

TOWN OF ORIENTAL
INTERIM BUDGET ORDINANCE
July 1, 2026- September 30, 2026

BE IT ORDAINED by the Board of Commissioners of the Town of Oriental, North Carolina:

SECTION 1: APPROPRIATIONS. The following amounts are hereby appropriated for the operation of the Oriental Government and its activities for the interim period beginning July 1, 2026 and ending on September 30, 2026 in accordance with the following schedules:

SCHEDULE A. GENERAL FUND

Administrative Department	\$ 168,558.75
Police Department	46,451.81
Public Works Department	65,231.29
Sanitation	37,000.00
Non-Powell Transportation/Streets	6,800.00
Special Appropriations	<u>12,322.00</u>

TOTAL GENERAL FUND APPROPRIATIONS \$ 336,363.85

SCHEDULE B. WATER FUND

Administrative Department	\$ 54,944.91
Distribution & Water Plant	\$ <u>69,287.00</u>

TOTAL WATER FUND APPROPRIATIONS \$ 124,231.91

SECTION 2. REVENUES. It is estimated that the following revenues will be available during the interim period beginning July 1, 2026 and ending September 30, 2026 to meet the foregoing appropriations.

SCHEDULE A. GENERAL FUND

G/F Appropriated	\$336,363.85
TOTAL GENERAL FUND	\$336,363.85
ESTIMATED REVENUES	

SCHEDULE B. WATER FUND

Water Fund Balance Appropriated	\$34,878.07
General Fund Loan to Water Fund	\$89,353.84

TOTAL WATER FUND ESTIMATED REVENUES \$ 124,231.91

SECTION 4. TRANSFERS. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions that she may transfer amounts up to \$2,500 between departments within the same fund. She must make an official report on such transfers at the next regular meeting of the Board of Commissioners.

SECTION 5. DISTRIBUTION. Copies of this ordinance shall be furnished to the Finance Officer of the Town of Oriental, to be kept on file by her for her direction in the disbursement of funds.

Adopted this 25th day of June, 2026.

Mayor

Town Manager, Clerk to the Board

**Town of Oriental
Interim Budget Summary
July - September 2026**

REVENUE-ALL FUNDS

General Fund-Fund Balance Appropriated	\$336,363.85
Water Fund-Fund Balance Appropriated	<u>\$124,231.91</u>
Total Projected Revenues	<u><u>\$460,595.76</u></u>

The following amounts are hereby appropriated for the indicated funds for the three month period ending September 30, 2026.

APPROPRIATIONS - ALL FUNDS

General Fund Appropriations

Administration Appropriations	\$168,558.75
Police Appropriations	\$46,451.81
Public Works Appropriations	\$65,231.29
Sanitation Appropriations	\$37,000.00
Non-Powell Streets and Lights Appropriations	\$6,800.00
Special Appropriations	<u>\$12,322.00</u>

Total General Fund Appropriations **\$336,363.85**

Water Fund Appropriations

Administration	\$54,944.91
Operations	\$69,287.00
Purchased water	<u>\$0.00</u>

Total Water & Sewer Fund Appropriations **\$124,231.91**

Total Appropriations **\$460,595.76**

The Budget Officer is hereby authorized to move appropriations and funds as follows:

Appropriations may be moved between line items within a department without limitation except that salaries and/or benefits may not be changed.

Appropriations of less than \$2,500 may be moved between departments without prior board approval, but must be reported at the next board meeting after the funds are moved.

Copies of this interim budget shall be supplied to the Clerk, the City Council, the Budget Officer and the Finance Officer for their use in directing the disbursement of funds.

Town of Oriental
Interim Budget Summary
July - September 2026

NOTE TO PREPARER: The appropriations may only be used to pay salaries, debt service payments, and the usual ordinary expenses of the local government, consistent with G.S. 159-16.

Statutory Calculation of Fund Balance Available for Appropriation At June 30
Restricted - Stabilization by State Statute

Town of Oriental

6/30/2011 and Later

Calculation

Fund Balance Available for Appropriation - G.S. §159-8(a)

	Total	Without Including Restricted Cash
Unrestricted Cash and Investments	\$ 1,146,308	\$ 1,146,308
Restricted cash and investments (This would normally include Powell Bill, Bond Proceeds, consolidated funds such as capital reserve funds or tax revaluation funds)	519,603	
Liabilities excluding those to be paid from restricted cash	16,945	16,945
Liabilities to be paid from restricted cash not included above	---	
Encumbrances at June 30 (listed in the notes).....	1,608	1,608
Deferred or Unearned Revenues Arising from Cash Receipts ...	60,225	60,225
✓ Fund Balance Available for Appropriation	\$ 1,587,133	\$ 1,067,530

Total Fund Balance (From Audited Financial Statements)	1,313,727
Total Restricted by State Statute.....	\$ (273,406)

Restricted by State Statute Presented on Financial Statements

Less Non Spendable - Inventory	2,500,871
Non Spendable - Prepaids	82,911
Other Non Spendable amounts	---
✓ Restricted - Stabilization by State Statute (LGC calculation)	\$ (2,857,188)

Restricted - Stabilization by State Statute (From Audited Financial Sta	\$ 96,947
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Restricted - Stabilization by State Statute overstated by \$ 2,954,135

Analysis

Expenditures - General Fund

	Total	Without Including Consolidated Fund:
Total Expenditures - General Fund	\$ 1,463,424	\$ 1,463,424
<u>Adjustments</u>		
Transfers Out	---	---
Issuance of Capital Leases & Installment Purchases	---	---
Total Expenditures (As Adjusted)	\$ 1,463,424	\$ 1,463,424
✓ Fund Balance Available as % of Expenditures	108.45 %	72.95 %

Counties and Municipalities may use this link to compare current information with their performance in prior fiscal years or with the ratios of their peer group.

[North Carolina County and Municipal Financial Information](#)

Prepared By:	On Date:
<i>Diane Miller</i>	Jun 19, 2026

GF Expenses INTERIM

52300	Police Chief-FICA	\$5,355.98	\$1,053.00	\$2,703.11	\$3,878.00
52310	Police Officer FICA	\$4,314.00	\$910.00	\$2,930.54	\$2,930.54
52400	Police Officer A-Health Ins	\$10,674.00	\$2,400.00	\$0.00	\$0.00
52405	Police Chief Health Ins	\$18,578.00	\$5,048.00	\$13,482.68	\$13,488.00
52410	Police Officer Retirement LEO addition	\$6,320.60	\$4,200.00	\$11,542.73	\$14,311.40
52810	police computer maint	\$500.00		\$500.00	\$500.00
52820	computer software	\$2,500.00		\$2,258.48	\$2,500.00
53110	Police training	\$1,000.00		\$400.00	\$400.00
53120	Police meals	\$300.00			\$100.00
53200	Advertising	\$75.00			
53500	Police office equipment	\$250.00		\$23.99	\$250.00
53600	Police office supplies	\$150.00		\$146.08	\$150.00
53700	Police Community Outreach	\$500.00			
54000	Police Other	\$1,000.00	\$500.00	\$750.00	\$750.00
55100	Police Phone	\$650.00	\$200.00	\$650.00	\$650.00
55110	Police phone mobile	\$1,515.00	\$500.00	\$1,064.84	\$1,460.00
55200	Police Postage	\$25.00			\$25.00
57000	Police Capital RESERVE	\$5,000.00			\$5,024.00
58100	Police Chief Salary	\$70,012.80	\$16,375.00	\$16,364.61	\$20,802.14
58200	Police Officer Salary	\$56,399.20	\$11,625.00	\$54,439.50	\$55,797.10
58400	Police salary over budgeted	\$5,000.00	\$275.00	\$4,438.96	\$7,000.00
58700	Police Chief-401K	\$11,972.00	\$693.22	\$1,756.18	\$2,535.00
58710	Officer 401K	\$9,644.00	\$600.00	\$1,832.96	\$1,862.00
59410	Ammunition & Expendables	\$500.00		\$225.00	\$500.00
59430	Police Computer	\$300.00		\$300.00	\$300.00
59450	Surveillance/electronics	\$2,073.00	\$2,072.59	\$2,132.49	\$2,200.00
59540	Police Equipmt Maint	\$750.00		\$424.03	\$430.00
59600	Police Uniforms	\$2,000.00		\$500.00	\$500.00
59560	Police Advert				
59620	Police Subsc/Dues	\$500.00		\$400.00	\$400.00
59720	Police data card	\$950.00		\$658.27	\$950.00
60600	Police Gas	\$7,000.00		\$3,285.49	\$5,000.00
60770	2020 Explorer Maint	\$500.00		\$233.98	\$250.00
60771	2020 Explorer Repair	\$1,000.00		\$720.00	\$720.00
60772	Police Repairs 2018 Explorer	\$1,000.00			\$700.00
60773	Police Vehicle Maint 2018 Explorer	\$750.00		\$175.98	\$500.00
	grant- equipment				
				25-26 YTD	25-26 proposed
		\$229,058.58	\$46,451.81	\$124,339.90	\$146,863.18
52300	PW FICA Tax Expense	\$15,701.96	\$3,450.00	\$12,392.40	\$13,368.25
52400	PW Health/Dental	\$60,315.00	\$14,156.29	\$29,689.00	\$29,689.00
52410	PW Retirement	\$30,994.00	\$6,400.00	\$23,246.14	\$22,389.03
53600	Maint/Repair Supplies				
53610	Janitorial				
54000	PW Other	\$2,000.00		\$716.36	\$1,800.00
55110	Telephone allowance+mobile	\$2,000.00	\$500.00	\$1,296.00	\$1,296.00
56100	General Maintenance and Repair	\$2,500.00	\$50.00	\$2,092.10	\$2,300.00
56330	EQUIPMENT RENTAL	\$1,800.00	\$350.00	\$1,800.00	\$1,800.00
57000	Capital Reserve- PW				
59600	Public Works Uniforms	\$1,600.00		\$851.73	\$1,600.00
60100	Public Works Salaries	\$123,086.08	\$30,000.00	\$104,145.95	\$110,466.00
60140	Mowing contract	\$10,000.00	\$3,100.00	\$5,960.00	\$10,000.00
60500	Drainage Maintenance	\$11,180.00		\$10,947.80	\$18,454.38
60510	Contractor Service	\$5,000.00	\$1,300.00	\$8,410.00	\$11,000.00
60600	Fuel	\$6,000.00		\$6,019.66	\$9,500.00
60700	Vehicle Repair & Maint	\$810.00		\$361.18	\$750.00
60710	2014 Truck Maint	\$350.00	\$300.00	\$21.98	\$350.00
60711	2014 truck repair	\$550.00		\$475.98	\$550.00
60720	2005 f350 maint	\$500.00			\$500.00
60721	2005 f350 repair	\$350.00			\$350.00
60732	2020 f550 maint	\$300.00			\$300.00
60733	2020 F550 repair	\$150.00			\$150.00
60734	2024 F-150 Maint and repair	\$1,000.00		\$16.85	\$975.00
60740	gator maint	\$150.00		\$88.93	\$150.00

GF Expenses INTERIM

80300	Covid Police Sal and Bene				
80400	Covid Admin Sala				
80500	Covid PW Sal and Bene				
80600	Covid IT				
80700	Covid Legal				
81000	NC Com Foun - AED purch/train				
81100	USDA Grant Hodges St				
81105	Library contribution				
81200	Neuse Beach Drain project				
		\$420,620.00	\$12,322.00	\$50,206.41	\$138,177.00
		\$1,740,026.00	\$336,363.85	\$1,147,960.87	\$1,340,254.00
		\$1,740,026.00	\$336,363.85		\$1,343,061.00
		\$0.00	\$0.00		

Powell \$306,000.00
 HWAC savings approp \$50,600.00
 Tourism savings approp \$39,255.00 coming from savings
 Parks and Rec savings approp \$1,940.00

\$1,740,026.00 \$0.00 \$.16/\$100

not budgeted
land behind WTP
pickleball
P&R master plan
new health costs

General Fund	prop tax - DMV		INTERIM
		26,273,663.00	
REVENUES			
30100	Current Yr Property Tx		
30110	Current year DMV Tax		
30200	Prior Yr Property Tx		
30300	Interest on Property Tx		
30310	cc conven fee		
30410	Tennis Court Grant/donations		
30420	Beach donations		
30600	Parks and Rec donations		
30620	HWAC donations		
30700	NC Sales Tax Refund	1,833,000	
31000	Sales and Use Tax	1,000,000	
31500	Fed & State Gas Refund	1,187,500	
31600	Solid Waste Disp Tax	1,000,000	
32100	Franchise Tax-Elect,Phon	1,124,000	
32200	Beer & Wine Tax	1,000,000	
32600	Occupancy Tax-Heads on Beds	1,000,000	
32700	OCC Tax- WFE	1,000,000	
	OCC tax- parks and rec	1,000,000	
32710	Watercraft rack rental	1,000,000	
32800	Solid Waste Fees	1,000,000	
32810	Recycling	1,000,000	
33000	NCORR grant reimbursement		
33200	Powell Bill Allocation		
33500	Dog Park Registration	1,000,000	
33700	Tree Board Donations		
33710	Tree Board Donations Approp		
34000	G/F Interest Income	1,000,000	
34010	WalMart Donation		
34020	Mowing Income		
34100	Powell Bill Interest Income	1,000,000	
34101	NCCMT HWAC Interest	1,000,000	
34102	NCCMT Tourism Interest	1,000,000	
35200	G/F Admin Fee fr W&S		
35300	G/F Other Income	1,000,000	
35310	Other Income-Reimburs (Ins)		
35320	FEMA reimbursements		
35350	Police Other income		
35360	Police Tickets	1,000,000	
35370	Police Reports	1,000,000	
35400	Zoning & Permit Fees	1,000,000	
35600	Whittaker Creek Match		
35900	Powell Funds Approp	1,000,000	
36100	Tourism (Heads) Approp	1,000,000	
36200	OCC WFE Appropriated	1,000,000	
	P&R appropriated	1,000,000	
36300	CAMA grant- restrooms		
36310	CAMA grant-pumpout		
36500	W Creek Match		
37000	COVID CARES reimbursement		
37100	NC Community Found Grant		
35710	Town Hall Loan		
36000	G/F Bal.Appropriated	\$24,500.00	\$336,363.85
36400	Duke PEV	1,000,000	
38000	GCC Police Grant		
39000	ARPA reimbursement		
	USDA Hodges St		
Total Revenue		\$1,740,026	\$336,363.85
budgeted		0.00	\$0

