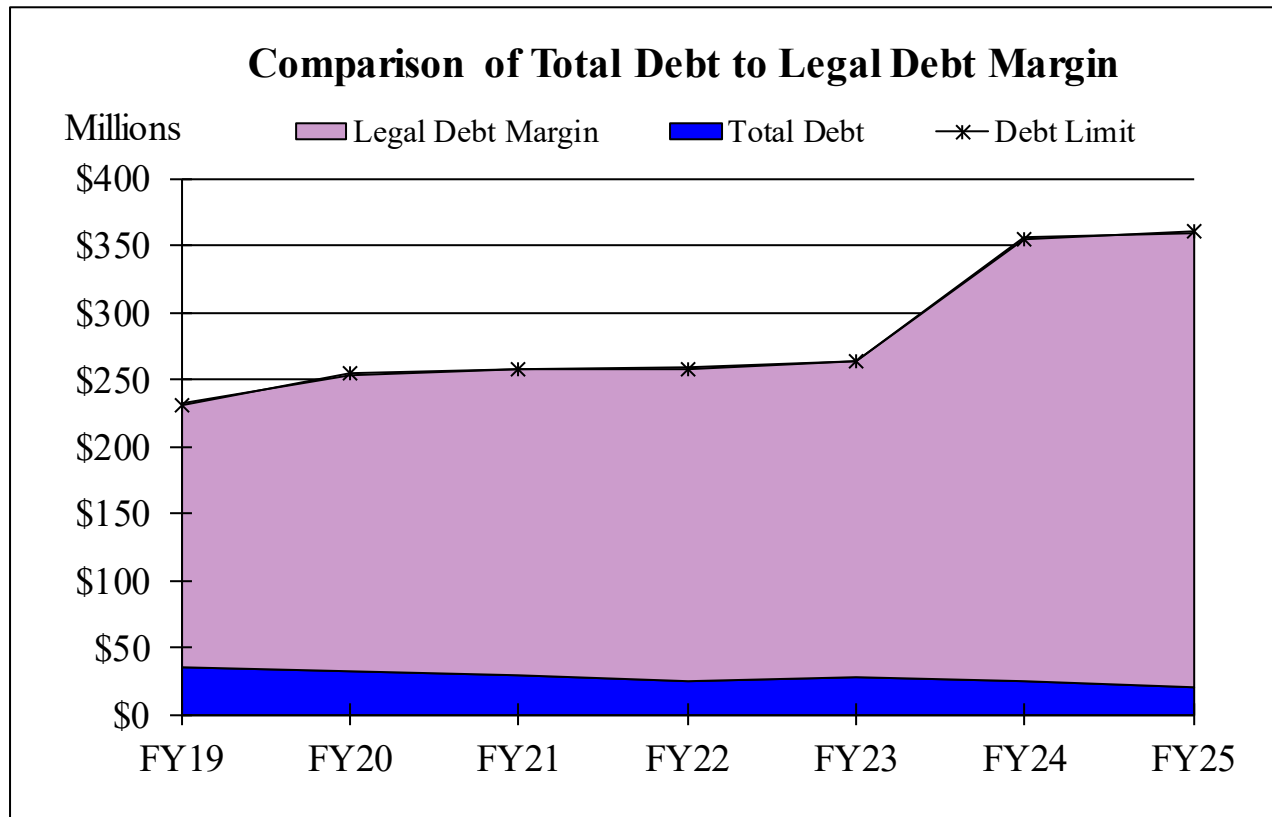
PROPOSED DEBT

The City of Salisbury anticipates one debt issuance during FY2025-26.

In the General Fund the City plans to finance the construction of a new fueling site and the renovations of a building purchased in FY24 for the purpose of creating an event space. The plans are to use installment financing totaling \$6 million to \$8 million to finance these projects. The estimated issuance of this debt is January 2026. No debt service payments have been budgeted in the FY2025-26 budget, as we expected the debt service payments to begin in FY2026-27. We anticipate a potential tax increase of approximately 1.5 cents per \$100 valuation in the FY2026-27 budget to cover those debt service payments.

LEGAL DEBT MARGIN

As shown on the graph below, the City has maintained an ample legal debt margin. This margin is based on a debt limit of 8% of assessed valuation less total debt as required by North Carolina General Statutes. The margin allows for the incurring of proposed debt to finance the needed infrastructure projects and equipment as outlined in the CAPITAL IMPROVEMENT PROGRAM section. Furthermore, the City complies with the Debt Management Policy as defined in the FINANCIAL MANAGEMENT POLICIES.



Computation of Legal Debt Margin at June 30, 2025

Debt limit: Total assessed value of \$4,494,240,169 x 8% \$ 359,539,214

Amount of debt applicable to debt limit:

Total capitalized lease obligation and installment purchase obligations:

General Fund \$ 9,882,000

Water & Sewer Fund 251,166

Broadband Services Fund 10,405,000

Total amount of debt applicable to debt limit 20,538,166

LEGAL DEBT MARGIN \$ 339,001,048

DIRECT AND OVERLAPPING DEBT

The table below shows the computation of direct and overlapping debt from the City and Rowan County. These amounts are as of June 30, 2024.

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes: Rowan County	\$ 58,984,122	24.43%	\$ 14,411,446
City of Salisbury direct debt			<u>12,225,428</u>
Total direct and overlapping debt			<u>\$ 26,636,874</u>

Sources: Assessed value data used to estimate applicable percentages and outstanding debt data provided by Rowan County Finance Department.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Salisbury. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.



**BUDGET ORDINANCE OF THE CITY OF SALISBURY FOR THE FISCAL YEAR
BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026**

Be it ordained by the City Council of the City of Salisbury, North Carolina, as follows:

Section 1. Appropriations

That for the expense of the City Government and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026, the amounts in the following subsections, or so much of each as may be necessary, are hereby appropriated:

(1) That for said fiscal year there is hereby appropriated out of the GENERAL FUND the following:

City Council	\$ 771,921
Management and Administration	1,422,613
Community Engagement	750,537
Human Resources	1,515,212
Finance	1,917,970
Customer Service	566,414
Planning & Neighborhoods - Community Planning	1,180,155
Information Technology	2,379,740
Land & Development Services	1,529,885
Planning & Neighborhoods - Code Enforcement	621,294
Economic and Downtown Development	457,926
Public Works - Facilities Maintenance	920,484
Public Works - Central City Buildings	914,471
Plaza	123,943
Police Support Services	5,218,082
Police Administration	1,608,690
Police Field Operations	7,761,177
Fire Department	11,078,390
Telecommunications	873,565
Transportation - Traffic Operations	694,417
Transportation - Street Lighting	730,085
Transportation	678,000
Transportation - Engineering	5,207,642
Public Works Administration	641,610
Public Works - Streets	3,815,415
Public Works - Solid Waste	2,667,656
Public Works - Waste Management - Other	760,285
Public Works - Cemetery	165,692
Public Works - Grounds Maintenance	1,792,948
Bell Tower Green	520,936
Parks and Recreation	2,288,628
Public Works - Fleet Management	1,622,830
Broadband Support	2,500,000
Debt Service	1,250,056
TOTAL GENERAL FUND	<u><u>\$ 66,948,669</u></u>

(2) That for said fiscal year there is hereby appropriated out of the WATER AND SEWER FUND the following:

Utilities Mgt. and Administration	\$ 8,393,824
Water Resources - Water Treatment	6,520,133
Distribution & Collections Systems	7,806,845
Environmental Services	712,008
Water Resources - Wastewater Treatment	9,074,689
AMI Services	943,473
Water and Sewer Debt Service	<u>4,477,738</u>
TOTAL WATER AND SEWER FUND	<u>\$ 37,928,710</u>

(3) That for said fiscal year there is hereby appropriated out of the TRANSIT FUND for the purpose of operating Salisbury's Transit System, the sum of

\$ 1,647,298

(4) That for said fiscal year there is hereby appropriated out of the GENERAL FUND CAPITAL RESERVE FUND for the purpose of purchasing equipment, the sum of

