



The Honorable Mayor, Meredith Bare
Smith

Mayor Pro-Tempore, Ashley Stewart

Alderman Tony Corriher

Alderman Darrell Overcash

Alderwoman Katie Sells

Submitted By:

Michael D. Ambrose

¹ Town Manager



To: Mayor Smith and Members of the Board of Aldermen
From: Michael D. Ambrose, Town Manager *MDA*
Subject: Fiscal Year 2023-2024 Proposed Annual Operating Budget
Date: June 1, 2023

I am hereby presenting my proposed FY23-24 budget in accordance with North Carolina General Statute Article 159-11. This budget does provide our citizens with a tax rate decrease of 4 cents per \$100 valuation, which would make the tax rate 49 cents per \$100 valuation. The revenue neutral rate is 35.31 cents per \$100 valuation. However, with rising inflation costs, and a 38% growth rate, this moves our tax rate calculation to 49 cents per \$100 valuation. This tax rate reduction will be for all real and personal property. This decrease will still allow our town to grow and keep us in a good financial position.

In this budget proposal, we are asking for additional equipment and capital assets. However, we are not asking to accept any bonds or loans for any capital project items as we are able to provide payment with cash in our annual budget.

This budget will provide our employees with a cost-of-living adjustment (COLA) of 4%, to offset the effects of inflation. Additionally, this budget would allow our employees to receive up to a 3% merit increase encouraging retention and promoting job performance. This budget year we do not plan to add any additional personnel. However we will need some additional equipment in our departments around the town. This past year our town has grown in the number of employees as well as production to support those costs.

We have a great staff here in Landis, and I look forward to working alongside each of them as we look forward to a successful year. Thank you all for your support of the staff and working with us to make Landis great.

Very Respectfully,

Michael D. Ambrose

Michael D. Ambrose, Town Manager



Town of Landis
Budget for the Year July 1, 2023 – June 30, 2024

BE IT ORDAINED by the Board of Aldermen of the Town of Landis, North Carolina:

Section I.

The following amounts, listed by fund, are hereby appropriated as the estimated revenues and expenditure appropriations for the operation and maintenance of the Town’s various governmental activities, debt obligations, and capital outlay purchases during the Fiscal Year beginning July 1, 2023, and ending June 30, 2024.

General Fund

A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Ad Valorem Tax Levy	\$ 2,127,862
Other Taxes and Penalties	1,675,976
Permits and Fees	59,700
Sales and Services	433,100
Fund Balance Appropriated	572,375
Service Reimbursements	907,831
Powell Bill	117,500
Other Financing Sources	<u>84,000</u>
TOTAL REVENUES	\$ <u>5,978,344</u>

B. The following appropriations are made in the General Fund for the operation of town government and its activities for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

General Government	\$ 1,711,962
Public Safety	2,312,344
Cultural and Recreation	482,873
Public Services – Streets and Sanitation	1,411,140
Debt Service	<u>60,025</u>
TOTAL EXPENDITURES	\$ <u>5,978,344</u>

Water and Sewer Fund

- A. It is estimated the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Sales and Services	\$ 2,093,000
Interest on Investments	28,000
Permits and Fees - Tap	<u>78,000</u>
TOTAL REVENUES	<u>\$ 2,199,000</u>

- B. The following appropriations are made in the Water and Sewer Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Personnel Services	\$ 308,971
Operations	1,561,526
Contingencies	29,503
Debt Service	<u>299,000</u>
TOTAL EXPENSES	<u>\$ 2,199,000</u>

Stormwater Fund

- A. It is estimated the following revenues will be available in the Stormwater Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Permits and Fees	\$ 115,000
Interest and Investments	<u>1,200</u>
TOTAL REVENUES	<u>\$ 116,200</u>

- B. The following appropriations are made in the Stormwater Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Personnel Services	\$ 39,924
Operations	75,769
Contingencies	<u>507</u>
TOTAL EXPENDITURES	<u>\$ 116,200</u>

Electric Fund

A. It is estimated the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Sales and Services	\$5,981,000
Permits and Fees	68,500
Interest and Investments	20,000
Sales Tax Refund	50,000
Debt Set-off	1,500
Retained Earnings	<u>166,181</u>
TOTAL REVENUES	<u>\$6,287,181</u>

B. The following appropriations are made in the Electric Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Personnel Services	\$ 1,095,820
Operations	4,744,003
Lease Payments	65,093
Capital Outlay	371,765
Contingency	<u>10,500</u>
TOTAL EXPENSES	<u>\$ 6,287,181</u>

Section II.

There is hereby levied a tax at the rate of 49 cents per one hundred dollars of valuation of property listed for taxes as of January 1, 2023, for the purpose of raising the revenue listed as "Ad Valorem Tax Levy" in the General Fund.

This rate of tax is based on an estimated total valuation of property for the purposes of taxation of \$434,257,473 at an estimated collection rate of 98.00% for Real and Personal Property excluding Motor Vehicles. The estimated rate of collections is based on the fiscal year ending 2022.

Section III.

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

- A. He/she may transfer amounts between line-item expenditures within a department without limitation and without a report being required. These changes should not result in increased recurring obligations such as salaries.
- B. He/she may transfer amounts up to \$5,000 between departments, including contingency appropriations, within the same fund, only in cases of exigent necessity. He/she must make an official report on such transfers at the next regular meeting of the Governing Board.

- C. He/she may not transfer any amounts between funds, except as approved by the Governing Board, in the Budget Ordinance as amended.

Section IV.

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

Adopted this 19th day of June 2023.

Meredith Bare Smith, Mayor

Michael D. Ambrose, Town Manager

Madison Stegall, Town Clerk



Town of Landis
General Fund Revenue Forecast

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
10-0000-4015	Property Tax - Current	1,443,422	1,496,593	1,533,576	1,477,585	2,127,862	594,286	Projections from Rowan County
10-0000-4020	Tax Rec Prior Years	31,930	86,385	35,000	27,875	35,000	-	Based on 3 yr average
10-0000-4030	Vehicle Interest	1,065	1,976	1,000	1,098	1,400	400	Annualized
10-0000-4031	Advertising Fees	-	-	-	-	-	-	
10-0000-4032	Interest And Penalties	13,128	16,036	9,500	7,378	10,000	500	
10-0000-4035	Property Tax - Auto	207,474	212,405	213,049	126,538	212,977	(72)	Projections from Rowan County
10-0000-4039	Vehicle Tag Fee	94,160	102,187	63,000	47,110	63,000	-	
10-0000-4050	Recovery Of Bad Debts	-	-	-	-	-	-	
10-0000-4069	Building Rental Fees	7,005	6,900	7,200	3,450	7,200	-	\$600 per month
10-0000-4071	Sponsorships	500	500	-	-	1,500	1,500	Electricities sponsorship
10-0000-4080	Interest On Investments	3,211	3,166	300	42,570	57,000	56,700	YTD Annualized
10-0000-4090	Miscellaneous Income	833	17,634	-	-	-	-	
10-0000-4094	Police Fees	838	709	600	592	780	180	3 yr average of \$720
10-0000-4095	Police-Fine Pymts	32	-	-	-	-	-	Fines are not material enough to budget
10-0000-4096	First Responder	1,320	1,320	1,320	990	1,320	-	County payment of \$110 monthly
10-0000-4097	Police Grant	-	-	-	-	-	-	
10-0000-4103	Transfer From Light Fund	450,000	-	-	-	-	-	
10-0000-4104	Transfer From Capital Pro	-	-	-	-	-	-	
10-0000-4105	Transfer From ARP Fund	-	-	371,595	53,750	-	(371,595)	Not needed
10-0000-4106	Transfer From P Park Fund	-	-	53,750	53,750	-	(53,750)	Not needed
10-0000-4110	Excise Tax On Piped Gas	10,873	13,439	10,000	4,197	10,500	500	Based on NCLM estimates
10-0000-4111	Franchise Tax On Electric Power	268,474	273,035	272,700	147,721	273,000	300	Based on NCLM estimates
10-0000-4112	Sales Tax On Telecommunication	12,608	9,634	10,000	4,308	10,500	500	Based on NCLM estimates
10-0000-4113	Sales Tax On Video Programming	9,346	10,365	9,039	5,291	9,100	61	Based on NCLM estimates
10-0000-4130	Local Government Sales Tax	879,262	1,164,058	990,000	535,474	990,000	-	Based on NCLM estimates - conservative. About \$15k below NCLM projection
10-0000-4150	ABC Revenue-County	12,012	13,180	11,000	11,869	14,000	3,000	3 yr average of \$13k
10-0000-4160	Gas Tax Refunds	-	-	-	-	-	-	
10-0000-4170	Covid Relief Funds - Rc	77,096	64,274	-	-	-	-	
10-0000-4200	Court Cost	587	338	400	162	400	-	Based on current year received
10-0000-4250	Garbage Collection Fees	292,368	290,350	300,000	231,913	305,000	5,000	Annualized
10-0000-4260	Fire-Misc Income (Fees,Etc)	-	-	-	-	-	-	
10-0000-4265	Fire-Cty Monthly App.	-	-	-	-	-	-	
10-0000-4320	Resource Officer Reimbursement	120,497	127,594	125,000	147,155	175,000	50,000	Based on current year received
10-0000-4325	Ems Utility Reimbursement	-	7,200	7,200	5,975	7,500	300	Based on current year received
10-0000-4350	ABC Profits	13,340	14,685	12,500	-	14,000	1,500	Based on NCLM estimates
10-0000-4352	Solid Waste Disposal Tax	1,798	2,737	1,800	1,354	1,800	-	Based on NCLM estimates
10-0000-4380	East Landis - Property Tax	24,262	24,347	24,000	22,654	25,000	1,000	Projection not received from Rowan. Going with conservative estimate.
10-0000-4381	East Landis Tax - Prior Years	436	62	300	-	200	(100)	
10-0000-4390	East Landis Penalty And Interest	524	2,508	800	1,575	2,000	1,200	
10-0000-4400	East Landis - Motor Vehicles	4,045	4,150	3,500	2,717	3,500	-	Projection not received from Rowan. Going with conservative estimate.
10-0000-4410	Sales Tax Refund	16,426	1,074	1,000	-	-	(1,000)	Based on current year received
10-0000-4500	Sale Of Fixed Assets	70,383	-	7,500	105,000	8,000	500	
10-0000-4505	Sale of Surplus Assets	-	8,888	-	610	3,500	3,500	
10-0000-4999	Fund Balance Appropriated	-	-	385,000	-	572,375	187,375	\$549,375 for ARPA, \$23k for police vehicles upfit
TOTAL		4,098,783	4,118,739	4,486,629	3,099,585	4,943,413	\$ 824,674	



