TOWN OF BELHAVEN NORTH CAROLINA

EST. 1899

BOARD OF ALDERMEN
REGULAR MEETING
JUNE 9, 2025

TOWN OF
BELHAVEN
NORTH CAROLINA

Board of Aldermen Regular Meeting
Monday, June 9th, 2025 – 6 PM
Belhaven Afterschool Building – 225 W. Pantego St.
AGENDA

I. Call to Order – Mayor Ricky Credle

II. Conflict of Interest Statement: *"Members of the Belhaven Board of Aldermen are advised, hereby, of their duty under the Local Government Ethics Act to avoid conflicts of interest and the appearance of such conflict; and further, are instructed to refrain from participating in any matter coming before this Board of Aldermen with respect to which there is a conflict of interest or appearance of such conflict."*

III. Invocation & Pledge of Allegiance

IV. Adoption of Agenda – June 9th, 2025

V. Approval of Minutes – Regular Scheduled Meeting May 12th, 2025

VI. Public Hearing – Public Beach and Coastal Waterfront Access Grant

VII. Public Comments

VIII. Appointments to Boards and Commissions

IX. Finance Report – Colby Nixon

X. Town Manager's Report – Lynn Davis

XI. Old Business
   a. Adopt FY2025-2026 Proposed Budget
   b. Commercial Electric Rate Schedule Adoption

XII. New Business
   a. Adopt Resolution to Apply for Final Public Beach and Coastal Waterfront Access Grant
   b. Approve and Adopt FY26 Fee Schedule
   c. Approve Cost of Living Adjustment FY26

XIII. Board Members Discussion/Remarks

XIV. Recess to Monday June 23, 2025

NEXT MEETING: MONDAY, JULY 14, 2025 Location TBD

TOWN OF BELHAVEN
NORTH CAROLINA

Town of Belhaven Board of Aldermen
Monday, May 12, 2025, 6PM
BELHAVEN AFTERSCHOOL BUILDING

Mayor Ricky Credle presided over the regular meeting of the Town Council for May 12, 2025. Attending the meeting were Mayor Pro Temp Ricky Radcliffe, Alderman Greg Satterthwaite, Alderman Nathan Van Nortwick, Alderman Carrie Bonnie, and Alderman Shanika Ebron. Staff present included Town Manager Lynn Davis, Finance Director Colby Nixon, and Attorney Amy Glantz.

CONFLICT OF INTEREST STATEMENT

Mayor Ricky Credle read the conflict of interest statement into the record. "Members of the Belhaven Board of Aldermen are advised, hereby, of their duty under the Local Government Ethics Act to avoid conflicts of interest and the appearance of such conflict; and further, are instructed to refrain from participating in any matter coming before this Board of Aldermen with respect to which there is a conflict of interest or appearance of such conflict."

INVOCATION & PLEDGE

Deacon Donnell Clark was asked to lead the invocation and Pledge of Allegiance.

ADOPTION OF AGENDA

Mayor Credle asked if there were any changes or additions to the agenda.
Mayor Pro Tem Radcliffe made the motion to approve the agenda; seconded by Alderman Van Nortwick. The motion passed.

APPROVAL OF MINUTES

Mayor Credle asked if there were any changes to the minutes from the April 14th meeting or the Budget Workshop minutes from April 2. There being none, a motion was made by Alderman Ebron, seconded by Alderman Satterthwaite to approve the minutes for April 14 and April 2 as written. The motion carried.

PUBLIC HEARING – FY26 PROPOSED BUDGET

Mayor Ricky Credle called for a motion to open the public hearing for the **FY26 Budget**. Alderman Ricky Radcliffe made the motion, seconded by Alderman Nathan Van Nortwick. The public hearing was opened.

Town Manager Lynn Davis introduced the proposed budget for council review. Manager Davis emphasized that this is only a proposal, not a final adoption. She noted that there are guidelines the town must follow to ensure the budget is available for review in a timely manner, but there is still time for input and revisions.

The proposed tax rate for the budget is $0.51 per $100 valuation. This is a tax rate reduction from the current $0.59. It is not a revenue neutral figure, but it does balance the budget without having to dip into fund balance. The proposed budget does not include any increase in utility rates and maintains the current level of services. Fund balance was necessary in the utility funds for capital expenditures.

At the time of this budget presentation, the town is still waiting to confirm insurance rates and tax information, as well as a cost allocation study.

Davis noted that this hearing was a requirement, and at this time the budget is a fluid document. A property tax worksheet was provided to members of the audience that compared the taxes of various home values at various tax rates.

The Mayor opened the floor for comments on the proposed FY26 budget.

Barbara Ball – 519 East St., Belhaven, NC 27810
Barbara shared that she moved to Belhaven in 2017 from West Virginia. She loves the town, and many of her friends and family have since moved here as well. Having worked in the medical field, she understands how budgets operate. She mentioned that in her experience, sometimes cost-cutting measures had to be taken to avoid passing burdens onto clients. She hopes the town will take similar considerations. With the rising cost of living and proposed tax increases, residents are feeling the strain.

Wayne Penn – 342 Broad St., Belhaven, NC 27810
Mr. Penn stated that the valuation on his home has tripled, which could be especially harmful to residents on Social Security. He urged the council to take a serious and thorough look at the budget before making any decisions.

Rydia Spencer – 316 Duke St., Belhaven, NC 27810
Spencer asked how she could obtain a copy of the FY26 budget. Manager Davis responded that the proposed budget is available at the municipal building. Mrs. Spencer also questioned how a home could increase in value from $60,000 to $160,000, expressing concern that it doesn't make sense. She stated that these increases are making it increasingly difficult for people on fixed incomes.

John Bartholomew – 3204 Day Beacon Drive, Belhaven, NC 27810
Mr. Bartholomew recommended that the town do more to educate citizens on how and why the budget has increased, noting that this could be very helpful.

Shantel Russell – Belhaven Community After School
Shantel expressed curiosity about the sharp increase in property values, especially when minimal improvements have been made to the homes. She noted that these tax increases will become a serious burden for those on Social Security.

Lee Sykes – 275 Riverview St., Belhaven, NC 27810
Lee noted that the issue of rising costs isn't just a Belhaven problem—it's widespread throughout Eastern North Carolina. He stated that this topic comes up often at town hall meetings. While there are many challenges, it takes a strong working class to keep a town thriving. He encouraged the council to focus on promoting business development. Lee also expressed surprise that a printed copy of the budget wasn't available at the meeting.

(Follow-up from Barbara Ball)
Barbara asked if the tax rate would change each year.

Manager Davis responded that the budget is adopted annually, and the rate can change each year.

Dawson Tyler – 226 E. Main St., Belhaven, NC 27810

Mr. Tyler described Belhaven as a wonderful and unique town. He agreed with Lee Sykes' comments about the need to attract businesses and workers. Tyler is currently working to help reopen the Belhaven Museum to attract tourists.

COMMENTS FROM COUNCIL MEMBERS

Alderman Greg Satterthwaite

"We live here too—we're paying the same increasing bills due to inflation. Prices are going up for residents, and they're going up for the town as well. We need to attend county meetings because they play a big role in determining property values."

Alderman Carrie Bonnie

Carrie shared that she has learned a great deal through the budget process. She praised the utility departments for working hard and only requesting what is absolutely necessary. She explained that the town's budget is very similar to a household budget: when expenses exceed income, you either cut spending or increase revenue. "With less revenue and no reduction in operating costs, the money has to come from somewhere—unfortunately, that may mean higher taxes."

ADDITIONAL PUBLIC FEEDBACK

A woman in the audience asked if there were any business committees to help support and grow local businesses.

Lee Sykes responded that the town needs to focus more on business development and job creation. He mentioned that he is working hard to maintain local employment.

Elola Moore echoed the sentiment, saying there's a need for a committee of like-minded people to support this initiative.

Shantel Russell added that there's only so much local residents can do to support businesses if they're too expensive. She used River Forest Manor as an example, noting it's a beautiful place but not affordable for the average family.

Lee Sykes emphasized that second homes and retirees aren't enough to sustain a town's economy. "You need businesses," he said. "Second homes only bring in so much money. I didn't come here to keep the Manor open, but it became my mission to keep the employees there working."

Wayne Penn questioned whether the town had relied on COVID relief funds to support the budget over the past 2–3 years, and asked how the town managed its budget before receiving those funds.

Alderman Nathan Van Nortwick

Nathan commented that the budget has not increased significantly and there isn't much frivolous spending.

Rydia Spencer asked why grant funding appears to only be used in certain areas of town.

Mayor Ricky Credle responded by noting that roads have been paved across the town over the past four years. "I challenge everyone here to drive around and see if one side of town is really different from the other," he said.

He pointed out that paving from Speedway to Pamlico Street cost $1.6 million. "We simply do not have the money in the budget," he added. "Small towns have to fight for every dollar we get from the county, and we must prioritize how we use those funds."

Rydia Spencer also asked if town meetings could be rescheduled to avoid overlapping with county meetings. **Response:** The county's meeting held on May 12 is not part of the regular schedule. The county called a special meeting tonight.

CLOSING

Mayor Ricky Credle asked if there were any further public comments. Hearing none, Alderman Ricky Radcliffe made a motion to close the public hearing. The motion was seconded by Alderman Nathan Van Nortwick. **Public Hearing Closed at 7:11 PM**

COMMERCIAL ELECTRIC RATE RESTRUCTURING PUBLIC HEARING

Alderman Van Nortwick made the motion to open the public hearing on electric rates. Alderman Radcliffe seconded this motion. The motion carried.
Manager Lynn Davis reports that ElectriCities came to evaluate our rate structure and to take an in depth look into commercial accounts. There is a word document attached that shows the breakdown of the proposed rate structure. If anyone would like a copy of the report they can request it from the Town of Belhaven.

PUBLIC COMMENTS FOR ELECTRIC RATES

Lee Sykes - The Town needs to lower their rate charges. He stated all businesses say utility rates are killing them.

Bud Adams, Electric Department Superintendent, responded with an explanation of why businesses have higher rates.

Mayor asked if we had any more comments.

Alderman Van Nortwick made the motion to close the public hearing; Seconded by Alderman Satterthwaite. The motion carried and the hearing was closed.

PUBLIC COMMENTS

CAROL ROOP – CHAMBER OF COMMERCE
Carol updated everyone on events around town. Reminding everyone the Machapungo Music Series is every second Saturday of each month.

SHANTEL RUSSELL – BELHAVEN COMMUNITY AFTERSCHOOL CENTER
Summer Camp is now enrolling. They have lots of field trips and activities planned. Spots are limited so register ASAP.

MAURICE GRIFFIN – 288 DUKE ST BELHAVEN NC 27810

Encourages community to come to next meeting at White Plains church to discuss flooding in Belhaven and how it is impacting each person. The next meeting will have council members there to talk about food disparity. All are welcome.

LADY NINJA – GLITTER AND GRACE
Suggested a Disc Golf course and gave out more information in a packet provided to the council. Disc Golf would be a great way to attract people here.

PUBLIC COMMENTS CLOSED AT 7:42PM

REPORTS FROM BOARDS & COMMISSIONS

There were NO reports from boards or commissions.

FINANCE REPORT

Finance Director Colby Nixon presented the financial reports. He pointed out that we still haven't made the Journal Entries for the remainder of the cost allocation from Enterprise Funds. There are several other adjusting entries that need to be made that will clean up line items. These will be made for the June meeting to provide a good outlook for the yearend.

Auditor Contract: The Town requested proposals for the FY24 governmental audit. Two responses were received from agencies who were vetted by the NCLM. Both our Contractor for the Financial Statements in FY24 and the Audit for FY24 will be fully covered by the NC League of Municipalities for participating in the AIM program.

Nixon recommended the selection of AAPG, LLC as the auditor for FY24. While both firms were reputable, it is important to keep in mind is price when it comes to a smaller municipality and budget constraints. While the first audit is covered there will be one additional audit performed in FY26 to bring the audits up to date.

Alderman Van Nortwick made a motion to award the audit contract to AAPG, LLC; seconded by Alderman Bonnie. The motion carried.

APRIL 2025 Finance Reports Attached for Reference

TOWN MANAGER'S REPORT

Manager Davis took a moment to remind everyone that there is zero tolerance for disrespect, name calling, threats, cursing, and threats, verbal or physical abuse. The town works hard for everyone in the community. When you see a town employee make a point to say Thank you. You may not see it or know it but I guarantee you have been helped at least once by a town employee.

She reported that Attorney Glantz had prepared the necessary documents for the transfer of the museum collection. The parties involved will need to sign these to transfer the collection, as the Town has no ownership of the collection.

The Town's water department is required annually to produce a Consumer Confidence Report and share it with the utility customers and public. That report is now available online and copies are available at tonight's meeting.

Davis reported that a meeting has been set with Beaufort County Emergency Management and town leaders to discuss senior care during winter storms. Once they have met, more information will be shared with area churches and the public.

OLD BUSINESS

BELHAVEN COMMUNITY AFTERSCHOOL CENTER LEASE

At the April meeting, Attorney Glantz suggested the addition of an indemnification clause to the joint use agreement between the Belhaven Community Afterschool Center and the Town. To allow time for review, the item was tabled until the May meeting.

Having had time to review the proposed JUA, Alderman Nathan Van Nortwick made the motion to approve signing the lease agreement with the Belhaven Community Afterschool Center. Seconded by Alderman Shanika Ebron. The motion carried.

NEW BUSINESS

ADOPTION OF PAMLICO SOUND REGIONAL HAZARD MITIGATION PLAN RESOLUTION

The Town of Belhaven is part of the Pamlico Sound Regional Hazard Mitigation Plan. The plan is required to be updated every five years. Participatin in this plan makes Belhaven eligible for FEMA and other emergency management funding. Having an adopted mitigation plan also adds points for the NFIP community rating system. The plan has recently been updated and needs to be adopted by resolution of the Board.

Alderman Ricky Radcliffe made the motion to approve the Resolution for the adoption of the Pamlico Sound Regional Hazard Mitigation Resolution. Seconded by Alderman Bonnie. The motion passed.

OCCUPANCY TAX PRESENTATION & REQUEST

Carol Roop presented on the topic of Occupancy Tax. This tax does not come from your pocket. This tax is collected on all guests of short term rentals (VRBO and AIRBNB) and hotel customers. Currently we do not collect the tax and it is leading us to miss out on an easy source of income. Roop encouraged the Town to offer a letter of support for an effort to have legislation introduced to authorize the collection of occupancy tax in Beaufort County. Roop put together a packet highlighting many facts about occupancy tax and next steps.

There was a consensus of support for this effort. The Mayor asked the Town Manager to write a letter of support. Alderman Satterthwaite also asked for the exploration of implementing a tax just for Belhaven in the event there is not wide support for a county tax.

APPROVAL TO PURCHASE NEW VEHICLE FOR PUBLIC WORKS

The town is in need of another truck for the Public Works Department. The recent crash has made it increasingly difficult to get the crew to the places they need to be to perform the job. The funds are already in the budget.

Manager Davis is asking the council to approve the purchase of a new Town vehicle not to exceed $35,000.

Alderman Van Nortwick made the motion to approve the purchase of a vehicle. Seconded by Alderman Ricky Radcliffe. The motion passed.