\$ 3,181,199

(5) That for said fiscal year there is hereby appropriated out of the WATER AND SEWER CAPITAL RESERVE FUND for the purpose of purchasing equipment, the sum of

\$ 923,490

(6) That for said fiscal year there is hereby appropriated out of the BROADBAND FUND for the operating Salisbury's Fiber Optic Network, the sum of

\$ 3,620,000

(7) That for said fiscal year there is hereby appropriated out of the STORMWATER FUND for the purpose of operating Salisbury's Stormwater management program, the sum of

\$ 2,889,875

(8) That for said fiscal year there is hereby appropriated out of the STORMWATER CAPITAL RESERVE FUND for the purpose of purchasing equipment, the sum of

\$ 807,872

Section 2. Revenue Estimates

The City Council has and does estimate that the following revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026:

General Fund:	
Taxes	\$ 30,898,344
Unrestricted governmental	16,583,000
Restricted governmental	5,916,004
Charges for services	9,899,532
Miscellaneous	1,700,000
Other financing sources	<u>1,951,789</u>
Total revenues and other financing sources	<u>\$ 66,948,669</u>
Water and Sewer Fund:	
Operating revenues	\$ 33,591,710
Nonoperating revenues	1,300,000
Other financing sources	<u>3,037,000</u>
Total revenues	<u>\$ 37,928,710</u>
Transit Fund:	
Charges for services	\$ 53,000
Intergovernmental revenues	748,128
Miscellaneous	125,920
Other financing sources	<u>720,250</u>
Total revenues and other financing sources	<u>\$ 1,647,298</u>
General Fund Capital Reserve Fund:	
Transfer from General Fund	\$ 3,101,199
Nonoperating revenues	<u>80,000</u>
Total revenues and other financing sources	<u>\$ 3,181,199</u>
Water and Sewer Capital Reserve Fund:	
Transfer from Water and Sewer Fund	\$ 518,572
Miscellaneous	80,000
Other financing sources	<u>324,918</u>
Total revenues and other financing sources	<u>\$ 923,490</u>
Broadband Fund:	
Operating revenues	\$ 800,000
Nonoperating revenues	120,000
Other financing sources	<u>2,700,000</u>
Total revenues	<u>\$ 3,620,000</u>
Stormwater Fund:	
Total revenues	<u>\$ 2,889,875</u>
Stormwater Capital Reserve Fund:	
Total revenues and other financing sources	<u>\$ 807,872</u>

Section 3. Tax Levy

There is hereby levied the following rates of Ad Valorem Tax on each one hundred dollars (\$100.00) valuation of taxable property, as listed for taxes as of January 1, 2025 for the purpose of raising the revenue from current year's property tax, as set forth in the foregoing estimate of revenue, and in order to finance the foregoing appropriation, to wit:

General Fund:

(For the expense incident to the proper government of the City of Salisbury)

-- \$.665

Municipal Service District:

(To promote, encourage and assist in the revitalization and economic health and stability of the downtown area)

-- \$.156

The estimated Ad Valorem Tax income is based upon collection of the above Tax rates as applied to the valuation of \$4,381,423,635 for General Fund purposes.

There is hereby levied a Municipal Vehicle Tax of \$30.00 on each vehicle resident as authorized by General Statute 20-97.

Section 4. There is hereby levied a tax of 1.5% on gross receipts derived from retail short-term lease or rental of vehicles to the general public. This tax will be levied, reported, and collected as established under Ordinance 2000-47 as authorized by General Statute 160A-215.1.

Section 5. Appropriations hereinabove authorized and made shall have the amounts of the unearned portion of contracts at June 30, 2024 added to each appropriation as it applied in order to properly account for the payment against the fiscal year in which it is paid.

Section 6. The City Manager is hereby authorized to make any budget amendments as may be required within each fund as long as the total appropriation for each fund does not change and contingency funds are not utilized.

Section 7. Copies of this ordinance shall be furnished to the City's Finance Director, to be kept on file, for direction in the disbursement of City funds.

Section 8. The following schedules and fees are hereby adopted and all references to these fees in the City Code of Ordinances are amended to reflect these new schedules and fees as appropriate:

CITY WIDE

Convenience Fee on Transactions Greater than \$1,000 (Debit/Credit Card Charges)

Fee

3% per transaction

ADMINISTRATION

Sale of Salisbury City Council meeting recording
 Copier or Multifunction Machine Fee

Actual cost of supplies and mailing
 \$0.10 per copy/scanned page;
 Minimum of \$1

Copy of Reports/Files

Actual cost of supplies and mailing

PLANNING & NEIGHBORHOODS**Code Enforcement**

Nuisance abatement (Fees vary depending on the extent of the abatement)

Contractor & landfill costs

Demolition or Moving Permit Application Fee

\$50

After the Fact Demolition Permit

\$2,500

Printed Maps:

Up to 11"x17" (ledger size)

\$1

34"x44" (E size sheet)

\$5

City Street Map

\$5

Custom Map

\$25

LAND & DEVELOPMENT SERVICES

Zoning Board of Adjustment:

Administrative appeal

\$450

Variance

\$50

Alternate Methods of Compliance

\$50

Conditional District Petition or General Development Overlay:

Adoption

\$1,200

Amendment

\$900

Revisions

\$50

Re-Review (after 3, up to 5 Construction Reviews)

\$250 for each additional

District Map & Text Amendment Petition:

Local Historical Landmark

\$200

LDO Map Amendment (General Rezoning, Historic Overlay Adoption)

\$800

Land Development Ordinance Text Amendment

\$600

Petition for Voluntary Annexation

\$350

Vested Rights Extension

\$600 without rezoning

Review by Technical Review Committee

\$300

Major Site Plan Review (1st Submittal + 2 Revisions)

\$400 + \$25 per acre

Major Site Plan Re-Review (after 3, up to 5 Construction Reviews)

\$250 for each additional

Minor Site Plan Review (1st Submittal + 2 Revisions)

\$400

Minor Site Plan Re-Review

\$200 for each additional

Subdivision Review:

Major Subdivision (Preliminary plat)

\$200 + \$15/lot

Major Subdivision Re-Review (after 3, up to 5 Construction Reviews)

1/2 Original fee for each additional
review

Major Subdivision (Final plat)

\$200 + \$5/lot

Minor Subdivision

\$250 + \$20/lot

Exception plat

\$20

Special Exception

\$200

Engineering Plan Review Fee (Utility Only - New Construction)

\$200

Engineering Plan Review Fee (Utility Only- Upfit)

\$100

Engineering Plan Review Fee (Utility Only- Client Community Subdivision)

\$200

Engineering Plan Re-Review (after 3, up to 5 Construction Reviews)

1/2 Original fee for each additional
review

Revision to Approved Plans (RTAP):

Standard RTAP

\$200

Subdivision Phasing RTAP

\$300

	Fee
Re-Review (after 3, up to 5 Construction Reviews)	\$100
Re-review of Construction Documents for any Plan/Permit Type (after 5 Construciton Reviews)	\$200/hour (\$200 minimum)
Media Charges:	
CD Disk, Each	\$20
DVD Disk, Each	\$20
Zoning Permit for New Single Family	\$75 (House <5 DU)
Zoning Permit for New Multi-family	\$150
Zoning Permit for New Non-residential	\$300
Zoning Permit for Addition, Accessory, Upfit of Residential	\$50
Zoning Permit for Addition, Accessory, Upfit of Non-residential	\$100
After-the-Fact Zoning Permit	Double regular permit fee
Home Occupation	\$50
Zoning Verification Letter	\$60
Grading Permit	\$300
Special Use Permit	\$600
New Telecommunications Tower Special Use Permit Application	\$5,000
Height Addition of Existing Telecommunications Tower Application	\$1,500
Sidewalk Dining Permit (Annually)	\$10
Permit for New Wall, Canopy, Proj., Ground Sign	\$100
Permit for Sign Panel / Face Change	\$50
Temporary Sign Permit	\$25
Certificate of Appropriateness (COA) Major Works	\$50
After-the-Fact Certificate of Appropriateness (HPC)	\$250
Temporary Use Permit	\$100
Temporary Construction Trailer	\$25
Stormwater Management Permit:	
Low Denstiy	\$250
High Density	\$1,250
Driveway Permit	\$50
Floodplain Development Permit:	
100-Year Floodplain w/o Flood Study, Elevation Certificate, or Floodproofing	\$100
100-Year Floodplain w/ Flood Study, Elevation Certificate, or Floodproofing	\$300
Regulatory Floodway	\$500
Tree Removal Permit	\$10
DENR Delegated Water Permit	\$250
DENR Delegated Sewer Permit	\$250
Policy Plan Amendment	\$1,000
Payment in Lieu of Sidewalk Construction	Time and material costs
Standards Manual (includes zoning and subdivisions)	\$20
Review of Performance Guarantee	\$100
Request for Performance Guarantee Reduction	\$50
Field Inspections of sidewalk Only	\$50
Field Inspections of Roadways (Sidewalk, Curb and Gutter, Asphalt, etc.)	\$1 per foot
Stormwater Control Measure Inspection	\$350 per device
Final Inspections:	
Zoning - Single Family Residential	No Fee
Zoning - Multifamily Residential	\$50
Zoning - Non-Residential	\$50 + \$25 per acre
Major Subdivision	\$150
Field/CCTV Inspection of Storm Drainage	\$0.50 per foot
Re-inspection of any item	\$50 per visit