Town of Landis
General Fund Revenue Forecast (continued)

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 44651	Department Base	Budget to Budget Change	Forecast Notes
ADMINISTRATION								
10-0000-4230	Planning Zoning Fees	5,906	14,929	10,217	53,929	50,000	39,783	
10-5000-4520	Over/Short	-	-	-	-	-	-	
10-5000-4700	Administrative Serv. Charges	-	-	-	283,992	725,331	725,331	
	TOTAL	5,906	14,929	10,217	337,921	775,331	765,114	
STREET								
10-5300-4140	Powell Bill Revenues	90,116	117,146	117,146	117,206	117,500	354	Revenues should be close to the same
10-0000-4081	Interest On Investments - Powell	55	720	55	10,084	14,000	13,945	
10-5300-4410	Sales Tax Refund	8,258	-	-	-	-	-	
10-5300-4500	Sales of Fixed Assets	783	-	-	-	-	-	
	TOTAL	99,212	117,867	117,202	127,290	131,500	14,299	
RECREATION								
10-5600-4065	Collection Fees	791	1,187	600	924	1,200	600	Based on prior year collections
10-5600-4071	Sponsorships	1,500	4,650	4,650	3,800	4,650	-	
10-5600-4072	Rec - Vendor Fees	-	555	555	885	1,000	445	More vendors at Town events than in the past. Trend should continue as events have improved.
10-5600-4084	Resales At Park	15,647	12,721	6,632	7,947	10,000	3,368	
10-5600-4086	Rentals	26,224	25,361	23,000	17,242	23,000	-	
10-5600-4087	Park Concessions	4,624	4,864	4,000	3,641	5,000	1,000	
10-5600-4089	Fishing Permits	20,328	18,475	14,000	11,017	14,500	500	
10-5600-4090	Miscellaneous Income	(7,295)	-	-	-	-	-	
10-5600-4092	Event Admissions	-	-	-	2,570	2,500	2,500	
10-5600-4093	Pool Admissions	58,148	57,534	38,000	25,325	55,000	17,000	
10-5600-4094	Swim Lessons	-	250	200	225	250	50	Based on current year collections
10-5600-4098	Pool Rental Fees	1,402	5,779	3,000	4,989	5,000	2,000	Based on current year collections
10-5600-4100	Pool Concessions	8,604	7,584	6,000	4,520	6,000	-	
10-5600-4520	Over/Short (Park)	41	-	-	-	-	-	Based on current year collections
	TOTAL	130,012	141,035	100,637	83,084	128,100	27,463	
TOTAL REVENUE		4,333,913	4,392,570	4,714,684	3,647,879	5,978,344	1,631,550	



Town of Landis
General Fund Expenditures
Board of Aldermen

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
10-4000-5015	Elected Officials Pay	-	-	7,200	7,500	20,300	13,100	\$5,600 Mayor, Mayor ProTem \$4,200 and \$3,500 Aldermen annually
10-4000-5290	Mayor And Aldermen Expenses	7,118	30,139	32,500	17,339	10,000	(22,500)	Based on current year spent / Moved some funds to Beautification in 10-5300
10-4000-5300	Election Expenses	-	3,227	3,500	-	3,500	-	Based on prior year spent
10-4000-5350	Contingencies	-	-	-	-	-	-	
	TOTAL	7,118	33,366	43,200	24,839	33,800	(9,400)	



Town of Landis
General Fund Expenditures
Administration

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
10-5000-5010	Salaries	133,626	197,877	371,931	246,977	400,054	28,123	
10-5000-5020	Part Time Salaries	11,528	31,580	27,000	15,748	-	(27,000)	
10-5000-5025	Overtime	375	-	5,000	5,374	10,000	5,000	
10-5000-5030	Social Security	11,081	16,757	30,518	20,271	36,005	5,487	
10-5000-5040	Retirement	9,699	11,526	48,271	29,111	52,007	3,736	
10-5000-5045	401K	4,250	4,947	19,947	12,036	20,003	56	
10-5000-5046	Car Allowance	600	3,660	3,600	1,440	-	(3,600)	No longer needed
10-5000-5050	Unemployment Insurance	-	2,731	2,750	3,044	3,500	750	
10-5000-5060	Health Insurance	13,396	10,177	55,980	35,787	56,000	20	
10-5000-5070	Insurance Other	8,228	(79)	28,000	25,622	36,000	8,000	Worker's Comp going up 58.68% due to 2021 COVID Claims (\$5,205), Bonds (\$10,000), General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
10-5000-5100	Uniforms	-	-	-	271	500	500	Mechanic Uniforms
10-5000-5110	Supplies	2,159	1,504	2,000	1,653	16,000	14,000	Shop Supplies \$12,000 / Admin Supplies \$3000 / Food \$1000
10-5000-5120	Office Supplies	5,174	3,338	5,000	2,339	3,000	(2,000)	
10-5000-5125	Tax Fees-Collections	21,408	25,946	26,199	19,737	33,900	7,701	1.5% of revenues @ \$2,253,986.66
10-5000-5170	Bank Service Fees	3,122	3,620	5,000	3,317	4,000	(1,000)	
10-5000-5190	Telephone	8,370	1,428	4,000	3,206	4,200	200	Verizon \$1,600, VOIP \$2,600
10-5000-5200	Utilities	12,070	8,668	11,000	9,746	13,000	2,000	\$13k utilities, split Gas w/ Fire 67% (2) New Desks and (1) Conference Table for Administration
10-5000-5215	Furniture	7,789	-	3,000	-	15,000	12,000	
10-5000-5215	Equipment	-	769	3,161	3,324	-	(3,161)	
10-5000-5216	Facility Improvements	569	-	-	-	5,000	5,000	
10-5000-5220	Maintenance And Repairs	2	-	-	-	5,000	5,000	
10-5000-5221	Equipment Maintenance	360	472	535	402	-	(535)	Moved Expenses to Maintenance and Repairs
10-5000-5222	Building Maintenance	7,803	3,000	12,100	11,957	13,000	900	
10-5000-5240	Dues And Subscriptions	9,215	8,715	12,000	9,578	15,000	3,000	Centralina Council of Gov't, Salisbury Rowan EDC, Rowan Chamber of Commerce, Salisbury Post, NCLM (\$5k), Clerk dues total \$1,500
10-5000-5250	Professional Fees	28,780	141,840	117,000	52,632	100,000	(17,000)	Single Audit (\$42k), Town Attorney (\$20k), Pay Study (\$10k), NC LEAD Fellow (\$20k)
10-5000-5260	Planning/ Zoning Expenses	84,688	113,717	84,000	76,995	100,000	16,000	N Focus Planning, Zoning, and Code Enforcement. Increase due to growth
10-5000-5265	Code Enforcement Clean-Up	-	500	500	360	1,000	500	Base allocation for expected code enforcement and demo costs
10-5000-5310	Postage	1,434	919	2,000	1,624	2,400	400	
10-5000-5315	Special Projects	1,363	2,169	12,000	7,229	7,500	(4,500)	
10-5000-5316	Food	1,111	942	638	675	-	(638)	Moved Expenses to Supplies
10-5000-5321	Purchased Services	320	-	3,000	2,071	3,000	-	
10-5000-5325	Travel	1,656	101	4,500	3,414	5,000	500	
10-5000-5330	Training / Education	4,582	1,507	7,200	7,154	10,000	2,800	
10-5000-5350	Contingencies	-	-	18,448	-	13,800	(4,648)	
10-5000-5360	Service Contracts	25,608	21,704	24,000	16,914	29,400	5,400	Payroll \$16,000 Shred-it \$1,000, and Office Cleaning \$8,000, NeoGov \$4,400
10-5000-5370	Internet Service	8,462	2,349	2,500	1,420	2,500	-	