BOARD MEMBERS DISCUSSION & REMARKS

Alderman Satterthwaite said the band at the Belhaven Harbor Park for the Machapunga Music Series was awesome. He stated we are trying to think out of the box when it comes to the budget. He also said it would be a great idea to get a business committee together.

Alderman Bonnie said there are two new businesses coming into town and one expanding. The citizens asked if we can record meetings again. Someone also asked about cleaning up minutes online. Alderman Bonnie also let us know the info on town website about 4th of July is old.

Mayor Credle said thank you to the Police Department for helping with Belhaven Homecoming. It was good to see the police and community come together.

ADJOURNMENT

There being no further business to discuss, the meeting was adjourned.

Approved this the 9th day of June, 2025.

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Ricky Credle, Mayor, Town of Belhaven

ATTEST:

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Kimberly Scott, Town Clerk, Town of Belhaven

Meeting Date: June 9, 2025 **PUBLIC HEARING**

Agenda Item: **Public Hearing: Public Beach and Coastal Waterfront Access Grant**

Background Information:

THE PUBLIC SHOULD TAKE NOTICE that the Belhaven Board of Aldermen will hold a Public Hearing on Monday, June 9th at 6PM at the Belhaven Multipurpose Building, 225 W. Pantego Street, Belhaven, NC 27810. The purpose of this hearing is to request comments on submission of a Public Beach and Coastal Waterfront Access Grant application through the NC Division of Coastal Management (DCM). The grant would be for the acquisition of 312 East Water Street. The project budget will be $600,000 with a 10 percent local match required ($540,000 grant funds/$60,000 local cash match).

Interested citizens are encouraged to attend the public hearing. Please email any comments and/or questions about the project or the public hearing to kscott@townofbelhaven.com.

Motion to Open Public Hearing

Motion to Close Public Hearing

TOWN OF BELHAVEN
PUBLIC NOTICE

THE PUBLIC SHOULD TAKE NOTICE that the Belhaven Board of Aldermen will hold a Public Hearing on Monday, June 9th at 6PM at the Belhaven Multipurpose Building, 225 W. Pantego Street, Belhaven, NC 27810. The purpose of this hearing is to request comments on submission of a Public Beach and Coastal Waterfront Access Grant application through the NC Division of Coastal Management (DCM). The grant would be for the acquisition of 312 East Water Street. The project budget will be $600,000 with a 10 percent local match required ($540,000 grant funds/$60,000 local cash match).

Interested citizens are encouraged to attend the public hearing. Please email any comments and/or questions about the project or the public hearing to kscott@townofbelhaven.com.

Meeting Date: June 9, 2025 **OLD BUSINESS**

Agenda Item: COMMERCIAL ELECTRIC RATE SCHEDULE ADOPTION

Background Information:

A revenue neutral rate restructuring is proposed to apply to commercial electric utility accounts. The restricting of the residential rates was adopted earlier in the year. Staff and Council requested additional discussion and understanding before considering the commercial electric rates. A

The required public hearing was held on May 12.

A new rate structure, not a rate increase, is proposed.

Staff Recommendation:

**2 Motions Needed

Motion to adopt the commercial rate restructuring that includes Small General Service, Medium General Service, Large General Service, and the Supply Power Adjustment rate to become effective as of July 1, 2025.

Motion to adopt the Electric Rate Schedule as prepared by ElectriCities that defines and states the current electric rates and services.

Cost of Implementation:

Motion:______________________________ 2nd:______________________________

Approved or Denied: ______________________________ Date:____________________

2025

Town of Belhaven

ELECTRIC RATE SCHEDULE

EFFECTIVE FOR SERVICE RENDERED JULY 1, 2025

Town of Belhaven Electric Utilities
Electric Service Rate Schedule
(Belhaven, North Carolina)

Residential Service

(E01-Single Phase)
(E09-Three Phase)

Availability

This schedule is available for separately metered residential electric service, such as a house or apartment unit. Electric use for a multi-unit dwelling or facility, such as a motel, hotel, or institution will be served under a schedule for nonresidential service. However, tourist homes and boarding houses with no more than two commercial units may be served under this schedule. An electric service agreement with the Town is required prior to receiving service.

Service under this schedule is not available for operation of individual motors in excess of 10 HP without prior approval from the Director of Public Works and Utilities; or for breakdown, standby, supplementary, or resale service; or for use in conjunction with generation not supplied by the Town.

Type of Service

This schedule is applicable for alternating current, 60 hertz, either single phase (three wires), or three phase (four wires) electric service at the Town's standard voltages of 240 volts. Each selection will be a separate service provided through one point of delivery with use separately metered and billed.

Monthly Rate

Customer User Charge	**$13.00 (Single Phase)** **$51.10 (Three Phase)**
Energy ($/kWh)	**$0.1225 per kWh**

The minimum monthly charge shall be the Customer Charge.

Term of Service

Service will be provided monthly on a continuous basis ending on the date requested by the customer. "Continuous service" is defined as service without interruption with the exception of circumstances beyond the control of the town or extraordinary in nature or the customer's failure to make payment.

Supply Power Adjustment (SPA)

Supply Power Adjustment will be added to the above charges.

Sales Tax

Applicable North Carolina Sales Tax will be added to all monthly charges above.

Payments

Bills are due and payable when rendered. Bills not paid by the due date indicated on the bill will be subject to a penalty charge of 5.0% of the unpaid balance. If any bill is not paid by the cutoff date on the bill, a penalty charge of $25 is assessed, and the Town has the right to suspend service in accordance with its Customer Service Guide.

General

Service rendered under this rate schedule is subject to the provisions of the Customer Service Guide and Code of Ordinances of the Town, which may be modified by the Town Board of Aldermen.

Town of Belhaven Electric Utilities
Electric Service Rate Schedule
(Belhaven, North Carolina)

Small General Service (No Demand)

(E02-Single Phase-Service)
(E03- Multiphase)

Availability

This schedule is available for non-residential electric service when the customer's monthly metered demand is less than 20 kW. If the metered demand exceeds 20 kW in three months during any twelve-month period, the customer will be served under the Medium General Service rate schedule. An electric service agreement with the Town is required prior to receiving service.

Seasonal use and all bulk bans may be served under this schedule when the customer's metered demand is less than 20 kW.

Service is not available for breakdown, standby, supplementary, or resale service, or use in conjunction with generation not supplied by the Town.

Type of Service

This schedule is applicable for alternating current, 60 hertz, single phase (three wires) or three phase (four wires) electric service at the Town's standard voltages. Each selection will be a separate service provided through one point of delivery with use separately metered and billed.

Monthly Rate

Customer Charge	**$15.00 (Single Phase)**
	$42.00 (Multiphase)
Energy ($/kWh)	
First 750 kWh	**$0.1900 per kWh**
Over 750 kWh	**$0.1100 per kWh**

The minimum monthly bill for service shall be the Customer Charge.

Metered Demand

Where indicated the Town will install a demand meter and monitor monthly demand. Metered demand shall be the maximum kW demand from the Town's metering facilities during any 30-minute interval in the billing month.

Term of Service

Service will be provided monthly on a continuous basis ending on the date requested by the customer. "Continuous service" is defined as service without interruption with the exception of circumstances beyond the control of the town or extraordinary in nature or the customer's failure to make payment.

Temporary Service

Service shall be for a continuous period beginning with the date facilities are installed to provide for service and ending on the date requested by the customer.

If it is necessary for the Town to extend lines, erect transformers, or do any other work to supply service, except the installation of a self-contained meter, the customer shall pay in advance the estimated cost of establishing the service. The estimated cost shall include labor, materials, transportation, and supervision required for furnishing, installing and removing facilities, less salvage value.

Supply Power Adjustment (SPA)

Supply Power Adjustment will be added to the above charges.

Sales Tax

Applicable North Carolina Sales Tax will be added to all monthly charges above.

Payments

Bills are due and payable when rendered. Bills not paid by the due date indicated on the bill will be subject to a penalty charge of 5.0% of the unpaid balance. If any bill is not paid by the cutoff date on the bill, a penalty charge of $25 is assessed, and the Town has the right to suspend service in accordance with its Customer Service Guide.

General

Service rendered under this schedule is subject to the provisions of the Customer Service Guide and Code of Ordinances of the Town, which may be modified by the Town Board of Aldermen.

Town of Belhaven Electric Utilities
Electric Service Rate Schedule
(Belhaven, North Carolina)

Medium General Service
(E06-Single or Three Phase)
(D06-Single or Three Phase)

Availability

This schedule is available for non-residential electric service when the customer's monthly metered demand is greater than 20 kW, but less than 100 kW for more than three months during any twelve-month period. An electric service agreement with the Town is required prior to receiving service under this schedule.
Service is not available under this schedule for breakdown, standby, supplementary, or resale service. Generation may not be interconnected with the customers' facilities, except by prior written consent of the town's Public Works and Utilities.

Type of Service

This schedule is applicable for alternating current, 60 hertz, single phase (three wires) or three phase (four wires) electric service at the Town's standard voltages. Each selection will be a separate service provided through one point of delivery with use separately metered and billed.

Monthly Rate

Customer Charge	**$50.00 (Single or Three Phase)**
Energy ($/kWh)	**$0.0956 per kWh**
Demand ($/kW)	**$9.50 per kW**

The minimum monthly bill for service shall be the Customer Charge.

Billing Demand

The Billing Demand shall be the maximum kW demand from the Town's metering facilities during any 30-minute interval in the current billing month.

Term of Service

Service will be provided monthly on a continuous basis ending on the date requested by the customer. "Continuous service" is defined as service without interruption with the exception of circumstances beyond the control of the town or extraordinary in nature or the customer's failure to make payment.

Temporary Service

Service shall be for a continuous period beginning with the date facilities are installed to provide for service and ending on the date requested by the customer.

If it is necessary for the Town to extend lines, erect transformers, or do any work necessary to supply service, except the installation of a self-contained meter, the customer will pay in advance the estimated cost of establishing service. The estimated cost will include labor, materials, transportation, and supervision required for furnishing, installing and removing facilities, less salvage value.

Excess Facilities

Other than for temporary service, when the Town installs excess facilities to provide service requested by the customer, the customer shall pay an Excess Facilities Charge each month equal to 1.5% of the total cost of the installed excess facilities. If service is terminated prior to full amortization of the installed cost, including allowance for cost of capital, the customer will pay to the Town the unamortized amount prior to termination.

The Town may require collateral security in conjunction with installation of excess facilities.

Supply Power Adjustment (SPA)

Supply Power Adjustment will be added to the above charges.

Sales Tax

Applicable North Carolina Sales Tax will be added to all monthly charges above.

Payments

Bills are due and payable when rendered. Bills not paid by the due date indicated on the bill will be subject to a penalty charge of 5.0% of the unpaid balance. If any bill is not paid by the cutoff date on the bill, a penalty charge of $25 is assessed, and the Town has the right to suspend service in accordance with its Customer Service Guide.

General

Service rendered under this schedule is subject to the provisions of the Customer Service Guide and Code of Ordinances of the Town, which may be modified by the Town Board of Aldermen.

Town of Belhaven Electric Utilities
Electric Service Rate Schedule
(Belhaven, North Carolina)

Large General Service
(E05-Single or Three Phase)
(D07-Single or Three Phase)

Availability

This schedule is available for non-residential electric service when the customer's monthly metered demand is greater than 100 kW for more than three months during any twelve-month period. An electric service agreement with the Town is required prior to receiving service under this schedule.

Service is not available under this schedule for breakdown, standby, supplementary, or resale service. Generation may not be interconnected with the customers' facilities, except by prior written consent of the town's Public Works and Utilities.

Type of Service

This schedule is applicable for alternating current, 60 hertz, single phase (three wires) or three phase (four wires) electric service at the Town's standard voltages. Each selection will be a separate service provided through one point of delivery with use separately metered and billed.

Contract Demand

The Customer shall be required to submit a letter to the Utilities Department requesting service, specifying projected monthly load and the types of equipment that will be used to generate the projected load. The Contract Demand shall be no less than 100 kW monthly and shall not exceed more than 1,000 kW monthly. Customers who desire to qualify for this schedule must demonstrate the ability to generate 100 kW or greater monthly.

Monthly Rate

Customer Charge	**Commercial $250.00** **Industrial $350.00**
Energy ($/kWh)	**$.07399 per kWh**
Demand ($/kW)	**$21.00 per kW**

The minimum monthly bill for service shall be the Customer Charge plus any demand charges.

Billing Demand

The Billing Demand shall be the maximum kW demand from the Town's metering facilities during any 30-minute interval in the current billing month.

Term of Service

Service will be provided on a continuous basis for a period as mutually agreed upon, but not less than one (1) year. "Continuous service" is defined as service without interruption with the exception of circumstances beyond the control of the town or extraordinary in nature or the customer's failure to make payment.

Excess Facilities

When the Town installs excess facilities to provide service requested by the customer, the customer shall pay an Excess Facilities Charge each month equal to 1.5% of the total cost of the installed excess facilities. If service is terminated prior to full amortization of the installed cost, including allowance for cost of capital, the customer will pay the Town the unamortized amount prior to termination.

The Town may require collateral security in conjunction with installation of excess facilities.

Supply Power Adjustment (SPA)

Supply Power Adjustment will be added to the above charges.

Sales Tax

Applicable North Carolina Sales Tax will be added to all monthly charges above.

Payments

Bills are due and payable when rendered. Bills not paid by the due date indicated on the bill will be subject to a penalty charge of 5.0% of the unpaid balance. If any bill is not paid by the cutoff date on the bill, a penalty charge of $25 is assessed, and the Town has the right to suspend service in accordance with its Customer Service Guide.

General

Service rendered under this schedule is subject to the provisions of the Customer Service Guide and Code of Ordinances of the Town, which may be modified by the Town Board of Aldermen.

Town of Belhaven Electric Utilities
Electric Service Rate Schedule
(Belhaven, North Carolina)

Outdoor Area Lighting Service
(A01 – Residential)
(A02 – Commercial)
(A03 – Maintenance Only)
(A04 – Residential 1/2)

Availability

Service is available under this schedule for night-time lighting of outdoor areas with lighting fixtures furnished and maintained by the Town. The Town will install the fixtures on the Town's existing poles, or on separate poles by mutual agreement. A service agreement with the Town is required prior to installation of facilities.

Type of Service

Lighting service will be provided from dusk to dawn. In the event a lighting unit is not operating, the Town will restore service promptly upon notification by the customer. Repairs will be made during normal business hours.

Repairs will be made at no cost to the customer, except in the case of vandalism or other interference with normal operation of service facilities. The Town will require reimbursement of costs incurred due to damage of facilities prior to repairs being made.

Lighting service will be provided using one of the standard mercury, sodium vapor, or LED fixtures offered by the Town mounted on standard wood poles via overhead wiring. Reimbursement of additional costs, such as underground service installation and special poles, will be required prior to installation.

Installation

One Time Charge	**$200.00**

Monthly Rates

Residential	**$17.00**
Commercial	**$17.00**
Maintenance Only	**$11.33**
Residential 1/2	**$8.50**

Lighting Types
Elite LED 40
Elite LED 77-80
100 Watt HPS
400 Watt HPS

Term of Service

Service will be provided monthly on a continuous basis for no less than one (1) year, ending on the date requested by the customer. "Continuous service" is defined as service without interruption with the exception of circumstances beyond the control of the town or extraordinary in nature or the customer's failure to make payment.