TRANSPORTATION

Fee

Engineering

Street & alley closings filing fee	\$750
Panhandling:	
Educational Sign	\$60
Sign Post	\$45

Traffic Operations

Traffic Count	\$15 per counter per day
Repair of traffic control devices-materials	Actual cost + 10% for handling
Repair of traffic control devices-labor	Hourly rate + fringe benefits
Repair of traffic control devices-use of bucket truck or paint machine	\$50/hr
Repair of traffic control devices-use of service truck or small equipment	\$20/hr

POLICE

Copies	\$0.10 per copy/scanned page;
(No fee to victims of crime or traffic accidents for first copy of a report, but charged for any additional copies)	minimum of \$1; \$1 extra for mailing
Fingerprinting	\$10
Handicapped Parking Violation	\$250
Pool Hall Permits	\$100
Taxi permits - one time only	\$15
Parking ticket - illegal parking	\$25
Parking ticket - overtime parking (more than 2 hours)	\$15
Media Charges:	
CD Disk, Each	\$20
DVD Disk, Each	\$20
Thumb Drive, Each	\$20

FIRE

HazMat/Material Recovery	Actual cost including equipment
Copies of Reports (First report is free to victims)	\$0.10 per copy/scanned page; minimum of \$1
Lifting Assistance	\$250 per call
Lifting Assistance Standby	\$95 per hr stand-by

SPECIAL OPERATIONAL USE PERMITS

Operational permits are required by the NC Fire Code to conduct the following types of operations. A permit fee will be charged for the following Special Operational Use Permits. These permits are not attached to normal procedures and are not covered under a General Inspection Use Permit or Fire Department Construction Permit.

Tents and air supported structures requiring a construction permit will be included with the Special Operational Use Permit.

Blasting Permit:	
30 day permit	\$100
2 day permit (48 hours)	\$45
Burning Permit:	
Commercial	\$25
Residential	No charge
Exhibit and Trade Show	\$25
Festivals (fairs, carnivals, etc.)	
Large Festival:	\$175
1. Festival with an attendance of more than 6,000 on any given day or	
2. Outdoor circus or carnival	
Small Festival:	\$50
1. Festival with an attendance of 6,000 or less each day or	
2. Indoor circus or carnival	

	Fee
Firework/Pyrotechnic Display (per display)	\$200
Fumigation or Thermal Insecticidal Fogging	\$25
Special Amusement Building	\$25
Tent or Air Supported Structures (Funeral Homes & tents less than 700 sq. ft. exempt)	\$25
Tent, Structure or Stand for Fireworks Sales:	
21 day permit	\$500
7 day permit	\$200
Other Not Listed	\$25
After Hours Inspection (inspections conducted outside of normal work hours)	\$50
*Late Application Fee	\$50

*A fee will be added to certain Special Operational Use Permits if the application is not submitted 14 days prior to the event. The Special Operational Use Permit applications include Exhibit and Trade Shows; Large Festivals; Small Festivals; Fireworks Displays; Special Amusement Buildings; Tent or Air Supported Structures; and Tent, Structure or Stand for Fireworks Sales.

FIRE DEPARTMENT CONSTRUCTION PERMITS

Construction permits are required by the NC Fire Code to install or modify the following systems or equipment. Any person that commences any work before obtaining the necessary permit will be charged double permit fees and subject to civil citations and being reported to the NC State Board of Examiners.

Automatic Fire-Extinguishing System:	
Installation	\$60
Renovation/Modification	\$50
Automatic Sprinkler System:	
Installation (\$59 minimum)	\$0.01/square foot
Renovation/Modification	\$50
Standpipe System (Not part of a sprinkler system):	
Installation	\$50
Renovation/Modification	\$50
Fire Alarm and Detection System:	
(Includes devices tied into fire alarm system)	
Installation (\$59 minimum)	\$0.01/square foot
Renovation/Modification	\$50
Door Locking Devices:	
(Access-controlled egress, delayed egress, & special locking devices)	
Installation	\$60
Renovation/Modification	\$50
Two-way Communication System:	
(Area of Rescue Assistance)	
Installation	\$60
Renovation/Modification	\$50
Fire Pumps and Related Equipment:	
Installation	\$60
Renovation/Modification	\$50
Private Fire Hydrants (per unit):	
Installation	\$60
Renovation/Modification	\$50
Compressed Gas Systems (Amounts exceed those listed in Table 105.6.9)	
Abandon, Remove, Place Temporarily out of Service, or Close	\$50
Flammable and Combustible Liquids Storage Tanks:	
* Tank Installation- (per tank)	\$60
Removal or Place out of Service- (per tank)	\$50
* If electrical circuitry is involved then an electrical permit must also be obtained from the Rowan County Building inspections Department	

Hazardous Material Facility or Other Area:	Fee
Abandon, Remove, Place Temporarily out of Service, or Close areas regulated by Chapter 27 when amounts listed in Table 105.6.21 are exceeded.	\$60
MISCELLANEOUS TESTS, INSPECTIONS, AND SERVICES	
Residential (Group R-3):	
Special Inspection (Conducted during normal work hours)	\$50
Special Inspection (Requested by contractor outside normal work hours) (per hour)	\$100
Stand-by Firefighter (4 hour minimum) (per hour)	\$25
Re-inspection fees will be charged to the permit applicant or holder of a General Inspection Use Permit beyond the first re-inspection when conducting inspections for fire code violations that have not been corrected:	
First non-compliance re-inspection	\$150
Second and all subsequent non-compliance re-inspections. (per re-inspection)	\$200
Re-inspection fees will be charged to the permit holder of a Fire Department Construction Permit for the following: <i>Re-inspections due to work not being finished, corrections not being completed, or failure to cancel an inspection.</i>	\$150
Reimbursement cost for stand-by fire protection services due to hazardous materials incidents or other emergencies:	
Exits and egress ways locked or blocked	\$200/door
Over-crowding, exceeding occupant load (crowd management system not compliant)	\$200
Parking in a Fire Lane	\$50
Engine or Ladder Company (per hour)	\$100
Incident Commander (per hour)	\$25
Incident supplies, fuel, overtime cost for staffing	Replacement cost
Foster Care Home Inspection	\$25
ABC License Inspection	\$25
Plans Review:	
Plans review shall be based on the following computations for construction :	
A = Total Gross Building Floor Area of Construction	
B = Fee per Square Foot (from table below)	
Total Gross Building Floor Area of Construction (square feet)	
0 - 5,000	A x B = Permit Fee
5,001 - 15,000	(A x B x 0.75) + (1,250 x B) = Permit Fee
15,001 and above	(A x B x 0.50) + (5,000 x B) = Permit Fee
Building:	
Residential	\$0.05
Storage	\$0.035
Assembly	\$0.06
Institutional	\$0.06
Business	\$0.06
Mercantile	\$0.05
Hazardous	\$0.05
Factory/Industrial	\$0.04
Educational	\$0.065
Special Event Permit	\$50
Emergency responder radio coverage system(s) installation of modification including:	\$500 per system
*Requirements Development/Updates	
*BDA Design Review	
*Installation Review (1 trip)	
*Operational Testing Verification/Review (1 trip)	
*Submission of a signed Re-transmission Agreement issued by the shop authorizing use of the BDA system on the Salisbury/Rowan 800 MHz	
*System upon successful testing of BDA system	