Town of Landis
General Fund Expenditures
Administration

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
10-5000-5450	Computer Tech/Software Su	1,407	25,729	54,000	38,859	38,400	(15,600)	Archive Social (\$5k). GOGOV (\$6k), Website (\$2,500), Civic Plus (\$4600), VC3 (\$20k)
10-5000-5600	Covid Relief Exp - Rc	14,620	2,391	-	-	-	-	
10-5000-5990	Capital Outlay	-	-	97,300	97,300	39,986	(57,314)	Town Hall Renovation
10-5000-6100	Capital Projects - ARPA Rest	-	-	-	-	549,375		
	TOTAL	445,182	650,503	1,104,078	812,597	1,643,529	539,451	



Town of Landis
General Fund Expenditures
Police Department

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
10-5100-5010	Salaries	499,748	478,890	637,423	333,252	775,501	138,078	Accounting for increases from FY23. Includes \$40,000 implementation of new retention and recruitment incentives for police.
10-5100-5020	Part Time Salaries	14,944	18,855	19,000	13,979	20,000	1,000	Part-time help for shift coverages, training, vacations, etc.
10-5100-5025	Overtime	5,014	17,664	18,000	10,935	20,000	2,000	Increase needed to better reflect actual usage based on last (2) FY budgets. More staff and post COVID should result in less OT than current FY.
10-5100-5027	Special Separation Allow	6,725	7,048	7,140	753	-	(7,140)	
10-5100-5030	Social Security	39,507	39,413	49,796	27,408	69,795	19,999	
10-5100-5040	Retirement	52,453	58,522	84,157	44,774	109,346	25,189	Calculated at 14.1%.
10-5100-5045	401K	24,061	24,231	32,121	17,106	38,775	6,654	5% of Full-time Wages.
10-5100-5060	Health Insurance	95,720	79,331	102,630	48,035	102,500	(130)	\$9,300 per person
10-5100-5070	Insurance Other	40,252	44,784	56,000	48,732	65,000	9,000	Worker's Comp, General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
10-5100-5080	Motor Vehicle Expense	15,820	12,423	10,000	7,185	-	(10,000)	Expenses moved to Maintenance and Repairs
10-5100-5090	Fuel	24,317	32,695	60,000	37,155	60,000	-	Fuel costs still rising
10-5100-5100	Uniforms	5,647	4,933	8,000	6,180	14,000	6,000	\$600 per officer, \$1k for new hires, plus \$5,500 for incidentals (new vests).
10-5100-5110	Supplies	2,421	4,294	3,000	358	1,500	(1,500)	Field needs.
10-5100-5120	Office Supplies	1,697	1,972	1,500	140	1,500	-	Office products and replacements.
10-5100-5123	Medical Supplies	-	475	500	142	500	-	Replacement IFAK kits, CPR masks, tourniquets, AED pads, etc.
10-5100-5190	Telephone	5,121	6,578	7,250	4,775	7,800	550	Cell phones for staff (\$45/line) per month.
10-5100-5200	Utilities	6,114	7,641	10,000	5,083	9,000	(1,000)	Utilities split with EMS 58%
10-5100-5210	Radio Maintenance	3,831	4,560	5,000	3,420	5,500	500	City of Salisbury \$4,600 plus \$400 misc maint. needs and repairs.
10-5100-5214	Furniture	-	-	2,500	-	1,000	(1,500)	
10-5100-5215	Equipment	17,162	1,621	15,500	5,855	12,000	(3,500)	Field needs.
10-5100-5216	Facility Improvements	74	-	1,000	284	1,000	-	
10-5100-5220	Maintenance And Repairs	-	-	-	-	10,000	10,000	Vehicle Maintenance / Equipment Maintenance
10-5100-5221	Equipment Maintenance	320	391	1,000	240	-	(1,000)	Moved to Maintenance & Repairs
10-5100-5222	Building Maintenance	2,573	1,977	2,000	784	2,000	-	
10-5100-5240	Dues And Subscriptions	6,995	3,635	2,500	584	1,500	(1,000)	Membership Fees to IACP, NCACP, NCFFCA, \$1k RUOK, \$300 Adobe.
10-5100-5250	Professional Fees	2,144	8,249	7,750	9,637	10,000	2,250	Based on 3 yr trend. Police Lawyer Services (\$7,000). RADAR Calibrations \$250
10-5100-5315	Special Projects	2,411	3,270	2,000	2,105	2,000	-	Community programs (National Night Out, Coffee With a Cop, Shop with a Cop, etc.) Awards Banquet.
10-5100-5316	Food	609	632	1,000	157	-	(1,000)	Moved to Supplies
10-5100-5321	Purchased Services	2,390	45	-	-	-	-	
10-5100-5325	Travel	-	-	-	1,722	1,800	1,800	
10-5100-5330	Training / Education	4,399	6,262	6,500	2,526	3,000	(3,500)	
10-5100-5360	Service Contracts	16,158	15,689	23,200	27,066	24,000	800	\$22,000 Year (3) Axon BWC/Taser Contract
10-5100-5370	Internet Service	8,462	2,354	2,700	1,713	2,700	-	\$225 per month
10-5100-5450	Computer Tech/Software Support	19,556	32,517	68,500	31,780	23,000	(45,500)	Verizon air cards \$6,552, SBI DCI \$2,000, Interplat Solutions \$1k, Leads Online \$2,128, VC3 \$11K
10-5100-5500	Grant Expense	24,636	22,789	25,000	7,752	-	(25,000)	No grant this year
10-5100-5990	Capital Outlay	57,780	21,046	-	-	23,000	23,000	Vehicle upfit for 2 police cars
	TOTAL	1,009,062	964,786	1,272,667	701,617	1,417,717	145,050	