Sales Tax

Applicable North Carolina Sales Tax will be added to charges.

Payments

Bills are due and payable when rendered. Bills not paid by the due date indicated on the bill will be subject to a penalty charge of 5.0% of the unpaid balance. If any bill is not paid by the cutoff date on the bill, a penalty charge of $25 is assessed, and the Town has the right to suspend service in accordance with its Customer Service Guide.

General

Service rendered under this schedule is subject to the provisions of the Customer Service Guide and Code of Ordinances of the Town, which may be modified by the Town Board of Aldermen.

Town of Belhaven Electric Utilities
Electric Service Rate Schedule
(Belhaven, North Carolina)
Supply Power Adjustment (SPA)

Applicability

All metered retail electric rate schedules.

Monthly Adjustment

Adjustments to the Full Requirements Bulk Power Supply Rate Schedule and Riders billed from North Carolina Eastern Municipal Power Agency (NCEMPA) are reflected in the monthly wholesale power bills. Each year power purchase costs are reconciled based on actual expenses and charged to Belhaven monthly through NCEMPA's Rider No.1. This SPA includes adjustments only for Rider No. 1.

The SPA charge per kWh below will apply to all metered electric rate schedules, except Outdoor Lighting Service, until the total Rider No. 1 charges billed to Belhaven are recovered. When all Rider No. 1 costs are recovered, the following month the SPA charge will go to $0.00 per kWh. At no time will the SPA be less than zero.

SPA = $0.00607 per kWh plus applicable NC Sales Tax

Meeting Date: June 9, 2025 **OLD BUSINESS**

Agenda Item: **ADOPT FY2025-2026 PROPOSED BUDGET**

Background Information:

The proposed budget for FY26 has been duly presented to the Board of Aldermen and a public hearing was held on May 12, 2025.

The proposed budget reflects a recommended tax rate of $0.38 per $100 of valuation. The total proposed budget, including enterprise funds is $7,425,476.

The proposed budget does not increase utility rates or levels of service.

The budget ordinance of a local government shall cover a fiscal year beginning July 1 and ending June 30 [G.S. 159-8(b)].

- G.S. 159-10 - Departmental requests to budget officer before April 30 (includes budget requests and revenue estimates)
- G.S. 159-11(b) - Budget and budget message submitted to governing board not later than June 1
- G.S. 159-13(a) - Budget ordinance adopted not later than July 1

Staff Recommendation:

Motion to adopt the budget ordinance for fiscal year 2026.

Cost of Implementation:

Motion:____________________ 2nd:____________________

Approved or Denied: ____________________ Date:________________

TOWN OF BELHAVEN NORTH CAROLINA

Budget Ordinance for the Town of Belhaven
Fiscal Year 2025-2026

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

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this Town:

General Fund Appropriations		
Governing Body	$82,538	
Administration	$524,650	
Finance	$561,065	
Legal	$20,000	
Police	$1,137,336	
Fire	$81,212	
Code Enforcement	$17,855	
Public Works	$562,089	
Public Buildings	$60,700	
Powell Bill	$55,000	
Sanitation	$220,000	
Recreation	$45,726	
Special Appropriations	$31,000	
TOTAL GENERAL FUND APPROPRIATIONS		$3,399,171

Section 2: It is estimated that the following revenue be available in the General Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

General Fund Revenue		
Real Property Taxes	$890,335	
Motor Vehicle Taxes	$63,860	
Powell Bill Funds	$68,852	
Franchise Taxes	$84,200	
Charges for Administrative Services	$936,897	
Local Option Sales Tax	$655,200	
Interest on investments	$17,500	
Fund Balance Appropriated	$282,202	
Other Revenue	$400,125	
TOTAL GENERAL FUND REVENUE		$3,399,171

Section 3: The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved by the Town:

Electric Operations	$925,712	
Capital Outlay	$150,000	
Purchase for Resale	$1,364,203	
TOTAL ELECTRIC FUND APPROPRIATIONS		$2,439,915

Section 4: It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Charges for Electricity	$2,261,626	
Penalties	$33,000	
Reconnection Fees	$18,500	
Miscellaneous	$55,176	
Fund Balance Appropriated	$71,613	
TOTAL ELECTRIC FUND REVENUES		$2,439,915

Section 5: The following amounts are hereby appropriated in the combined Water and Sewer Fund for the operation of the water and wastewater utilities for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved by the Town:

Water & Sewer Operations	$1,474,755	
Debt Service – Water	$125,895	
Debt Service – Sewer	$79,129	
TOTAL WATER & SEWER APPROPRIATIONS		$1,679,779

Section 6: It is estimated that the following revenues will be available in the combined Water and Sewer Fund for fiscal year beginning July 1, 2025, and ending June 30, 2026:

Charges for Water	$567,603	
Charges for Sewer	$920,175	
Penalties	$22,932	
Miscellaneous	$11,700	
Fund Balance Appropriated	$157,369	
TOTAL WATER & SEWER REVENUES		$1,679,779

Section 7: The following amounts are hereby appropriated in the Cemetery Fund for the operation of the cemetery for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Cemetery Operation	$6,250	
TOTAL CEMETERY APPROPRIATIONS		$6,250

Section 8: It is estimated that the following revenues will be available in the Cemetery Fund for the fiscal year beginning July 1, 2025, and ending on June 30, 2026:

Sales & Maintenance	$6,250	
TOTAL CEMETERY APPROPRIATIONS		$6,250

Section 9: There is hereby levied a tax at the rate of thirty-eight cents ($0.38) per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2025, for the purpose of raising the revenue listed in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of $189,790,095 and an estimated rate of collection of 98% and proposed development for the fiscal year

Section 10: The Budget Officer or her designee as listed below is hereby authorized to transfer appropriations as contained herein under the following conditions:

A. The Finance Director is hereby authorized to move money within a single department between line items without limitation.

B. The Finance Director, with approval of the Town Manager, may transfer between departments within a fund without limitations. A report shall be made to the Governing Board of these transfers at the next regularly scheduled meeting.

C. Only the Governing Board may authorize transfer of monies between funds or an increase in the overall total budget amount.

Section 11: The Town Manager is hereby authorized to execute contractual documents under the following conditions:

A. She may execute contracts for construction or repair projects that do not require formal competitive bid procedures based on NC Public Contracting Statutory Authority within budgeted appropriations.

B. Purchase of apparatus, supplies, materials, or equipment that are within budgeted appropriations; leases of personal property for a duration of one year or less and within department appropriations.

C. Lease of personal property for more than 12 months if the annual expense is less than thirty thousand dollars ($30,000).

D. Service contracts within appropriations or contracts for 12 months or less.

E. She may approval all change orders and amendments to contracts previously approved by the Board of Aldermen.

Section 12: Authority for sale or disposition of property, NC General Statute §160A.

A. the Town Manager is hereby authorized to declare surplus any personal property valued at less than thirty thousand dollars ($30,000) for any one item or group of items, to set its fair market value, and to convey title of the Town in accordance with the regulations.

B. The Town Manager shall keep a record of all property sold and that record shall generally describe the property sold or exchanged, to whom it was sold, or with whom exchanged, and the amount of money or other consideration received for each sale or exchange.

C. The Town Manager may discard any personal property that: (i) is determined to have no value; (ii) remains unsold or unclaimed after the Town has exhausted efforts to sell the property using any applicable procedures under the statute; or (iii) poses a potential threat to the public health or safety.

Section 13: Copies of this Budget Ordinance shall be furnished to the Clerk to the Governing Board and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 9th day of June, 2025.

____

Ricky Credle, Mayor

____

Kimberly Scott, Town Clerk

Fiscal Year 2025-2026 Budget Narrative

Recommended Total Budget: $7,525,115

General Fund

The proposed General Fund budget totals $3,399,171.

Beaufort County estimates the tax base for Belhaven to be $189,790,095. The recommended tax rate is $0.38 per hundred dollars of valuation. At this tax rate, revenue generated will be $762,333. The revenue neutral tax rate is $0.35. With this recommended rate of $0.38, an allocation of $282,202 from fund balance is necessary. The budget was balanced without using fund balance with a tax rate of $0.51 in the original proposed budget.

Construction is expected to begin on the waterfront development site that will bring 40 new homes to Belhaven. The upcoming year will bring several construction projects to Belhaven that will increase the number of workers in town on a daily basis. The new venue downtown is also expected to attract additional visitors who will also spend money in our local community.

Expenditures were kept lean for FY26. Capital expenses were kept to amounts that can be purchased with cash on hand rather than the allocation of debt. The level of service provision remains unchanged in the recommended budget.

The top priority for administrative and finance staff is to have the required annual financial audits up to date by the end of the fiscal year. Participation in the AIM program of the NC League of Municipalities provides coverage of the expense of one audit. The budget includes the expense of one audit, since two will be required during FY26 to bring the work up to date. With audits up to date, the Town will be able to apply for additional grant funding and low interest loans for future projects.

Estimates for health care insurance coverage for employees reflected an 11% increase over FY25. In order to continue this valuable benefit to full time employees, a new high deductible plan was selected that will lower the cost to the Town. Employees who wish to participate in a plan with lower deductibles will be able to pay for the additional supplement at an affordable rate. And, family coverage (paid by the employee) was reduced with the new plan. Providing this benefit is important in attracting and retaining employees.

All units of government are required to contribute to the Local Government Retirement System. The percentage is established by the state. The contribution required for all employees who work more than 1000 hours annually is 14.35%. For law enforcement officers, that number is 16.1%. While this is a great benefit for those who plan to remain in local or state government through retirement, this is long-term benefit that does not go directly into the pockets of employees. A cost of living increase of $2,500 is included for all full-time employees to help offset that retirement benefit. The recommended budget does not include a 401k match (previously up to 2% of salary) due to the increase in retirement expense. It does include a 5% 401k contribution for LEOs as required by state statute.

Estimates to property, flood, liability, and workers comp insurance all indicate an increase. This necessary expense is reflected in the recommended budget.

The proposed budget shows a reduction in expenditures for Recreation. It is the recommendation of the administration to model athletic programming after other communities in Beaufort County, with a parent/volunteer run organization. The budget does include a part-time employee to ensure that public parks are maintained and safe for use.

At the time of this budget preparation a cost allocation study is being performed to support the administrative expense costs being paid by utility enterprise funds. The amounts for cost allocation of administrative services are based on calculations used in previous years.

Electric

The proposed budget for the Electric Fund is based around the provision of electric distribution services to approximately 1000 customers. Estimates indicate the cost to purchase this power for distribution will be $1,365,000. The proposed budget maintains the current level of rates for services with no increase.

Capital and system investments proposed include advanced metering infrastructure (AMI), the purchase of a used bucket digger derrick truck, and conversion to Tyler ERP Pro 10 utility billing software.

Advanced metering infrastructure (AMI) technology is included for implementation in this proposed budget. This will allow for real-time monitoring of energy usages and provide the utility with the ability to manage the grid more efficiently. A digger derrick truck is a specialized vehicle used for digging holes, lifting and setting utility poles and other infrastructure components. An upgrade to Tyler ERP Pro 10 utility billing software will complete the conversion to updated and integrated software to replace the antiquated system currently in use. This expense is being shared between the utilities.

The proposed budget expands the department with the addition of one employee. Funds are also available for continued training and skill development through ElectriCities Lineman Career Development Program.
The total proposed budget for the Electric Fund is $2,439,915 and includes an allocation of $71,613 from fund balance for the purchase of capital assets.

Water & Sewer

In FY26, the proposed budget combines the two enterprise funds into one because of the shared assets between the two utilities. The combined budget will still reflect long-term debt of each system, but the shared resources, including personnel, will be combined to present a more fiscally solvent budget. The total combined budget is $1,679,779.

The water and sewer utilities are on the State Water Infrastructure Authority distressed unit list, which is made up of mostly small, rural systems like the ones in Belhaven. This designation does provide opportunities for additional grant funding to help make improvements to the system. As this budget was prepared, an application for $6,000,000 in repairs to the wastewater treatment plant was submitted. These repairs were identified in a recent Asset Inventory & Assessment performed on both systems. Improvements and repairs included in the budget are based on the adopted Capital Improvement Plan that resulted from the AIA work.

Capital expenditures for FY26 include the shared cost to upgrade the utility billing software to Tyler ERP Pro 10. There are also planned expenditures for software upgrades to operate the water plant and provide continuous monitoring.

Long-term debt of $2,250,000 was issued for the water utility in 2003 that will mature in 2042. The FY26 budget includes a debt payment of $125,895. Debt of $1,089,272 was issued in 2013 for the sewer system. This debt will not be satisfied until 2033. Annual payment of this debit for FY26 is $63,179.