Telecommunications

Fee

Dispatch service:

Cost per unit	\$10
Surcharge per radio for companies with less than 25 radios	\$4
One-time hook-up (per radio)	\$25

Radio Programming:

Programming charge	\$35
ID Change Only	\$20
Partial Map Build	\$150
Fleet Map Build	\$250
Radio Diagnostic	\$90
Repair (Hourly rate)	\$120
Hourly Travel Rate outside City Limits (from Customer Service Center)	\$60

Parts

Actual cost + 20%

PUBLIC WORKS**Street Division**

Installation and Removal of curbing, driveways, storm drains, and sidewalks

Actual cost + 10%

Solid Waste

Additional Trash Rollout (Non-refundable deposit)	\$65
Bulky Item Collection Fees:	
Minimum Charge	\$10
Items Requiring Use of Backhoe	\$50
Two Bulky Items (\$5 for each additional item)	\$10 + \$5 each additional
Each Bag or Box	\$2.50
Bulk Brush Removal Minimum Charge (applies to loads over a truck load)	\$75

Charges for specific cases will be calculated by Public Works Director or designee based on site visit.

All fees must be paid in advance of service.**Fleet Management**

Repair of Rowan Transit System Fleet and Trolley Fleet	\$65.41/hr
Repair of Hazardous Material Van:	
Labor	\$65.41/hr
Repair Parts	Actual cost + 20%
Repair Sublet	Actual cost + 15%
Equipment Installation	\$65.41/hr

Cemetery

Burial-adult	\$900
Burial-infant	\$450
Disinterment - Adult	\$1,800
Disinterment - Infant	\$900
Interments - two--one grave-adult	\$950
Interments - two--one grave-infant	\$500
Interment - Crematory remains	\$450
Interment - Crematory remains placed inside of marker or scattered	\$25
Interment - Mausoleum (city employee direct involvement)	\$300
Interment - Mausoleum (no involvement- recording fee only)	\$25
Interment - Mausoleum (no involvement)	\$25
Funeral processions entering cemetery after 1:30 P.M. weekdays	\$200
Funeral processions entering cemetery on weekends	\$300
Funeral processions entering cemetery on holidays	\$450
Monument installation permit	\$25
Deed Change	\$25
Cemetery Lot Fee Schedule:	
Adult, City resident	\$800
Adult, non-City resident	\$1,000
Infant, City resident	\$400
Infant, non-City resident	\$600

Columbaria fees:	Fee
Niche, City resident	\$1,350
Niche, non-City resident	\$1,550
Weekday Inurnment fee	\$150
Weekend Inurnment fee	\$300
Grounds Maintenance	
Cooperative tree planting on public right-of-way	Actual cost of tree + 10%
TRANSIT	
Individual Fares:	
Regular- All Locations (no transfer fee)	\$1.00
Reduced (Disabled, Senior Citizens, Medicare and Students)	\$0.50
Transfers & Children under 5	FREE
40 Ride pass:	
Regular	\$35
Reduced (Disabled, Senior Citizens, Medicare and Students)	\$17
ADA Paratransit System (each way)	\$2
ADA Paratransit 20 Ride Pass	\$35
ADA Paratransit 10 Ride Pass	\$17
PARKS & RECREATION	
City Park (3 hour minimum rental non-operational hours)	
Room A or B	\$40 per hr + \$75 Damage deposit
Multi-purpose room	\$75 per hr + \$75 Damage deposit
8 hour rental	\$500 + \$75 Damage deposit
Any room with kitchen	\$10 per hr additional
Meeting room	\$40 per hr + \$75 deposit
Teen Room/Game Room	\$60 per hr + \$75 Damage deposit
Civic Center	
Weekend and Full Day Rental:	
Multi-purpose room & kitchen - for first eight hours each day	\$800 + \$200 Damage deposit/ \$300 if serving alcohol
Multi-purpose room, small room & kitchen - for first eight hours each day	\$875 + \$200 Damage deposit/ \$300 if serving alcohol
Small meeting room only (per hour)	\$75 per hr + \$200 Damage deposit/ \$300 if serving alcohol
Set-up Fee (Fri 12-5 or Sat 9-1)	\$100
Technology Fee (mic and/or projector)	\$50
Cleaning Fee	\$100
Monday - Thursday Rentals:	
Multi-purpose room & kitchen - four hour rental between 8 A.M. and 8 P.M.	\$250 + \$200 Damage deposit/ \$300 if serving alcohol
Hall Gym (3 hour minimum rental non-operational hours)	
Meeting Room	\$50 per hr + \$100 Damage deposit
Large Multi-purpose Room (wrestling room)	\$75 per hr + \$100 Damage deposit
Gym	\$70 per hr + \$100 Damage deposit
8 hour rental	\$300 + \$75 Damage deposit
Miller Center (3 hour minimum rental non-operational hours)	
Computer Lab	\$30 per hr + \$75 Damage deposit
Multi-purpose room	\$40 per hr + \$75 Damage deposit
Meeting room	\$40 per hr + \$75 Damage deposit
Any room with kitchen	\$10 per hr additional
Park Avenue Community Center (2 hour minimum for rental non-operational hours)	
Multi-purpose room & kitchen:	
2 to 3 hours Rental	\$70 per hr + \$75 Damage deposit
4 hours up to full 8 hours Rental	\$300 + \$75 Damage deposit
Additional hours after 8 hours	\$70 per hr

Recreation Center Rental Discounts & Notes (applies to all centers)

	Fee
Non-Profit Rate (must have non-profit status paperwork)	50%
Weekday Rate (Mon-Thurs)	75%

Please note discounts DO NOT apply to non-operating hours usage in some cases.

Per hour rates vary per facility for non-operating hours.

Fred M. Evans Pool @ Lincoln Park (2 hour minimum)

Two lifeguards	\$50 per hr + \$50 Damage deposit
Four lifeguards	\$75 per hr + \$50 Damage deposit

Bell Tower Green

County Rates:

Green (3 hour minimum)	\$300 + \$100 Damage deposit (\$50 per hr after)
Ampitheater/Green/Promenade (5 hour minimum)	\$750 + \$300 Damage deposit (\$100 per hr after)
Bell Tower/Gazebo (5 hour minimum)	\$300 + \$100 Damage deposit (\$50 per h after)
Garden Trellis (3 hour minimum)	\$300 + \$100 Damage deposit (\$50 per hr after)
Promenade (3 hour minimum)	\$200 + \$100 Damage deposit (\$50 per hr after)

Non-County Rates:

Green (3 hour minimum)	\$500 + \$100 Damage deposit (\$100 per hr after)
Ampitheater/Green/Promenade (5 hour minimum)	\$1,000 + \$300 Damage deposit (\$200 per hr after)
Bell Tower/Gazebo (5 hour minimum)	\$500 + \$100 Damage deposit (\$100 per hr after)
Garden Trellis (3 hour minimum)	\$500 + \$100 Damage deposit (\$100 per hr after)
Promenade (3 hour minimum)	\$350 + \$100 Damage deposit (\$100 per hr after)

County Non-Profit Rate:	50%
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Monday - Friday Day (before 5 P.M.) Rate	75%
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Entire Park Rental (8 hours - large private or corporate events)	\$4,000 + \$1,000 Damage deposit (\$250 per hr after)
Concert /Large Spectator Event (8 hours)	\$2,000 + \$500 Damage deposit (\$150 per hr after)
Set-up	\$200
Staffing (if required)	\$20 per hr per staff member
8 Foot Table	\$5.00 per table (minimum of 10)
Chairs	\$1.00 per chair (minimum of 25)
Lighting Fee (Bell Tower & Water Wall)	\$25
Activity Cart	\$50
Raindate Hold (non-refundable)	\$300

Shelters & Gazebo Rentals:

Standard Park Shelters	\$40 per day
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Gazebos

Hurley Park Gazebo Rental	\$100
Peace Haven Gazebo at City Park	\$100
Robertson Eastern Gateway	\$100
Cannon Park Gazebo Rental	\$100
Gazebo Refundable Deposit	\$50

Advertising Fees

Salisbury Community Park	\$600 initial fee; \$300 annual renewal
Salisbury Greenway	\$1,000-\$5,000

Athletic Fields

Flat rate rentals will generally apply; the Director has authority to negotiate rates for major (regional/national) co-sponsored events.