GF Approp- Parks and Rec Master
 GF Approp- tree removal at WTP

26-27 proposed interim 3 mos

50-30-31500 WF Appropriated \$34,878.07
50-30-31600 LOAN GF to WF \$89,353.84

50-30-10910	Restricted reserve-PFAS		
50-30-30100	Water Collections	\$378,000.00	
50-30-30110	Late Fees	\$7,350.00	
	Re-Read Fee	\$10.00	
50-30-30140	reconnect fee	\$6,000.00	
	Water Impact Fee		
	Transfer from ARPA fund		
50-30-30150	paper billing fees	\$2,750.00	
50-30-30300	Water Service Fee (dep+install)	\$5,000.00	
50-30-30310	water bill svc fee (CC conv fee)	\$4,500.00	
50-30-30400	Water Tap Fee	\$7,000.00	
	Irrigation Meter Fee	\$450.00	
50-30-30600	Water Interest Rev	\$2,000.00	
50-30-30700	NC Sales Tax Refund	\$7,500.00	
50-30-31000	Water Other Income	\$500.00	
50-30-31100	Water Billing Fee (BRMSD)	\$14,000.00	
	Town Water Use		
	Water Fund Appropriate		
	Depreciation fund approp		
	ARP Infrastructure		
	Total Revenues	\$435,060.00	\$124,231.91

26-27 proposed INTERIM

50-50-50500	Depreciation	\$25,000.00	
50-50-51410	Internet	\$2,340.00	\$350.00
50-50-51600	Printing & Forms	\$1,800.00	\$493.07
50-50-52100	Manager Salary	\$11,500.00	\$1,297.50
50-50-52150	Admin by contract-Finance		
50-50-52200	Admin Salary	\$44,131.36	\$10,866.99
50-50-52400	HEALTH INSURANCE		
50-50-52410	Retirement Expense		
50-50-52610	Meter Reading Contract	\$13,000.00	\$3,309.35
50-50-52620	Professional Fees	\$1,000.00	
50-50-52700	Legal fees		
50-5052810	Computer Maintenance	\$150.00	
50-50-52820	Software Maint.	\$5,500.00	\$1,500.00
50-50-53100	Meetings & Conv.		\$500.00
50-50-53130	Travel/Lodging	\$500.00	
50-50-53200	Advertising		
50-50-53400	Cert/Licensure/Ed	\$3,000.00	\$3,000.00
50-50-53410	Plant licenses/Permits	\$2,500.00	\$2,500.00
50-50-53450	Water Svc Fee Exp	\$3,900.00	\$975.00
50-50-53800	NC Sales Tax Exp	\$5,000.00	\$1,500.00
50-50-53820	County Sales Tax	\$2,500.00	\$745.00
50-50-54000	PW Other	\$15,580.32	

50-50-55100	Telephone (land line)		
50-50-55110	phone- Drew,		
50-50-55120	Telephone (Josh Cell)	\$226.00	
50-50-55130	phone-Jerry	\$432.00	
50-50-55140	Daniel-Phone	\$432.00	
50-50-55200	Postage	\$250.00	
50-50-55210	Postage-Water Bills	\$5,750.00	\$1,764.00
50-50-55500	Worker's Comp	\$2,500.00	\$2,500.00
50-50-55600	Auto Insurance	\$200.00	\$200.00
50-50-55800	Real & Personal Liability	\$9,500.00	\$9,200.00
50-50-56100	Gen Repair and Maint		
50-50-60100	PW Salaries	\$69,688.00	\$14,244.00
	Total Administration	\$226,379.68	\$54,944.91

50-60-52500	Ammonia	\$2,900.00	\$1,265.00
50-60-52600	Chlorine	\$16,000.00	\$3,880.00
50-60-52610	Dechlor	\$3,500.00	\$632.00
50-60-52700	Salt	\$57,000.00	\$11,601.00
50-60-53400	Water Tap Expense	\$15,000.00	\$10,250.00
50-60-53500	Office Expense	\$250.00	
50-60-53600	Supplies	\$400.00	
50-60-53610	Janitorial Supplies	\$100.00	
50-60-54000	Misc Exp	\$4,040.32	\$400.00
50-60-55000	ORC by Contract		
50-60-55500	Water Purchase		
50-60-56000	Water Repair/Maint-Plant	\$2,500.00	\$200.00
50-60-56010	Water Repair/Maint-Structure	\$2,000.00	\$635.00
50-60-56020	Water Repair/Maint- Equipment	\$5,000.00	\$804.00
50-60-56030	Water Repair/Maint. System	\$8,000.00	\$210.00
50-60-56200	Utilities	\$23,000.00	\$5,200.00
50-60-56300	Supplies for Inventory	\$3,500.00	\$2,000.00
50-60-56330	Eq Rental	\$250.00	
50-60-56500	Preventive Maint	\$4,400.00	\$2,500.00
50-60-57000	New Water Meters	\$7,460.00	
50-60-57500	Envirochem testing	\$18,360.00	\$3,700.00
50-60-58000	Plant testing supply	\$8,750.00	\$1,650.00
50-60-58600	Water Tank Maint.	\$24,110.00	\$24,110.00
50-60-60600	Fuel	\$400.00	\$250.00
50-60-61100	Safety Eq/Gear	\$1,760.00	
50-60-61505	Capital Reserve		
50-60-61500	Capital Projects		
50-60-62100	Solid Waste Rental		
	Total Distribution	\$208,680.32	\$69,287.00
	Total Expenses	\$435,060.00	\$124,231.91



Town of Oriental

Proposed Annual Budget

Fiscal Year 2026-2027

To: Mayor Sally Belangia
Board of Commissioners

From: Diane H. Miller, Manager and Budget Officer

Date: May 28, 2026, (REVISED June 22, 2026)

Re: Budget Message 2026-2027

As the fiscal budget allows our citizenry to transparently view the fiscally responsible use of their tax money, I have respectfully submitted a budget to the Board for their consideration and further adoption of a Budget Ordinance for FY 2026-2027 in time for a public hearing scheduled for June 9, 2026. Discussion of fees covering services extended the discussions, adjusting for inflation, rearrangement of priorities, and potential issues with the revaluation put into place, then removed by the General Assembly, then reinstated by the General Assembly as late as May 6, 2026, with a balanced budget due on June 1. The discussion involving whether the revaluation would or would not be counted required the Board to look through parallel calculations on both the old values and the new, complicating the process unnecessarily for too long a period. They, however, put the hard work in, and came out with a fiscally responsible budget on a tax rate that is slightly above revenue neutral, once accounting for the potential of additional appeals on values and additional exemptions.

How money is handled and accounted for throughout the year is dictated by GAAP (Generally Accepted Accounting Principles) and GASB (Governmental Accounting Standards Board) plus monitored by our auditor and ultimately reported annually to the LGC (Local Government Commission). Two distinct funds, General Fund & Water Fund, must have separate reserves, be balanced and accounted for individually, but are worked from a central depository and are in this budget as presented.

The balanced budget has been produced in accordance with the North Carolina Local Government Budget and Fiscal Control Act, and was resolved and will be presented in its final form to the Board at the June 9, 2026 regular Town Board Meeting. We were able to produce a balanced budget within the original time constraints. At the time of publishing public notice, a copy was filed with the Office of the Clerk at Town Hall where it has been and shall remain available for public inspection until the required Budget Ordinance is adopted to take effect July 1, 2026.

The Town of Oriental was faced with flat revenue projections from the League of Municipalities again for the upcoming fiscal year, moderated by local trends in the submitted budget. (We always say Oriental is unique- and the budget is no different- we have different circumstances, which require us to adjust official

predication by our local trends.) We usually use the School of Government (SOG) as a steadfast guide. As expected last year, our projections were still outpaced. The addition of over \$5M of real property added to our inventory assisted in the relief. We will not be allowed to count those added since 2026 January due to the language of the moratorium. We are still adding new single family residences and losing previously vacant lots at a pace not seen since the 1980s-1990s development booms, but gradually slowing. Again, in the Manager's opinion, the proposed budget is a maintenance budget. This budget does not have any room for catastrophic failure of equipment.

The Town also began a \$5.4 Million Water System Rehabilitation. Our new permit for discharge has been adjusted to allow for equipment not previously present on the permit, but present in reality, so the NC Dept of Environmental Quality adjusted for that allowance and we are now routinely in compliance.

At the retreat in March of 2026, all volunteer Boards brought their requests for the upcoming year to the Town Board and discussed projects accomplished and proposed. Most of those requests are included in the budget. All three Boards with reserves will be dipping into those to pay for all their requests.

This year, the Board is continuing to direct our energy and funding toward maintaining facilities we have. This is where the Board took the budget prepared by the Manager in her capacity as Budget Officer, and adjusted it for priority items. We have an application in for a BUILD grant that will re-set the seawall, sidewalk, dock, and street on Hodges Street, should that be granted. Without grant funding, that project is outside of our capacity, and truly an important one for the whole town.

We have completed several stages of our Water Treatment Plant (WTP) renovations. The replacement of valves that will allow us to shut off sections of town in the case of catastrophic failure, instead of the WHOLE Town will begin shortly as we await materials. The Booster Station, designed to boost pressure and flow to the White Farm area is at 90% completion in design. The Water Treatment Plant renovations are still in design, and a \$1,052,000 State Revolving Fund (SRF) LOAN has been approved, should we exceed the \$5.4M grant awarded.

The Board was specifically careful to not allocate anything of operating costs from the General Fund unrestricted unreserved into the operating budget due to the fact that we have no idea what the process might be with FEMA if hit by another storm. The need for a substantial reserve is even more important. We did receive another \$106,000 from FEMA for Hurricane Florence after a long, hard fight.

The economy always drives the cost of retaining and recruiting capable personnel and the rates have been set accordingly, with the restoration of one full-time person back into the Public Works Department. The Board has chosen to continue our contracted mowing services and water meter reading to cost effectively continue those services.

I firmly believe that we are blessed with a dedicated staff and volunteer Boards that truly care about the citizenry and do everything in their power to make things work, and accomplish the desires of the Town. As such, the pay and benefits packages for employees are mostly comparable with others across the State with populations less than 2,500. Public Works will now operate with four (4 FTE), once the open position is filled, including a working supervisor who is also the ORC of the Water Plant.

Our tax rate is set at \$.23/\$100, a one cent increase from \$.22/\$100, meaning valuation to taxes is about \$20/ \$100,000 value. It is understood that Pamlico County's property rates are beyond our control and may affect our residents if that governing body chooses to raise them or not reduce closer to revenue neutral. The Board chose to fund capital reserve for Police as their oldest vehicle is a 2018. In addition, Bay River Metropolitan Sewer District rates are outside our control; we simply provide the billing service and it is a pass through - what we collect, we forward, less a fee for the service of collecting, to Bay River. We have seen the approved Bay River fee schedule, and revisions are mostly at the larger usage levels, with residents using less than 5,000 gallons/month seeing a \$.25/1,000 increase. Public Hearing for the Bay River budget was held June 4, 2026. Pamlico County has set their Public Hearing for June 30.

The Board and staff feel that the need to not increase the burden on its citizens is significant, therefore, **NO INCREASES** to the Fee Schedule have been proposed: Water, trash, recycling, development fees, etc.

Green Waste disposal (yard waste) is still covered by the general fund, as the Town Board agrees that the removal of such results in unintended and worthy good results, including reduced burning, and decreased vegetation overgrowth and dumping in drainage paths. This is now the ONLY portion of the sanitation fund currently covered by the GF, the trash and recycling are just about at break even as an enterprise fund.

We currently retain approximately 72% of our operating budget as of the last audit. Budgets as small as ours are recommended to reserve at least to 50% in case of catastrophic system failure or weather emergency and repair. With the additional uncertainties of FEMA's reaction and position to be of assistance, that number may need to be higher.

Budget Overview

The budget being presented for your consideration is balanced in accordance with N.C.G.S. §159-8. The proposed operating budgets for our major funds are:

General Fund	\$ 1,743,898.00
Water Fund	\$ 435,060.00
Combined 2026-2027 Operating Budget	\$ 2,178,958.00

This budget is based solely on property, Occupancy, and Sales and Use Taxes. The General Fund budget was derived and balanced with no increase to the tax rate. The Water Fund is balanced with increases to highest user water rates, mostly due to increases in chemicals used to disinfect and test the water as required. (N.C.G.S §143.355.4) The total budget has increased by \$403,644, including \$306,000 in paving funds, \$50,600 in Harbor and Waterfronts reserve, \$44,255 from Tourism reserve, and \$1,940 from Recreation reserve, not annual revenues, making the **ACTUAL GF budget an \$849 INCREASE TOTAL**. The tax rate from \$.22/\$100 (\$.1428 revenue neutral) to \$.23/\$100, even though two full time positions were added. General Fund Appropriated will be used to fund a Parks and Recreation Master Plan and to clear the lot behind the WTP- both one-time expenses.

General Fund

GF Revenues

Ad Valorem ("according to value") property taxes 2025-2026 amount to \$562,490.49. As of May 18, 2026, we have received \$616,702.03 -tax rate at \$0.22 per \$100 county assessed valuation. Moving forward, we will use 100% as the calculation rate as directed by N.C.G.S. §159-13 (b)(6) for the 2026-2027 FY. We did, at one point, reduce the property valuation to 96%, from \$435M to \$417M, to allow for additional appeals granted or additional exemptions granted. Then, we were advised on June 1 that through appeals, our value was reduced to \$400M. The \$400M produces a \$647,270 levy. The old valuation at \$281,421,875, produces one penny (\$.01) on the tax rate in 2026-2027 generating \$28,142.19. Oriental contracts with the Pamlico County tax office to collect our taxes. DMV taxes collected as of March 31, 2026 was \$31,237, but in the previous fiscal year, that number was \$42,855 for the 24-25 fiscal year, and is budgeted for the upcoming fiscal year as allowed by N.C.G.S.