Respectfully submitted,

Lynn W Davis

Lynn Davis, Town Manager & Budget Officer

GENERAL FUND

REVENUES		$ 3,399,171.00
EXPENDITURES		$ 3,399,171.00
ALLOCATION OF FUND BALANCE	$ 282,202.00	

ELECTRIC FUND

REVENUES		$ 2,439,915.00
EXPENDITURES		$ 2,439,915.00
ALLOCATION OF FUND BALANCE	$ 71,613.00	

WATER/SEWER FUND

REVENUES		$ 1,679,779.00
EXPENDITURES		$ 1,679,779.00
ALLOCATION OF FUND BALANCE	$ 157,369.00	

CEMETERY FUND

REVENUES		$ 6,250.00
EXPENDITURES		$ 6,250.00

TOTAL PROPOSED BUDGET $ 7,525,115.00

PROPOSED TAX RATE: $0.38

Fund 10: REVENUES		FY25 Adopted Budget	Amended Budget	FY26 Original Proposed	Notes/Justification	FY26 Option 1 $0.41 tax rate	FY26 Option 2 $0.35 tax rate	RECOMMENDED FY26 Option 3 $0.38 tax rate
10-301-000	AD VALOREM TAXES	$ 586,200	$ 586,200	$ 1,023,130	based on tax base of $189,790,095 at tax rate of $0.51 cents	$ 778,140	$ 664,266	$ 762,333
10-301-001	AD VALOREM TAXES	$ 41,316	$ 41,316	$ 43,382	Taxes for Previous Years	$ 43,382	$ 43,382	$ 43,382
10-301-005	AD VALOREM TAXES - FIRE	$ 51,850	$ 51,850	$ 84,420	Collected by Beaufort County	$ 84,420	$ 84,420	$ 84,420
10-301-009	Ad Valorem Tax Interest Income	$ 100	$ 100	$ 200	Interest on Late Tax Payments	$ 200	$ 200	$ 200
10-319-000	NCVTS DMV	$ 60,000	$ 60,000	$ 63,860	Vehicle Taxes Collected by Beaufort County	$ 63,860	$ 63,860	$ 63,860
10-329-000	INT EARNED ON INVESTMENTS	$ 15,500	$ 15,500	$ 17,500	Interest on investment accounts	$ 17,500	$ 17,500	$ 17,500
10-331-001	RENTS & CONCESS (CVC CNT)	$ 6,000	$ 6,000	$ 3,000	rental revenue for public buildings	$ 3,000	$ 3,000	$ 3,000
10-331-007	EMS BUILDING RENTAL		$ -	$ 9,600	rental revenue for EMS space at fire department	$ 9,600	$ 9,600	$ 9,600
10-331-012	RENT - Civic Center	$ -	$ -	$ -		$ -	$ -	$ -
10-331-014	RENT - Smith Center	$ -	$ -	$ -		$ -	$ -	$ -
10-335-000	MISCELLANEOUS REVENUES	$ 8,200	$ 8,200	$ 10,000	unanticipated revenues	$ 10,000	$ 10,000	$ 10,000
10-335-007	BLDG RENTAL DEPOSITS	$ 3,750	$ 3,750	$ 3,000	refundable deposit for use of public buildings	$ 3,000	$ 3,000	$ 3,000
10-335-016	FIRE - LIVE BURN TRAINING REVENUE	$ 500	$ 500	$ 500	fees to cover live burns costs	$ 500	$ 500	$ 500
10-336-003	GRANT REVENUE - NCLM	$ 2,000	$ 2,000	$ 2,000	safety grant from NCLM	$ 2,000	$ 2,000	$ 2,000
10-337-000	UTILITIES FRANC TAX	$ 84,000	$ 84,000	$ 84,200	Quarterly distribution	$ 84,200	$ 84,200	$ 84,200
10-341-000	WINE & BEER TAX	$ 5,500	$ 5,500	$ 5,775	tax distrubtion for sale of wine and beer	$ 5,775	$ 5,775	$ 5,775
10-343-000	POWELL BILL ST ALLOCATION	$ 63,500	$ 63,500	$ 68,852	restricted funds for streets	$ 68,852	$ 68,852	$ 68,852
10-344-000	TELECOMMUNICATIONS SALES TAX	$ 13,000	$ 13,000	$ 13,650		$ 13,650	$ 13,650	$ 13,650
10-345-000	LOCAL OPTION SALES TAX	$ 624,000	$ 624,000	$ 655,200	tax on sales in Belhaven, distributed by state monthly	$ 655,200	$ 655,200	$ 655,200
10-346-000	VIDEO PROGRAM TAX	$ 5,125	$ 5,125	$ 5,382		$ 5,382	$ 5,382	$ 5,382
10-347-000	ABC NET REVENUES	$ 6,000	$ 6,000	$ 6,300	tax on liquor sales	$ 6,300	$ 6,300	$ 6,300
10-347-001	Solid Waste Disposal Tax Distribution	$ 1,100	$ 1,100	$ 1,155	tax collected for solid waste disposal	$ 1,155	$ 1,155	$ 1,155
10-348-002	STATE GRANTS - FIRE/RESCUE	$ 35,000	$ 35,000	$ 35,000	matching grant from state	$ 35,000	$ 35,000	$ 35,000
10-348-008	GRANT FUNDS - POLICE DEPT		$ -	$ 25,000		$ 25,000	$ 25,000	$ 25,000
10-350-002	BEAU CO GRANTS (REC)	$ 15,000	$ 15,000	$ 20,000	annual allocation from Beaufort County	$ 20,000	$ 20,000	$ 20,000
10-351-000	COURT COST FEES & CHARGES	$ 200	$ 200	$ 200	fees paid for court costs and officer appearance	$ 200	$ 200	$ 200
10-352-000	Misc Police Revenues & USDA Reserves	$ -	$ -	$ -		$ -	$ -	$ -
10-355-000	CODE ENFORCEMENT/ZONING FEES	$ 10,000	$ 10,000	$ 10,000	fees paid for code enforcement (mowing, demolitions)	$ 10,000	$ 10,000	$ 10,000
10-355-001	Zoning Fees	$ 25,000	$ 25,000	$ 5,000	zoning permits for new construction, change of use	$ 5,000	$ 5,000	$ 5,000
10-355-002	Building Permit Fees	$ -	$ -	$ 6,000	permit fees for inspections	$ 6,000	$ 6,000	$ 6,000
10-359-000	REFUSE COLLECT FEES	$ 229,213	$ 229,213	$ 229,213	fee collected from residents for contract trash service	$ 229,213	$ 229,213	$ 229,213
10-359-002	HEAVY/BULKY YARD WASTE COLLECTION	$ 250	$ 250	$ 250	fee collected for oversized trees/waste	$ 250	$ 250	$ 250
10-365-000	RECREATION REVENUES	$ 18,000	$ 18,000		revenues from registrations, sponsorships			
10-365-002	Dockage revenue	$ 4,500	$ 4,500	$ 6,000	fee paid for overnight stay at town docks	$ 6,000	$ 6,000	$ 6,000
10-365-003	RESTRICTED RECREATION REVENUE	$ -	$ -	$ -		$ -	$ -	$ -
10-375-000	PENALTY	$ 3,100	$ 3,100	$ 3,100	penalty for late payment of sanitation fee	$ 3,100	$ 3,100	$ 3,100
10-397-030	Admin Cost for Services WATER/SEWER FD	$ 137,636	$ 137,636	$ 551,931	based on cost allocation	$ 551,931	$ 551,931	$ 551,931
10-397-031	Admin Cost for Services ELECTRIC FUND	$ 461,730	$ 461,730	$ 384,966	based on cost allocation	$ 384,966	$ 384,966	$ 384,966
10-397-033	Admin Cost for Services SEWER FD	$ 220,217	$ 220,217		combined with Water Fund			
10-397-078	Transfer From ARPA	$ 325,000	$ 325,000	$ -		$ -	$ -	$ -
10-399-000	FUND BALANCE APPROPRIATED	$ 281,596	$ 398,468	$ -		$ 266,395	$ 380,269	$ 282,202
10-399-001	FUND BAL APPROP - POWELL BILL	$ -	$ 65,000	$ -		$ -	$ -	$ -
		$ 3,344,083	$ 3,525,955	$ 3,377,766		$ 3,399,171	$ 3,399,171	$ 3,399,171

10-410 GOVERNMENT		FY25 Adopted Budget	Amended Budget	FY26 Proposed	Notes/Justification	FY26 Proposed	FY26 Proposed	RECOMMENDED FY26 Proposed
10-410-002	SALARIES & WAGES	$ 11,400	$ 11,400	**$ 11,400**	Mayor - $200/mo Council - $150/mo	**$ 11,400**	**$ 11,400**	**$ 11,400**
10-410-005	FICA TAX EXPENSE	$ 873	$ 873	**$ 872**	7.65% of salary expense	**$ 872**	**$ 872**	**$ 872**
10-410-006	Group Insurance	$ 90	$ 90	**$ 90**	Share of EAP Exp.	**$ 90**	**$ 90**	**$ 90**
10-410-014	TRAVEL & EDUCATION	$ 5,500	$ 5,500	**$ 6,500**	City Vision, Mayor's Association, NCLM Mtgs	**$ 6,500**	**$ 6,500**	**$ 6,500**
10-410-018	Elections		$ -	**$4,000**	3 seats in Nov election	**$4,000**	**$4,000**	**$ 4,000**
10-410-023	Community Outreach	$ 1,250	$ 1,250	**$ 1,250**	Info Grove App expense	**$ 1,250**	**$ 1,250**	**$ 1,250**
10-410-049	WORKERS COMP	$ 43	$ 43	**$ 180**	Share of Workers Comp Insurance Exp	**$ 180**	**$ 180**	**$ 180**
10-410-053	DUES & SUBSCRIPTIONS & FEES	$ 200	$ 200	**$ 200**		**$ 200**	**$ 200**	**$ 200**
10-410-054	Unemployment expense	$ 181	$ 181	**$ 181**	Share of Unemployment Exp	**$ 181**	**$ 181**	**$ 181**
10-410-058	EMS	$ 57,000	$ 57,000	**$ 57,865**	Annual Payment to Beaufort County for EMS Service	**$ 57,865**	**$ 57,865**	**$ 57,865**
		$ 76,537	$ 76,537	**$ 82,538**		**$ 82,538**	**$ 82,538**	**$ 82,538**

10-420 ADMINISTRATION		FY25 Adopted Budget	Amended Budget	FY26 Proposed	Notes	FY26 Proposed	FY26 Proposed	RECOMMENDED FY26 Proposed
10-420-002	SALARIES & WAGES	$ 195,092	$ 195,834	$ 221,200	3 FT POSITIONS	$ 228,701	$ 228,701	$ 228,701
10-420-003	SALARIES & WAGES - OT	$ -	$ 1,370	$ -		$ -	$ -	$ -
10-420-004	PROFESSIONAL SERVICES	$ 12,000	$ 12,000	$ 12,000	Drug testing, background checks, Website, NCLM	$ 12,000	$ 12,000	$ 12,000
10-420-005	FICA TAX EXPENSE	$ 19,425	$ 19,854	$ 16,922	7.65% of salary expense	$ 17,496	$ 17,496	$ 17,496
10-420-006	GROUP INSURANCE EXPENSE	$ 22,560	$ 22,560	$ 50,000	3 employees + 1 retiree ($1143/mo)	$ 43,268	$ 43,268	$ 43,268
10-420-007	RETIREMENT EXPENSE	$ 25,070	$ 25,833	$ 31,742	14.35% of Salary Expense	$ 32,819	$ 32,819	$ 32,819
10-420-008	401 K CONTRIBUTION	$ 3,115	$ 3,115	$ 4,424	2% match for employee contribution	$ -	$ -	$ -
10-420-010	CC Convenience Fee Exp	$ -	$ -	$ -		$ -	$ -	$ -
10-420-011	PHONES & INTERNET	$ 12,000	$ 12,000	$ 12,000	Crexendo ($206/mo), Brightspeed ($782/mo), Cell Phones ($100/mo)	$ 12,000	$ 12,000	$ 12,000
10-420-014	TRAVEL & EDUCATION	$ 7,500	$ 7,500	$ 7,500	Conferences, Meetings, Continuing Education	$ 7,500	$ 7,500	$ 7,500
10-420-015	Vehicle Stipend	$ 4,200	$ 4,200	$ 4,200		$ 4,200	$ 4,200	$ 4,200
10-420-016	MAINT & REPAIR-EQUIPMENT	$ 750	$ 1,250	$ 1,250	Copiers/Printer Maintenance	$ 1,250	$ 1,250	$ 1,250
10-420-023	SPECIAL EVENTS - ADMIN	$ 30,000	$ 30,000	$ 30,000	Fireworks, Special Events	$ 30,000	$ 30,000	$ 30,000
10-420-026	ADVERTISING	$ 4,400	$ 4,400	$ 4,400	Job announcements, zoning hearings	$ 4,400	$ 4,400	$ 4,400
10-420-032	OFFICE SUPPLIES	$ 14,000	$ 14,000	$ -	reclassed to Dept Supplies	$ -	$ -	$ -
10-420-033	DEPARTMENTAL SUPPLIES			$ 14,000		$ 14,000	$ 14,000	$ 14,000
10-420-042	COMMUNITY RATING SYSTEM (CRS)	$ 1,000	$ 1,000	$ 1,000		$ 1,000	$ 1,000	$ 1,000
10-420-045	CONTRACTED SERVICES	$ 33,000	$ 36,800	$ 33,025	Chamber of Commerce contract, Mideast Mitigation	$ 33,025	$ 33,025	$ 33,025
10-420-049	WORKERS COMP	$ 934	$ 934	$ 1,921	Share of Workers Comp Insurance Exp	$ 1,921	$ 1,921	$ 1,921
10-420-053	DUES & SUBSCRIPTIONS & FEES	$ 10,750	$ 10,750	$ 3,750	Google, Zoom, WDN, NCCCMA, MidEast ($463), Fitness Ctr	$ 3,750	$ 3,750	$ 3,750
10-420-054	Unemployment Insurance	$ 480	$ 480	$ 480	Share of Unemployment Exp	$ 480	$ 480	$ 480
10-420-057	Misc Exp	$ -	$ -	$ -		$ -	$ -	$ -
10-420-060	Hurricane Preparedness	$ 500	$ 500	$ 500		$ 500	$ 500	$ 500
10-420-074	Capital Outlay				Matching Grant - Property Acquisition	$ 60,000	$ 60,000	$ 60,000
10-420-075	EQUIPMENT	$ 1,500	$ 1,500	$ 1,500	computer, screens, projector	$ 1,500	$ 1,500	$ 1,500
10-420-085	EQUIPMENT RENTAL	$ 5,750	$ 5,750	$ 6,000	Plotter $202/mo, Copier $208/mo, Total $500/mo	$ 6,000	$ 6,000	$ 6,000
10-420-086	Debt Payment- United Bank	$ 12,160	$ 12,160	$ -	Waterfront Lot Debt - Paid in Full	$ -	$ -	$ -
10-420-050	Software Subscriptions			$ 8,840	New Zoom ($32/mo), Office, Canva ($300/yr), Tyler ($10,000)	$ 8,840	$ 8,840	$ 8,840
		$ 416,186	$ 423,790	$ 466,654		$ 524,650	$ 524,650	$ 524,650

10-440 FINANCE		FY25 Adopted Budget	Amended Budget	FY26 Proposed	Notes/Justification	FY26 Proposed	FY26 Proposed	RECOMMENDED FY26 Proposed
10-440-002	SALARIES & WAGES	$ 189,638	$ 197,094	$ **199,063**	1 director and 3 FT employees	**$ 209,064**	**$ 209,064**	**$ 209,064**
10-440-003	SALARIES & WAGES - OT	$ -	$ 130	$ **-**		**$ -**	**$ -**	**$ -**
10-440-004	PROFESSIONAL SERVICES	$ 75,000	$ 75,000	$ **50,000**	audit and bookkeeping	**$ 50,000**	**$ 50,000**	**$ 50,000**
10-440-005	FICA TAX EXPENSE	$ 14,508	$ 15,089	$ **15,229**	7.65% of salary expense	**$ 15,994**	**$ 15,994**	**$ 15,994**
10-440-006	GROUP INSURANCE EXPENSE	$ 45,120	$ 45,120	$ **48,000**	Health & Dental Expense for 4 Employees	**$ 39,024**	**$ 39,024**	**$ 39,024**
10-440-007	RETIREMENT EXPENSE	$ 25,791	$ 26,823	$ **28,415**	14.35% of Salary Expense	**$ 30,001**	**$ 30,001**	**$ 30,001**
10-440-008	401 K CONTRIBUTION	$ 3,925	$ 3,925	$ **3,960**	2% of Salary Match to Employee Contribution	**$ -**	**$ -**	**$ -**
10-440-010	CC Convenience Fee Expense	$ 22,000	$ 22,000	$ **22,000**	Fees for Use of Credit Cards	**$ 22,000**	**$ 22,000**	**$ 22,000**
10-440-012	POSTAGE	$ 4,250	$ 4,250	$ **-**	postage meter rental expense $1000/mo	**$ -**	**$ -**	**$ -**
10-440-013	UTILITIES	$ 5,100	$ 5,100	$ **5,100**	Utility Expense for Town Hall	**$ 5,100**	**$ 5,100**	**$ 5,100**
10-440-014	TRAVEL & EDUCATION	$ 4,500	$ 4,500	$ **4,500**	Conferences, Meetings, Continuing Education	**$ 4,500**	**$ 4,500**	**$ 4,500**
10-440-016	MAINT & REPAIR -EQUIPMENT	$ 500	$ -	$ **-**		**$ -**	**$ -**	**$ -**
10-440-019	SALARIES PART TIME	$ -	$ 3,492	$ **-**		**$ -**	**$ -**	**$ -**
10-440-032	OFFICE SUPPLIES	$ 5,250	$ 5,250	$ **-**	reclassed to Dept Supplies	**$ -**	**$ -**	**$ -**
10-440-033	DEPARTMENT SUPPLIES		$ -	$ **5,250**		**$ 5,250**	**$ 5,250**	**$ 5,250**
10-440-037	NC Sales Tax	$ -	$ -					
10-440-045	FEES FOR TAX COLLECTION	$ 2,125	$ 2,125	$ **2,125**	2% of Ad Valorem Taxes Collected Pd to Beau Co	**$ 2,125**	**$ 2,125**	**$ 2,125**
10-440-049	WORKERS COMP	$ 758	$ 758		Share of Workers Comp Insurance Exp	**$ 672**	**$ 672**	**$ 672**
10-440-053	DUES & SUBSCRIPTIONS & FEES	$ 3,000	$ 3,000	$ **2,500**	Postive Pay & Banking Fees	**$ 2,500**	**$ 2,500**	**$ 2,500**
10-440-054	INSURANCE & BONDS	$ 142,000	$ 142,000	$ **142,000**	Property & Liability Insurance, Flood Insurance	**$ 142,000**	**$ 142,000**	**$ 142,000**
10-440-055	Unemployment Benefits	$ 799	$ 799	$ **799**	Share of Unemployment Exp	**$ 799**	**$ 799**	**$ 799**
10-440-057	Miscellaneous Expense	$ -	$ -	$ **-**		**$ -**	**$ -**	**$ -**
10-440-085	EQUIPMENT RENTAL	$ 5,825	$ 5,825	$ **5,825**	Share of Copier Expense	**$ 5,825**	**$ 5,825**	**$ 5,825**
10-440-050	Software Subscriptions			$ **26,211**	Tyler ($20,000), Logics ($6211)	**$ 26,211**	**$ 26,211**	**$ 26,211**
		$ 550,089	$ 562,280	$ **560,977**		**$ 561,065**	**$ 561,065**	**$ 561,065**