Youth & Adult Softball/Baseball

Fee	\$20 per hr
Additional per hour charge for lights	\$25
Field Prep Fee	\$60

Tournament Fees for Kelsey and Sports Complex (multiple teams/multiple games)	Fee
1 day (8 A.M. - 11 P.M.) per field	\$150
1 day, 2 fields	\$300
2 days, 2 fields	\$600
Non-refundable deposit of 50% of day rate or \$150	
Rate includes field preparation and lighting	
Tournament Fees for Salisbury Community Park (multiple teams/multiple games)	
1 day (8 A.M. - 11 P.M.) per field	\$200
1 day, all fields	\$1,000
2 days, all fields	\$2,000
Non-refundable deposit of 50% of day rate or \$200	
Rate includes field preparation and lighting	
Additional preparation fee per field	\$60
Inclement weather prep	
Field Conditioner (per bag)	\$15
Staff time (per hour per staff fee)	\$40
Soccer:	
Flat Fee	\$25 per hr
Field Prep Fee	\$60 per field
Tournament Fees	
1/2 day tournament, 1 field (8 A.M.-1 P.M.) 5 hrs.	\$125
1 day tournament, 1 field	\$250
Rate Includes: 1 field AND 1 field prep	
Football:	
Flat Fee	\$25 per hr
Tournament Prep Fees	\$60 per field
Cross Country Prep Fee	\$150
Tennis/Pickleball:	
Key Card Access	\$5
Court Reservation (Max 2 courts, 2 hours)	\$20 per hr
Tournament Fee	\$500 for 8 hrs
Additional Tournament Hours (over 8 hours)	\$20 per hr per court
Refundable Damage Deposit	\$100
Special Event Permits	
Park Usage Fee	\$100
1 Day Permit	\$50
Refundable Damage Deposit	\$100
Gate Permit	\$50 per day
Concession Permit	\$50 per day
Vending Permit	\$50 per day

West End Community Center

Conference Room	\$50 per hr
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UTILITY ENGINEERING

Engineering, Consulting, and Technical Services	
Project Manager - Professional Engineer	\$100 per hr
Civil Engineer	\$75 per hr
Engineering Technician	\$50 per hr
Construction Inspector	\$50 per hr
Survey Field Crew (2 person)	\$75 per hr
Clerical	\$25 per hr
Set of Bid Documents	\$50 each
Utility Location Maps:	
Paper Document	\$15
Digital Format:	
Thumb Drive	\$20

	Fee
Large Format Prints:	
On paper up to 4 ft in length	\$10
On mylar up to 4 ft in length	\$25
Field Inspections of Water Lines	\$2 per foot
Field Inspections of Sewer Lines	\$2 per foot
Fire Flow Test	\$250

BUSINESS AND FINANCIAL SERVICES

Accounts Receivable - Not billed on Utility bill (30 days past-due)	1.5% per month
Accounts Receivable - Billed on Utility bill (24 days after billing)	1.5% per month
Copier or Multifunction Machine Fee	\$0.10 per copy/scanned page; Minimum of \$1/\$1 extra for mailing
Copy of Reports/Files	Actual cost of supplies and mailing

ECONOMIC & DOWNTOWN DEVELOPMENT

Off-street Parking Space Permit	\$35 per parking space per month
On-street Parking Space Permit	\$25 per parking space per month

**SCHEDULE A
CASH DEPOSITS**

Charges in Schedule A shall be as authorized by Chapter 25, Article II, Section 25-32, of the City Code.

- (a) Domestic consumer of water, dischargers of sewage, broadband, residential owner-occupants\$150 including single family townhouses and condominiums shall be exempted, unless (e) below applies
- (b) Waste Collection and/or Stormwater Residential without water service \$75
- (c) Commercial, industrial, and institutional recipient \$150
Local, state, and federal governments or agencies thereof shall be exempted.
- (d) Consumers with more than one account at the same location shall be required to make only one deposit if the customer has a good pay history. Commercial or industrial customers who operate multiple businesses under one corporate management shall be required to pay a deposit for each business or industry.
- (e) Any consumer or recipient of water, discharges of sewage, broadband, waste collection \$150 and/or stormwater, that has previously been disconnected for non-payment or has any outstanding balance for previous services with the city will be required to pay a deposit.
- (f) Deposits shall be returned at termination of service less any unpaid rates and charges.

SCHEDULE B
METER INSTALLATION AND SEWER CONNECTION CHARGES

Charges in Schedule B shall be as authorized in Chapter 25, Article II, Section 25-33, of the City Code. Tap fees are based upon the actual cost of material and labor at the time of connection. Estimates will be provided but the actual cost may fluctuate depending upon material price increases or supply chain shortages.

- (a) Three-fourths-inch residential water tap:
- ¾" Water tap - SRU installed See Table Below (e)
 - ¾" Water tap - Developer installed \$425
 - ¾" Water tap - Crescent \$1,275
- (b) One-inch residential water tap See Table Below (e)
- (c) Irrigation taps are one-half the cost of regular taps only when purchased and installed in conjunction with a domestic water tap.
- (d) Four-inch residential sewer connections:
- 4" Sewer tap - SRU Installed See Table Below (e)
 - 4" Sewer tap - Developer Installed*: \$250
- *Note: Includes the Crescent Subdivision

(e)

DOMESTIC WATER TAP							
Tap Size							
¾"	1"	2"	4"	6"	8"	10"	12"
\$2,405	\$2,881	\$6,008	\$25,116	\$38,420	\$50,444	\$58,011	\$66,712

FIRE WATER TAP					
Tap Size					
2"	4"	6"	8"	10"	12"
\$2,541	\$6,847	\$7,679	\$9,386	\$10,794	\$12,413

SEWER TAP					
Tap Size & (Depth)					
4" (<10')	4" (10'-15')	4" (>15')	6" (<10')	6" (10'-15')	6" (>15')
\$1,798	\$3,194	T&M ²	\$2,111	\$3,508	T&M ²

PAVEMENT ADD-ON	WATER	SEWER
1 LANE	\$2,433	\$2,953
2 LANES	\$4,866	\$5,906
3 LANES	\$8,547	\$10,106
4+ LANES	T&M ¹	T&M ¹

¹ Pavement repairs of 4 or more lanes will require a time and materials (T&M) quote.

² Sewer taps greater than 15' depth will require a T&M quote.

*Taps installed via trenchless methods in lieu of pavement repair may require a T&M quote.