Sales and Use tax, and expected revenues from sales of beer & wine have been conservatively estimated as is customary for Oriental, and based on projections received from the North Carolina League of Municipalities (NCLM), but continues on a slight downward trend, likely due to other economic constraints as vacationers are carefully budgeting trips and residents are prioritizing purchases. As a mostly residential community, property tax is the disproportionate contribution of all revenue. As the

market is coming to a flat line, we will likely see a smaller increase in new homes added to the inventory and fewer parcels vacant. We have issued (15) new single family residential zoning permits as well as (32) other development improvements on compliance forms in this fiscal year, including installation of solar power, sheds, decks, and lifts, with several more previously vacant lots now developed, and several more in development and planning stages. Other revenues were typically based upon historical data and trend observations and analysis.

The popular Dog Park Tags expire June 30, 2026 and new tags and registration will be required for July 1. Rabies vaccination proof must be presented at Town Hall to renew the tags. OPD and Pamlico Animal Control are checking tags intermittently at the park, and the number of users is steadily climbing. The Parks and Recreation Committee has worked tirelessly to clean up, drain, and rehabilitate old and install new facilities at the Recreation Park to make it a destination for families as well as dogs. Lupton Park renovations and additions to Lou Mac Park have also been accomplished by this dedicated group of volunteers.

Our small staff functions efficiently enough to deliver the services expected from a much larger contingent, by the education received and dedication given. Staff has moved forward with certification renewal and continuing education in all departments. Public works has recertified in OSHA standards, water distribution, pesticide application, herbicide application, backflow and cross connection, and our Public Works Director has all the licenses required to operate the plant without contracted assistance. Police maintain state certifications in several different categories as required and audited by the state, including, but not limited to, bloodborne pathogens, de-escalation, crowd control, domestic violence control, hazmat operations, legal updates, interview and interrogation, search and rescue, and radar certification. Our Police Department is also back to two full-time officers.

GF Appropriations

General Fund appropriations were typically based upon historical data adjusted by trend observations. 2026-2027 General Fund changes/projects:

- Storm water drainage maintenance will be performed by staff with the assistance of new equipment and is expected to continue to be a prime focus.
- Reserve Capital Funding is included in this budget for Police only.
- Creation of a Parks and Recreation Master Plan is also included as a basis for filing a PARTF grant application for longer term projects in recreation.
- We will continue to seek funding for the repair/replacement of Hodges Street as a priority.

Water Fund

Budgeting for the water fund has few changes. The percentages of employee salary attributed to the Water Fund are calculated from actual time in that fund in the current fiscal year. Also, adhering to N.C.G.S. §143.355.4(b)(1), the Town must establish rates and maintain adequate reserves for the repair and rehabilitation of the system's aging infrastructure to be eligible for any grants or loans through the state in the future.

2026-2027 Water Fund projects:

- Replace/Install valves that allow the Town to cut off portions in a catastrophic failure
- Bring online the Booster Station on White Farm Rd to improve pressure and flow.
- Finish design and go to bid on WTP renovations.

For comparison of Oriental's water rates to other municipalities and water suppliers across the state it is recommended to visit the website:

<http://www.efc.sog.unc.edu/reslib/item/north-carolina-water-and-wastewater-rates-dashboard>

- Our water quality surpasses State water quality regulations and the Town of Oriental is committed to delivering a quality product at a reasonable cost. The current cost is less than recommended by the State, less than Pamlico County, as can be seen on the dashboard linked above. Water quality has increased significantly with the rehabilitation of our water softeners. Our water loss remains around 4%. Our CCR is available online as required by NCGS, with no new notices of deficiency. Our testing requirements had been increased by the State, owing to addition of so many users. However, the increased draw and service provided means increased numbers of tests are now being required. Installation of fencing between water plant and neighborhood has been accomplished and the sealing of the plant to the elements has been again pushed out. Acquisition of additional land contiguous with the water plant will provide additional storage space and access point for emergency and delivery purposes, but funding was set aside since acquisition to remove trees and begin to establish a second entry point and access to both the WTP and the Public Works facility. Our copper effluent (from rinsing softeners and filters) to Whittaker Creek requirement has been increased to 17micrograms, and we are well within that new level.

In closing, exiting the FY 2025-26 budget better than projected, the addition of so much development and the promise of more coming, makes planning for the future necessarily include assessment of the potential to require delivery of much more water, including permit limits and capacity of the plant and its aged equipment.

Thank you to the Board for looking toward the future needs of the Town of Oriental and its economic stability, and identifying those items as priority that service our residents and keep visitors coming. The Board worked tirelessly to produce a maintenance budget, with all the machinations of the General Assembly notwithstanding. The general public participated minimally in the creation of this budget, but made their concerns abundantly clear to the Board, most especially at their June 3 meeting. The Board conducted a budget retreat on March 26-27, 2026, returning to a two day retreat, and then participated in five additional budget planning sessions, discussing at length additions/deletions to the budget and priorities for the upcoming year. The Board and I always welcome input, most especially during the creation of the budget, and we encourage the general public to contact me or the Board directly with any questions or suggestions throughout the year.

Respectfully submitted,

Diane H. Miller, MPA, ICMA-CM
Manager, Town of Oriental

Real Property 2025-26	\$227,473,946.00			
Personal property+Pub Serv	\$25,951,074.00			
DMV	\$17,455,500.00			
TOTAL	\$270,880,520.00			
Tax rate	0.2200			
Projected levy	\$595,937.14			
Real Property 2026-27	\$388,133,326.00			
Personal property+Pub Serv	\$28,342,928.00			
DMV	\$18,703,501.00			
TOTAL	\$435,179,755.00			
Tax rate	0.1370			
Projected levy	\$596,196.26			
2026-2027 projected levy		you pick		
total tax base	\$417,719,618.00	95%	\$.01=\$41,771.96, adjusted for addtl exempt and appeal	
increase of 2.2% over 25-26	\$608,868.98	B6+2.17%		
revenue neutral rate	0.1428			
date	property value	rate	levy/per penny revenue	
5/28/2026	\$417,719,618.00	0.155	\$647465.41	\$.01=\$41,772.00
1-Jun-26	\$400,352,949.00	\$0.155	\$620,547.07	\$.01=\$40,036.00
6/3/2026	\$400,352,949.00	\$0.16	\$640,564.72	\$.01=\$40,036.00

**TOWN OF ORIENTAL
BUDGET ORDINANCE
FISCAL YEAR 2026-2027**

BE IT ORDAINED by the Board of Commissioners of the Town of Oriental, North Carolina:

SECTION 1: APPROPRIATIONS. The following amounts are hereby appropriated for the operation of the Oriental Government and its activities for the fiscal year beginning July 1, 2026 and ending on June 30, 2027 in accordance with the following schedules:

SCHEDULE A. GENERAL FUND

Administrative Department	\$ 511,302.38
Police Department	229,058.58
Public Works Department	352,945.04
Sanitation	205,000.00
Transportation and Streets	306,000.00
Non-Powell Transportation/Streets	21,100.00
Special Appropriations	<u>114,620.00</u>

TOTAL GENERAL FUND APPROPRIATIONS \$ 1,740,026.00

SCHEDULE B. WATER FUND

Administrative Department	\$ 226,379.68
Distribution & Water Plant	\$ <u>208,680.32</u>

TOTAL WATER FUND APPROPRIATIONS \$ 435,060.00

SECTION 2. ESTIMATED REVENUES. It is estimated that the following revenues will be available during the fiscal year beginning July 1, 2026 and ending June 30, 2027 to meet the foregoing appropriations.

SCHEDULE A. GENERAL FUND

Current Year Property Tax	\$577,709.72
Current Year DMV Tax	\$42,855.00
Prior Year Property Tax	\$15,000.00
Interest on Taxes	\$5,000.00
G/F Sales Tax	\$276,040.00
Federal and State Fuel Tax refund	\$750.00
NC Sales Tax Refund	\$3,000.00
Franchise Tax	\$79,540.00

Beer & Wine Tax	\$3,575.00
Occupancy Tax (Tourism)	\$13,825.00
Occupancy Tax (Waterfront Enhancement)	\$22,440.00
Occupancy Tax (Parks and Recreation)	\$9,180.00
Solid Waste Fees	\$116,676.00
Recycling Fees	\$66,925.00
Powell Bill Allocation	\$52,000.00
Police Tickets	\$50.00
Police Report	\$15.00
G/F Other Income	\$750.00
Dog Park Registration	\$750.00
Zoning and Permit Fees	\$10,000.00
Solid Waste Disposal Tax	\$525.00
G/F Interest Income	\$14,000.00
Watercraft Rack Rental	\$425.00
WFE Appropriated	\$50,600.00
G/F Appropriated	\$24,500.00
Powell Interest Income	\$1,000.00
Duke PEV	\$800.00
NCCMT HWAC Interest	\$4,000.00
NCCMT Tourism Interest	\$900.00
Powell Funds Appropriated	\$306,000.00
Tourism Funds Approp	\$39,255.00
Parks and Rec Appropriated	\$1,940.00
TOTAL GENERAL FUND ESTIMATED REVENUES	\$ 1,740,026.00

SCHEDULE B. WATER FUND

Water Collections	\$378,000.00
Late Fees	\$7,350.00
Reread Fees	\$10.00
Reconnect Fees	\$6,000.00
Water Impact Fees	0
Water Service Fees (meter deposit)	\$5,000.00
Water Billing Service Fees (use of webpay)	\$4,500.00
Water Tap Fee	\$7,000.00
Irrigation Meter Fee	\$450.00
Water Fund Interest	\$2,000.00
NC Sales Tax Refund	\$7,500.00
Other Income	\$500.00
BRMSD Billing Fee	\$14,000.00
Paper Billing fees	\$2,750.00

TOTAL WATER FUND ESTIMATED REVENUES \$ 435,060.00

SECTION 3. TAXES LEVIED. There is hereby levied the following rates of tax on each hundred dollars (\$100) valuation of taxable property, as listed for taxes for January 1, 2026, for the purpose of raising the revenue for the Current Year's Property Tax, as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations:

GENERAL FUND (for the general expenses incident to the proper government of the Town of Oriental).....\$0.16

TOTAL RATE per \$100 of valuation of taxable property.....\$0.16

Such rate of tax is based on an estimated total valuation of property for purposes of taxation of \$400,352,949.00 property value (\$640,564.72-levy, including additional discoveries), and an estimated rate of collections of 100%.

SECTION 4. TRANSFERS. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions that she may transfer amounts up to \$2,500 between departments within the same fund. She must make an official report on such transfers at the next regular meeting of the Board of Commissioners.

SECTION 5. DISTRIBUTION. Copies of this ordinance shall be furnished to the Finance Officer of the Town of Oriental, to be kept on file by her for her direction in the disbursement of funds.

Adopted this 25th day of June, 2026.

Mayor

Town Manager, Clerk to the Board

General Fund	prop tax+DMV	\$640,564.72 (at \$.16/\$100)
		26-27 proposed at \$.16/\$100
REVENUES		
30100	Current Yr Property Tx	\$577,709.72
30110	Current year DMV Tax	\$42,855.00
30200	Prior Yr Property Tx	\$15,000.00
30300	Interest on Property Tx	\$5,000.00
30310	cc conven fee	
30410	Tennis Court Grant/donations	
30420	Beach donations	
30600	Parks and Rec donations	
30620	HWAC donations	
30700	NC Sales Tax Refund	\$3,000.00
31000	Sales and Use Tax	\$276,040.00
31500	Fed & State Gas Refund	\$750.00
31600	Solid Waste Disp Tax	\$525.00
32100	Franchise Tax-Elect,Phon	\$79,540.00
32200	Beer & Wine Tax	\$3,575.00
32600	Occupancy Tax-Heads on Beds	\$13,825.00
32700	OCC Tax- WFE	\$22,440.00
	Occ tax- parks and rec	\$9,180.00
32710	Watercraft rack rental	\$425.00
32800	Solid Waste Fees	\$116,676.00
32810	Recycling	\$66,925.00
33000	NCORR grant reimbursement	
33200	Powell Bill Allocation	\$52,000.00
33500	Dog Park Registration	\$750.00
33700	Tree Board Donations	
33710	Tree Board Donations Approp	
34000	G/F Interest Income	\$14,000.00
34010	WallMart Donation	
34020	Mowing Income	
34100	Powell Bill Interest Income	\$1,000.00
34101	NCCMT HWAC Interest	\$4,000.00
34102	NCCMT Tourism interest	\$900.00
35200	G/F Admin. Fee fr W&S	
35300	G/F Other Income	\$750.00
35310	Other Income-Reimburs (Ins)	
35320	FEMA reimbursements	
35350	Police Other income	
35360	Police Tickets	\$50.00
35370	Police Reports	\$15.00
35400	Zoning & Permit Fees	\$10,000.00
35600	Whittaker Creek Match	
35900	Powell Funds Approp	\$306,000.00
36100	Tourism (Heads) Approp	\$39,255.00
36200	OCC WFE Appropriated	\$50,600.00
	P&R appropriated	\$1,940.00
36300	CAMA grant- restrooms	
36310	CAMA grant-pumpout	
36500	W Creek Match	
37000	COVID CARES reimbursement	
37100	NC Community Found Grant	
35710	Town Hall Loan	
36000	G/F Bal Appropriated	\$24,500.00
36400	Duke PEV	\$800.00
38000	GCC Police Grant	
39000	ARPA reimbursement-	
	USDA Hodges St	
Total Revenue		\$1,740,026