10-470 LEGAL		FY25 Adopted Budget	Amended Budget	FY26 Proposed	Notes/Justification	FY26 Proposed	FY26 Proposed	RECOMMENDED FY26 Proposed
10-470-046	GENERAL LEGAL FEES	$ 20,000	$ 20,000	$ **20,000**		$ **20,000**	$ **20,000**	$ **20,000**
		$ 20,000	$ 20,000	$ **20,000**		$ **20,000**	$ **20,000**	$ **20,000**

10-550 PUBLIC BUILDINGS		FY25 Adopted Budget	Amended Budget	FY26 Proposed	Notes/Justification	FY26 Proposed	FY26 Proposed	RECOMMENDED FY26 Proposed
10-500-013	UTILITIES-ELECTRICITY	$ 28,500	$ 28,500	$ **28,500**	Civic Ctr, Charlie Smith Ctr, BCAC, Old Town Hall, Docks	$ **28,500**	$ **28,500**	$ **28,500**
10-500-015	MAINT & REPAIR-BLDG & GROUNDS	$ 12,000	$ 11,699	$ **12,000**	Civic Ctr, Charlie Smith Ctr, BCAC, Old Town Hall, Docks	$ **12,000**	$ **12,000**	$ **12,000**
10-500-016	MAINT & REPAIR OF EQUIP	$ 1,000	$ 1,000	$ **1,000**		$ **1,000**	$ **1,000**	$ **1,000**
10-500-018	FUEL	$ 7,200	$ 7,200	$ **7,200**	Gas for Mowers, weedeaters	$ **7,200**	$ **7,200**	$ **7,200**
10-500-033	DEPT SUPPLIES & MATERIAL	$ 6,442	$ 6,442	$ **7,000**	Janitorial Supplies, Paper Products	$ **7,000**	$ **7,000**	$ **7,000**
10-500-072	CAPITAL OUTLAY-BUILDINGS	$ 6,000	$ 4,191		Will Present Needs As They Arise			
10-500-073	WYNNE'S GUT/COOPERAGE DOCKS	$ 2,500	$ 4,610	$ **4,000**	Internet for Public Docks	$ **4,000**	$ **4,000**	$ **4,000**
10-500-075	EQUIPMENT	$ 1,000	$ 1,000	$ **1,000**	Cameras	$ **1,000**	$ **1,000**	$ **1,000**
		$ 64,642	$ 64,642	$ **60,700**		$ **60,700**	$ **60,700**	$ **60,700**

10-510 POLICE		FY25 Adopted Budget	Amended Budget	FY26 Proposed	Notes	FY26 Proposed	FY26 Proposed	RECOMMENDED FY26 Proposed
10-510-002	SALARIES & WAGES	$ 534,364	$ 555,739	$ 590,784	Chief, Admin, plus 6 officers, Retiree SSA	$ 552,764	$ 552,764	$ 552,764
10-510-003	O.T. & COURT	$ 39,500	$ 39,500	$ 20,000	overtime expense	$ 20,000	$ 20,000	$ 20,000
10-510-005	FICA TAX EXPENSE	$ 40,879	$ 42,515	$ 46,725	7.65% of salary expense	$ 40,178	$ 40,178	$ 40,178
10-510-006	GROUP INSURANCE EXPENSE	$ 101,520	$ 101,520	$ 96,000	Health & Dental Expense for 8 Employees	$ 78,048	$ 78,048	$ 78,048
10-510-007	RETIREMENT EXPENSE	$ 80,689	$ 86,140	$ 98,337	16.1% of Salary Expense	$ 84,558	$ 84,558	$ 84,558
10-510-008	401K CONTRIBUTION	$ 21,738	$ 21,738	$ 27,081	5% of salary expense, required by state law NCGS 143-166.50 €	$ 28,639	$ 28,639	$ 28,639
10-510-009	PROFESSIONAL SERVICES	$ 36,810	$ 38,310	$ 33,967	background checks	$ 33,967	$ 33,967	$ 33,967
10-510-011	PHONES & INTERNET	$ 17,035	$ 17,035	$ 13,407	Brightspeed $151/mo, Crexendo $281/mo, FirstNet ($571/mo)	$ 13,407	$ 13,407	$ 13,407
10-510-012	POSTAGE	$ 200	$ 200	$ 200	Misc Mailing Expense	$ 200	$ 200	$ 200
10-510-013	UTILITIES	$ 13,750	$ 13,750	$ 13,750	Utilities for 144 W. Main Street	$ 13,750	$ 13,750	$ 13,750
10-510-014	TRAVEL & EDUCATION	$ 7,957	$ 7,957	$ 5,200	Conferences, Meetings, Continuing Education, BLET	$ 5,200	$ 5,200	$ 5,200
10-510-016	MAINT & REPAIR-EQUIPMENT	$ 2,500	$ 2,500	$ 2,500		$ 2,500	$ 2,500	$ 2,500
10-510-017	MAINT & REPAIR-VEHICLES	$ 20,000	$ 20,000	$ 15,000	oil changes, tires, outfitting new vehicles	$ 15,000	$ 15,000	$ 15,000
10-510-018	FUEL	$ 16,000	$ 16,000	$ 16,000	fuel for vehicles (not HVAC)	$ 16,000	$ 16,000	$ 16,000
10-510-019	SALARIES PART TIME	$ 8,000	$ 8,000	$ 10,000	auxiliary services, 2 PT officers	$ 10,000	$ 10,000	$ 10,000
10-510-023	COMMUNITY OUTREACH		$ -	$ 3,000	efforts to engage community	$ 3,000	$ 3,000	$ 3,000
10-510-032	OFFICE SUPPLIES	$ 2,500	$ 3,300	$ 3,300	office supply expense	$ 3,300	$ 3,300	$ 3,300
10-510-033	DEPT SUPPLIES & MATERIALS	$ 28,204	$ 28,204	$ 12,500	ammo, printing costs, job tools	$ 12,500	$ 12,500	$ 12,500
10-510-036	UNIFORMS	$ 14,373	$ 14,373	$ 15,000		$ 15,000	$ 15,000	$ 15,000
10-510-039	BP Vests (JoD Grants)	$ 2,500	$ 2,500	$ 2,500	bulletproof vests	$ 2,500	$ 2,500	$ 2,500
10-510-047	ROCIC FUNDS	$ 300	$ 300	$ 300		$ 300	$ 300	$ 300
10-510-049	WORKMAN'S COMP DEDUCTIBLE	$ 9,042	$ 9,042	$ 13,891	Share of Workers Comp Insurance Exp	$ 13,891	$ 13,891	$ 13,891
10-510-050	Software Subscriptions		$ -	$ 3,455	Southern Software ($3,455)	$ 3,455	$ 3,455	$ 3,455
10-510-053	DUES & SUBSCRIPTIONS & FEES	$ 15,580	$ 15,580	$ 11,770	Vector Alarms	$ 11,770	$ 11,770	$ 11,770
10-510-054	UNEMPLOYMENT INSURANCE	$ 1,779	$ 1,779	$ 1,779	Share of Unemployment Exp	$ 1,779	$ 1,779	$ 1,779
10-510-074	CAPITAL OUTLAY	$ 174,072	$ 193,248	$ 81,000	(US Bank/Motorola $9060)	$ 79,741	$ 79,741	$ 79,741
10-510-075	EQUIPMENT	$ 48,000	$ 50,335	$ 42,439	tasers, body cams, vests	$ 42,439	$ 42,439	$ 42,439
10-510-082	PD Loan Principal - Vehicles	$ -	$ -	$ 9,880	For vehicles purchased in FY24	$ 9,880	$ 9,880	$ 9,880
10-510-083	Lease Expense	$ 18,000	$ 18,000	$ 18,000	rental from Wilkinson Bldg	$ 18,000	$ 18,000	$ 18,000
10-510-084	PD Loan Interest Vehicles	$ -	$ -	$ 1,906	For vehicles purchased in FY24	$ 1,906	$ 1,906	$ 1,906
10-510-085	EQUIPMENT RENTAL	$ 4,035	$ (141)	$ 3,664	copier/printer lease	$ 3,664	$ 3,664	$ 3,664
		$ 1,259,327	$ 1,307,424	$ 1,213,335		$ 1,137,336	$ 1,137,336	$ 1,137,336

10-530 FIRE		FY25 Adopted Budget	Amended Budget	FY26 Proposed	Notes	FY26 Proposed	FY26 Proposed	RECOMMENDED FY26 Proposed
10-530-002	SALARIES & WAGES	$ 5,304	$ 5,304	$ **5,400**	(6 paid volunteer positions, $450/mo)	$ **5,400**	$ **5,400**	$ **5,400**
10-530-005	FICA TAX EXPENSE	$ 406	$ 406	$ **340**	7.65% of salary expense	$ **410**	$ **410**	$ **410**
10-530-006	GROUP INSURANCE EXPENSE	$ 1,510	$ 1,510	$ **2,827**	EAP and VFIS Insurance	$ **2,827**	$ **2,827**	$ **2,827**
10-530-007	RETIREMENT	$ 125	$ 125	$ **125**		$ **125**	$ **125**	$ **125**
10-530-008	401K CONTRIBUTION	$ -	$ 2	$ **-**		$ **-**	$ **-**	$ **-**
10-530-013	UTILITIES	$ 6,925	$ 6,925	$ **6,925**	Utilities for 245 Haslin Street	$ **6,925**	$ **6,925**	$ **6,925**
10-530-014	TRAVEL & SCHOOLS	$ 500	$ 500	$ **500**	travel expense	$ **500**	$ **500**	$ **500**
10-530-015	MAINT & REPAIR-BLDGS & GROUNDS	$ 1,500	$ 1,500	$ **1,500**	Maint & Repair-Bldgs & Grounds for 245 Haslin Street	$ **11,000**	$ **11,000**	$ **11,000**
10-530-016	MAINT & REPAIR-EQUIPMENT	$ 15,000	$ 15,000	$ **10,000**		$ **10,000**	$ **10,000**	$ **10,000**
10-530-017	MAINT & REPAIR-VEHICLES	$ 25,000	$ 25,000	$ **10,000**		$ **10,000**	$ **10,000**	$ **10,000**
10-530-018	FUEL	$ 1,000	$ 1,000	$ **1,000**	Fuel for trucks	$ **1,500**	$ **1,500**	$ **1,500**
10-530-031	AUTOMOTIVE SUPPLIES	$ -	$ -	$ **-**		$ **-**	$ **-**	$ **-**
10-530-033	DEPT SUPPLIES & EQUIPMENT	$ 500	$ 498	$ **498**	dept supplies expense	$ **498**	$ **498**	$ **498**
10-530-036	UNIFORMS	$ 800	$ 800	$ **800**	turnout gear	$ **800**	$ **800**	$ **800**
10-530-049	WORKERS COMP	$ 1,319	$ 1,319		Share of Workers Comp Insurance Exp	$ **382**	$ **382**	$ **382**
10-530-050	Software Subscriptions			$ **285**	Active 911	$ **285**	$ **285**	$ **285**
10-530-053	DUES & SUBSCRIPTIONS & FEES	$ 284	$ 284	$ **500**	NC Firemen's Association Dues	$ **500**	$ **500**	$ **500**
10-530-074	CAPITAL OUTLAY EQPT		$ -	$ **-**	RADIOS (FY25)	$ **30,000**	$ **30,000**	$ **30,000**
10-530-054	Unemployment expenses	$ 60	$ 60	$ **60**	Unemployment Expenses	$ **60**	$ **60**	$ **60**
	*5/23/25 Changes Made to Reflect Actual Rev Rec'd for Fire Dept	$ 60,233	$ 60,233	$ **40,760**		$ **81,212**	$ **81,212**	$ **81,212**

10-540 CODE ENFORCEMENT		FY25 Adopted Budget	Amended Budget	**FY26 Proposed**	Notes	**FY26 Proposed**	**FY26 Proposed**	**RECOMMENDED FY26 Proposed**
10-540-011	PHONES & INTERNET	$ 720	$ 720	**$ 720**	1 cell phone	**$ 720**	**$ 720**	**$ 720**
10-540-012	POSTAGE	$ 135	$ 135	**$ 135**	mailing exp for violation notices	**$ 135**	**$ 135**	**$ 135**
10-540-014	TRAVEL & SCHOOLS	$ 1,000	$ 1,000	**$ 2,000**	Conferences, Meetings, Continuing Education	**$ 2,000**	**$ 2,000**	**$ 2,000**
10-540-026	ADVERTISING	$ 1,000	$ 1,000	**$ 1,000**	advertising for condemnations and hearings	**$ 1,000**	**$ 1,000**	**$ 1,000**
10-540-033	DEPARTMENTAL SUPPLIES	$ 1,000	$ 1,000	**$ 1,000**	signage and other supply expense	**$ 1,000**	**$ 1,000**	**$ 1,000**
10-540-045	LOT MOWING	$ 3,000	$ 3,000	**$ 3,000**	lot mowing expense for overgrown lots	**$ 3,000**	**$ 3,000**	**$ 3,000**
10-540-046	HOUSING DEMOLITIONS	$ 10,000	$ 10,000	**$ 10,000**	expense for 1 demolition	**$ 10,000**	**$ 10,000**	**$ 10,000**
		$ 16,855	$ 16,855	**$ 17,855**		**$ 17,855**	**$ 17,855**	**$ 17,855**