- (f) Water meter packages are materials only and are available for purchase when on-site submetering is required. Package includes meter, setter, meter box with lid, 2 ft. copper tailpiece outlet, and outlet coupling. Meter is installed by SRU upon inspection approval.
- ¾" Meter Package \$890
 - 1" Meter Package \$1,120
 - 2" Meter Package \$3,550

(g) Partial Abandonment Fee	\$150
Where a second water connection exists on a lot and is not in use, it must be abandoned. Partial abandonment allows the connection to be put back into service at a later date, if desired, with payment of a Water Service Renewal Fee. Partial abandonment is not allowed for connections with substandard service lines.	
(h) Full Abandonment Fee	Time and Materials
Where multiple water and/or sewer connections exist on a lot and are not in use, they must be abandoned. Full abandonment is not reversible. Should a property owner request that a connection be put back into service at a later date, the charges scheduled above will apply in full.	
(i) Disconnection/Reconnection fee for non-payment during business hours	\$50
(j) Physical notification of non-payment of a utility bill or disconnection notice (hanging tag)	\$50
(k) Turn on or off during business hours; shall be applied to utility bill if not prepaid	\$50
Turn on or off after hours; shall be applied to utility bill if not prepaid	\$100
(l) Unauthorized use of fire protection system	\$100
(m) Fire protection system testing (per test)	\$50
(n) Meter reinstallation charge (per meter)	\$35
(o) Inspection fee (per connection)	
• Water or sewer connection	\$45
• Backflow	\$45
• Re-inspection of either water, sewer, or backflow	\$20
(p) Should a property owner request an existing service connection be replaced with a larger one, the charges scheduled above will apply in full.	
(q) Payment of lump sum charges or charges based on estimated costs, as above, is a prerequisite to issuance of a building permit pursuant to Section 7-65 of the City code. Overpayments made as a result of overestimating costs will be reimbursed, and the City will invoice underpayments to the developer.	
(r) The City's charge for a returned check or debit, as authorized in Section 25-34, shall be the maximum allowed by State law. This amount shall be applied to current utility bill, along with amount of the unpaid check. There will be no convenience fees charged on any credit/debit card payments.	
(s) Water Service renewal fee shall be charged on the basic labor, material, and overhead costs, not to exceed the fee of a residential ¾" Water tap – SRU installed.	
(t) Sewer Lateral Transfer (transfers from private to public):	\$1,975
Sewer lateral transfer covers the expense of materials, equipment and labor to renew the existing tap from the edge of the property right-of-way to the public sewer system. The fee is one-time only and once the work is performed, the ownership and responsibility to maintain the lateral downstream of the cleanout belongs to the City. Payment, in full, must be received prior to commencing work.	
(u) Private Sewer Lateral Repair (in ROW, lateral remains private):	Time and Materials
Private Sewer Lateral Repair covers the expense of materials, equipment and labor to excavate and install a cleanout at the right-of-way of the private sewer lateral. Once installed, the City can inspect the portion of the sewer lateral and advise the property owner of the condition. The property owner can elect to transfer the lateral to the City with no refund of remaining balance, or elect to receive a refund of the fee less time and materials. Payment, in full, must be received prior to commencing work; refund based on completion of work and submittal of summary cost sheets. Refund may take up to two weeks to process.	
	not to exceed
	\$1,975
(v) Recycling Fee	\$6.28/month
(w) Landfill Fee	
(1) Residential (per container)	\$5.13/month
(2) Commercial (per container)	\$9.14/month
(x) Waste Collection Fee	
(1) Residential (per container)	\$11.57/month
(2) Commercial (per container)	\$13.95/month
(3) Removal of containers for nonpayment	\$25

- (y) Stormwater Fee
- (1) Residential \$5.82/month
 - (2) Commercial/Industrial per ERU with a minimum of one ERU
(Capped at \$2,600/month) \$5.82/month
- (z) Unauthorized reconnection fee (tampering charge for disconnecting a meter that has been illegally reconnected after meter has been disconnected due to non-payment or illegally connecting a meter in vacant status.) \$250
- (aa) Locking Devices Cut or Damaged \$250
- (bb) Meter Yokes Damaged \$300
- (cc) Metering infrastructure (meters, meter boxes, yokes, endpoints, etc.) damaged through intentional or deliberate action shall be charged on the basis of labor, material, equipment, and overhead costs at then prevailing or established rates. Accidental damage shall be charged at actual replacement costs of the equipment.
- (dd) The fact that water is turned on to any premises by an occupant thereof without the approval of the City of Salisbury personnel shall not relieve such premises of liability for the unauthorized use of water and damage (if any) to City of Salisbury property.
- (ee) Bulk water purchases are subject to the following deposits, monthly administrative fees and volume charges based on Schedules C and D.
- Commercial/Industrial Hydrant Meter, Refundable Deposit \$750
 - Residential Hydrant Meter, Refundable Deposit \$150
 - Monthly Administrative Billing/Handling Fee \$50 monthly
 - Annual Permit Fee – Vehicle Decal, if Applicable \$50 annually
 - Penalties for Illegal Connection \$1,000
 - Volume Charge (Refer to Volume Charges in Schedule C)

SCHEDULE C WATER SERVICE CHARGES

Charges in Schedule C shall be authorized by Chapter 25, Article II, Section 25-35, of the City Code.

Monthly Water Rates:

Minimum charge per meter size	3/4" =	\$4.49
	1" =	\$7.23
	1-1/2" =	\$11.77
	2" =	\$17.23
	3" =	\$34.53
	4" =	\$60.01
	6" =	\$130.07
	8" =	\$221.07
	10" =	\$347.47
	12" =	\$457.67
	16" =	\$912.67

Volume charge per 100 cubic feet:

Raw water	\$0.89
Finished, potable water	\$4.64
Southern Power	\$2.35

Volume charge per 1,000 gallons:

Raw water	\$1.19
Finished, potable water	\$6.19
Southern Power	\$3.14

SCHEDULE D
WATER SERVICE CHARGES FOR BULK RATE

Charges in Schedule D shall be as authorized by Chapter 25, Article II, Section 25-36 of the City Code.

- (a) Subject to the provisions of Sections 25-7 and 25-8, nongovernmental customers may purchase water directly from fire hydrants or other water outlets. Meters must be placed on hydrants to allow accurate measurement for billing purposes. Arrangements shall be made at least one week in advance to ensure availability and scheduling of equipment and manpower, all subject to applicable provisions of Schedules B and C, and an advance payment of a refundable deposit of \$750 for commercial customers and \$150 for residential users.

SCHEDULE E
SEWER SERVICE CHARGES

Charges in Schedule E shall be as authorized by Chapter 25, Article II, Section 25-37, of the City Code.

Monthly Sewer Rates:

(1) Minimum charge per meter size	3/4" =	\$4.84
	1" =	\$8.13
	1-1/2" =	\$13.61
	2" =	\$20.20
	3" =	\$41.05
	4" =	\$71.77
	6" =	\$156.25
	8" =	\$265.97
	10" =	\$419.58
	12" =	\$551.24
	16" =	\$1,099.84
Volume charge per 100 cubic feet		\$6.31
(2) Flat rate sewer charge		\$53.33
Volume charge per 1,000 gallons		\$8.43

SCHEDULE F
SEWER SURCHARGE

Surcharges shall be as authorized by Chapter 25, Article II, Section 25-38 of the City Code Sewer Surcharge Rates for discharges into either the Town Creek or Grant Creek Wastewater Plants:

- (a) For Chemical Oxygen Demand (COD) in excess of six hundred (600.0) mg/l, the surcharge shall be at the rate of one-hundred fifty-four dollars and twenty cents (\$154.20) per one thousand pounds.
- (b) For Total Suspended Solids (TSS) in excess of three hundred (300.0) mg/l, the surcharge shall be at the rate of two-hundred ninety-nine dollars and forty-nine cents (\$299.49) per one thousand pounds.
- (c) For Total Kjeldahl Nitrogen (TKN) in excess of forty (40.0) mg/l, the surcharge shall be at the rate of one-thousand eight hundred nineteen dollars and forty-eight cents (\$1,819.48) per one thousand pounds.

Contract haulers of wastewater discharging at City treatment facilities will be assessed a charge of seventy-five dollars (\$100.00) for up to two-thousand gallon load discharged, as defined in Chapter 25, Article II, Section 25-38.

Pretreatment Permit Fees shall be assessed at \$300 for each permit.

Pretreatment Permit Modifications shall be assessed at \$50 per industry request (Administrative change) or \$100 for any other industry request.

Section 9. That this ordinance shall be effective upon its passage.

GLOSSARY OF TERMS

ACCRUAL ACCOUNTING

A basis of accounting in which revenues and expenses are recorded at the time they are earned or incurred instead of when cash is actually received or disbursed. For example, in accrual accounting, revenue earned between June 1 and June 30, but for which payment was not received until July 12, is recorded as earned on June 30, rather than on July 12.

ACH

Abbreviation for Automated Clearing House Network which is an electronic funds-transfer system.

ADA

The commonly used abbreviation for the Americans with Disabilities Act.