budgeted 0.16
\$0

GF Approp- Parks and Rec Master
GF Approp- tree removal at WTP

GF Expenses 6-22-26 on NEW values

	Proposed 26-27	25-26 YTD	25-26 proposed	24-25 BUDGETED
Town Manager Salary	\$103,502.88	\$96,221.00	\$96,221.00	\$98,602.00
Merit Compensation	\$17,927.52	\$10,260.17	\$12,273.21	\$1,800.00
Admin. Asst. Salary	\$108,270.24	\$106,872.13	\$105,422.00	\$100,574.84
Admin by Contract-Finance			\$0.00	\$11,949.11
Admin.Fica Tax Expense	\$20,456.47	\$19,801.44	\$19,921.61	\$18,901.60
Admin Health/Dental	\$58,787.00	\$47,795.42	\$48,280.00	\$42,012.64
Admin Retirement-Orbitz	\$40,379.00	\$36,843.40	\$37,368.72	\$32,786.00
Unemployment Ins	\$200.00	\$12.40	\$250.00	\$227.78
Dues & Subscriptions	\$8,400.00	\$8,197.41	\$8,275.00	\$8,038.49
Admin Contingency				
Audit Fees	\$12,000.00	\$10,815.00	\$10,815.00	\$10,500.00
Professional Fees				
Legal Fees	\$12,000.00	\$13,500.00	\$13,500.00	\$10,299.00
Computer/Software	\$8,500.00	\$6,861.49	\$8,184.00	\$131.99
Computer Maint	\$5,000.00	\$4,307.33	\$5,500.00	\$5,886.33
TextMyGov	\$2,250.00	\$2,250.00	\$2,250.00	\$3,000.00
Planning Board Expense				
Zoning/Planning	\$500.00	\$500.00	\$500.00	\$655.60
Meeting/Conv.	\$500.00	\$402.14	\$500.00	\$333.31
Schools/Training	\$1,200.00	\$1,147.79	\$1,200.00	\$750.00
Employee Meals	\$400.00	\$145.77	\$400.00	\$258.56
Employee Travel	\$1,500.00	\$1,087.76	\$1,200.00	\$1,243.00
Advertising/Notices	\$400.00	\$244.00	\$500.00	\$424.00
Printing		\$17.13	\$250.00	\$461.57
Schools	\$500.00			\$520.00
Office Equipment	\$3,000.00	\$2,795.07	\$3,000.00	\$1,913.23
Supplies	\$3,200.00	\$3,050.00	\$3,050.00	\$2,388.75
Supplies- Janitorial+cleaning	\$1,000.00	\$883.76	\$1,000.00	\$1,200.14
Capital Outlay-Equip				
NC Sales Tax Expenses	\$2,000.00	\$5,252.47	\$3,000.00	\$2,363.28
Sales tax on prepared food				
County Sales Tax	\$1,000.00	\$2,211.62	\$1,400.00	\$995.09
G/F Other	\$2,500.00	\$2,083.03	\$2,089.28	\$9,572.26
Bank Service Charges	\$4,500.00	\$4,399.62	\$5,000.00	\$5,441.49
Mowing (parcel-ordinance)	\$200.00	\$52.40	\$200.00	\$96.80
Retreat	\$300.00	\$300.00	\$300.00	\$599.06
Generator- Town Hall	\$200.00	\$160.68	\$200.00	\$0.00
Town Board Schooling	\$2,000.00	\$3,684.41	\$4,050.00	\$0.00
Pamlico Co Tax Billing	\$12,000.00	\$11,992.34	\$11,750.00	\$11,006.61
Pamlico Co DMV billing	\$1,500.00	\$1,024.56	\$1,000.00	\$1,065.49
Telephone	\$2,500.00	\$2,531.93	\$2,532.00	\$2,496.71
Postage	\$350.00	\$350.00	\$350.00	\$388.72
Internet	\$2,000.00	\$1,920.00	\$1,920.00	\$1,778.40
emailwebsite	\$9,000.00	\$3,140.00	\$3,140.00	\$1,085.95
CONTINGENCY	\$7,869.27			
Workman's Comp Ins.	\$2,660.00	\$2,097.80	\$7,800.00	\$5,500.00
Automobile Ins.	\$4,000.00	\$3,695.00	\$3,695.00	\$3,597.01
General Liability Ins.	\$8,000.00	\$7,210.72	\$7,210.72	\$6,367.65
Real & Per. Property Ins.	\$18,600.00	\$16,500.00	\$16,500.00	\$14,692.11
Public Official & Law Enf. ***	\$4,500.00	\$4,000.00	\$4,000.00	\$3,566.11
Flood Insurance				
Gen. Repair & Maint	\$750.00	\$347.58	\$750.00	\$582.43
Utilities	\$12,000.00	\$9,852.16	\$10,500.00	\$8,248.81
Toi Toi	\$1,500.00	\$1,176.50	\$2,000.00	\$1,074.90
Duke PEV Expense	\$1,500.00	\$1,040.00	\$4,500.00	
Capital Reserve- Admin				
Total Admin. Exp	\$511,302.38	\$459,033.43	\$473,747.54	\$435,376.82

GF Expenses 6-22-26 on NEW values

52300	Police Officer A-FICA	\$4,314.00	\$2,703.11	\$3,878.00	\$3,763.19
52310	Police Chief- FICA	\$5,355.98	\$2,930.54	\$2,930.54	\$2,734.41
52400	Police Officer A-Health Ins.	\$10,674.00	\$0.00	\$0.00	\$426.48
52405	Police Chief- Health Ins	\$18,578.00	\$13,482.68	\$13,488.00	\$14,102.69
52410	Police Officer -Retirement LEO addition	\$6,320.60	\$11,542.73	\$14,311.40	\$12,891.00
52810	police computer maint	\$500.00	\$500.00	\$500.00	\$487.50
52820	computer software	\$2,500.00	\$2,258.48	\$2,500.00	\$2,133.00
53110	Police training	\$1,000.00	\$400.00	\$400.00	\$0.00
53120	Police meals	\$300.00		\$100.00	\$0.00
53200	Advertising	\$75.00			\$45.79
53500	Police office equipment	\$250.00	\$23.99	\$250.00	\$185.98
53600	Police office supplies	\$150.00	\$146.08	\$150.00	\$113.74
53700	Police Community Outreach	\$500.00			\$122.33
54000	Police Other	\$1,000.00	\$750.00	\$750.00	\$719.83
55100	Police Phone	\$650.00	\$650.00	\$650.00	\$560.50
55110	Police phone mobile	\$1,515.00	\$1,064.84	\$1,460.00	\$1,459.97
55200	Police Postage	\$25.00		\$25.00	\$9.68
57000	Police Capital RESERVE	\$5,000.00		\$5,024.00	
58100	Police Officer A-Salary	\$56,399.20	\$16,364.61	\$20,802.14	\$54,743.36
58200	Police Chief-Salary	\$70,012.80	\$54,439.50	\$55,797.10	\$41,911.78
58400	Police salary over budgeted	\$5,000.00	\$4,438.96	\$7,000.00	
58700	Police Officer A-401K	\$9,644.00	\$1,756.18	\$2,535.00	\$2,461.00
58710	Chief 401K	\$11,972.00	\$1,832.96	\$1,862.00	\$1,808.00
59410	Ammunition & Expendables	\$500.00	\$225.00	\$500.00	\$275.68
59430	Police Computer	\$300.00	\$300.00	\$300.00	\$0.00
59450	Surveillance/electronics	\$2,073.00	\$2,132.49	\$2,200.00	\$204.96
59540	Police Equipt Maint	\$750.00	\$424.03	\$430.00	\$359.95
59600	Police Uniforms	\$2,000.00	\$500.00	\$500.00	\$500.00
59560	Police Advert				
59620	Police Subsc/Dues	\$500.00	\$400.00	\$400.00	\$100.00
59720	Police data card	\$950.00	\$658.27	\$950.00	\$913.20
60600	Police Gas	\$7,000.00	\$3,285.49	\$5,000.00	\$4,825.58
60770	2020 Explorer Maint	\$500.00	\$233.98	\$250.00	\$819.46
60771	2020 Explorer Repair	\$1,000.00	\$720.00	\$720.00	\$701.50
60772	Police Repairs 2018 Explorer	\$1,000.00		\$700.00	\$604.00
60773	Police Vehicle Maint 2018 Explorer	\$750.00	\$175.98	\$500.00	\$458.34
	grant- equipment				
			25-26 YTD	25-26 proposed	24-25 BUDGETED
		\$229,058.58	\$124,339.90	\$146,863.18	\$150,442.90
52300	PW FICA Tax Expense	\$15,701.96	\$12,392.40	\$13,368.25	\$11,034.60
52400	PW Health/Dental	\$60,315.00	\$29,689.00	\$29,689.00	\$27,916.28
52410	PW Retirement	\$30,994.00	\$23,246.14	\$22,389.03	\$19,668.83
53600	Maint/Repair Supplies				
53610	Janitorial				
54000	PW Other	\$2,000.00	\$716.36	\$1,800.00	\$2,143.51
55110	Telephone allowance+mobile	\$2,000.00	\$1,296.00	\$1,296.00	\$1,980.29
56100	General Maintenance and Repair	\$2,500.00	\$2,092.10	\$2,300.00	\$11,661.89
56330	EQUIPMENT RENTAL	\$1,800.00	\$1,800.00	\$1,800.00	\$1,644.35
57000	Capital Reserve PW				

GF Expenses 6-22-26 on NEW values

64600	OCC Parks and Recreation	\$21,120.00	\$8,177.69	\$9,180.00	\$4,508.67
65700	OCC WFE	\$73,000.00	\$17,345.17	\$52,880.00	\$25,049.61
65800	Tourism 50% Heads in Beds	\$19,750.00	\$20,393.55	\$16,327.00	\$16,951.09
65830	Tourism Electric				
65900	Local Elections-Nov	\$750.00	\$4,290.00	\$4,290.00	\$0.00
65910	Brochures				
65920	yard sale maps				
65930	tourism donations				
66100	Town Docks Repair				
66500	Contingency Fund				
66600	Bicycle & Ped. Trail				
66700	Oriental Artificial Reef				
66800	Waterfront Enhancements				
10-65-71000	Hurricane Florence Debris				
71010	Hurr Florence Isaias deb removal				
10-65-71100	Hurricane Florence fuel				
10-65-71200	Hurricane Florence-misc				
10-65-71300	Hurricane Misc				
10-65-71400	Florence recovery supplies				
10-65-71500	Florence-Contractors				
71510	Dorian contractors				
80100	COVID supplies				
80200	Covid contractors				
80300	Covid Police Sal and Bene				
80400	Covid Admin Sala				
80500	Covid PW Sal and Bene				
80600	Covid IT				
80700	Covid Legal				
81000	NC Com Foun.- AED purch/train				
81100	USDA Grant Hodges St				\$382.64
81105	Library contribution				
81200	Neuse Beach Drain project				
		\$420,620.00	\$50,206.41	\$138,177.00	\$48,930.27
		\$1,740,026.00	\$1,147,960.87	\$1,340,254.00	\$1,076,576.87
		\$1,740,026.00		\$1,343,061.00	\$1,253,587.63

\$0.00

Powell \$306,000.00
 HWAC savings approp \$50,600.00
 Tourism savings approp \$39,255.00 coming from savings
 Parks and Rec savings approp \$1,940.00

\$1,740,026.00

\$0.00 \$0.16/\$100

not budgeted
land behind WTP
pickleball
P&R master plan
new health costs

26-27 proposed

50-30-31600 GF Loan to WF

50-30-31500 WF Appropriated

50-30-10910	Restricted reserve-PFAS	
50-30-30100	Water Collections	\$378,000.00
50-30-30110	Late Fees	\$7,350.00
	Re-Read Fee	\$10.00
50-30-30140	reconnect fee	\$6,000.00
	Water Impact Fee	
	Transfer from ARPA fund	
50-30-30150	paper billing fees	\$2,750.00
50-30-30300	Water Service Fee (dep+install)	\$5,000.00
50-30-30310	water bill svc fee (CC conv fee)	\$4,500.00
50-30-30400	Water Tap Fee	\$7,000.00
	Irrigation Meter Fee	\$450.00
50-30-30600	Water Interest Rev	\$2,000.00
50-30-30700	NC Sales Tax Refund	\$7,500.00
50-30-31000	Water Other Income	\$500.00
50-30-31100	Water Billing Fee (BRMSD)	\$14,000.00
	Town Water Use	
	Water Fund Appropriate	
	Depreciation fund approp	
	ARP Infrastructure	
	Total Revenues	\$435,060.00

26-27 proposed

50-50-50500	Depreciation	\$25,000.00
50-50-51410	Internet	\$2,340.00
50-50-51600	Printing & Forms	\$1,800.00
50-50-52100	Manager Salary	\$11,500.00
50-50-52150	Admin by contract-Finance	
50-50-52200	Admin Salary	\$44,131.36
50-50-52400	HEALTH INSURANCE	
50-50-52410	Retirement Expense	
50-50-52610	Meter Reading Contract	\$13,000.00
50-50-52620	Professional Fees	\$1,000.00
50-50-52700	Legal fees	
50-5052810	Computer Maintenance	\$150.00
50-50-52820	Software Maint.	\$5,500.00
50-50-53100	Meetings & Conv.	
50-50-53130	Travel/Lodging	\$500.00
50-50-53200	Advertising	
50-50-53400	Cert/Licensure/Ed	\$3,000.00
50-50-53410	Plant licenses/Permits	\$2,500.00
50-50-53450	Water Svc Fee Exp	\$3,900.00
50-50-53800	NC Sales Tax Exp	\$5,000.00
50-50-53820	County Sales Tax	\$2,500.00
50-50-54000	PW Other	\$15,580.32

50-50-55100	Telephone (land line)	
50-50-55110	phone- Drew,	
50-50-55120	Telephone (Josh Cell)	\$226.00
50-50-55130	phone-Jerry	\$432.00
50-50-55140	Daniel-Phone	\$432.00
50-50-55200	Postage	\$250.00
50-50-55210	Postage-Water Bills	\$5,750.00
50-50-55500	Worker's Comp	\$2,500.00
50-50-55600	Auto Insurance	\$200.00
50-50-55800	Real & Personal Liability	\$9,500.00
50-50-56100	Gen Repair and Maint	
50-50-60100	PW Salaries	\$69,688.00
	Total Administration	\$226,379.68

50-60-52500	Ammonia	\$2,900.00
50-60-52600	Chlorine	\$16,000.00
50-60-52610	Dechlor	\$3,500.00
50-60-52700	Salt	\$57,000.00
50-60-53400	Water Tap Expense	\$15,000.00
50-60-53500	Office Expense	\$250.00
50-60-53600	Supplies	\$400.00
50-60-53610	Janitorial Supplies	\$100.00
50-60-54000	Misc Exp	\$4,040.32
50-60-55000	ORC by Contract	
50-60-55500	Water Purchase	
50-60-56000	Water Repair/Maint-Plant	\$2,500.00
50-60-56010	Water Repair/Maint-Structure	\$2,000.00
50-60-56020	Water Repair/Maint- Equipment	\$5,000.00
50-60-56030	Water Repair/Maint. System	\$8,000.00
50-60-56200	Utilities	\$23,000.00
50-60-56300	Supplies for Inventory	\$3,500.00
50-60-56330	Eq Rental	\$250.00
50-60-56500	Preventive Maint	\$4,400.00
50-60-57000	New Water Meters	\$7,460.00
50-60-57500	Envirochem testing	\$18,360.00
50-60-58000	Plant testing supply	\$8,750.00
50-60-58600	Water Tank Maint.	\$24,110.00
50-60-60600	Fuel	\$400.00
50-60-61100	Safety Eq/Gear	\$1,760.00
50-60-61505	Capital Reserve	
50-60-61500	Capital Projects	
50-60-62100	Solid Waste Rental	
	Total Distribution	\$208,680.32
	Total Expenses	\$435,060.00
	Total Revenue	\$435,060.00

2026-2027-HOLIDAY SCHEDULE

JULY 3, 2026-INDEPENDENCE DAY (Friday before)

SEPTEMBER 7, 2026-LABOR DAY

NOVEMBER 11, 2026-VETERAN'S DAY (Wednesday)

NOVEMBER 26th-27TH-THANKSGIVING HOLIDAY-
FLOATER(second day)

DECEMBER 23rd (Wednesday)FLOATER, 24TH-(Thurs)FLOATER,
25TH-(Friday)CHRISTMAS DAY.