10-550 PUBLIC WORKS		FY25 Adopted Budget	Amended Budget	FY26 Proposed	Notes	FY26 Proposed	FY26 Proposed	RECOMMENDED FY26 Proposed
10-550-002	SALARIES & WAGES	$ 287,150	$ 298,636	$ 267,657	7 FT employees	$ 285,558	$ 285,558	$ 285,558
10-550-003	SALARIES & WAGES O.T.	$ 500	$ 500	$ 500		$ 500	$ 500	$ 500
10-550-005	FICA TAX EXPENSE	$ 23,401	$ 24,280	$ 23,013	7.65% of salary expense	$ 23,796	$ 23,796	$ 23,796
10-550-006	GROUP INSURANCE EXPENSE	$ 67,680	$ 67,680	$ 72,000		$ 58,536	$ 58,536	$ 58,536
10-550-007	RETIREMENT EXPENSE	$ 41,602	$ 43,165	$ 43,167	14.35% of Salary Expense	$ 44,252	$ 44,252	$ 44,252
10-550-008	401K CONTRIBUTION	$ 1,350	$ 1,350	$ 6,017	2% of Salary Match to Employee Contribution	$ -	$ -	$ -
10-550-011	PHONES & INTERNET	$ 600	$ 600	$ 1,200	2 cell phones AT&T	$ 1,200	$ 1,200	$ 1,200
10-550-013	UTILITIES	$ 13,000	$ 13,000	$ 13,000	Utilities for Public Works Compound	$ 13,000	$ 13,000	$ 13,000
10-550-014	TRAVEL & EDUCATION	$ 1,000	$ 1,000	$ 500	Conferences, Meetings, Continuing Education	$ 500	$ 500	$ 500
10-550-016	MAINT & REPAIR EQUIPMENT	$ 12,000	$ 15,123	$ 12,000	Repair expense for mowers, tractors, etc.	$ 12,000	$ 12,000	$ 12,000
10-550-017	MAINT & REPAIR-VEHICLES	$ 4,850	$ 3,727	$ 5,000	upkeep of vehicles	$ 5,000	$ 5,000	$ 5,000
10-550-018	FUEL	$ 20,000	$ 20,000	$ 17,000	fuel for mowers, tractors, trucks	$ 17,000	$ 17,000	$ 17,000
10-550-019	SALARIES PART TIME	$ 18,746	$ 18,746	$ 18,750	2 PT workers 20 hrs/wk	$ 25,000	$ 25,000	$ 25,000
10-550-033	DEPT SUPPLIES & MATERIALS	$ 15,000	$ 15,000	$ 15,000	supplies needed to operate department	$ 15,000	$ 15,000	$ 15,000
10-550-036	UNIFORMS	$ 1,000	$ 1,000	$ 1,200	safety clothing	$ 1,200	$ 1,200	$ 1,200
10-550-049	WORKERS COMP	$ 10,413	$ 10,413	$ 15,531	Share of Workers Comp Insurance Exp	$ 15,531	$ 15,531	$ 15,531
10-550-054	Unemployment expense	$ 2,016	$ 2,016	$ 2,016	Share of unemployment expense	$ 2,016	$ 2,016	$ 2,016
10-550-072	CAPITAL OUTLAY	$ -	$ 36,175	$ 25,000	Roof	$ 20,000	$ 20,000	$ 20,000
10-550-075	EQUIPMENT	$ 5,000	$ 5,000	$ 5,000	Garage tools and other eqpt	$ 5,000	$ 5,000	$ 5,000
10-550-076	MOSQUITO CONTROL	$ 2,000	$ 2,000	$ 2,000		$ 2,000	$ 2,000	$ 2,000
10-550-085	EQUIPMENT RENTAL	$ 12,000	$ 8,876	$ 15,000	Excavator Rental	$ 15,000	$ 15,000	$ 15,000
		$ 539,308	$ 588,287	$ 560,551		$ 562,089	$ 562,089	$ 562,089

10-570 POWELL BILL		FY25 Adopted Budget	Amended Budget	**FY26 Proposed**	Notes	**FY26 Proposed**	**FY26 Proposed**	**RECOMMENDED FY26 Proposed**
10-570-033	DEPT SUPPLIES & EQUIPMENT	$ 45,000	$ 45,000	**$ 15,000**		**$ 15,000**	**$ 15,000**	**$ 15,000**
10-570-045	CONTRACTED SERVICE-STREET	$ 10,000	$ 75,000	**$ 40,000**		**$ 40,000**	**$ 40,000**	**$ 40,000**
		$ 55,000	$ 120,000	**$ 55,000**		**$ 55,000**	**$ 55,000**	**$ 55,000**

10-580 SANITATION		FY25 Adopted Budget	Amended Budget	**FY26 Proposed**	Notes	**FY26 Proposed**	**FY26 Proposed**	**RECOMMENDED FY26 Proposed**
10-580-045	CONTRACTED SERVICES - TRASH	$ 190,000	$ 190,000	**$ 220,000**	Contract Expense for Trash Service	**$ 220,000**	**$ 220,000**	**$ 220,000**
		$ 190,000	$ 190,000	**$ 220,000**		**$ 220,000**	**$ 220,000**	**$ 220,000**

10-620 RECREATION		FY25 Adopted Budget	Amended Budget	FY26 Proposed	Notes	FY26 Proposed	FY26 Proposed	RECOMMENDED FY26 Proposed
10-620-002	SALARIES & WAGES	$ -	$ -	$ -		$ -	$ -	$ -
10-620-004	SUB-CONTRACT LABOR	$ 5,200	$ 5,200	$ -		$ -	$ -	$ -
10-620-005	FICA TAX EXPENSE	$ 2,678	$ 2,678	$ **1,530**	7.65% of salary expense	$ **1,530**	$ **1,530**	$ **1,530**
10-620-006	GROUP INSURANCE EXPENSE	$ -	$ 1	$ -		$ -	$ -	$ -
10-620-007	RETIREMENT EXPENSE	$ 3,536	$ 3,536	$ **2,870**	14.35% of Salary Expense			
10-620-011	PHONES & INTERNET	$ 600	$ 600	$ **600**		$ **600**	$ **600**	$ **600**
10-620-013	UTILITIES	$ 7,000	$ 7,000	$ **7,000**	Utilities for Parks and Ballfieds	$ **7,000**	$ **7,000**	$ **7,000**
10-620-014	TRAVEL & SCHOOLS	$ 1,000	$ 1,000	$ -		$ -	$ -	$ -
10-620-015	MAINT & REPAIR-BLDG & GROUNDS	$ 5,000	$ 5,000	$ **5,000**	Maintenance to Public Parks	$ **5,000**	$ **5,000**	$ **5,000**
10-620-016	MAINT & REPAIR-EQUIPMENT	$ 500	$ 2,000	$ **2,000**	Maintenance to Public Parks	$ **2,000**	$ **2,000**	$ **2,000**
10-620-018	FUEL	$ 1,800	$ 1,800	$ **1,800**	Fuel for Mowers	$ **1,800**	$ **1,800**	$ **1,800**
10-620-019	SALARIES PART TIME	$ 35,000	$ 35,000	$ **20,000**	1-2 Year Round PT workers for park maint.	$ **20,200**	$ **20,200**	$ **20,200**
10-620-032	OFFICE SUPPLIES	$ 250	$ 249	$ -		$ -	$ -	$ -
10-620-033	DEPT SUPPLIES & MATERIAL	$ 5,000	$ 5,000	$ **5,000**	Maint Supplies for public parks	$ **5,000**	$ **5,000**	$ **5,000**
10-620-049	WORKERS COMP	$ 1,433	$ 1,433	$ **2,137**	Share of Workers Comp Insurance Exp	$ **2,137**	$ **2,137**	$ **2,137**
10-620-053	DUES & SUBSCRIPTIONS & FEES	$ 250	$ 250	$ -		$ -	$ -	$ -
10-620-054	SPORTS INSURANCE	$ 1,000	$ 1,000	$ -		$ -	$ -	$ -
10-620-055	UNEMPLOYMENT INSURANCE	$ 259	$ 259	$ **259**	share of unemployment insurance exp	$ **259**	$ **259**	$ **259**
10-620-072	UNIFORMS	$ 9,000	$ 9,000	$ **200**	safety clothing	$ **200**	$ **200**	$ **200**
10-620-075	EQUIPMENT	$ 1,500	$ -	$ -		$ -	$ -	$ -
		$ 81,006	$ 81,006	$ **48,396**		$ **45,726**	$ **45,726**	$ **45,726**

		FY25 Adopted Budget	Amended Budget	**FY26 Proposed**	Notes	**FY26 Proposed**	**FY26 Proposed**	**FY26 Proposed**
10-690-080	BHM REGIONAL LIBRARY	$ 7,100	$ 7,100	**$ 8,000**	Requested Increase from BHM	**$ 8,000**	**$ 8,000**	**$ 8,000**
10-690-081	BELHAVEN PUBLIC LIBRARY	$ 7,800	$ 7,800	**$ 8,000**	Requested Increase from BHM	**$ 8,000**	**$ 8,000**	**$ 8,000**
	BELHAVEN COMMUNITY ATHLETIC LEAGUES	$ -	$ -	**$ 15,000**	Pass through from Beaufort County, see budget message	**$ 15,000**	**$ 15,000**	**$ 15,000**
		$ 14,900	$ 14,900	**$ 31,000**		**$ 31,000**	**$ 31,000**	**$ 31,000**

GENERAL FUND TOTAL EXPENDITURES	$ 3,525,955	$ 3,377,766	$ 3,399,171	$ 3,399,171	$ 3,399,171
Difference Revenue Minus Expenditures	$ -	$ (0)	$ (0)	$ (0)	$ -
		FY26 PROPOSED	FY26 PROPOSED	FY26 PROPOSED	FY26 PROPOSED
TOTAL REVENUES		$ 3,377,766	$ 3,399,171	$ 3,399,171	$ 3,399,171
TOTAL EXPENDITURES		FY26 PROPOSED	FY26 PROPOSED	FY26 PROPOSED	FY26 PROPOSED
10-410 GOV		$ 82,538	$ 82,538	$ 82,538	$ 82,538
10-420 ADMIN		$ 466,654	$ 524,650	$ 524,650	$ 524,650
10-440 FIN		$ 560,977	$ 561,065	$ 561,065	$ 561,065
10-470 LEG		$ 20,000	$ 20,000	$ 20,000	$ 20,000
10-500 PB		$ 60,700	$ 60,700	$ 60,700	$ 60,700
10-510 PD		$ 1,213,335	$ 1,137,336	$ 1,137,336	$ 1,137,336
10-530 FIRE		$ 40,760	$ 81,212	$ 81,212	$ 81,212
10-540 CE		$ 17,855	$ 17,855	$ 17,855	$ 17,855
10-550 PW		$ 560,551	$ 562,089	$ 562,089	$ 562,089
10-570 POWB		$ 55,000	$ 55,000	$ 55,000	$ 55,000
10-580 GAR		$ 220,000	$ 220,000	$ 220,000	$ 220,000
10-620 REC		$ 48,396	$ 45,726	$ 45,726	$ 45,726
10-690 LIB		$ 31,000	$ 31,000	$ 31,000	$ 31,000
		$ 3,377,766	$ 3,399,171	$ 3,399,171	$ 3,399,171
DIFFERENCE		$ (0)	$ (0)	$ (0)	$ -

Fund: 31 - ELECTRIC REVENUES		FY25 Adopted	FY25 Amended	FY25 Estimated	2025-2026 ORIGINAL PROPOSED	Notes/Justifications	2025-2026 FINAL PROPOSED
31-335-000	MISCELLANEOUS REVENUES	$ 20,000	$ 20,000	$ 15,000	**$ 20,000**	underground installation, misc special projects	**$ 20,176**
31-335-002	ELECTRICITIES GRANTS	$ 5,000	$ 5,000	$ 5,000	**$ 5,000**	system betterment funds	**$ 5,000**
31-335-004	Pole Attachment Fees	$ 50,400	$ 50,400	$ -	**$ 30,000**	fees for utility attachments to poles	**$ 30,000**
31-371-000	CHARGES FOR ELECTRICITY	$ 2,200,000	$ 2,200,000	$ 2,290,700	**$ 2,261,626**	customer utility payments	**$ 2,261,626**
31-375-000	PENALTIES	$ 33,000	$ 33,000	$ 30,000	**$ 33,000**	penalties for late utility payments	**$ 33,000**
31-379-000	RECONNECTION FEES	$ 18,500	$ 18,500	$ 13,385	**$ 18,500**	fees for reconnection after disconnect	**$ 18,500**
31-399-000	FUND BALANCE APPROPRIATED	$ 85,407	$ 92,551	$ 92,551	**$ 80,493**	To fund capital outlay	**$ 71,613**
		$ 2,412,307	$ 2,419,451	$ 2,446,636	**$ 2,448,619**		**$ 2,439,915**