ADOPTED BUDGET

Term used to describe revenues and expenditures for the upcoming year beginning July 1 as adopted by the City Council.

ALS

Abbreviation for Advanced Life Support.

AMI

Abbreviation for Automated Meter Reading/Infrastructure. Refers to the reading of meters using a system of communication to communicate between the meter and the unit performing the “read”.

ANNUAL COMPREHENSIVE FINANCIAL REPORT

An Annual Comprehensive Financial Report is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board.

APPROPRIATION (BUDGETING)

An authorization granted by the City Council to make budgeted expenditures and to incur obligations for purposes specified in the budget ordinances.

ARPA

Abbreviation for American Rescue Plan Act.

ARRA

Abbreviation for American Recovery and Reinvestment Act.

ASE

Abbreviation for Automotive Service Excellence.

ASSESSED VALUATION

A value established for real property for use as a basis for levying property taxes.

A/P

Abbreviation for Accounts Payable.

BALANCED BUDGET

Occurs when planned expenditures equal anticipated revenues. In North Carolina, it is a requirement that the budget submitted to the City Council be balanced.

B/G

Abbreviation for Buildings and Grounds.

BMP

Abbreviation for Best Management Practices.

BOND FUNDS

Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

BOND REFERENDUM

An election in which registered voters vote on whether the City will be allowed to issue debt in the form of interest-bearing bonds.

BROADBAND FUND

The enterprise fund implemented in FY2009 that provided high speed broadband services to the citizens of Salisbury.

BUDGET

A comprehensive financial plan of operation for a specified period of time that matches all planned revenues and expenditures with various municipal services.

BUDGET BASIS

The accrual, cash or other basis of accounting adopted in the budget that has been approved by the City Council.

BUDGET CALENDAR

The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

BUDGET DOCUMENT (PROGRAM AND FINANCIAL PLAN)

The official written statement prepared by the City staff reflecting the decisions made by the City Council in their deliberations.

BUDGET MESSAGE

A general discussion of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget changes from previous fiscal years, City Council goals and the views and recommendations of the City Manager.

BUDGET ORDINANCE

The schedule of revenues and expenditures for the upcoming fiscal year by fund which is adopted by the City Council each year.

CAC

Abbreviation for Community Appearance Commission.

CAPITAL ASSETS

Assets with an initial, individual cost of more than a certain amount and an estimated useful life in excess of two years. Minimum capitalization costs are as follows: buildings, \$10,000; furniture and equipment, \$5,000; infrastructure, \$100,000; and improvements other than buildings or infrastructure, \$5,000. All land is recorded as a capital asset without regard to any significant value.

CAPITAL EXPENDITURES

Monies spent on acquiring, constructing, or maintaining capital assets, such as land, infrastructure, buildings, vehicles, and equipment.

CAPITAL IMPROVEMENTS

Major construction, repair of, or addition to buildings, parks, streets, bridges and other City facilities. Capital Improvements projects cost \$10,000 or more and have a useful life of more than three years.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

The annually updated plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, etc.), with estimated project costs, sources of funding, and timing of work over a five-year period.

CAPITAL OUTLAY

A classification consisting of Capital Equipment and Capital Improvement.

CAPITAL RESERVE FUND

A special fund (also known as Equipment Replacement Fund) used as a clearing house for monies being transferred from General Fund, Water and Sewer Fund, Broadband Fund, and Stormwater Fund operations. Amounts based on the type, estimated life, and replacement costs of each piece of equipment are transferred from every department/division. From this fund, the City purchases equipment based on a replacement schedule and recommendations from Fleet Management, Information Technologies, Telecommunications, and Purchasing Divisions.

CARES

Abbreviation for Coronavirus Aid, Relief, and Economic Security Act.

CCF

Abbreviation for 100 Cubic Feet of water.

CD

Abbreviation for Construction Documents or Certificates of Deposit.

CDBG

Abbreviation for Community Development Block Grant. A program that provides communities with resources to address a wide range of unique community development needs.

CHEERWINE

A cherry-flavored soft drink by Carolina Beverage Corporation of Salisbury, NC that has been produced since 1917.

CMAQ

Acronym for Congestion Mitigation and Air Quality. Improvement program designed to assist nonattainment and maintenance areas in attaining the national ambient air quality standards by funding transportation projects and programs that will improve air quality.

CMW

Abbreviation for Certificate of Minor Works.

COA

Abbreviation for Certificate of Appropriateness.

COB

City Office Building.

COD

Abbreviation for Chemical Oxygen Demand.

COLUMBARIUM

A room or building with niches for funeral urns to be stored.

CONTINGENCY

Funds appropriated by the City Council to cover unexpected costs.

COST CENTER

The smallest unit of activity or area of responsibility for which costs are accumulated.

COVID-19

An infectious disease caused by a coronavirus.

CTP GRANT

Abbreviation for Community Transportation Program Grant. A funding source for the City's Mass Transit System.

DEBT SERVICE

The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

DEPARTMENT

A major administrative division of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may have more than one fund.

DEPRECIATION

The reduction in value of a capital asset over its estimated useful life. The City uses the straight-line method of depreciation over the useful life as determined by the asset class.

DSI

Abbreviation for Downtown Salisbury Incorporated. A component unit that promotes, enhances and manages the development of the central business district for the City.

EDC

Abbreviation for Economic Development Commission.

EMS

Abbreviation for Emergency Medical Services.

ENCUMBRANCE ACCOUNTING

The system under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

ENTERPRISE FUND

A grouping of activities whose expenditures are wholly or partially offset by revenues collected from consumers in the form of fees or charges.

EPA

Abbreviation for Environmental Protection Agency. US agency that is charged with protecting human health and the environment.

ERU

Abbreviation for Equivalent Residential Unit.

FB

Abbreviation for Facebook. An online social networking website.

FERC

Abbreviation for Federal Energy Regulatory Commission. Independent agency that regulates and oversees energy industries in the economic, environmental and safety interests of the American public.

FISCAL YEAR (FY)

The time period beginning on July 1 of a calendar year and ending on June 30 of the following calendar year. Budgeting is carried out on a fiscal year schedule.

FIXED ASSETS

Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture, and other equipment. For financial purposes, a fixed asset has a purchase value of \$5,000 or greater.

FOG

Acronym for Fats, Oils and Grease. Program that addresses the issue of blockages causing Sanitary Sewer Overflows (SSO).

FRA

Abbreviation for Federal Railroad Administration.

FSE

Abbreviation for Food Service Establishment.

FTE

Abbreviation for Full-Time Equivalent. The number of total hours worked divided by the maximum number Of compensable hours in a work year as defined by law.

FTTH

Abbreviation for Fiber to the Home. The delivery of a communications signal over optical fiber from the operator's switching equipment to a home or business.

FUNCTION

A group of related programs crossing organization (departmental) boundaries and aimed at accomplishing a broad goal or major service.

FUND

A fund is a fiscal and accounting entity with a self-balancing set of accounts.

FUND BALANCE

Amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made. North Carolina statutes dictate that a portion of fund balance is not available for appropriation in the following fiscal year.

GAAP

Acronym for Generally Accepted Accounting Principles which are the conventions, rules, and procedures necessary to describe accepted practice at a particular time.

GALVANIZED

Coated with a protective layer of zinc.

GASB

Acronym for Governmental Accounting Standards Board which is the source of generally accepted accounting principles used by state and local governments in the United States.

GCWWTP

Abbreviation for Grant Creek Wastewater Treatment Plant.

GDP

Abbreviation for Group Development Plans.

GENERAL FUND

The general operating fund of the city used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION (G.O.) BONDS

Debt issued by the City, repayment of which is backed by full taxing power.

GIS

Abbreviation for Geographic Information System. Links the City to a city-wide database, including hardware, software, and added personnel. This system is utilized as an operational, day-to-day essential tool by City departments.

GFOA

Abbreviation for Government Finance Officers Association.

GOAL

A statement of broad direction, purpose or intent based on the needs of the community.

GOVERNMENTAL FUNDS

Those funds through which governmental functions are typically financed. The City has two governmental funds: General Fund and Special Revenue Fund.