Town of Landis
General Fund Expenditures
Fire Department

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
10-5200-5010	Salaries	258,645	484,517	518,838	385,616	460,000	(58,838)	Accounting for increases from FY23.
10-5200-5020	Part Time Salaries	17,038	24,095	13,000	13,142	14,000	1,000	
10-5200-5025	Overtime	14,632	4,367	5,000	2,327	5,000	-	28-day pay cycle has resulted in less OT use.
10-5200-5030	Social Security	21,861	39,031	40,494	30,469	41,400	906	
10-5200-5040	Retirement	27,911	55,188	63,142	47,383	55,660	(7,482)	
10-5200-5045	401K	13,337	23,549	26,091	19,149	23,000	(3,091)	
10-5200-5060	Health Insurance	57,276	63,060	90,100	62,978	95,000	4,900	\$9,300 per person
10-5200-5070	Insurance Other	30,630	30,250	46,000	42,566	55,000	9,000	Worker's Comp, General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
10-5200-5080	Motor Vehicle Expense	31,181	26,961	17,842	698	-	(17,842)	Moved to Maintenance & Repairs
10-5200-5090	Fuel	10,267	13,472	8,729	16,752	18,000	9,271	Fuel costs still rising
10-5200-5100	Uniforms	265	56,855	7,000	2,174	6,500	(500)	\$2k Class A uniforms for part-time and volunteer FF staff plus \$500 per full-time FF (\$4.5k) for uniforms (pants, shorts, jackets, boots, gloves, equipment, etc.)
10-5200-5110	Supplies	4,113	3,226	2,400	2,358	4,000	1,600	
10-5200-5120	Office Supplies	177	296	268	60	500	232	
10-5200-5123	Medical Supplies	2,161	3,344	2,000	641	1,500	(500)	
10-5200-5190	Telephone	576	2,049	5,000	3,399	5,000	-	MDT iPads in all trucks \$230 per month. VC3 \$2,500
10-5200-5200	Utilities	15,914	15,448	12,000	9,234	13,000	1,000	\$10k for Town Hall Electric, Split Gas w/ Admin 33%
10-5200-5210	Radio Maintenance	(82)	-	250	-	250	-	
10-5200-5214	Furniture	-	-	1,000	-	3,000	2,000	28' ground ladder for engine
10-5200-5215	Equipment	89,397	87,867	11,700	6,511	15,000	3,300	\$4k for Blk Dodge Tk Red Lights for Fire Chief
10-5200-5216	Facility Improvements	-	-	3,969	3,969	-	(3,969)	
10-5200-5220	Maintenance And Repairs	907	594	544	1,504	30,000	29,456	Vehicle Maintenance / Equipment Maintenance
10-5200-5221	Equipment Maintenance	8,565	10,565	9,111	13,173	-	(9,111)	Moved to Maintenance & Repairs
10-5200-5222	Building Maintenance	3,157	1,911	4,000	2,348	4,000	-	Annual Sprinkler Tests/Inspections, Other Building Repairs, Fire Alarm Panel Replacement. Roof repairs.
10-5200-5230	EMS-Utilities	(746)	4,991	7,200	2,494	7,200	-	Utilities split with police 42%
10-5200-5240	Dues and Subscriptions	-	-	50	50	50	-	
10-5200-5250	Professional Fees	270	663	8,500	9,658	10,000	1,500	\$6,500 for FF NFPA OSHA Physicals REQUIRED.
10-5200-5315	Special Projects	1,722	3,462	2,000	899	2,000	-	Fire Department Banquet/Awards and community programs. Except for Banquet/Awards, employee related programs will be covered in Administration.
10-5200-5316	Food	1,438	2,701	1,566	984	-	(1,566)	Moved to Supplies
10-5200-5321	Purchased Services	-	165	9,500	6,711	10,000	500	
10-5200-5325	Travel	-	-	500	-	500	-	
10-5200-5330	Training / Education	1,075	1,521	1,300	755	2,000	700	Training events and courses for staff. More staff seeking training opportunities.
10-5200-5360	Service Contracts	7,818	10,955	5,100	2,611	4,000	(1,100)	Active 911 service \$400 per year. Plymovent Services \$1,500. Active Team subscription \$600 per year. CAD auto-populate \$1k per year. Lighting program for building \$1.5k
10-5200-5370	Internet Service	8,076	624	900	112	1,000	100	
10-5200-5450	Computer Tech/Software Support	305	12,861	16,500	9,019	18,000	1,500	VC3 \$10,500, Target Solutions Learning \$6k
10-5200-5490	Public Education Material	1,031	1,048	1,000	-	1,000	-	Public outreach and educational materials.
10-5200-5500	Grant Expense	-	5,000	5,000	-	-	(5,000)	
10-5200-5990	Capital Outlay	-	21,045	95,931	45,138	15,000	(80,931)	Resurface bay floors in station 44
	TOTAL	628,919	1,011,678	1,043,524	744,880	920,560	(122,964)	



Town of Landis
General Fund Expenditures
Street Department

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
10-5300-5010	Salaries	177,025	241,849	174,531	201,272	304,874	130,343	
10-5300-5020	Part Time Salaries	-	-	3,000	568	-	(3,000)	
10-5300-5025	Overtime	1,818	3,414	7,000	3,690	7,000	-	
10-5300-5030	Social Security	13,219	18,583	23,246	15,626	27,439	4,193	
10-5300-5040	Retirement	20,474	28,386	35,921	24,869	39,634	3,713	
10-5300-5045	401K	9,515	12,375	14,843	10,103	15,244	401	
10-5300-5060	Health Insurance	48,205	48,980	65,310	46,867	66,000	690	\$9,300 per person
10-5300-5070	Insurance Other	17,539	23,493	34,500	28,678	43,000	8,500	Worker's Comp, General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
10-5300-5080	Motor Vehicle Expense	4,638	4,454	3,511	7,242	-	(3,511)	Moved to Maintenance & Repairs
10-5300-5090	Fuel	-	-	5,000	2,724	20,000	15,000	
10-5300-5100	Uniforms	3,279	2,818	3,000	2,364	3,000	-	
10-5300-5110	Supplies	2,033	1,683	6,000	4,319	6,000	-	
10-5300-5180	Safety	-	-	3,000	1,035	5,000	2,000	Traffic cones & barricades / boots
10-5300-5190	Telephone	712	1,316	1,200	733	1,200	-	Based on 3 yr trend
10-5300-5200	Utilities	47,961	47,757	48,000	32,390	46,000	(2,000)	
10-5300-5210	Radio Maintenance	45	-	150	-	150	-	
10-5300-5215	Equipment	140	430	5,271	5,894	4,000	(1,271)	
10-5300-5216	Facility Improvements	-	-	-	-	-	-	
10-5300-5217	Materials	-	240	2,500	817	2,500	-	Need to purchase salt for winter
10-5300-5220	Maintenance and Repairs	-	-	-	3,822	21,000	21,000	Vehicle Maintenance / Equipment Maintenance
10-5300-5221	Equipment Maintenance	6,008	27,285	24,021	4,839	-	(24,021)	Moved to Maintenance & Repairs
10-5300-5225	Beautification	-	-	-	-	20,000	20,000	New Account for City Beautification
10-5300-5240	Dues And Subscriptions	-	-	-	-	-	-	
10-5300-5250	Professional Fees	549	1,402	1,000	548	1,000	-	
10-5300-5270	Powell Bill Expenses	31,931	403	335,000	39,798	335,000	-	Estimates for Street Sweeper (\$221k), Mt. Moriah Project (\$114k)
10-5300-5316	Food	272	-	-	33	-	-	Moved to Supplies
10-5300-5321	Purchased Services	219	4,513	2,200	19	1,000	(1,200)	Based on current year spent
10-5300-5325	Travel	-	-	-	-	1,500	1,500	
10-5300-5330	Training / Education	1,059	116	2,200	1,065	3,000	800	
10-5300-5360	Service Contracts	-	3,755	1,100	1,059	1,100	-	Railroad crossing fee \$1,100.
10-5300-5450	Computer Tech/Software	-	108	-	4,159	5,500	5,500	VC3 \$5k
10-5300-5990	Capital Outlay	-	95,993	-	220,545	15,000	15,000	Lawn mower
TOTAL		387,516	474,494	802,587	485,391	995,140	192,553	



Town of Landis
General Fund Expenditures
Sanitation Department

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
10-5400-5110	Supplies	-	-	-	-	-	-	
10-5400-5215	Equipment	-	-	1,971	1,961	2,500	529	
10-5400-5231	Landfill Expenses	-	-	14,500	8,603	14,500	-	
10-5400-5360	Service Contracts	-	-	199,000	132,024	210,000	11,000	Possible increase with Waste Pro
10-5400-5231	Landfill Expenses	15,735	14,855	9,701	8,603	14,500	4,799	3 yr average of \$14,500
10-5400-5360	Service Contracts	185,639	184,322	122,810	132,024	187,000	64,190	Annualized with slight increase for new customers
	TOTAL	203,857	200,797	347,982	283,215	428,500	80,518	