Fund: 31 - ELECTRIC EXPENDITURES		FY25 Adopted	FY25 Amended	FY25 Estimated	2025-2026 ORIGINAL PROPOSED	Notes/Justifications	2025-2026 FINAL PROPOSED
31-401-000	Electric Costs	$ 1,458,787	$ 1,458,787	$ 1,604,399	**$ 1,364,203**	SEPA Est = $36,000, NCEMPA Est = $1,328,203	**$ 1,364,203**
31-832-002	SALARIES & WAGES	$ 142,999	$ 148,719	$ 136,399	**$ 209,723**	4 FT positions (1 new position)	**$ 213,399**
31-832-003	SALARIES-OT	$ 11,100	$ 11,100	$ 9,260	**$ 11,100**	necessary OT for 24/7 utility operations	**$ 11,100**
31-832-004	PROFESSIONAL SERVICES	$ 5,000	$ 5,000	$ 2,500	**$ 5,000**	engineering services	**$ 5,000**
31-832-005	FICA TAX EXPENSE	$ 11,789	$ 12,227	$ 11,143	**$ 16,893**	7.65% of salary expense	**$ 17,174**
31-832-006	GROUP INSURANCE EXPENSE	$ 33,840	$ 33,840	$ 30,283	**$ 48,000**	Health & dental expense for 4 employees	**$ 39,024**
31-832-007	RETIREMENT EXPENSE	$ 20,958	$ 21,944	$ 19,810	**$ 31,538**	14.35% of salary expense	**$ 30,623**
31-832-008	401K CONTRIBUTION	$ 1,750	$ 1,750	$ 2,913	**$ 2,946**	2% of salary expense	**$ -**
31-832-011	PHONES & INTERNET	$ 1,100	$ 1,100	$ 1,003	**$ 1,100**	on call cell phone	**$ 1,100**
31-832-012	POSTAGE	$ 2,800	$ 2,800	$ 4,900	**$ 4,878**	Split in thirds with enterprise funds	**$ 4,878**
31-832-013	UTILITIES- STREET LIGHTS	$ 15,650	$ 15,650	$ 15,000	**$ 15,000**	all of the Town's street lights	**$ 15,000**
31-832-014	TRAVEL & EDUCATION	$ 5,000	$ 5,000	$ 7,500	**$ 5,500**	continuing education for lineman career development	**$ 5,500**
31-832-015	MAINT & REPAIR-BLDG & GROUNDS	$ -	$ -	$ 40	**$ -**		**$ -**
31-832-016	MAINT & REPAIR-EQUIPMENT	$ 5,800	$ 5,800	$ 3,000	**$ 5,800**	maint/repair to equipment	**$ 5,000**
31-832-017	MAINT & REPAIR-VEHICLES	$ 5,935	$ 5,935	$ 5,000	**$ 6,500**	maint to aging vehicles	**$ 6,500**
31-832-018	FUEL	$ 6,204	$ 6,204	$ 6,050	**$ 6,250**	Fuel for vehicles	**$ 6,250**
31-832-033	DEPT SUPPLIES & MATERIALS	$ 44,385	$ 44,385	$ 65,500	**$ 55,000**	Purchase of materials for distribution system	**$ 55,000**
31-832-036	UNIFORMS	$ 1,500	$ 1,500	$ 1,000	**$ 1,500**	safety clothing	**$ 1,500**
31-832-049	WORKER'S COMP DEDUCTIBLES	$ 3,396	$ 3,396	$ 5,065	**$ 5,065**	share of workers comp exp	**$ 8,041**
31-832-050	SOFTWARE SUBSCRIPTIONS				**$ 14,000**	Tyler UB implementation	**$ 14,000**
31-832-053	DUES & SUBSCRIPTIONS & FEES	$ 100	$ 100	$ -	**$ 4,285**	ElectriCities Dues	**$ 4,285**
31-832-054	UNEMPLOYMENT INSURANCE	$ 434	$ 434	$ 434	**$ 434**	share of unemployment exp	**$ 434**
31-832-061	ADMINISTRATIVE COSTS FOR SERVICES		$ 461,730	$ 461,730	**$ 384,966**	cost of administrative services provided	**$ 384,966**
31-832-063	MISC EXP - HURRICANE	$ 7,193	$ 7,193	$ -	**$ 7,000**	reimbursable storm related expenses	**$ 6,000**
31-832-074	CAPITAL OUTLAY	$ 85,407	$ 85,407	$ 25,000	**$ 150,000**	AMI, Digger Derrick Truck	**$ 150,000**
31-832-075	EQUIPMENT	$ 16,500	$ 16,500	$ 16,500	**$ 16,500**	equipment exp for electric distribution	**$ 16,500**
31-832-082	Loan Principal Vehicle Purchase	$ -	$ -	$ 8,320	**$ 8,750**	loan expense for vehicle purchased in FY24	**$ 8,750**
31-832-084	Loan Interest Vehicle Purchase	$ -	$ -	$ 3,548	**$ 1,688**	loan expense for vehicle purchased in FY24	**$ 1,688**
31-832-600	Contracted Services	$ 62,950	$ 62,950	$ 62,950	**$ 65,000**	contracted services for large jobs	**$ 64,000**
		$ 1,950,577	$ 2,419,451	$ 2,509,247	**$ 2,448,619**		**$ 2,439,915**
							$ (0)

WATER & SEWER REVENUE		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY26 Original Proposed	Notes/Justifications	FY26 RECOMMENDED
~~30-335-000~~	MISCELLANEOUS REVENUES	$ 2,500.00	$ 2,500.00	$ 2,500.00	**$ 2,500.00**	misc. sewer/water service work	**$ 2,500.00**
~~33-335-000~~	MISCELLANEOUS REVENUES	$ 500.00	$ 500.00	$ 500.00	**$ 3,000.00**	misc. sewer/water service work	**$ 3,000.00**
~~30-371-000~~	CHG UTILITIES-WATER	$ 560,288.00	$ 514,333.00	$ 540,574.00	**$ 567,603.00**	charges for utilities	**$ 567,603.00**
~~33-372-000~~	CHG Utilities - Sewer	$ 845,000.00	$ 912,110.00	$ 876,357.00	**$ 920,175.00**	charges for utilities	**$ 920,175.00**
~~33-335-001~~	Dock Pump-Out Tokens	$ 300.00	$ 300.00	$ 400.00	**$ 400.00**	pump out token for town docks	**$ 400.00**
~~33-374-001~~	Sewer Tap - Out of Town	$ 252.00	$ -	$ -	**$ 800.00**	fees for Pantego sewer tap	**$ 800.00**
~~30-373-000~~	TAPS & CONNECTIONS WATER	$ -	$ 450.00	$ 2,250.00	**$ 5,000.00**	water connection fees	**$ 5,000.00**
~~30-375-000~~	PENALTIES - WATER	$ 9,500.00	$ 8,751.00	$ 10,250.00	**$ 10,507.00**	fees for late payments	**$ 10,507.00**
~~33-375-000~~	PENALTIES - SEWER	$ 13,090.00	$ 16,505.00	$ 12,121.00	**$ 12,425.00**	penalties for late payment	**$ 12,425.00**
~~30-379-000~~	RECONNECTION FEES	$ -	$ -	$ -			
~~33-376-000~~	Development Fees	$ -	$ 2,391.00	$ -			
~~33-379-000~~	Reconnection Fees	$ 1,500.00	$ -	$ -			
~~33-399-001~~	FUND BALANCE APPROP	$ -	$ -	$ 7,771.62	**$ 108,379.00**	for capital outlay expenditures	**$ 157,369.00**
~~30-399-000~~	FUND BALANCE APPROP	$ -	$ -	$ 6,004.00			
		$ 1,432,930.00	**$ 1,457,840.00**	**$ 1,458,727.62**	**$ 1,630,789.00**		**$ 1,679,779.00**

~~WATER & SEWER EXPENDITURES~~		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY26 Original Proposed	Notes/Justifications	FY26 RECOMMENDED
~~30-810-002~~	SALARIES & WAGES	$ 124,616.00	$ 99,124.00	$ 113,988.00	**$ 251,057.00**	4 employees	**$ 263,758.00**
~~33-810-002~~	SALARIES & WAGES	$ 125,727.00	$ 156,237.00	$ 141,576.00			
~~30-810-003~~	SALARIES & WAGES - O.T.	$ 14,610.00	$ 11,706.00	$ 14,025.00	**$ 30,246.00**	required OT for 24/7 operations	**$ 30,246.00**
~~33-810-003~~	Salaries and Wages - O.T.	$ 11,700.00	$ 17,932.00	$ 16,400.00			
~~30-810-004~~	PROFESSIONAL SERVICES	$ 510.00	$ 600.00	$ -	**$ 2,500.00**	Outside services	**$ 2,500.00**
~~33-810-004~~	PROFESSIONAL SERVICES	$ 5,750.00	$ 30,510.00	$ 10,510.00	**$ 2,500.00**	Outside services	**$ 2,500.00**
~~30-810-005~~	FICA TAX EXPENSE	$ 10,315.00	$ 8,478.00	$ 9,500.00			**$ 19,413.00**
~~33-810-005~~	FICA Tax Expense	$ 9,806.00	$ 13,331.00	$ 12,034.00			
~~30-810-006~~	GROUP INSURANCE EXPENSE	$ 22,357.00	$ 15,408.00	$ 19,176.00	**$ 48,000.00**	group insurance expense for 4 employees	**$ 39,024.00**
~~33-810-006~~	GROUP INSURANCE EXPENSE	$ 22,457.00	$ 27,818.00	$ 25,944.00			
~~30-810-007~~	RETIREMENT EXPENSE	$ 14,428.00	$ 13,221.00	$ 16,890.00	**$ 20,183.00**	14.35% of salary expense for LGERS	**$ 37,850.00**
~~33-810-007~~	RETIREMENT EXPENSE	$ 15,761.00	$ 21,524.00	$ 21,394.00			
~~30-810-008~~	401K CONTRIBUTION	$ -	$ 2,608.00	$ 2,609.00	**$ 2,815.00**	2% of salary expense	**$ -**
~~33-810-008~~	401K CONTRIBUTION	$ 2,156.00	$ 2,569.00	$ 2,716.00			
~~30-810-011~~	PHONES & INTERNET	$ 2,405.00	$ 2,105.00	$ 2,105.00	**$ 2,220.00**	cell phone and internet service	**$ 2,220.00**
~~33-810-011~~	PHONES & INTERNET	$ 3,800.00	$ 3,500.00	$ 3,300.00	**$ 5,500.00**	Internet, ISP, cell phone	**$ 5,500.00**
~~30-810-012~~	Postage	$ -	$ 1,260.00	$ 1,260.00	**$ 9,757.00**	share of postage expense for utility billing	**$ 9,757.00**
~~33-810-012~~	POSTAGE	$ 100.00	$ 1,992.00	$ 1,400.00			
~~30-810-013~~	UTILITIES	$ 24,476.00	$ 16,000.00	$ 19,800.00	**$ 19,800.00**	utilities for WTP	**$ 19,800.00**
~~33-810-013~~	UTILITIES	$ 90,500.00	$ 61,000.00	$ 90,500.00	**$ 90,500.00**	Utility exp for WWTP	**$ 90,500.00**
~~30-810-014~~	TRAVEL & EDUCATION	$ 1,935.00	$ 1,085.00	$ 1,085.00			
~~33-810-014~~	TRAVEL AND SCHOOLS	$ 2,000.00	$ 1,000.00	$ 2,000.00	**$ 3,000.00**	Required Continuing Ed	**$ 3,000.00**
~~30-810-015~~	MAINT & REPAIR-BLDG & GROUNDS - WATE	$ 7,350.00	$ 7,000.00	$ 7,000.00	**$ 6,000.00**	repairs/maint for WT	**$ 6,000.00**
~~33-810-015~~	MAINT & REPAIR-BLDG GROUNDS - SEWER	$ 8,000.00	$ 8,000.00	$ 8,000.00	**$ 6,500.00**	repairs to WWTP	**$ 6,500.00**
~~30-810-016~~	MAINT & REPAIR-EQUIPMENT WATER	$ 4,600.00	$ 5,000.00	$ 5,750.00	**$ 5,000.00**	repairs to eqpt	**$ 5,000.00**
~~33-810-016~~	MAINT & REPAIR-EQUIPMENT SEWER	$ 52,178.00	$ 23,000.00	$ 42,000.00	**$ 33,148.00**	maintenance of eqpt used to operate WTP/WWTP	**$ 31,369.00**
~~30-810-017~~	MAINT & REPAIR-VEHICLES	$ 3,050.00	$ 3,050.00	$ 2,500.00			
~~33-810-017~~	MAINT & REPAIR-VEHICLES	$ 1,500.00	$ 4,500.00	$ 6,000.00	**$ 5,000.00**	repairs, oil changes, tires	**$ 5,000.00**
~~30-810-018~~	FUEL	$ 3,250.00	$ 4,000.00	$ 4,000.00			**$ 11,000.00**
~~33-810-018~~	FUEL	$ 9,869.80	$ 7,700.00	$ 7,700.00			
~~33-810-031~~	AUTOMOTIVE SUPPLIES	$ 150.00	$ -	$ -			
~~30-810-033~~	DEPT SUPPLIES & MATERIAL	$ 55,850.00	$ 60,450.00	$ 50,000.00	**$ 30,000.00**	Chemicals, pipes, etc	**$ 30,000.00**
~~33-810-033~~	DEPT SUPPLIES & MATERIALS	$ 31,830.20	$ 25,000.00	$ 21,028.62	**$ 20,000.00**	testing materials, pipes, valves, etc	**$ 20,000.00**
~~30-810-036~~	UNIFORMS	$ -	$ 200.00	$ 200.00			
~~33-810-036~~	UNIFORMS	$ 200.00	$ 200.00	$ 200.00	**$ 600.00**	safety clothing	**$ 600.00**
~~30-810-043~~	CONTRACTED SERVICES	$ 11,318.30	$ 6,000.00	$ 9,000.00	**$ 19,500.00**	Southern Corrosion	**$ 19,500.00**
~~33-810-043~~	CONTRACTED SERVICES - SEWER	$ 26,200.00	$ 20,000.00	$ 25,000.00	**$ 25,000.00**	Waypoint testing	**$ 25,000.00**
~~33-810-044~~	SLUDGE DISPOSAL	$ 15,000.00	$ 15,000.00	$ 12,760.00	**$ 15,000.00**	removal of sludge from drying beds	**$ 15,000.00**

~~30-810-049~~	WORKMAN'S COMP	$ 2,602.00	$ 2,500.00	$ 2,421.00	**$ 6,822.00**	share of workers comp insurance	**$ 9,601.00**
~~33-810-049~~	WORKMANS COMP	$ 2,400.00	$ 2,769.00	$ 2,671.00			
~~30-810-052~~	PERMITS & FEES	$ 1,250.00	$ 5,000.00	$ 5,000.00	**$ 5,000.00**	state permits	**$ 5,000.00**
~~33-810-052~~	PERMITS & FEES	$ 5,500.00	$ 26,776.00	$ 5,500.00	**$ 5,375.00**	state permits	**$ 5,375.00**
~~30-810-053~~	DUES & SUBSCRIPTIONS	$ 3,947.50	$ 1,915.00	$ 1,750.00	**$ 3,300.00**	NCDEQ, NCWOA, NCRWA	**$ 3,300.00**
~~33-810-053~~	DUES & SUBSCRIPTIONS & FEES	$ 1,450.00	$ 1,450.00	$ 1,550.00			
~~30-810-054~~	UNEMPLOYMENT	$ -	$ 511.00	$ 383.00			
~~33-810-054~~	Unemployment expense	$ 499.00	$ 500.00	$ 628.00	**$ 1,011.00**	share of unemployment expense	**$ 1,011.00**
~~30-810-059~~	Depreciation Expense	$ -	$ -	$ -			
~~33-810-059~~	Depreciation Expense	$ -	$ -	$ -			
~~30-810-061~~	ADMINISTRATIVE COSTS FOR SERVICES	$ 124,537.20	$ 124,537.00	$ 137,636.00	**$ 551,931.00**	cost of administrative services provided	**$ 551,931.00**
~~33-810-061~~	ADMINISTRATION COST FOR SERVICES	$ 199,259.00	$ 199,259.00	$ 220,217.00			
~~33-810-063~~	State Permit Requirements	$ 85,494.65	$ 89,803.00	$ 44,240.00	**$ 44,500.00**	activities required by state permits	**$ 44,500.00**
~~30-810-072~~	CAPITAL OUTLAY - WATER	$ 6,320.00	$ -	$ 3,123.65	**$ 85,000.00**	SCADA replacement, 2 flow meters	**$ 84,000.00**
~~33-810-072~~	CAPITAL OUTLAY PUMPS - SEWER	$ 24,000.00	$ 25,825.00	$ 24,000.00	**$ 24,000.00**	cost to maintain pumps	**$ 24,000.00**
~~33-810-074~~	CAPITAL OUTLAY - SEWER	$ 35,908.35	$ 80,104.00	$ 60,355.00	**$ 12,000.00**	sewer camera	**$ 12,000.00**
~~30-810-074~~	EQUIPMENT	$ 1,600.00	$ 2,000.00	$ 2,744.00	**$ 5,000.00**	eqpt for water utility operations	**$ 5,000.00**
~~33-810-075~~	EQUIPMENT	$ 5,000.00	$ 5,000.00	$ 5,000.00			
~~30-810-080~~	Town Match AIA Water	$ -	$ -	$ -			
~~33-810-081~~	Town Match AIA Sewer	$ -	$ -	$ -			
~~33-810-082~~	Loan Principal Vehicle Purchase	$ -	$ -	$ 12,800.00	**$ 13,370.00**	loan expense for vehicle purchased in FY24	**$ 13,370.00**
~~33-810-083~~	LOAN INTEREST WWTP	$ 11,982.00	$ 10,893.00	$ 9,804.00	**$ 8,715.00**	USDA loan expense	**$ 8,715.00**
~~33-810-084~~	Loan Interest Vehicle Purchase	$ -	$ -	$ 5,458.00	**$ 2,580.00**	loan expense for vehicle purchased in FY24	**$ 2,580.00**
~~30-810-085~~	EQUIPMENT RENTAL	$ 6,006.00	$ 6,706.00	$ 3,582.35			
~~30-810-086~~	WATER BOND PRINCIPAL-WTP	$ 53,000.00	$ 56,000.00	$ 59,000.00	**$ 61,500.00**	water bond expense	**$ 61,500.00**
~~30-810-087~~	WATER BOND INTEREST-WTP	$ 71,955.00	$ 69,570.00	$ 67,050.00	**$ 64,395.00**	water bond expense	**$ 64,395.00**
~~33-810-092~~	CAP RESERVE/LOAN PRINCIPAL - WWTP	$ 54,464.00	$ 54,464.00	$ 54,464.00	**$ 54,464.00**	USDA loan expense	**$ 54,464.00**
~~33-810-095~~	Sewer Reserve	$ -	$ (5,850.00)	$ -			
	Software Subscriptions				**$ 28,000.00**	Share of Tyler Technologies Utility Billing Software	**$ 28,000.00**
		$ 1,432,930.00	**$ 1,457,840.00**	**$ 1,458,727.62**	$ 1,630,789.00		**$ 1,679,779.00**