JANUARY 1, 2027-NEW YEAR'S DAY (Friday)

JANUARY 18, 2027-MARTIN LUTHER KING, JR.

MARCH 26, 2027-GOOD FRIDAY-JUNETEENTH 18TH-(Friday)
FLOATERS (Choose One)

MAY 31, 2027-MEMORIAL DAY

2026-2027-MEETING SCHEDULE

JULY 14, 2026

AUGUST 11, 2026

SEPTEMBER 8, 2026 (Day after holiday)

SEPTEMBER 24, 2026-QUARTERLY WORKSHOP

OCTOBER 13, 2026

NOVEMBER 10, 2026

DECEMBER 8, 2026 (Swear in new Board members)

JANUARY 12, 2027

JANUARY 28, 2027-QUARTERLY WORKSHOP

FEBRUARY 9, 2027

MARCH 9, 2027

MARCH 25, 2026- QUARTERLY WORKSHOP

APRIL 8- 9, 2027-RETREAT

APRIL 13, 2027

MAY 11, 2027

JUNE 8, 2027

JUNE 24, 2027 End of Year Budget Amendment

CHAPTER S - TOWN RATES AND FEES
ARTICLE I - WATER RATES

2026 Residential and ¾" Commercial Water Rates (Cost per 1,000 Gallons)

Gallons	Rate
0-2000	\$4.50
2001-5000	\$5.00
5001-Or More	\$5.75

2026-2" Meter or Larger Commercial Water Rates

Gallons	Rates
0-25,000	\$6.00
25,001 +	\$8.00

Water Fees

Water Tap Fees

¾" Meter (long tap)*	\$2275
¾" meter (short tap)	\$2000
2" meter (short tap)	\$2275
2"meter (long tap)*	\$3775
Larger than 2" meter or 2" line to be	determined at time of tap
Irrigation meter	\$45
*Long tap under NCDOT roads	*as charged to Town over above rates
Add cost to Town for permits/reqs.	

Meter Deposits

Irrigation Meter	\$50
Commercial 2" Meter	\$1258
Larger than 2" meter or 2" line	TBD

Customer Deposits

Residential

Residential Owner	\$125 (100 refundable when account closes)
Residential Renter	\$200 (125 refundable when account closes)
	[\$75 Water Deposit, \$100 Sewer Deposit \$25 Non Refundable Service Fee]

Businesses

Restaurants †

5000-10000 sqft	\$75*
10,001-20000 sqft	\$250*
20,001-40,000 sqft	\$350*
Retail	\$50*
Real Estate	\$50*
Fish House	\$500*

Marina	\$150*
Motels	\$200*
Condos \$50/Unit up to	\$500*
Bed & Breakfast	\$75*

*Plus \$25 Non Refundable Service Fee, Sewer Deposit \$25 if building is owned, \$50 deposit if building is leased or rented.

† Based on one year's average or previous owner's usage

Monthly Base Rate

Residential	\$18.50
Irrigation	\$18.50
Business ¾" meter	\$25
Larger than 2" meter or 2" line	TBD
Business 2" meter	\$50
Subtractive meters	\$18.50

Miscellaneous Water Fees/Rates

After Hours request-connection/disconnection	\$30
After Hours reconnect (disconnection for non-payment)	\$60
Reconnection Fee	\$70
Re-read Fee	\$10
Returned Check Fee	\$25
Late Fee	\$30
All Credit Card Payment Fee	\$4
Cross Connection/Backflow Permit	\$50 original permit, \$10 permit renewal

Tampering/Damage/Replacement fees

Tampering	\$50
Damage – meter	\$100
Damage – angle stop	\$78
Damage – check valve	\$50

**Water Shortage Response Plan Fees
(only in effect when WSRP is activated)**

Phase I Continued consumption by non-essential users:

1st offense - warning

2nd offense – \$25

Phase II continued consumption by non-essential users:

1st offense – \$50, each offense thereafter increases by \$50

Phase III continued consumption:

1st offense – \$100, 2nd offense \$350, 3rd offense – disconnection from system

Surcharges added for residential usage during WSRP activation:

25 added for consumption over 1,001 – 1,250 gal/person/month
 75% surcharge for consumption 1,251 – 1,500 gal/person/month
 150% surcharge for usage over 1,500 ga/person/month

Commercial/Institutional/Industrial Surcharges:

All users required to decrease usage by 25% of the previous 12 month average:
 Failure to comply:
 10 -24% decrease in usage – 25% surcharge
 0 – 9% decrease in usage – 50% surcharge
 1 – 25% increase in usage – 100% surcharge
 Above 25% increase in usage – 150% surcharge

Article II. – DEVELOPMENT & ADMINISTRATIVE FEES:

Driveway	\$25
Sign Permit	\$25
Letter of Compliance (LUP/Zoning)	\$50 for outbuildings and decks under 200 sq.ft
Letter of Compliance (Zoning 200+ sq. ft.)	\$350
Minor Subdivision (6 lots or less) App.	\$200+ 3/lot

Major Subdivision (7 lots or more)Application:

Less than 1 Acre:

Sketch design review	\$50
Preliminary Plat review	\$75.00+ \$3/lot
Final Plat review	\$25.00 + \$3/lot

1 Acre to 5 Acres:

Sketch design review	\$75
Preliminary Plat review	\$100.00+ \$3/lot
Final Plat review	\$50.00 + \$3/lot

Over 5 Acres to 10 Acres:

Sketch design review	\$100.00
Preliminary Plat review	\$125.00+ \$3/lot
Final Plat review	\$50.00 + \$3/lot

Over 10 Acres to 20 Acres:

Sketch design review	\$150.00
Preliminary Plat review	\$150.00+ \$3/lot
Final Plat review	\$100.00 + \$3/lot

Over 20 Acres to 40 Acres:

Sketch design review	\$200.00
Preliminary Plat review	\$250.00+ \$3/lot
Final Plat review	\$125.00 + \$3/lot

Over 40 Acres:

Sketch design review	\$250.00
Preliminary Plat review	\$300.00+ \$3/lot
Final Plat review	\$150.00 + \$3/lot

Plan Amendment	\$100 minor change (does not require staff on-site inspection)
Plan Amendment	\$300 Major Change (requires staff on-site review)
Special Use Permit	\$500
Amendment to Zoning Map	\$1,000
Annexation Petition	\$1,000
Variance	\$500
Copy of GMO Map	\$5
Copy of GMO Map larger than 11X17	\$45
Copier Fees	\$.20 per page

Parking Ticket Fees

If paid within:

One (1) Regular Business Day*	\$25
Two (2) Regular Business Days*	\$50
After Two (2) Business Days*	\$75

*A regular business day is constituted as that which regular business is conducted within Town Hall, Monday through Friday.

Police Report	\$5
Vendor/Solicitation (1 year permit)	\$25
Dog Park Registration 1 st dog (In County)	\$15
Additional dog (in County)	\$10
Dog Park Registration 1 st dog (visitors)	\$20
Additional Dog (visitors)	\$15
Watercraft rack rental/3 mos	\$15, your lock

Article III. SOLID WASTE & RECYCLING – MONTHLY RATE:

Residential & Commercial

65 gallon garbage	\$11.30
95 gallon garbage	\$13.40
Add'l 65 gallon	\$11.30
Add'l 95 gallon	\$13.40
Recycle Bin	\$6.75/bin
Add'l recycle bin	\$11.30(6 or more bins)

Section 2. This Ordinance shall be effective July 1, 2026.

**TOWN OF ORIENTAL
BUDGET ORDINANCE
FISCAL YEAR 2026-2027**

BE IT ORDAINED by the Board of Commissioners of the Town of Oriental, North Carolina:

SECTION 1: APPROPRIATIONS. The following amounts are hereby appropriated for the operation of the Oriental Government and its activities for the fiscal year beginning July 1, 2026 and ending on June 30, 2027 in accordance with the following schedules:

SCHEDULE A. GENERAL FUND

Administrative Department	\$ 511,302.38
Police Department	229,058.58
Public Works Department	352,945.04
Sanitation	205,000.00
Transportation and Streets	306,000.00
Non-Powell Transportation/Streets	21,100.00
Special Appropriations	<u>114,620.00</u>

TOTAL GENERAL FUND APPROPRIATIONS \$ 1,740,026.00

SCHEDULE B. WATER FUND

Administrative Department	\$ 226,379.68
Distribution & Water Plant	\$ <u>208,680.32</u>

TOTAL WATER FUND APPROPRIATIONS \$ 435,060.00

SECTION 2. ESTIMATED REVENUES. It is estimated that the following revenues will be available during the fiscal year beginning July 1, 2026 and ending June 30, 2027 to meet the foregoing appropriations.

SCHEDULE A. GENERAL FUND

Current Year Property Tax	\$577,709.72
Current Year DMV Tax	\$42,855.00
Prior Year Property Tax	\$15,000.00
Interest on Taxes	\$5,000.00
G/F Sales Tax	\$276,040.00
Federal and State Fuel Tax refund	\$750.00
NC Sales Tax Refund	\$3,000.00
Franchise Tax	\$79,540.00

Beer & Wine Tax	\$3,575.00
Occupancy Tax (Tourism)	\$13,825.00
Occupancy Tax (Waterfront Enhancement)	\$22,440.00
Occupancy Tax (Parks and Recreation)	\$9,180.00
Solid Waste Fees	\$116,676.00
Recycling Fees	\$66,925.00
Powell Bill Allocation	\$52,000.00
Police Tickets	\$50.00
Police Report	\$15.00
G/F Other Income	\$750.00
Dog Park Registration	\$750.00
Zoning and Permit Fees	\$10,000.00
Solid Waste Disposal Tax	\$525.00
G/F Interest Income	\$14,000.00
Watercraft Rack Rental	\$425.00
WFE Appropriated	\$50,600.00
G/F Appropriated	\$24,500.00
Powell Interest Income	\$1,000.00
Duke PEV	\$800.00
NCCMT HWAC Interest	\$4,000.00
NCCMT Tourism Interest	\$900.00
Powell Funds Appropriated	\$306,000.00
Tourism Funds Approp	\$39,255.00
Parks and Rec Appropriated	\$1,940.00
TOTAL GENERAL FUND ESTIMATED REVENUES	\$ 1,740,026.00

SCHEDULE B. WATER FUND

Water Collections	\$378,000.00
Late Fees	\$7,350.00
Reread Fees	\$10.00
Reconnect Fees	\$6,000.00
Water Impact Fees	0
Water Service Fees (meter deposit)	\$5,000.00
Water Billing Service Fees (use of webpay)	\$4,500.00
Water Tap Fee	\$7,000.00
Irrigation Meter Fee	\$450.00
Water Fund Interest	\$2,000.00
NC Sales Tax Refund	\$7,500.00
Other Income	\$500.00
BRMSD Billing Fee	\$14,000.00
Paper Billing fees	\$2,750.00

TOTAL WATER FUND ESTIMATED REVENUES \$ 435,060.00

SECTION 3. TAXES LEVIED. There is hereby levied the following rates of tax on each hundred dollars (\$100) valuation of taxable property, as listed for taxes for January 1, 2026, for the purpose of raising the revenue for the Current Year's Property Tax, as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations:

GENERAL FUND (for the general expenses incident to the proper government of the Town of Oriental).....\$0.16

TOTAL RATE per \$100 of valuation of taxable property.....\$0.16

Such rate of tax is based on an estimated total valuation of property for purposes of taxation of \$400,352,949.00 property value (\$640,564.72-levy, including additional discoveries), and an estimated rate of collections of 100%.

SECTION 4. TRANSFERS. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions that she may transfer amounts up to \$2,500 between departments within the same fund. She must make an official report on such transfers at the next regular meeting of the Board of Commissioners.

SECTION 5. DISTRIBUTION. Copies of this ordinance shall be furnished to the Finance Officer of the Town of Oriental, to be kept on file by her for her direction in the disbursement of funds.

Adopted this 25th day of June, 2026.

Mayor

Town Manager, Clerk to the Board



Town of Oriental Proposed Annual Budget Fiscal Year 2026-2027

To: Mayor Sally Belangia
Board of Commissioners

From: Diane H. Miller, Manager and Budget Officer

Date: May 28, 2026, (REVISED June 22, 2026)

Re: Budget Message 2026-2027

As the fiscal budget allows our citizenry to transparently view the fiscally responsible use of their tax money, I have respectfully submitted a budget to the Board for their consideration and further adoption of a Budget Ordinance for FY 2026-2027 in time for a public hearing scheduled for June 9, 2026.