Town of Landis
General Fund Expenditures
Parks and Recreation Department

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
10-5600-5010	Salaries	51,454	84,871	95,030	70,518	111,647	16,617	
10-5600-5011	Officiating Fees	-	-	-	-	-	-	
10-5600-5020	Part Time Salaries	67,528	82,989	100,000	60,062	100,000	-	
10-5600-5025	Overtime	1,415	2,673	2,750	1,744	2,500	(250)	Based on current year spent
10-5600-5030	Social Security	9,210	13,046	15,100	10,123	10,048	(5,052)	
10-5600-5040	Retirement	4,879	9,559	11,730	8,690	14,514	2,784	
10-5600-5045	401K	2,338	4,178	4,852	3,629	5,582	730	
10-5600-5060	Health Insurance	9,932	14,814	18,660	13,145	19,000	340	\$9,300 per person
10-5600-5070	Insurance Other	5,251	5,500	10,000	8,538	14,000	4,000	Worker's Comp, General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
10-5600-5080	Motor Vehicle Expense	-	325	300	273	-	(300)	Moved to Maintenance & Repairs
10-5600-5086	Park Refunds	-	200	-	680	700	700	
10-5600-5090	Fuel	1,773	3,023	4,000	2,724	4,200	200	Fuel costs still high
10-5600-5100	Uniforms	702	1,041	1,200	477	1,400	200	Based on 3 yr trend
10-5600-5110	Supplies	4,243	3,778	5,000	3,954	5,000	-	
10-5600-5120	Office Supplies	237	240	206	246	500	294	
10-5600-5121	Purchases For Resale	22,599	35,721	26,974	17,227	26,000	(974)	3 yr average of \$25k
10-5600-5122	Special Events	7,835	14,103	30,000	19,606	25,000	(5,000)	
10-5600-5130	Chemicals	-	-	-	-	-	-	
10-5600-5190	Telephone	1,430	1,055	1,500	1,036	1,800	300	Based on current year spend
10-5600-5200	Utilities	32,224	18,698	33,000	15,446	27,000	(6,000)	
10-5600-5210	Radio Maintenance	145	-	200	-	-	(200)	
10-5600-5214	Furniture	-	-	1,000	-	-	(1,000)	
10-5600-5215	Equipment	8,037	7,361	11,822	6,867	10,000	(1,822)	
10-5600-5216	Facility Improvements	1,852	19,980	5,800	5,737	5,000	(800)	Staircase for Disc Golf course, and Cabin access (\$2k)
10-5600-5217	Materials	1,881	6,644	2,500	1,952	2,581	81	
10-5600-5220	Maintenance And Repairs	15,161	11,907	5,500	5,349	10,000	4,500	
10-5600-5221	Equipment Maintenance	559	619	383	2,012	-	(383)	Moved to Maintenance & Repairs
10-5600-5222	Building Maintenance	2,000	1,846	2,500	1,826	2,500	-	
10-5600-5240	Dues And Subscriptions	100	436	300	170	500	200	Rowan County Pool Inspection
10-5600-5250	Professional Fees	769	4,910	300	116	300	-	
10-5600-5330	Training / Education	71	191	250	-	1,000	750	Lifeguard Training
10-5600-5360	Service Contracts	26,736	9,496	12,500	7,854	15,000	2,500	TBD based on pool contract. Currently increased in anticipation of new contract with pool service provider
10-5600-5370	Internet Service	4,214	1,536	1,560	1,705	2,300	740	
10-5600-5450	Computer Tech/Software Support	163	5,170	11,000	5,824	11,000	-	Based on current year spent
10-5600-5990	Capital Outlay	-	43,870	154,700	107,500	50,000	(104,700)	Cabin Bathroom/Shower House (\$50k)
	TOTAL	285,333	410,470	571,181	385,031	479,073	(92,109)	



Town of Landis
General Fund Expenditures
Debt Service

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
10-8000-5400	Debt - Principal	832,281	18,092	25,425	22,621	25,425	-	Muni Loan
10-8000-5410	Debt - Interest	62,286	33,223	34,600	34,273	34,600	-	Muni Loan
	TOTAL	894,567	51,316	60,025	56,894	60,025	-	
Total Expenses		3,861,555	3,797,409	5,245,246	3,494,465	5,978,344	733,098	



Town of Landis
Water Fund Revenue

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
20-0000-4040	Water Service	1,043,659	1,027,430	1,050,000	819,290	1,100,000	50,000	Current collections + prior year billings Mar June
20-0000-4050	East Landis Water	-	(336)	-		-	-	
20-0000-4063	Water User Fees	-	164	-		-	-	
20-0000-4067	Tap Access Water Fee - Water	2,500	-			-	-	
20-0000-4080	Interest on Investments	1,479	3,307	1,400	30,406	28,000	26,600	
20-0000-4090	Misc. Income		(100)	(51,000)	(50,900)	-	51,000	
20-0000-4091	Tap Fees - Water	47,550	125,050	100,000	45,000	48,000	(52,000)	
20-0000-4105	Transfer from ARPA Fund		11,409			-	-	
20-0000-4404	Debt Set-Off	-	232			-	-	
20-0000-4505	Sale of Surplus Assets			-	13,700	-	-	
20-0000-4521	Gain/Loss on Processing		245		258	-	-	
20-0000-4410	Sales Tax Refund	7,090	-	-		-	-	
	TOTAL	1,102,279	1,167,399	1,100,400	857,753	1,176,000	75,600	



Town of Landis
Sewer Fund Revenue

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
20-2000-4041	Sewer Service	981,057	953,067	975,000	747,740	993,000	18,000	
20-2000-4042	East Landis Water	-	-	-		-	-	
20-2000-4060	Fines & Penalties	-	-	-		-	-	
20-2000-4067	Water-Reconnect Fees	-	-	-		-	-	
20-2000-4070	Water Meter Tampering	-	-	-		-	-	
20-2000-4080	Interest on Investments	220	-	-		-	-	
20-2000-4090	Meter Reread-Water	-	-	-		-	-	
20-2000-4091	Tap Fees - Sewer	35,000	82,500	70,000	27,500	30,000	(40,000)	
20-2000-4092	Interest on Investments	-	-	-		-	-	
20-2000-4101	Transfer - Water Fund	105,000	-	-		-	-	
20-2000-4103	Transfer - Electric Fund	478,848	-	-		-	-	
20-2000-4410	Sales Tax Refund	1,493	-	-		-	-	
	TOTAL	1,601,618	1,035,567	1,045,000	775,240	1,023,000	(22,000)	
Fund Total Revenue		2,703,897	2,202,966	2,145,400	1,632,994	2,199,000	53,600	



Town of Landis
Water Fund Expenses

Account #	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
20-1000-5010	Salaries	136,906	115,178	83,344	68,221	96,330	12,986	
20-1000-5020	Part Time Salaries	-	-	-	-	-	-	
20-1000-5025	Overtime	8,237	7,663	9,100	2,273	5,000	(4,100)	Based on current year spend
20-1000-5030	Social Security	10,268	9,762	7,294	5,529	8,670	1,376	
20-1000-5040	Retirement	14,587	15,031	11,537	8,607	12,523	986	
20-1000-5045	401K	5,622	6,294	4,766	3,547	4,817	51	
20-1000-5060	Health Insurance	17,488	14,412	12,440	7,944	18,660	6,220	1.5 positions at \$9,330 per position
20-1000-5070	Insurance Other	8,323	8,288	12,250	6,802	11,000	(1,250)	Worker's Comp, General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
20-1000-5080	Motor Vehicle Expense	2,658	4,490	4,500	1,006	-	(4,500)	Moved to Maintenance and Repairs
20-1000-5090	Fuel	5,293	9,526	12,000	9,665	13,000	1,000	Fuel costs still rising
20-1000-5100	Uniforms	3,426	2,974	1,000	414	1,000	-	
20-1000-5110	Supplies (Lab Supplies)	1,816	2,374	3,000	1,893	4,000	1,000	Based on 3 yr trend. Current year spend running high. Food was added to account (\$1k)
20-1000-5120	Office Supplies	61	57	250	72	250	-	3 yr average below \$100
20-1000-5130	Chemicals	2,610	3,119	7,000	4,477	7,000	-	
20-1000-5140	Utility Equipment	185	-	250	-	250	-	3 yr average below \$100
20-1000-5150	Lab Fees	3,753	5,079	5,000	3,198	5,000	-	
20-1000-5151	Permit Fees	-	-	1,400	1,350	2,000	600	
20-1000-5170	Bank Service Fees	-	175	250	-	250	-	Based on 3 yr trend. Current year spend running high.
20-1000-5180	Safety Equipment	-	-	3,000	728	5,000	2,000	Moved gloves and boots from uniforms to safety equipment
20-1000-5190	Telephone	964	1,311	1,200	1,266	1,800	600	
20-1000-5200	Utilities	2,962	2,890	3,500	1,854	3,000	(500)	
20-1000-5215	Equipment	-	5,817	8,300	4,139	32,300	24,000	Water Meter Tester (\$4200), Commercial 2" Meter (\$9730), Aqua Tap Pro Machine (\$15k), Trash Pump (\$3200)
20-1000-5216	Facility Improvements	-	-	-	-	-	-	
20-1000-5217	Materials	38,498	56,799	111,000	77,075	90,000	(21,000)	
20-1000-5220	Maintenance And Repairs	25,193	4,749	15,000	7,549	27,500	12,500	Vehicle Expense / Equipment Maintenance included
20-1000-5221	Equipment Maintenance	4,666	5,267	10,000	5,408	-	(10,000)	Moved to Maintenance and Repairs
20-1000-5222	Building Maintenance	-	-	250	-	250	-	
20-1000-5240	Dues And Subscriptions	2,252	2,264	2,300	485	800	(1,500)	NC Rural Water Association (\$500)
20-1000-5250	Professional Fees	2,924	4,757	5,000	1,022	3,000	(2,000)	
20-1000-5260	Waste Water Permits	-	-	-	-	-	-	
20-1000-5310	Postage	161	203	250	161	250	-	
20-1000-5316	Food	-	-	1,500	739	-	(1,500)	Moved to Supplies
20-1000-5320	Purchased Resources - Water	265,468	272,904	280,000	188,638	255,000	(25,000)	3 yr average of \$250k
20-1000-5321	Purchased Services	-	376	500	168	500	-	
20-1000-5325	Travel	-	-	-	-	2,000	2,000	Water Certifications
20-1000-5330	Training / Education	455	1,165	1,000	1,011	2,000	1,000	Water Certifications
20-1000-5340	Miscellaneous	-	68	-	-	-	-	
20-1000-5350	Contingencies	-	-	12,000	-	12,025	25	
20-1000-5360	Service Contracts	11,190	12,421	13,000	15,361	13,000	-	Elevated tank maintenance for Downtown (\$9k), Hach Chemicals (\$4k)
20-1000-5450	Computer Tech/Software Support	35,350	8,918	26,000	20,383	27,000	1,000	Ferguson Metering (\$21k), VC3 (\$5.5k)
20-1000-5990	Capital Outlay	-	-	-	-	50,000	50,000	Residential Meter Replacement
	TOTAL	750,167	927,045	713,832	496,002	715,174	45,993	