	2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	**2025-2026 Original Proposed**	**2025-2026 FINAL Proposed**
TOTAL REVENUES	$ 1,432,930.00	$ 1,457,840.00	$ 1,458,727.62	$ 1,630,789.00	**$ 1,679,779.00**
TOTAL EXPENDITURES	$ 1,432,930.00	$ 1,457,840.00	$ 1,458,727.62	$ 1,630,789.00	**$ 1,679,779.00**

This proposed budget consolidates the Water and Sewer Funds into a single enterprise fund.* ***New account numbers will be established.*

Fund: 32 - CEMETERY		FY25 Adopted Budget	Amended	Estimated	**FY26 Proposed**	Notes/Justifications
32-361-000	CEMETERY REVENUES	$ 4,000	$ 4,000	$ 7,000	**$ 4,000**	$250 per grave
32-361-001	CEMETERY MAINTENANCE	$ 2,000	$ 2,000	$ 1,000	**$ 2,000**	$100 per grave
32-361-002	CEMETERY REV-BURIAL PMTS	$ 250	$ 250	$ 150	**$ 250**	$10 per permit
			$ 6,250	$ 8,150	**$ 6,250**	

32-640-050	SOFTWARE SUBSCRIPTIONS				**$ 6,250**	Cemsites software
32-640-073	CAPITAL OUTLAY-OTHER IMPR'MENT	$ 6,250	$ 6,250	$ 5,000		
			$ 6,250	$ 5,000	**$ 6,250**	

Meeting Date: June 9, 2025 **NEW BUSINESS**

Agenda Item: Adopt Resolution to Apply for Final Public Beach and Coastal Waterfront Access Grant

Background Information:

The Town of Belhaven submitted a pre-application to the Public Beach and Coastal Waterfront Access Program through CAMA. The acquisition project was selected to submit a final application for consideration of funding in the late summer/early fall.

The final application requires a public hearing, also being held at the June 9th meeting, and adoption of a resolution to submit the application. The proposed resolution follows this worksheet.

Staff Recommendation:

Motion to adopt the resolution to submit the final application for the Public Beach and Coastal Waterfront Access Grant.

Cost of Implementation:

$0 to apply, $60,000 if awarded

Motion:________________________________2nd:___________________________________

Approved or Denied: ________________________________Date:______________________

TOWN OF
BELHAVEN
NORTH CAROLINA

RESOLUTION TO COMPLETE THE FINAL PUBLIC BEACH AND COASTAL WATERFRONT ACCESS GRANT FOR 312 EAST WATER STREET ACQUISITION PROJECT

WHEREAS, the total budget for the project is $600,000 and includes a 10% match from the local government; and

WHEREAS, the project entails the expansion of the Belhaven Harbor Park to provide pedestrian access to Pantego Creek to ensure that all residents of Belhaven and visitors to the community have free access to public waters; and

WHEREAS, the proposed project has been identified as a need in the CAMA Land Use Plan and the 2021 Reinvestment Strategy; and

WHEREAS, the date for submittal of the final application is July 31, 2025.

ADOPTED, this 9th day of June, 2025.

Town of Belhaven

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Ricky Credle, Mayor

ATTEST:

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Kimberly Scott, Town Clerk

Meeting Date: June 9, 2025 **NEW BUSINESS**

Agenda Item: **Approve and Adopt FY26 Fee Schedule**

Background Information:

Adoption of the fee schedule is part of the budget process.

Only one fee is proposed to change:

- Town Dock Fees: Increase from $1 per foot to $1.50 per foot

Staff Recommendation:

Adopt the FY26 Fee Schedule as presented.

Cost of Implementation:

Motion:____________________ 2nd:____________________

Approved or Denied: ____________________ Date:________________

FY2025-2026 Fees, Rates & Charges Schedule

Effective July 1, 2025 unless otherwise noted. Fees subject to change by Board of Aldermen

MISCELLANEOUS FEES

Returned Check/ACH Fee	$35

CODE ENFORCEMENT

Overgrown Lots & Mowing	Minimum $200 or $0.04/sq. ft. whichever is greater
Tree Limbs & Debris	$75 per load (see guidelines for sizes)

ZONING & BUILDING INSPECTIONS

	RESIDENTIAL	COMMERCIAL
Zoning Compliance Permits	$25	$75
Conditional/Special Use	$250	$300
Zoning Text Amendment	$200	$250
Rezoning Application	$250	$300
Variance Application	$250	$300
Appeal from Zoning Administrator	$300	$350
Annexations (Voluntary)	$200	$200

Residential & Commercial – New and Additions

	Heated	Unheated
Building & Insulation	$0.11/sq ft	$0.07/sq ft
Electrical	$0.05/sq ft	$0.04/sq ft
Plumbing	$0.05/sq ft	$0.04/sq ft
HVAC	$0.05/sq ft	
Homeowner Recovery Fee	$10 flat fee	

Other Construction & Building Permits

Mobile Homes

• Singlewides	$75	
• Doublewides	$100	
FEMA Setup (Flood Zone)	$25	in addition to regular permit

Other Construction & Building Permits Continued

House Raising	$150	
Insulation Only	$30	
Open Sheds	$30	
Temporary or Service Pole	$30	
Change of Service	$30	
Large Agricultural Buildings	$0.03/sq ft	Electrical Permit Only
Building & Fire Inspection Combined	$75	
Minimum Fee	$30	
Pool	$100	
Foundation Repair	$100	
Re-Inspection or Additional Inspections*	$30	
Signs	$100	

**RE-INSPECTION OR ADDITIONAL INSPECTIONS made necessary due to failure to comply with code requirements or the job not being ready when an inspection is requested will be charged a fee of $30 payable prior to the final inspection being made.*

MISCELLANEOUS FEES

PUBLIC BUILDING RENTALS

	RENTAL FEE	DEPOSIT
Charlie Smith Center	$300 per day	$150 refundable
Civic Center	$300 per day	$150 refundable
The Market	$10 per space	NA

CEMETERIES

Burial Permits	$10	
	Gravesite	Perpetual Care
Northside Cemetery	$250	$100
Community Cemetery	$250	$100
Odd Fellows	*Closed for New Burials	
Black Bottom	*Not owned or operated by the Town	

TOWN DOCKS

	PRICE PER FOOT	SERVICES
Belhaven Town Docks at Wynne's Gut	$1.50 per foot	$5 single 30 AMP hook up
		$5 pump out tokens
Cooperage Docks	Free	No Services Available

MONTHLY SERVICE FEES

SANITATION

RESIDENTIAL	RECEPTACLE	PICKUPS PER WEEK	MONTHLY RATE
In-Town	CART	1	$17
Out-of-Town	Cart	1	$18

SANITATION CONTINUED

COMMERCIAL		RECEPTACLE	DUMPSTER SIZE	PICKUPS PER WEEK	MONTHLY RATE
	C01	Cart		1	$17
	D10	Dumpster	2 yards	1	$41
	D11	Dumpster	4 yards	1	$68
	D02	Dumpster	4 yards	2	$117
	D12	Dumpster	6 yards	1	$98
	D03	Dumpster	6 yards	2	$172
	D14	Dumpster	8 yards	1	$129
	D04	Dumpster	8 yards	2	$226

UTILITIES

SECURITY DEPOSITS

Electric Only Good Credit Rating	$100
Electric Only Bad Credit Rating	$300
Electric/Water/Sewer Good Credit Rating	$150
Electric/Water/Sewer Bad Credit Rating	$350

Commercial Account Deposits will be the average of the previous 3 months of service for the service address.

NON-PAYMENT PENALTIES FOR ALL UTILITIES

Late Fee	5% of balance due
Delinquency/Non-Payment	$25

WATER

	Gallons		Charge Per 1,000 Gallons	Minimum & Additional Charges
Minimum Bill	From	To		$33
	0	1,000		
Per 1,000 Gallons Over Minimum	Over 1,000		$8.085	

SEWER

RESIDENTIAL	Gallons		Charge Per 1,000 Gallons	Minimum & Additional Charges
Minimum Bill	From	To		$41.50
	0	1,000		
Per 1,000 Gallons Over Minimum	Over 1,000		$10.10	
Grinder Pump				$54

COMMERCIAL (In-Town)	Gallons		Charge Per 1,000 Gallons	Minimum & Additional Charges
Minimum Bill	From	To		$54
	0	1,000		
Per 1,000 Gallons Over Minimum	Over 1,000		$19.90	

COMMERCIAL (Out-of-Town)	Gallons		Charge Per 1,000 Gallons	Minimum & Additional Charges
Minimum Bill	From	To		$54
	0	1,000		
Per 1,000 Gallons Over Minimum	Over 1,000		$39.85	

WATER & SEWER SERVICE FEES

Service Calls	$100
Service Calls – Out of Town	$125
Meter Inspection	$50*
Meter Re-read	$20*
Labor	$40 per person, per hour

**see Town Utility Policy for information specific to these fees.*

Any service call to a water or sewer location due to the customer's inappropriate use (i.e. excessive grease, which can cause damage to grinder pumps and other equipment) will be charged a minimum of $100 per response.

Customer shall be responsible for the cost of all repairs caused by the customer's inappropriate use or abuse of the systems as determined by Town Water & Sewer personnel and the Town Manager.

WATER/SEWER TAP FEES

Water		$800
Sewer	Non-pressurized	$800
	Pressurized	$1,020

The above are basic tap fees and do not include the cost of extending a water or sewer line under roads, railroads, or other restricting obstacles requiring boring or other activities which may require outside contractors to complete. Customer will pay the actual cost of installation over the basic tap including reasonable cost for Town personnel and equipment as determined by the Town Manager. Customer may retain his/her own contractor for these activities as long as it is performed under the supervision of and in accordance with specifications of the Town of Belhaven Water and Sewer personnel.

Tap fee for a pressurized sewer line is the basic tap into the main line with a tap hookup at the edge of the right of way adjacent to customer's property. This does not include the required grinder pump or installation thereof. If customer wishes the Town to assume responsibility for maintenance of the grinder pump, customer will install the grinder pump according to brand, model and other specifications of Town Water and Sewer personnel and customer further agrees to pay the monthly grinder pump service fee in effect for this service.

SEWER SERVICES TO BE FURNISHED

Out of Town Residential	$3,540
Out of Town Commercial	$3,540

Based on the minimum per home flow set by the State of North Carolina of 240 gallons per day for a two-bedroom house at $14.75 per gallon. Accordingly, this fee shall be increased by $1,770 for each bedroom over the minimum of two.

The commercial rate is based on the minimum expected flow by the State of North Carolina for commercial properties of 240 gallons per day. This assumes a standard three-quarter inch tap for the commercial location. Services to be Furnished Fees for commercial locations requesting larger taps shall be based on the estimated expected flow per day times the per gallon rate of $14.75. Commercial flows may be subject to special requirements such as pre-treatment or grease traps as specified by the Town Water and Sewer personnel and approved by the Town Manager.

Services to be Furnished Fees shall expire 36 months after the payment of the fee is service to the location has not been obtained and regular monthly service fees are not being paid. NO REFUNDS OF SERVICES TO BE FURNISHED FEES SHALL BE ISSUED AS A RESULT OF THIS REQUIREMENT TO OBTAIN MONTHLY SERVICE.

These fees and rates are necessary to attain an adequate gross margin on water and sewer services to cover overhead and other operating expenses and the capital investment of the Town of Belhaven in its water and sewer physical plants and infrastructure.

ELECTRIC

Type of Service	Customer Charge (minimum)	Energy Cost Per kWh	Supply Power Adjustment Per kWh	Demand Per kW
Residential Single Phase E01	$13.00	$0.1225	$0.00607	
Residential Three Phase E09	$51.10	$0.1225	$0.00607	
Small General Service Single Phase – No Demand E02	$15.00	$0.19 First 750 kWh $0.11 Over 750 kWh	$0.00607	
Small General Service Multiphase – No Demand E03	$42.00	$0.19 First 750 kWh $0.11 Over 750 kWh	$0.00607	
Medium General Service – Single or Three Phase E06	$50.00	$0.0956	$0.00607	$9.50
Medium General Service – Single or Three Phase D06	$50.00	$0.0956	$0.00607	$9.50
Large General Service – Single or Three Phase E05	Commercial $250 Industrial $350	$0.07399	$0.00607	$21.00
Large General Service – Single or Three Phase D07	Commercial $250 Industrial $350	$0.07399	$0.00607	$21.00

ADDITIONAL ELECTRIC UTILITY FEES

Security Light/Area Light Installation	$200
Security Light/Area Light Monthly Charge	$17
Utility Reconnection Fee	$25 $100 weekend or holiday
Electric Service Calls	$100
Labor	$40 per person, per hour
Meter Inspection	$50*
Meter Re-Read	$20*

PROPOSED June 9, 2025

Meeting Date: June 9, 2025 **NEW BUSINESS**

Agenda Item: **Approve Cost of Living Adjustment**

Background Information:

The recommended budget includes a $2,500 cost of living adjustment for all full time employees. To keep this increase fair and equitable, it is recommended that probationary employees receive the increase at the end of their probation period in addition to the probationary increase in the personnel policy. The proposed COLA for part-time employees is $1,000.

Staff Recommendation:

Motion to approve the proposed COLA for full time employees and part-time effective July 1, with the exception of probationary employees who will receive the COLA at the completion of probation.

Cost of Implementation:

Included in the proposed FY26 budget

Motion:____________________ 2nd:____________________

Approved or Denied: ____________________ Date:______________