Discussion of fees covering services extended the discussions, adjusting for inflation, rearrangement of priorities, and potential issues with the revaluation put into place, then removed by the General Assembly, then reinstated by the General Assembly as late as May 6, 2026, with a balanced budget due on June 1. The discussion involving whether the revaluation would or would not be counted required the Board to look through parallel calculations on both the old values and the new, complicating the process unnecessarily for too long a period. They, however, put the hard work in, and came out with a fiscally responsible budget on a tax rate that is slightly above revenue neutral, once accounting for the potential of additional appeals on values and additional exemptions.

How money is handled and accounted for throughout the year is dictated by GAAP (Generally Accepted Accounting Principles) and GASB (Governmental Accounting Standards Board) plus monitored by our auditor and ultimately reported annually to the LGC (Local Government Commission). Two distinct funds, General Fund & Water Fund, must have separate reserves, be balanced and accounted for individually, but are worked from a central depository and are in this budget as presented.

The balanced budget has been produced in accordance with the North Carolina Local Government Budget and Fiscal Control Act, and was resolved and will be presented in its final form to the Board at the June 9, 2026 regular Town Board Meeting. We were able to produce a balanced budget within the original time constraints. At the time of publishing public notice, a copy was filed with the Office of the Clerk at Town Hall where it has been and shall remain available for public inspection until the required Budget Ordinance is adopted to take effect July 1, 2026.

The Town of Oriental was faced with flat revenue projections from the League of Municipalities again for the upcoming fiscal year, moderated by local trends in the submitted budget. (We always say Oriental is unique- and the budget is no different- we have different circumstances, which require us to adjust official

predication by our local trends.) We usually use the School of Government (SOG) as a steadfast guide. As expected last year, our projections were still outpaced. The addition of over \$5M of real property added to our inventory assisted in the relief. We will not be allowed to count those added since 2026 January due to the language of the moratorium. We are still adding new single family residences and losing previously vacant lots at a pace not seen since the 1980s-1990s development booms, but gradually slowing. Again, in the Manager's opinion, the proposed budget is a maintenance budget. This budget does not have any room for catastrophic failure of equipment.

The Town also began a \$5.4 Million Water System Rehabilitation. Our new permit for discharge has been adjusted to allow for equipment not previously present on the permit, but present in reality, so the NC Dept of Environmental Quality adjusted for that allowance and we are now routinely in compliance.

At the retreat in March of 2026, all volunteer Boards brought their requests for the upcoming year to the Town Board and discussed projects accomplished and proposed. Most of those requests are included in the budget. All three Boards with reserves will be dipping into those to pay for all their requests.

This year, the Board is continuing to direct our energy and funding toward maintaining facilities we have. This is where the Board took the budget prepared by the Manager in her capacity as Budget Officer, and adjusted it for priority items. We have an application in for a BUILD grant that will re-set the seawall, sidewalk, dock, and street on Hodges Street, should that be granted. Without grant funding, that project is outside of our capacity, and truly an important one for the whole town.

We have completed several stages of our Water Treatment Plant (WTP) renovations. The replacement of valves that will allow us to shut off sections of town in the case of catastrophic failure, instead of the WHOLE Town will begin shortly as we await materials. The Booster Station, designed to boost pressure and flow to the White Farm area is at 90% completion in design. The Water Treatment Plant renovations are still in design, and a \$1,052,000 State Revolving Fund (SRF)LOAN has been approved, should we exceed the \$5.4M grant awarded.

The Board was specifically careful to not allocate anything of operating costs from the General Fund unrestricted unreserved into the operating budget due to the fact that we have no idea what the process might be with FEMA if hit by another storm. The need for a substantial reserve is even more important. We did receive another \$106,000 from FEMA for Hurricane Florence after a long, hard fight.

The economy always drives the cost of retaining and recruiting capable personnel and the rates have been set accordingly, with the restoration of one full-time person back into the Public Works Department. The Board has chosen to continue our contracted mowing services and water meter reading to cost effectively continue those services.

I firmly believe that we are blessed with a dedicated staff and volunteer Boards that truly care about the citizenry and do everything in their power to make things work, and accomplish the desires of the Town. As such, the pay and benefits packages for employees are mostly comparable with others across the State with populations less than 2,500. Public Works will now operate with four (4 FTE), once the open position is filled, including a working supervisor who is also the ORC of the Water Plant.

Our tax rate is set at \$.23/\$100, a one cent increase from \$.22/\$100, meaning valuation to taxes is about \$20/ \$100,000 value. It is understood that Pamlico County's property rates are beyond our control and may affect our residents if that governing body chooses to raise them or not reduce closer to revenue neutral. The Board chose to fund capital reserve for Police as their oldest vehicle is a 2018. In addition, Bay River Metropolitan Sewer District rates are outside our control; we simply provide the billing service and it is a pass through - what we collect, we forward, less a fee for the service of collecting, to Bay River. We have seen the approved Bay River fee schedule, and revisions are mostly at the larger usage levels, with residents using less than 5,000 gallons/month seeing a \$.25/1,000 increase. Public Hearing for the Bay River budget was held June 4, 2026. Pamlico County has set their Public Hearing for June 30.

The Board and staff feel that the need to not increase the burden on its citizens is significant, therefore, **NO INCREASES** to the Fee Schedule have been proposed: Water, trash, recycling, development fees, etc.

Green Waste disposal (yard waste) is still covered by the general fund, as the Town Board agrees that the removal of such results in unintended and worthy good results, including reduced burning, and decreased vegetation overgrowth and dumping in drainage paths. This is now the ONLY portion of the sanitation fund currently covered by the GF, the trash and recycling are just about at break even as an enterprise fund.

We currently retain approximately 72% of our operating budget as of the last audit. Budgets as small as ours are recommended to reserve at least to 50% in case of catastrophic system failure or weather emergency and repair. With the additional uncertainties of FEMA's reaction and position to be of assistance, that number may need to be higher.

Budget Overview

The budget being presented for your consideration is balanced in accordance with N.C.G.S. §159-8. The proposed operating budgets for our major funds are:

General Fund	\$ 1,743,898.00
Water Fund	\$ 435,060.00
Combined 2026-2027 Operating Budget	\$ 2,178,958.00

This budget is based solely on property, Occupancy, and Sales and Use Taxes. The General Fund budget was derived and balanced with no increase to the tax rate. The Water Fund is balanced with increases to highest user water rates, mostly due to increases in chemicals used to disinfect and test the water as required. (N.C.G.S §143.355.4) The total budget has increased by \$403,644, including \$306,000 in paving funds, \$50,600 in Harbor and Waterfronts reserve, \$44,255 from Tourism reserve, and \$1,940 from Recreation reserve, not annual revenues, making the **ACTUAL GF budget an \$849 INCREASE TOTAL**. The tax rate from \$.22/\$100 (\$.1428 revenue neutral) to \$.23/\$100, even though two full time positions were added. General Fund Appropriated will be used to fund a Parks and Recreation Master Plan and to clear the lot behind the WTP- both one-time expenses.

General Fund

GF Revenues

Ad Valorem ("according to value") property taxes 2025-2026 amount to \$562,490.49. As of May 18, 2026, we have received \$616,702.03 -tax rate at \$0.22 per \$100 county assessed valuation. Moving forward, we will use 100% as the calculation rate as directed by N.C.G.S. §159-13 (b)(6) for the 2026-2027 FY. We did, at one point, reduce the property valuation to 96%, from \$435M to \$417M, to allow for additional appeals granted or additional exemptions granted. Then, we were advised on June 1 that through appeals, our value was reduced to \$400M. The \$400M produces a \$647,270 levy. One penny (\$.01) on the tax rate in 2026-2027 generates \$64,727. Oriental contracts with the Pamlico County tax office to collect our taxes. DMV taxes collected as of March 31, 2026 was \$31,237, but in the previous fiscal year, that number was \$42,855 for the 24-25 fiscal year, and is budgeted for the upcoming fiscal year as allowed by N.C.G.S.

Sales and Use tax, and expected revenues from sales of beer & wine have been conservatively estimated as is customary for Oriental, and based on projections received from the North Carolina League of Municipalities (NCLM), but continues on a slight downward trend, likely due to other economic constraints as vacationers are carefully budgeting trips and residents are prioritizing purchases. As a mostly residential community, property tax is the disproportionate contribution of all revenue. As the

market is coming to a flat line, we will likely see a smaller increase in new homes added to the inventory and fewer parcels vacant. We have issued (15) new single family residential zoning permits as well as (32) other development improvements on compliance forms in this fiscal year, including installation of solar power, sheds, decks, and lifts, with several more previously vacant lots now developed, and several more in development and planning stages. Other revenues were typically based upon historical data and trend observations and analysis.

The popular Dog Park Tags expire June 30, 2026 and new tags and registration will be required for July 1. Rabies vaccination proof must be presented at Town Hall to renew the tags. OPD and Pamlico Animal Control are checking tags intermittently at the park, and the number of users is steadily climbing. The Parks and Recreation Committee has worked tirelessly to clean up, drain, and rehabilitate old and install new facilities at the Recreation Park to make it a destination for families as well as dogs. Lupton Park renovations and additions to Lou Mac Park have also been accomplished by this dedicated group of volunteers.

Our small staff functions efficiently enough to deliver the services expected from a much larger contingent, by the education received and dedication given. Staff has moved forward with certification renewal and continuing education in all departments. Public works has recertified in OSHA standards, water distribution, pesticide application, herbicide application, backflow and cross connection, and our Public Works Director has all the licenses required to operate the plant without contracted assistance. Police maintain state certifications in several different categories as required and audited by the state, including, but not limited to, bloodborne pathogens, de-escalation, crowd control, domestic violence control, hazmat operations, legal updates, interview and interrogation, search and rescue, and radar certification. Our Police Department is also back to two full-time officers.

GF Appropriations

General Fund appropriations were typically based upon historical data adjusted by trend observations. 2026-2027 General Fund changes/projects:

- Storm water drainage maintenance will be performed by staff with the assistance of new equipment and is expected to continue to be a prime focus.
- Reserve Capital Funding is included in this budget for Police only.
- Creation of a Parks and Recreation Master Plan is also included as a basis for filing a PARTF grant application for longer term projects in recreation.
- We will continue to seek funding for the repair/replacement of Hodges Street as a priority.

Water Fund

Budgeting for the water fund has few changes. The percentages of employee salary attributed to the Water Fund are calculated from actual time in that fund in the current fiscal year. Also, adhering to N.C.G.S. §143.355.4(b)(1), the Town must establish rates and maintain adequate reserves for the repair and rehabilitation of the system's aging infrastructure to be eligible for any grants or loans through the state in the future.

2026-2027 Water Fund projects:

- Replace/Install valves that allow the Town to cut off portions in a catastrophic failure
- Bring online the Booster Station on White Farm Rd to improve pressure and flow.
- Finish design and go to bid on WTP renovations.

For comparison of Oriental's water rates to other municipalities and water suppliers across the state it is recommended to visit the website:

<http://www.efc.sog.unc.edu/reslib/item/north-carolina-water-and-wastewater-rates-dashboard>

- Our water quality surpasses State water quality regulations and the Town of Oriental is committed to delivering a quality product at a reasonable cost. The current cost is less than recommended by the State, less than Pamlico County, as can be seen on the dashboard linked above. Water quality has increased significantly with the rehabilitation of our water softeners. Our water loss remains around 4%. Our CCR is available online as required by NCGS, with no new notices of deficiency. Our testing requirements had been increased by the State, owing to addition of so many users. However, the increased draw and service provided means increased numbers of tests are now being required. Installation of fencing between water plant and neighborhood has been accomplished and the sealing of the plant to the elements has been again pushed out. Acquisition of additional land contiguous with the water plant will provide additional storage space and access point for emergency and delivery purposes, but funding was set aside since acquisition to remove trees and begin to establish a second entry point and access to both the WTP and the Public Works facility. Our copper effluent (from rinsing softeners and filters) to Whittaker Creek requirement has been increased to 17micrograms, and we are well within that new level.

In closing, exiting the FY 2025-26 budget better than projected, the addition of so much development and the promise of more coming, makes planning for the future necessarily include assessment of the potential to require delivery of much more water, including permit limits and capacity of the plant and its aged equipment.

Thank you to the Board for looking toward the future needs of the Town of Oriental and its economic stability, and identifying those items as priority that service our residents and keep visitors coming. The Board worked tirelessly to produce a maintenance budget, with all the machinations of the General Assembly notwithstanding. The general public participated minimally in the creation of this budget, but made their concerns abundantly clear to the Board, most especially at their June 3 meeting. The Board conducted a budget retreat on March 26-27, 2026, returning to a two day retreat, and then participated in five additional budget planning sessions, discussing at length additions/deletions to the budget and priorities for the upcoming year. The Board and I always welcome input, most especially during the creation of the budget, and we encourage the general public to contact me or the Board directly with any questions or suggestions throughout the year.

Respectfully submitted,

Diane H. Miller, MPA, ICMA-CM
Manager, Town of Oriental

**TOWN OF ORIENTAL
BUDGET ORDINANCE
FISCAL YEAR 2026-2027**

BE IT ORDAINED by the Board of Commissioners of the Town of Oriental, North Carolina:

SECTION 1: APPROPRIATIONS. The following amounts are hereby appropriated for the operation of the Oriental Government and its activities for the fiscal year beginning July 1, 2026 and ending on June 30, 2027 in accordance with the following schedules:

SCHEDULE A. GENERAL FUND

Administrative Department	\$ 515,174.38
Police Department	229,058.58
Public Works Department	352,945.04
Sanitation	205,000.00
Transportation and Streets	306,000.00
Non-Powell Transportation/Streets	21,100.00
Special Appropriations	<u>114,620.00</u>

TOTAL GENERAL FUND APPROPRIATIONS \$ 1,743,898.00

SCHEDULE B. WATER FUND

Administrative Department	\$ 226,379.68
Distribution & Water Plant	\$ <u>208,680.32</u>

TOTAL WATER FUND APPROPRIATIONS \$ 435,060.00

SECTION 2. ESTIMATED REVENUES. It is estimated that the following revenues will be available during the fiscal year beginning July 1, 2026 and ending June 30, 2027 to meet the foregoing appropriations.