Town of Landis
Sewer Fund Expenses

Account #	Description	FY 20-21 Actuals	FY 21-22 Budget	FY22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
20-2000-5010	Salaries	46,858	52,324	115,045	61,116	90,797	(24,248)	
20-2000-5020	Part Time Salaries	-	-	-	-	-	-	
20-2000-5025	Overtime	3,461	2,271	4,000	1,536	4,000	-	
20-2000-5030	Social Security	3,567	4,440	9,727	4,647	8,172	(1,555)	
20-2000-5040	Retirement	4,841	6,838	15,385	7,511	11,804	(3,581)	
20-2000-5045	401K	2,378	2,939	6,357	3,083	4,540	(1,817)	
20-2000-5060	Health Insurance	11,449	10,530	21,770	9,372	18,660	(3,110)	
20-2000-5070	Insurance Other	4,345	6,103	9,250	9,489	14,000	4,750	Worker's Comp, General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
20-2000-5080	Motor Vehicle Expense	-	8,182	2,500	86	-	(2,500)	Moved to Maintenance & Repairs
20-2000-5090	Fuel	-	-	2,000	1,527	6,000	4,000	Account appears to be unused. No expenses past 3 FY. Only vehicle transferred to GF this year.
20-2000-5100	Uniforms	-	386	305	238	500	195	\$394/yr uniform contract
20-2000-5110	Supplies	1,707	410	410	672	1,500	1,090	
20-2000-5180	Safety Equipment	-	-	3,000	723	3,000	-	Boots and gloves moves from uniforms
20-2000-5190	Telephone	-	334	810	344	800	(10)	Expenses posting to this account since 12/21. Should be accounted for moving forward.
20-2000-5200	Utilities	31,417	26,435	16,574	15,877	22,000	5,426	3 yr average
20-2000-5210	Radio Maintenance	97	-	250	-	250	-	
20-2000-5215	Equipment	705	-	7,442	7,368	-	(7,442)	
20-2000-5217	Materials	1,915	13,192	16,358	1,374	17,000	642	
20-2000-5220	Maintenance And Repairs	46,768	17,749	13,147	22,090	40,000	26,853	
20-2000-5221	Equipment Maintenance	1,123	3,472	3,500	584	-	(3,500)	Moved to Maintenance & Repairs
20-2000-5250	Professional Fees	4,230	-	8,500	29	500	(8,000)	
20-2000-5275	Permit Fees	1,790	1,920	2,800	1,310	2,500	(300)	
20-2000-5320	Purchased Resources	789,446	734,668	767,000	521,701	700,000	(67,000)	
20-2000-5321	Purchased Services	264	6,356	500	-	500	-	
20-2000-5325	Travel	-	-	750	831	2,000	1,250	
20-2000-5330	Training/Education	100	185	1,250	1,322	2,000	750	
20-2000-5350	Contingency	-	-	-	-	17,478	17,478	
20-2000-5380	Bad Debts - Sewer	17,748	5,055	-	-	-	-	
20-2000-5360	Service Contracts	-	-	3,800	3,780	13,000	9,200	Municipal Engineering (\$7k), Cummins (\$6k)
20-2000-5450	Computer Tech/Software	1,765	210	2,000	206	7,000	5,000	Generating Solutions (\$5k), VC3 (\$2k)
20-2000-5990	Capital Outlay	-	-	-	36,804	30,000	30,000	Drying Beds (\$30k)
	TOTAL	976,198	1,125,330	1,034,431	713,618	1,018,000	(16,430)	



Town of Landis
Debt Service

Account #	Description	FY 20-21 Actuals	FY 21-22 Actual	FY22-23 Budget	YTD 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
20-3000-5400	Debt - Principal	1	(0)	145,000	53,412	145,000	-	USDA Bonds (\$78k), Sewer Equipment loan (\$56k), SRF loan (\$11k)
20-3000-5410	Debt - Interest	106,080	157,994	154,000	5,197	154,000	-	USDA Bonds (\$147k), Sewer Equipment loan (\$6k)
20-0000-5700	Administrative Svc Charge	-	-	-	-	166,826	166,826	Cost Reimbursement to GF for Administrative Expenses
	TOTAL	106,081	157,994	299,000	58,609	465,826	166,826	
	Total Expenses	1,832,446	2,210,369	2,047,263	1,268,230	2,199,000	196,389	



Town of Landis
Stormwater Fund Revenue

Account #	Description	FY 20-21 Actuals	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
23-0000-4010	Stormwater Fees	112,148	109,540	115,000	86,725	115,000	-	
23-0000-4080	Interest on Investments	379	381	316	1,129	1,200	884	
23-0000-4090	Miscellaneous Income	-	-	-	-	-	-	
23-0000-4404	Debt Set-Off	-	40	-	40	-	-	
23-0000-4410	Sales Tax Refund	1,875	-				-	
23-0000-4521	Gain/Loss on Processing		14	-	13		-	
23-0000-4999	Fund Balance Appropriated			-	-		-	
	TOTAL	206,017	150,675	115,316	87,894	116,200	884	



Town of Landis
Stormwater Fund Expenses

Account #	Description	FY 20-21 Actuals	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 3/31/2023	Department Base	Budget to Budget Change	Forecast Notes
23-1000-5010	Salaries	37,251	39,031	26,466	19,599	26,582	116	
23-1000-5025	Overtime	4,689	2,154	2,078	-	-	(2,078)	
23-1000-5030	Social Security	2,833	2,829	2,331	1,473	2,392	61	
23-1000-5040	Retirement	4,104	4,465	3,686	2,360	3,456	(230)	
23-1000-5045	401K	2,231	1,855	1,523	975	1,329	(194)	
23-1000-5060	Health Insurance	4,711	3,931	4,665	2,974	4,665	-	\$9,300 per full-time employees
23-1000-5070	Insurance Other	773	810	1,000	1,342	1,500	500	Worker's Comp, General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
23-1000-5110	Supplies	-	-	4,000	3,233	4,150	150	
23-1000-5151	Permit Fees	-	-	-	-	-	-	
23-1000-5190	Telephone	414	600	700	327	500	(200)	
23-1000-5217	Materials	12	188	1,500	973	4,000	2,500	Based on 3 yr trend. Current year spend running high.
23-1000-5220	Maintenance And Repairs	-	-	1,500	-	2,500	1,000	Vehicle Maintenance / Equipment Maintenance
23-1000-5240	Dues And Subscriptions	1,710	1,710	1,500	750	1,320	(180)	Based on 3 yr trend. Current year spend trending low.
23-1000-5250	Professional Fees	12,661	5,328	53,788	29,117	42,500	(11,288)	Based on current year spend. AWCK (Stormwater Engineering - \$30k)
23-1000-5260	Utilities	-	-	-	-	-	-	
23-1000-5315	Special Projects	-	29	500	139	-	(500)	Moved to Admin
23-1000-5316	Food	-	-	150	59	-	(150)	
23-1000-5325	Travel	-	-	750	284	750	-	
23-1000-5330	Training/Education	-	250	1,500	958	2,200	700	
23-1000-5350	Contingencies	-	-	366	-	507	141	
23-1000-5450	Computer Tech/Software	-	-	500	229	1,000	500	
23-1000-5700	Administrative Service Charge	-	-	8,891	4,064	16,849	7,958	Cost Reimbursement to GF for Administrative Expenses
23-1000-5990	Capital Outlay	-	-	-	-	-	-	
	TOTAL	164,330	116,345	117,423	68,856	116,200	(1,223)	