GPON

Abbreviation for Gigabit Passive Optical Network.

GREAT

Acronym for Gang Resistance Education and Training. A police-led series of classroom lessons that teaches children how to resist peer pressure and live productive, drug and violence-free lives.

G.S.

Abbreviation for General Statute.

HOME

Acronym for Home Investment Partnership. A program that provides communities with resources to address a wide range of unique community development needs.

HPO

Abbreviation for High Performance Organization. A government working model.

HRC

Abbreviation for Human Relations Council.

HUD

Acronym for Department of Housing and Urban Development.

HVAC

Acronym for Heating, Ventilation, and Air Conditioning.

I&I

Abbreviation for Inflow and Infiltration.

INCH MILE

The length of pipeline in miles, multiplied by the diameter of the pipe in inches.

INVESTMENT REVENUE

Revenue earned on investments with a third party. The City uses a pooled cash system. Cash is pooled from all funds and invested in total. The interest earned is then allocated back to the individual funds by the average cash balance in that fund.

INTERFUND TRANSFERS

Amounts transferred from one fund to another.

ISO

Abbreviation for Insurance Services Office. An agency which rates fire protection and suppression abilities/capabilities of fire departments.

IVR

Abbreviation for Interactive Voice Response which is an automated telephone system technology that interacts with callers.

JAG

Abbreviation for the Justice Assistance Grant Program.

LCP

Abbreviation for Local Convergence Point.

LEASE PURCHASE

Method of financing used for acquisitions or improvements. Title to the property transfers to the City at the expiration of the lease terms.

LLC

Abbreviation for Limited Liability Company.

MGD

Abbreviation for Millions of Gallons per Day.

MODIFIED ACCRUAL

The basis of accounting for the City. Under this system, expenditures are recognized when encumbered, and revenues are recognized when they are collected.

MPO

Metropolitan Planning Organization is the officially designated body responsible for administering the transportation planning process required under Federal Law.

MS4

Abbreviation for Municipal Separate Storm Sewer System. System of conveyances designed or used to collect stormwater (e.g. storm drains, pipes, ditches).

MSD

Abbreviation for Municipal Service District which is a financing mechanism used to provide revenue for a variety of services that enhance existing city services.

MUTCD

Abbreviation for Manual on Uniform Traffic Control Devices.

NCBCC

Abbreviation for North Carolina Building Codes Council. A board appointed by the Governor that adopts and amends the NC State Building Codes as authorized by G.S. 143-138.

NCDENR

Abbreviation for North Carolina Department of Environment and Natural Resources.

NCDEQ

Abbreviation for North Carolina Department of Environmental Quality.

NCDOT

Abbreviation for North Carolina Department of Transportation.

NCDOLE

Abbreviation for North Carolina Department of Labor.

NCLM

Abbreviation for NC League of Municipalities. A nonpartisan association of municipalities in North Carolina that strives to enhance the quality of life in municipalities through excellent municipal governance.

NET ASSETS

The difference between the City's total assets and total liabilities. Measuring net assets is one way to gauge the City's financial condition.

NIOSH

Acronym for National Institute for Occupational Safety and Health.

NOC

Acronym for Network Operations Center. A division of the Broadband Fund.

NOV

Abbreviation for Notice of Violation.

NOW

Acronym for Negotiable Order of Withdrawal account.

NPDES

Abbreviation for National Pollutant Discharge Elimination System. Permit program authorized by the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into waters of the US.

NTU

Abbreviation for Nephelometric Turbidity Unit. A measure of the cloudiness of a liquid.

OBJECTIVE

A statement of specific direction, purpose or intent to be accomplished by staff within a program.

OPERATING BUDGET

The City's financial plan which outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.

OPERATING FUNDS

Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

OSHA

Acronym for Occupational Safety and Health Administration. An agency of the US Department of Labor to prevent work-related injuries, illnesses and deaths by issuing and enforcing standards for workplace safety and health.

PARTF

Acronym for Parks and Recreation Trust Fund. A grant to local governments for parks and recreation projects to serve the public.

PERFORMANCE MEASURES

Descriptions of a program's effectiveness or efficiency.

PFT

Abbreviation for Permanent Full-time. Full-time employee with benefits.

PIT

Acronym for Police Interdiction Team. Special Operations Division of the Police Department.

POWELL BILL FUND

Funding from the state, as a direct appropriation, which is restricted for use on maintenance of local streets and roads, primarily used for streets resurfacing.

PPT

Abbreviation for Permanent Part-time. Part-time employee working <1000 hours annually with benefits.

PRODUCTIVITY

A measure of the increase of service output of City programs compared to the per unit of resource input invested.

PROGRAM

An organized set of related work activities, which are directed toward accomplishing a common goal. Each City department is usually responsible for a number of related service programs.

PROPERTY TAX RATE

The rate at which real and personal property in the City is taxed in order to produce revenues sufficient to conduct necessary governmental activities.

PROPERTY TAXES (AD VALOREM TAXES)

Taxes paid by those owning property in the City. These taxes are based on assessed value.

PT

Abbreviation for Part-Time Employee.

PW

Abbreviation for Public Works.

RAS

Return Activated Sludge.

RESERVE

A portion of fund balance earmarked to indicate 1) that it is not available for expenditure, or 2) is legally segregated for a specific future use.

RESOURCES

Assets that can be used to fund expenditures. These can be such things as Property Taxes, Charges for Service, Beginning Fund Balance or Working Capital.

RESOLUTION

A formal expression of the opinion or will of the City Council adopted by a vote.

REVENUE

Income received from various sources used to finance government services; for example, sales tax revenue.

REVENUE BONDS

Bonds payable from a specific source of revenue and which do not pledge the full faith and credit of the issuer.

RoCo

Abbreviation for Rowan County.

ROW

Acronym for Right of Way.

SAFER GRANT

Acronym for Staffing for Adequate Fire and Emergency Response Grant.

SCADA

Acronym for Supervisory Control and Data Acquisition.

SERVICE LEVEL

Measurement of services provided by the City to the public.

SIU

Abbreviation for Significant Industrial User.

SNAG

Acronym for Salisbury Neighborhood Action Group.

SPECIAL REVENUE FUND

This fund accounts for specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The City maintains one Special Revenue Fund – Community Development Fund.

SRU

Abbreviation for Salisbury Rowan Utilities.

SSO

Abbreviation for Sanitary Sewer Overflows.

SUPER NOW

A Super NOW account is a demand deposit account that offers a higher interest rate than a NOW (negotiable order of withdrawal) account.

SVCS

Abbreviation for services

SWAY

Acronym for the Salisbury Way which defines our culture of excellent service always.

TAP

Acronym for Transportation Alternative Program. TAP is a reimbursable federal aid funding program for transportation-related community projects that strengthen the intermodal transportation system.

TCWWTP

Abbreviation for Town Creek Wastewater Treatment Plant.

TDA

Abbreviation for Tourism Development Authority.

TFT

Abbreviation for Temporary Full-time. Temporary employee working 40 hours per week seasonally with no benefits. Generally summer employees.

TKN

Abbreviation for Total Kjeldahl Nitrogen.

TMDL

Abbreviation for Total Maximum Daily Loads. TMDL is a calculation of the maximum amount of a pollutant that a waterbody can receive and still meet water quality standards.

TPT

Abbreviation for Temporary Part-time. Part-time employee working less than 1,000 hours annually with no benefits.

TSS

Abbreviation for Total Suspended Solids.

USDOJ

Abbreviation for United States Department of Justice.

UTILITY FRANCHISE TAX

A tax on public service businesses, including businesses that engage in transportation, communications, and the supply of energy.

VENTURIS

A short tube with a constricted throat used to determine fluid pressures and velocities by measurement of differential pressures generated at the throat as a fluid traverses the tube.

VHF

Abbreviation for Very High Frequency which is the designation for the range of radio frequency electromagnetic waves (radio waves) from 30 to 300 megahertz.

WAS

Waste Activated Sludge.

WBTV

A CBS-affiliated television station licensed to Charlotte, North Carolina.

WWTP

Abbreviation for Wastewater Treatment Plant.