SCHEDULE A. GENERAL FUND

Current Year Property Tax	\$584,415.00
Current Year DMV Tax	\$42,855.00
Prior Year Property Tax	\$15,000.00
Interest on Taxes	\$5,000.00
G/F Sales Tax	\$276,040.00
Federal and State Fuel Tax refund	\$750.00
NC Sales Tax Refund	\$3,000.00
Franchise Tax	\$79,540.00

Beer & Wine Tax	\$3,800.00
Occupancy Tax (Tourism)	\$13,825.00
Occupancy Tax (Waterfront Enhancement)	\$22,440.00
Occupancy Tax (Parks and Recreation)	\$9,180.00
Solid Waste Fees	\$116,676.00
Recycling Fees	\$66,925.00
Powell Bill Allocation	\$52,000.00
Police Tickets	\$50.00
Police Report	\$15.00
G/F Other Income	\$600.00
Dog Park Registration	\$850.00
Zoning and Permit Fees	\$12,500.00
Solid Waste Disposal Tax	\$525.00
G/F Interest Income	\$14,000.00
Watercraft Rack Rental	\$425.00
WFE Appropriated	\$50,600.00
G/F Appropriated	\$24,500.00
Powell Interest Income	\$1,000.00
Duke PEV	\$800.00
NCCMT HWAC Interest	\$4,000.00
NCCMT Tourism Interest	\$900.00
Powell Funds Appropriated	\$306,000.00
Tourism Funds Approp	\$44,255.00
Parks and Rec Appropriated	\$1,940.00
TOTAL GENERAL FUND ESTIMATED REVENUES	\$ 1,743,898.00

SCHEDULE B. WATER FUND

Water Collections	\$378,000.00
Late Fees	\$7,350.00
Reread Fees	\$10.00
Reconnect Fees	\$6,000.00
Water Impact Fees	0
Water Service Fees (meter deposit)	\$5,000.00
Water Billing Service Fees (use of webpay)	\$4,500.00
Water Tap Fee	\$7,000.00
Irrigation Meter Fee	\$450.00
Water Fund Interest	\$2,000.00
NC Sales Tax Refund	\$7,500.00
Other Income	\$500.00
BRMSD Billing Fee	\$14,000.00
Paper Billing fees	\$2,750.00

TOTAL WATER FUND ESTIMATED REVENUES \$ 435,060.00

SECTION 3. TAXES LEVIED. There is hereby levied the following rates of tax on each hundred dollars (\$100) valuation of taxable property, as listed for taxes for January 1, 2026, for the purpose of raising the revenue for the Current Year's Property Tax, as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations:

GENERAL FUND (for the general expenses incident to the proper government of the Town of Oriental).....\$0.23

TOTAL RATE per \$100 of valuation of taxable property.....\$0.23

Such rate of tax is based on an estimated total valuation of property for purposes of taxation of \$281,421,875 property value (\$647,270-levy, including additional discoveries), and an estimated rate of collections of 100%.

SECTION 4. TRANSFERS. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions that she may transfer amounts up to \$2,500 between departments within the same fund. She must make an official report on such transfers at the next regular meeting of the Board of Commissioners.

SECTION 5. DISTRIBUTION. Copies of this ordinance shall be furnished to the Finance Officer of the Town of Oriental, to be kept on file by her for her direction in the disbursement of funds.

Adopted this 25th day of June, 2026.

Mayor

Town Manager, Clerk to the Board

Real Property 2025-26	\$227,473,946.00		as of 3/19/26				
Personal property+Pub Serv	\$25,951,074.00		\$232,481,312.00				
DMV	\$17,455,500.00		\$25,951,074.00				
TOTAL	\$270,880,520.00		\$22,989,489.00				
Tax rate	0.2200		\$281,421,875.00				
Projected levy	\$595,937.14		\$0.22				
Real Property 2026-27	\$388,133,326.00		\$619,128.13				
Personal property+Pub Serv	\$28,342,928.00						
DMV	\$18,703,501.00						
TOTAL	\$435,179,755.00						
Tax rate	0.1370						
Projected levy	\$596,196.26						
2026-2027 projected levy		you pick		\$0.22	\$0.225	\$0.23	\$0.24
total tax base	\$417,719,618.00	95% \$.01=\$41,771.96, adjusted for addtl exempt and appeal	\$281,421,875.00	\$619,128.00	\$633,199.00	\$647,270.00	\$675,413.00
increase of 2.2% over 25-26	\$608,868.98	B6+2.17%					
revenue neutral rate	0.1428						

2026-2027-HOLIDAY SCHEDULE

JULY 3, 2026-INDEPENDENCE DAY (Friday before)

SEPTEMBER 7, 2026-LABOR DAY

NOVEMBER 11, 2026-VETERAN'S DAY (Wednesday)

NOVEMBER 26th-27TH-THANKSGIVING HOLIDAY-
FLOATER(second day)

DECEMBER 23rd (Wednesday)FLOATER, 24TH-(Thurs)FLOATER,
25TH-(Friday)CHRISTMAS DAY.

JANUARY 1, 2027-NEW YEAR'S DAY (Friday)

JANUARY 18, 2027-MARTIN LUTHER KING, JR.

MARCH 26, 2027-GOOD FRIDAY-JUNETEENTH 18TH-(Friday)
FLOATERS (Choose One)

MAY 31, 2027-MEMORIAL DAY

2026-2027-MEETING SCHEDULE

JULY 14, 2026

AUGUST 11, 2026

SEPTEMBER 8, 2026 (Day after holiday)

SEPTEMBER 24, 2026-QUARTERLY WORKSHOP

OCTOBER 13, 2026

NOVEMBER 10, 2026

DECEMBER 8, 2026 (Swear in new Board members)

JANUARY 12, 2027

JANUARY 28, 2027-QUARTERLY WORKSHOP

FEBRUARY 9, 2027

MARCH 9, 2027

MARCH 25, 2026- QUARTERLY WORKSHOP

APRIL 8- 9, 2027-RETREAT

APRIL 13, 2027

MAY 11, 2027

JUNE 8, 2027

JUNE 24, 2027 End of Year Budget Amendment

CHAPTER S - TOWN RATES AND FEES
ARTICLE I - WATER RATES

2026 Residential and 3/4" Commercial Water Rates (Cost per 1,000 Gallons)

Gallons	Rate
0-2000	\$4.50
2001-5000	\$5.00
5001-Or More	\$5.75

2026-2" Meter or Larger Commercial Water Rates

Gallons	Rates
0-25,000	\$6.00
25,001 +	\$8.00

Water Fees

Water Tap Fees

3/4" Meter (long tap)*	\$2275
3/4" meter (short tap)	\$2000
2" meter (short tap)	\$2275
2"meter (long tap)*	\$3775
Larger than 2" meter or 2" line to be	determined at time of tap
Irrigation meter	\$45
*Long tap under NCDOT roads	*as charged to Town over above rates
Add cost to Town for permits/reqs.	

Meter Deposits

Irrigation Meter	\$50
Commercial 2" Meter	\$1258
Larger than 2" meter or 2" line	TBD

Customer Deposits

Residential

Residential Owner	\$125 (100 refundable when account closes)
Residential Renter	\$200 (125 refundable when account closes)
	[\$75 Water Deposit, \$100 Sewer Deposit \$25 Non Refundable Service Fee]

Businesses

Restaurants †

5000-10000 sqft	\$75*
10,001-20000 sqft	\$250*
20,001-40,000 sqft	\$350*

Retail	\$50*
Real Estate	\$50*
Fish House	\$500*

Marina	\$150*
Motels	\$200*
Condos \$50/Unit up to	\$500*
Bed & Breakfast	\$75*

*Plus \$25 Non Refundable Service Fee, Sewer Deposit \$25 if building is owned, \$50 deposit if building is leased or rented.

† Based on one year's average or previous owner's usage

Monthly Base Rate

Residential	\$18.50
Irrigation	\$18.50
Business ¾" meter	\$25
Larger than 2" meter or 2" line	TBD
Business 2" meter	\$50
Subtractive meters	\$18.50

Miscellaneous Water Fees/Rates

After Hours request-connection/disconnection	\$30
After Hours reconnect (disconnection for non-payment)	\$60
Reconnection Fee	\$70
Re-read Fee	\$10
Returned Check Fee	\$25
Late Fee	\$30
All Credit Card Payment Fee	\$4
Cross Connection/Backflow Permit	\$50 original permit, \$10 permit renewal

Tampering/Damage/Replacement fees

Tampering	\$50
Damage – meter	\$100
Damage – angle stop	\$78
Damage – check valve	\$50

**Water Shortage Response Plan Fees
(only in effect when WSRP is activated)**

Phase I Continued consumption by non-essential users:

- 1st offense - warning
- 2nd offense – \$25

Phase II continued consumption by non-essential users:

- 1st offense – \$50, each offense thereafter increases by \$50

Phase III continued consumption:

- 1st offense – \$100, 2nd offense \$350, 3rd offense – disconnection from system

Surcharges added for residential usage during WSRP activation:

25 added for consumption over 1,001 – 1,250 gal/person/month
 75% surcharge for consumption 1,251 – 1,500 gal/person/month
 150% surcharge for usage over 1,500 ga/person/month

Commercial/Institutional/Industrial Surcharges:

All users required to decrease usage by 25% of the previous 12 month average:
 Failure to comply:
 10 -24% decrease in usage – 25% surcharge
 0 – 9% decrease in usage – 50% surcharge
 1 – 25% increase in usage – 100% surcharge
 Above 25% increase in usage – 150% surcharge

Article II. – DEVELOPMENT & ADMINISTRATIVE FEES:

Driveway	\$25
Sign Permit	\$25
Letter of Compliance (LUP/Zoning)	\$50 for outbuildings and decks under 200 sq.ft
Letter of Compliance (Zoning 200+ sq. ft.)	\$350
Minor Subdivision (6 lots or less) App.	\$200+ 3/lot

Major Subdivision (7 lots or more)Application:

Less than 1 Acre:	
Sketch design review	\$50
Preliminary Plat review	\$75.00+ \$3/lot
Final Plat review	\$25.00 + \$3/lot
1 Acre to 5 Acres:	
Sketch design review	\$75
Preliminary Plat review	\$100.00+ \$3/lot
Final Plat review	\$50.00 + \$3/lot
Over 5 Acres to 10 Acres:	
Sketch design review	\$100.00
Preliminary Plat review	\$125.00+ \$3/lot
Final Plat review	\$50.00 + \$3/lot
Over 10 Acres to 20 Acres:	
Sketch design review	\$150.00
Preliminary Plat review	\$150.00+ \$3/lot
Final Plat review	\$100.00 + \$3/lot
Over 20 Acres to 40 Acres:	
Sketch design review	\$200.00
Preliminary Plat review	\$250.00+ \$3/lot
Final Plat review	\$125.00 + \$3/lot
Over 40 Acres:	
Sketch design review	\$250.00
Preliminary Plat review	\$300.00+ \$3/lot
Final Plat review	\$150.00 + \$3/lot

Plan Amendment	\$100 minor change (does not require staff on-site inspection)
Plan Amendment	\$300 Major Change (requires staff on-site review)
Special Use Permit	\$500
Amendment to Zoning Map	\$1,000
Annexation Petition	\$1,000
Variance	\$500
Copy of GMO Map	\$5
Copy of GMO Map larger than 11X17	\$45
Copier Fees	\$.20 per page

Parking Ticket Fees

If paid within:

One (1) Regular Business Day*	\$25
Two (2) Regular Business Days*	\$50
After Two (2) Business Days*	\$75

*A regular business day is constituted as that which regular business is conducted within Town Hall, Monday through Friday.

Police Report	\$5
Vendor/Solicitation (1 year permit)	\$25
Dog Park Registration 1 st dog (In County)	\$15
Additional dog (in County)	\$10
Dog Park Registration 1 st dog (visitors)	\$20
Additional Dog (visitors)	\$15
Watercraft rack rental/3 mos	\$15, your lock

Article III. SOLID WASTE & RECYCLING – MONTHLY RATE:

Residential & Commercial

65 gallon garbage	\$11.30
95 gallon garbage	\$13.40
Add'l 65 gallon	\$11.30
Add'l 95 gallon	\$13.40
Recycle Bin	\$6.75/bin
Add'l recycle bin	\$11.30(6 or more bins)

Section 2. This Ordinance shall be effective July 1, 2026.