Town of Landis
Electric Fund Revenue

Account #	Description	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	YTD 3/31/2022	Department Base	Budget to Budget Change	Forecast Notes
30-0000-4042	Construction Services	-	2,757	4,000	-	3,000	(1,000)	Fee for work that requires above and beyond what we typically provide
30-0000-4050	Electricity Fees	5,932,450	5,438,375	5,800,000	4,468,975	5,900,000	100,000	Annualizes to 5,958,633.36 Budget is very conservative
30-0000-4060	Penalties - Electric	74,380	75,993	70,000	55,213	70,000	-	
30-0000-4061	Reconnect Fees	38,430	78,600	60,000	52,500	65,000	5,000	Annualized conservatively
30-0000-4062	Meter Tampering Fees	1,875	450	-	900	-	-	
30-0000-4065	Collection Fees	(9)	-	-	-	-	-	
30-0000-4068	Pole Attachments	2,293	9,460	7,000	9,460	8,000	1,000	3 yr average of \$8k
30-0000-4070	Recovery Of Bad Debts	521	67	-	81	-	-	
30-0000-4080	Interest On Investments	2,293	3,345	2,500	31,476	20,000	17,500	
30-0000-4090	Miscellaneous Income	29,829	1,243	3,000	1,663	1,500	(1,500)	
30-0000-4091	Underground Service (Rewiring)	5,500	400	-	200	-	-	
30-0000-4092	Returned Check Fee	1,410	2,190	1,500	2,100	2,000	500	
30-0000-4404	Debt Set-Off	14,418	14,354	11,000	1,885	1,500	(9,500)	
30-0000-4410	Sales Tax Refund	49,281	51,906	50,000	-	50,000	-	
30-0000-4500	Sales Of Fixed Assets		-	-	-		-	
30-0000-4999	Retained Earnings Appropriated	-	-	-	-	166,181	166,181	Little Bucket Truck from FY23
	TOTAL	6,163,369	5,681,973	6,009,000	4,629,508	6,287,181	278,181	



**Town of Landis
Electric Fund Expenses**

Account #	Description	FY 20-21	FY 21-22	FY22-23	YTD	Department	Budget to	Forecast Notes
		Actuals	Actuals	Budget	3/31/2023	Base	Budget Change	
30-1000-5010	Salaries	721,449	619,131	629,642	442,073	707,496	77,854	
30-1000-5025	Overtime	24,493	31,678	44,000	26,250	44,000	-	Based on 3 yr trend. Work is increasing, several storms, and more employees
30-1000-5030	Social Security	53,045	52,659	50,463	35,641	63,675	13,212	
30-1000-5040	Retirement	67,905	78,293	79,817	57,952	91,974	12,157	
30-1000-5045	401K	32,365	34,420	32,982	23,735	35,375	2,393	
30-1000-5060	Health Insurance	99,416	81,602	93,300	53,339	93,300	-	
30-1000-5070	Insurance Other	42,969	52,266	68,000	47,263	60,000	(8,000)	Worker's Comp, General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
30-1000-5080	Motor Vehicle Expense	12,678	14,931	15,000	2,436	-	(15,000)	Moved to Maintenance & Repairs
30-1000-5090	Fuel	20,454	35,079	42,000	33,087	44,000	2,000	Fuel costs still rising
30-1000-5100	Uniforms	5,808	5,283	9,000	7,384	9,000	-	
30-1000-5110	Supplies	7,548	8,298	9,000	3,421	9,000	-	Including Food Expenditures
30-1000-5120	Office Supplies	1,405	2,513	2,500	691	3,000	500	
30-1000-5140	Utility Equipment	21,038	35,516	50,000	43,558	50,000	-	
30-1000-5170	Bank Service Fees	376	193	1,000	-	500	(500)	
30-1000-5180	Safety	1,690	3,219	5,000	2,930	15,000	10,000	Need FR Rainsuits, Gloves, Glasses, Boots
30-1000-5190	Telephone	8,138	6,720	8,000	5,267	8,000	-	VC3 (\$7,500)
30-1000-5200	Utilities	14,777	20,070	16,000	9,425	16,000	-	
30-1000-5210	Radio Maintenance	3,206	-	-	-	500	500	We don't use our radios that much; but need to have them in trucks as back-up for communication. If maintenance is needed this will cover.
30-1000-5214	Furniture	-	-	-	-	1,000	1,000	
30-1000-5215	Equipment	2,948	4,077	15,300	4,075	35,000	19,700	Electric Tools for Bucket Truck
30-1000-5216	Facility Improvements	-	12,176	250	160	250	-	
30-1000-5217	Materials	97,701	115,088	280,000	190,105	300,000	20,000	Cost for materials has more than doubled. Need transformers and meter boxes for growth and to cover transformer replacements
30-1000-5220	Maintenance And Repairs	1,409	2,134	998	3,009	40,000	39,002	Combined with Motor Vehicle Expense, and Equipment Maintenance
30-1000-5221	Equipment Maintenance	(35)	23,533	19,610	15,187	-	(19,610)	Moved to Maintenance & Repairs
30-1000-5222	Building Maintenance	153	1,375	15,000	3,708	11,000	(4,000)	Roof leaking. Will only use as needed.
30-1000-5240	Dues And Subscriptions	25	-	11,000	10,712	11,500	500	Electricities Membership \$10,750
30-1000-5250	Professional Fees	15,272	28,556	47,000	20,262	30,000	(17,000)	Engineering cost for the 12 KV conversion.
30-1000-5310	Postage	11,483	2,640	20,000	11,108	20,000	-	Based on current year spent
30-1000-5320	Purchased Resources - Electric	3,798,329	3,876,660	3,510,000	2,412,685	3,442,255	(67,745)	NCMPA (Electricities Projections) and 77K for SEPA
30-1000-5321	Purchased Services	5,974	31,700	13,000	5,067	10,000	(3,000)	Utility billing
30-1000-5325	Travel	-	-	-	1,477	3,000	3,000	
30-1000-5330	Training / Education	2,500	2,006	7,000	1,329	6,000	(1,000)	Need to send employees to training
30-1000-5340	Miscellaneous	-	228	150	2,587	-	(150)	
30-1000-5342	Cash Over/Short	-	-	-	-	-	-	
30-1000-5350	Contingency	25,067	-	-	-	10,500	10,500	
30-1000-5360	Service Contracts	14,016	41,661	15,000	9,071	17,000	2,000	Annual - Cleaning \$6,000, Answering Service \$4,200, Postage for utility billing \$5,000, postage machine \$1,600
30-1000-5370	Internet Service	216,628	1,740	1,460	1,102	3,000	1,540	
30-1000-5380	Bad Debts - Electric	-	40,244	-	-	-	-	
30-1000-5390	Returned Checks	-	-	-	-	-	-	
30-1000-5415	Lease Interest	-	2,321	1,520	1,278	1,800	280	Copiers \$1,800
30-1000-5430	Depreciation	-	192,332	-	-	-	-	
30-1000-5450	Computer Tech/Software Support	65,149	68,335	75,000	61,075	115,000	40,000	VC3 \$22k, Ferguson \$28k, Edmonds \$62k, Website \$3k
30-1000-5700	Administrative Service	-	-	476,329	476,329	543,998	67,669	Cost Reimbursement to GF for Administrative Expenses
30-1000-5990	Capital Outlay	-	(55,786)	7,794	164,347	371,765	363,971	Small bucket truck \$167k, \$200k for line conversion.
30-1000-5998	Lease Payments	199,757	-	43,172	29,267	63,293	20,121	Bucket \$28,896, Line \$25,392, Freedom (postage machine) \$4,423, Copiers \$4,582 Will likely continue leases for at least 2 and maybe 4 years.
	TOTAL	6,529,852	5,516,138	5,721,429	4,222,182	6,287,181	565,751	

**Town of Landis – Basic Fee Schedule
Proposed 7/1/2023
Fiscal Year 2023/2024**

Administration Fees

Single Individual Paper Copies	\$0.15
Single USB w/ data	\$10.00
Copy of Town Code/Ordinance	\$50.00
Copy of Individual Ordinance	\$10.00
Copy of Zoning Ordinance	\$35.00
Payment Return Fee	\$30.00

Police Fees

Accident/Police report	\$5.00
Fingerprints	\$20.00
Standby services	\$100.00
Low-Speed Vehicle Registration	\$50.00
Low-Speed Vehicle Renewal	\$10.00
Alarm Registration	\$25.00
Alarm Renewal	\$5.00
Off-Duty Minimum Rate	\$30.00 per hour (2-hour minimum)

Fire Fees

Copy of Fire report	\$5.00
Fire flow test	\$75.00
Fire watch/standby services	\$100.00

Sanitation Fees

Garbage collection	\$15.00
Extra garbage can	\$10.00

Water Fees

New Service - Residential Deposit (Lease)	\$50.00
New Service - Commercial Deposit (Lease)	\$100.00
Service Fee (monthly)	\$12.50
Firewater Fee (monthly)	\$47.50
Reconnect fees (8-5, M-F)	\$75.00
Reconnect fees (after hours, weekends, and holidays until 9 pm)	\$150.00
Meter Tampering fee	*Cost of Meter
Meter Test ¹	\$50.00
Meter Reread ²	\$10.00
Tap Fee (3/4 inch)	\$2,500.00 (plus cost)
Tap Fee (1 inch)	\$2,900.00 (plus cost)
Tap Fee (1 1/4 inch and more)	\$3,550.00 (plus cost)
Meter change out (at owner's request)	*Cost of Meter

Meter Costs:

- ¾" Meter - \$167.00
- 1" Meter - \$275.00
- 2" Meter - \$1,950.00
- 3" Meter - \$2,350.00

Stormwater Residential	\$5.00
Stormwater Commercial	\$10.00
AMI Antenna Replacement ³	\$200.00

Notes:

1. One-meter test annually, at no cost. Any additional testing requires a set fee unless a problem is located.
2. First two-meter rereads annually, at no cost. Any additional rereads require a set fee unless there was a misread of the meter.
3. If the antenna on a water meter is disabled, the Town will replace up to two antennas. After that, it is the account holder's responsibility to pay for any additional antennas that need to be replaced.
4. Meter reads for topping off pools are free. The adjustment will be for the sewer portion that is above normal use. The average will be calculated using the average water usage for the last three months.