General Fund	prop tax-DMV	\$647,270 (\$ 23 at old value)	\$596,051.19
		at moratorium- no reval	25-26 YTD 6-10-26
REVENUES			
30100	Current Yr Property Tx	\$584,415.00	\$556,381.81
30110	Current year DMV Tax	\$42,855.00	\$34,999.30
30200	Prior Yr Property Tx	\$15,000.00	\$28,962.88
30300	Interest on Property Tx	\$5,000.00	\$6,734.62
30310	cc conven fee	\$32.00	\$16.00
30410	Tennis Court Grant/donations		
30420	Beach donations		
30600	Parks and Rec donations		\$611.00
30620	HWAC donations		\$1.00
30700	NC Sales Tax Refund	\$3,200.00	\$3,088.61
31000	Sales and Use Tax	\$276,040.00	\$204,730.76
31500	Fed & State Gas Refund	\$750.00	\$734.03
31600	Solid Waste Disp Tax	\$560.00	\$559.83
32100	Franchise Tax: Elect, Phon	\$69,540.00	\$52,787.72
32200	Beer & Wine Tax	\$3,800.00	\$3,712.29
32600	Occupancy Tax: Heads on Beds	\$13,825.00	\$12,400.67
32700	OCC Tax: WFE	\$22,440.00	\$20,667.29
	Occ tax- parks and rec	\$9,180.00	\$8,266.61
32710	Watercraft rack rental	\$450.00	\$445.00
32800	Solid Waste Fees	\$116,676.00	\$106,168.78
32810	Recycling	\$66,925.00	\$60,541.10
33000	NCORR grant reimbursement		
33200	Powell Bill Allocation	\$52,000.00	\$51,579.52
33500	Dog Park Registration	\$850.00	\$875.00
33700	Tree Board Donations		\$1,480.00
33710	Tree Board Donations Approp		
34000	G/F Interest Income	\$14,000.00	\$16,656.18
34010	WallMart Donation		
34020	Mowing Income		
34100	Powell Bill Interest Income	\$1,000.00	\$4,364.26
34101	NCCMT HWAC Interest	\$4,000.00	\$4,096.28
34102	NCCMT Tourism interest	\$900.00	\$1,097.22
35200	G/F Admin Fee fr W&S		
35300	G/F Other Income	\$600.00	\$456.70
35310	Other Income- Reimburs (Ins)		
35320	FEMA reimbursements		\$179,113.39
35350	Police Other income		
35360	Police Tickets	\$50.00	
35370	Police Reports	\$15.00	\$9.00
35400	Zoning & Permit Fees	\$12,500.00	\$12,700.00
35600	Whittaker Creek Match		
35900	Powell Funds Approp	\$306,000.00	
36100	Tourism (Heads) Approp	\$44,255.00	
36200	OCC WFE Appropriated	\$50,600.00	
	P&R appropriated	\$1,940.00	
36300	CAMA grant- restrooms		
36310	CAMA grant-pumpout		
36500	W Creek Match		
37000	COVID CARES reimbursement		
37100	NC Community Found Grant		
35710	Town Hall Loan		
36000	G/F Bal Appropriated	\$24,500.00	
36400	Duke PEV		\$905.39
38000	GCC Police Grant		
39000	ARPA reimbursement		
	USDA Hodges St		
Total Revenue		\$1,743,898.00	\$1,375,142.24

budgeted

GF Approp- Parks and Rec Master
 GF Approp- tree removal at WTP

GF Expenses OLD VALUES

	Proposed 25-27	25-26 YTD
Town Manager Salary	\$103,502.88	\$96,221.00
Merit Compensation	\$17,927.52	\$10,260.17
Admin. Asst. Salary	\$108,270.24	\$106,872.13
Admin by Contract-Finance		
Admin.Fica Tax Expense	\$20,456.47	\$19,801.44
Admin Health/Dental	\$58,787.00	\$47,795.42
Admin Retirement-Orbitz	\$40,379.00	\$36,843.40
Unemployment Ins	\$200.00	\$12.40
Dues & Subscriptions	\$8,400.00	\$8,197.41
Admin Contingency		
Audit Fees	\$12,000.00	\$10,815.00
Professional Fees		
Legal Fees	\$12,000.00	\$13,500.00
Computer/Software	\$8,500.00	\$6,861.49
Computer Maint	\$5,000.00	\$4,307.33
TextMyGov	\$2,250.00	\$2,250.00
Planning Board Expense		
Zoning/Planning	\$500.00	\$500.00
Meeting/Conv.	\$500.00	\$402.14
Schools/Training	\$1,200.00	\$1,147.79
Employee Meals	\$400.00	\$145.77
Employee Travel	\$1,500.00	\$1,087.76
Advertising/Notices	\$400.00	\$244.00
Printing		\$17.13
Schools	\$500.00	
Office Equipment	\$3,000.00	\$2,795.07
Supplies	\$3,200.00	\$3,050.00
Supplies- Janitorial+cleaning	\$1,000.00	\$883.76
Capital Outlay-Equip		
NC Sales Tax Expenses	\$2,000.00	\$5,252.47
Sales tax on prepared food		
County Sales Tax	\$1,000.00	\$2,211.62
G/F Other	\$2,500.00	\$2,083.03
Bank Service Charges	\$4,500.00	\$4,399.62
Mowing (parcel-ordinance)	\$200.00	\$52.40
Retreat	\$300.00	\$300.00
Generator- Town Hall	\$200.00	\$160.68
Town Board Schooling	\$2,000.00	\$3,684.41
Pamlico Co Tax Billing	\$12,000.00	\$11,992.34
Pamlico Co DMV billing	\$1,500.00	\$1,024.56
Telephone	\$2,500.00	\$2,531.93
Postage	\$350.00	\$350.00
Internet	\$2,000.00	\$1,920.00
emailwebsite	\$9,000.00	\$3,140.00
CONTINGENCY	\$11,741.27	
Workman's Comp Ins.	\$2,660.00	\$2,097.80
Automobile Ins.	\$4,000.00	\$3,695.00
General Liability Ins.	\$8,000.00	\$7,210.72
Real & Per. Property Ins.	\$18,600.00	\$16,500.00
Public Official & Law Enf. ***	\$4,500.00	\$4,000.00
Flood insurance		
Gen. Repair & Maint	\$750.00	\$347.58
Utilities	\$12,000.00	\$9,852.16
Toi Toi	\$1,500.00	\$1,176.50
Duke PEV Expense	\$1,500.00	\$1,040.00
Capital Reserve- Admin		
Total Admin. Exp	\$515,174.38	\$459,033.43

GF Expenses OLD VALUES

52300	Police Officer A-FICA	\$4,314.00	\$2,703.11
52310	Police Chief- FICA	\$5,355.98	\$2,930.54
52400	Police Officer A-Health Ins.	\$10,674.00	\$0.00
52405	Police Chief- Health Ins	\$18,578.00	\$13,482.68
52410	Police Officer -Retirement LEO addition	\$6,320.60	\$11,542.73
52810	police computer maint	\$500.00	\$500.00
52820	computer software	\$2,500.00	\$2,258.48
53110	Police training	\$1,000.00	\$400.00
53120	Police meals	\$300.00	
53200	Advertising	\$75.00	
53500	Police office equipment	\$250.00	\$23.99
53600	Police office supplies	\$150.00	\$146.08
53700	Police Community Outreach	\$500.00	
54000	Police Other	\$1,000.00	\$750.00
55100	Police Phone	\$650.00	\$650.00
55110	Police phone mobile	\$1,515.00	\$1,064.84
55200	Police Postage	\$25.00	
57000	Police Capital RESERVE	\$5,000.00	
58100	Police Officer A-Salary	\$56,399.20	\$16,364.61
58200	Police Chief-Salary	\$70,012.80	\$54,439.50
58400	Police salary over budgeted	\$5,000.00	\$4,438.96
58700	Police Officer A-401K	\$9,644.00	\$1,756.18
58710	Chief 401K	\$11,972.00	\$1,832.96
59410	Ammunition & Expendables	\$500.00	\$225.00
59430	Police Computer	\$300.00	\$300.00
59450	Surveillance/electronics	\$2,073.00	\$2,132.49
59540	Police Equipt Maint	\$750.00	\$424.03
59600	Police Uniforms	\$2,000.00	\$500.00
59560	Police Advert		
59620	Police Subsc/Dues	\$500.00	\$400.00
59720	Police data card	\$950.00	\$658.27
60600	Police Gas	\$7,000.00	\$3,285.49
60770	2020 Explorer Maint	\$500.00	\$233.98
60771	2020 Explorer Repair	\$1,000.00	\$720.00
60772	Police Repairs 2018 Explorer	\$1,000.00	
60773	Police Vehicle Maint 2018 Explorer	\$750.00	\$175.98
	grant- equipment		
			25-26 YTD
		\$229,058.58	\$124,339.90
52300	PW FICA Tax Expense	\$15,701.96	\$12,392.40
52400	PW Health/Dental	\$60,315.00	\$29,689.00
52410	PW Retirement	\$30,994.00	\$23,246.14
53600	Maint/Repair Supplies		
53610	Janitorial		
54000	PW Other	\$2,000.00	\$716.36
55110	Telephone allowance+mobile	\$2,000.00	\$1,296.00
56100	General Maintenance and Repair	\$2,500.00	\$2,092.10
56330	EQUIPMENT RENTAL	\$1,800.00	\$1,800.00
57000	Capital Reserve- PW		

GF Expenses OLD VALUES

64600	OCC Parks and Recreation	\$21,120.00	\$8,177.69
65700	OCC WFE	\$73,000.00	\$17,345.17
65800	Tourism 50% Heads in Beds	\$19,750.00	\$20,393.55
65830	Tourism Electric		
65900	Local Elections-Nov	\$750.00	\$4,290.00
65910	Brochures		
65920	yard sale maps		
65930	tourism donations		
66100	Town Docks Repair		
66500	Contingency Fund		
66600	Bicycle & Ped. Trail		
66700	Oriental Artificial Reef		
66800	Waterfront Enhancements		
10-65-71000	Hurricane Florence Debris		
71010	Hurr Dorian Isaias deb removal		
10-65-71100	Hurricane Florence fuel		
10-65-71200	Hurricane Florence-misc		
10-65-71300	Hurricane-Misc		
10-65-71400	Florence recovery supplies		
10-65-71500	Florence-Contractors		
71510	Dorian contractors		
80100	COVID supplies		
80200	Covid contractors		
80300	Covid Police Sal and Bene		
80400	Covid Admin Sala		
80500	Covid PW Sal and Bene		
80600	Covid IT		
80700	Covid Legal		
81000	NC Com Foun.- AED purch/train		
81100	USDA Grant Hodges St		
81105	Library contribution		
81200	Neuse Beach Drain project		
		\$420,620.00	\$50,206.41
		\$1,743,898.00	\$1,147,960.87
		\$1,743,898.00	

\$0.00

Powell \$306,000.00
 HWAC savings approp \$50,600.00
 Tourism savings approp \$39,255.00 coming from savings
 Parks and Rec savings approp \$1,940.00

\$1,743,898 (at \$.23 on old value)

26-27 proposed

50-30-31600 GF Loan to WF

50-30-31500 WF Appropriated

50-30-10910	Restricted reserve-PFAS	
50-30-30100	Water Collections	\$378,000.00
50-30-30110	Late Fees	\$7,350.00
	Re-Read Fee	\$10.00
50-30-30140	reconnect fee	\$6,000.00
	Water Impact Fee	
	Transfer from ARPA fund	
50-30-30150	paper billing fees	\$2,750.00
50-30-30300	Water Service Fee (dep+install)	\$5,000.00
50-30-30310	water bill svc fee (CC conv fee)	\$4,500.00
50-30-30400	Water Tap Fee	\$7,000.00
	Irrigation Meter Fee	\$450.00
50-30-30600	Water Interest Rev	\$2,000.00
50-30-30700	NC Sales Tax Refund	\$7,500.00
50-30-31000	Water Other Income	\$500.00
50-30-31100	Water Billing Fee (BRMSD)	\$14,000.00
	Town Water Use	
	Water Fund Appropriate	
	Depreciation fund approp	
	ARP Infrastructure	
	Total Revenues	\$435,060.00

26-27 proposed

50-50-50500	Depreciation	\$25,000.00
50-50-51410	Internet	\$2,340.00
50-50-51600	Printing & Forms	\$1,800.00
50-50-52100	Manager Salary	\$11,500.00
50-50-52150	Admin by contract-Finance	
50-50-52200	Admin Salary	\$44,131.36
50-50-52400	HEALTH INSURANCE	
50-50-52410	Retirement Expense	
50-50-52610	Meter Reading Contract	\$13,000.00
50-50-52620	Professional Fees	\$1,000.00
50-50-52700	Legal fees	
50-5052810	Computer Maintenance	\$150.00
50-50-52820	Software Maint.	\$5,500.00
50-50-53100	Meetings & Conv.	
50-50-53130	Travel/Lodging	\$500.00
50-50-53200	Advertising	
50-50-53400	Cert/Licensure/Ed	\$3,000.00
50-50-53410	Plant licenses/Permits	\$2,500.00
50-50-53450	Water Svc Fee Exp	\$3,900.00
50-50-53800	NC Sales Tax Exp	\$5,000.00
50-50-53820	County Sales Tax	\$2,500.00
50-50-54000	PW Other	\$15,580.32

50-50-55100	Telephone (land line)	
50-50-55110	phone- Drew,	
50-50-55120	Telephone (Josh Cell)	\$226.00
50-50-55130	phone-Jerry	\$432.00
50-50-55140	Daniel-Phone	\$432.00
50-50-55200	Postage	\$250.00
50-50-55210	Postage-Water Bills	\$5,750.00
50-50-55500	Worker's Comp	\$2,500.00
50-50-55600	Auto Insurance	\$200.00
50-50-55800	Real & Personal Liability	\$9,500.00
50-50-56100	Gen Repair and Maint	
50-50-60100	PW Salaries	\$69,688.00
	Total Administration	\$226,379.68

50-60-52500	Ammonia	\$2,900.00
50-60-52600	Chlorine	\$16,000.00
50-60-52610	Dechlor	\$3,500.00
50-60-52700	Salt	\$57,000.00
50-60-53400	Water Tap Expense	\$15,000.00
50-60-53500	Office Expense	\$250.00
50-60-53600	Supplies	\$400.00
50-60-53610	Janitorial Supplies	\$100.00
50-60-54000	Misc Exp	\$4,040.32
50-60-55000	ORC by Contract	
50-60-55500	Water Purchase	
50-60-56000	Water Repair/Maint-Plant	\$2,500.00
50-60-56010	Water Repair/Maint-Structure	\$2,000.00
50-60-56020	Water Repair/Maint- Equipment	\$5,000.00
50-60-56030	Water Repair/Maint. System	\$8,000.00
50-60-56200	Utilities	\$23,000.00
50-60-56300	Supplies for Inventory	\$3,500.00
50-60-56330	Eq Rental	\$250.00
50-60-56500	Preventive Maint	\$4,400.00
50-60-57000	New Water Meters	\$7,460.00
50-60-57500	Envirochem testing	\$18,360.00
50-60-58000	Plant testing supply	\$8,750.00
50-60-58600	Water Tank Maint.	\$24,110.00
50-60-60600	Fuel	\$400.00
50-60-61100	Safety Eq/Gear	\$1,760.00
50-60-61505	Capital Reserve	
50-60-61500	Capital Projects	
50-60-62100	Solid Waste Rental	
	Total Distribution	\$208,680.32
	Total Expenses	\$435,060.00
	Total Revenue	\$435,060.00