Sewer Fees

Service Fee (monthly)	\$12.50
Tap fee (up to 4 inches)	\$2,500.00 (plus cost)
Tap fee (above 4 inches)	\$3,550.00 (plus cost)

Electric Fees

New Service – Residential Deposit (Lease)	\$150.00
New Service – Commercial Deposit (Lease)	\$300.00
Service Fee (monthly)	\$20.00
Reconnect Fees (8-5, M-F)	\$75.00
Reconnect fees (after hours, weekends, and holidays until 9 pm)	\$150.00
Meter Tampering Fee	*Cost of meter
Meter Test ¹	\$50.00
Meter change out (at owner's request)	*Cost of meter
Rewiring Service ³ (from above ground to underground)	Minimum \$100 / additional \$1 per foot above 100 feet.

Meter Costs:

- 1s - \$200.00
- 2s - \$200.00
- 3s - \$445.00
- 6s - \$480.00
- 9s - \$445.00
- 15s - \$445.00
- 36s - \$445.00

Notes:

1. One-meter test annually, at no cost. Any additional testing requires a set fee unless a problem is located.
2. First two-meter rereads annually, at no cost. Any additional rereads require a set fee unless there was a misread of the meter.
3. Minimum charge of \$100.00 for rewiring service, with an additional \$1.00 per foot above 100 feet.

Recreation Fees

Lake Corriher Wilderness Park Rentals & Fees

Park Hours: 8 am - 8 pm (April – September)
8 am - 5 pm (October – March)

Fishing

Daily Fishing Pass (16 & over)	\$5.00/ after 2 pm \$3.00
Daily Fishing Pass (5-15)	\$3.00/ after 2 pm \$2.00
Daily Fishing Pass (4 and under)	Free
Annual Fishing Pass	\$75.00
Fishing Pass Season (Child)	\$50.00

Boat Rentals (Seasonal from March 1st to October 31st) Life jackets are always required (provided)

Kayaks	\$5.00 per hour (2 hour minimum) per person
Paddleboats	\$2.50 per person, per ½ hour (3 & under free)
Soft launch	\$5.00 per day/\$3.00 with purchase of fishing pass

Disc Golf

There is no charge to use the course if customers provide their own discs.

Disc rental	\$5.00 with a \$20.00 refundable deposit
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Cabins, Campsites & Shelters

(Reservations required for all rentals)

Shelter	\$10.00 per hour (2 hour minimum) \$50.00 for full day
Campsites	\$10.00 per night* (per tent)
Cabins	\$30.00 per night* (\$15.00 non-refundable deposit)

~ Check-in time for campsites and cabins is 3 pm and checkout is 11 am.

~ Grills provided; no personal grills allowed.

~ One fishing pass is provided for each cabin and tent rental.

**Two-night minimum rental on Friday & Saturday; five-night maximum rental always.*

Landis Pool & Pool Shelter

Pool Membership (individual, resident)	\$125.00
Pool Membership (individual, non-resident)	\$250.00
Pool Membership (family, resident - up to 4 members)	\$200.00
Pool Membership (family, non-resident - up to 4 members)	\$400.00
Each additional family member (inside & outside)	\$25.00
Pool day pass (adult)	\$10.00
Pool day pass (3-15)	\$5.00
Pool day pass (children under 3)	Free
Pool day pass (group, 15 or more)	\$5.00 per person
Pool rental (resident and non-resident)	\$450.00 (up to 60 people, \$50.00 per 25 additional)
Pool Shelter Rental	\$10.00/hour (\$50.00 all day)

Field Rentals

	\$10.00 an hour
	\$20.00 an hour with lights

**POLICY ESTABLISHING THE FEE SCHEDULE OF
THE TOWN OF LANDIS**

WHEREAS; The Town will collect charges in accordance with a schedule of fees as amended time to time by the Town Board of Aldermen and that schedule is on file at the clerk’s office and,

WHEREAS; That on and after July 1, 2023, the following fees and schedule shall be charged by the Town of Landis.

NOW THEREFORE; The Town Board of Aldermen of the Town of Landis, North Carolina, does hereby establish the schedule of fees as follows:

**Planning Department
Town Fee Schedule**

<u>Subdivision Project</u>	<u>Fee</u>
Conveyance Plat	\$20 per new lot
Exemption/Recombination Plat	\$20
Sketch Plat Review	\$100 (1 acre or less) \$200 + \$5 per dwelling unit (over 1 acre)
Preliminary Plat Review - less than 24 lots	\$760
Preliminary Plat Review - 24 or more lots	\$3,000 + \$60 per lot over 100
Preliminary Plat-Applicant Appeal	\$100
Preliminary Plat- Minor Revision	\$250
Preliminary Plat- Major Revision	\$700
Final Plat Review- Major Subdivision (If a third submittal is required an additional review fee will be collected)	\$350 per map
Final Plat Review- Minor Subdivision (If a third submittal is required an additional review fee will be collected)	\$100 per map sheet
Performance Guarantee (Letter of Credit, Bond, etc.) Review (Fee also applies to revisions, replacements, and partial release requests)	\$300 + Engineers’ Cost
Time Extension for Plat Approval	\$500

<u>Zoning Amendments</u>	<u>Fees</u>
Zoning Text Amendment	\$450 + \$125 advertising charge
Zoning Map Amendment	\$875 + \$125 advertising charge
<u>Zoning Compliance Permit</u>	<u>Fee</u>
Single, Two-Family structures and mobile homes	\$50 + \$35for permits subject to design review
Single Family attached/multi- family (condo, apartments, townhomes, etc.)	\$50 + \$35 per unit
Residential Addition/Accessory structures	\$50
Fences	\$0.00
Non-residential	\$50 + zoning site plan review fee if applicable
Temporary Construction Trailers	\$75
Temporary Use Permits	\$75
Home Occupation Permits	\$75
Zoning Verification Letter for Institutional Requests	\$175
Certificate of Non-Conformity Adjustment	\$75
Special Use Permit Application	\$1,500 + \$125 advertising charge and + Zoning Site Plan Review Fees below
<u>Sign Permits</u> (only when obtained separately from primary development permits)	<u>Fee</u>
Permanent Sign	\$100
Outdoor Advertising Sign (Billboard)	\$200
Temporary Sign	\$25
<u>Zoning Site Plan Review</u>	<u>Fee</u>
Sketch Plat Review & Consultation	\$200 + \$5 per dwelling unit per session after initial concept review meeting
Site Plan Review (If a third submittal is required, an additional fee will be collected)	\$300 + \$25 per acre

Board of Adjustment	Fee
Variance Application	
Residential	\$300
Non-Residential & Multi-family	\$300
Appeal of Zoning Administrator Decision/ Interpretation Request (refunded if overturned)	\$ 25
Appeals (refunded if overturned)	\$100 (refunded if overturned)

Double Permit **Fee**

Where construction begins without the appropriate permits in place, the permit cost shall be doubled.

Plan Review and Construction Administration Fee Schedule

Plan Review	Fee
Roadway (public and/or private)	\$1.25 per linear foot of street centerline
Parking/Loading Areas (including access)	\$0.05 per square foot
Storm Drainage	\$1.35 per linear foot of street centerline
Water Lines	\$0.80 per linear foot of pipe
Sewer Lines	\$1.10 per linear foot of pipe
Stormwater Quality and/or Stormwater Detention Facilities	\$5,000.00 per plan or per subdivision

If a third revision of plan(s) is required, an additional fee will be charged.

Plan Review Fees shall apply to the extent of any revisions made to plans previously reviewed.

Construction Administration	Fee
Roadway (public and/or private)	\$1.60 per linear foot of street centerline
Storm Drainage	\$1.50 per linear foot of street centerline
Water Lines	\$0.95 per linear foot of pipe
Sewer Lines	\$1.15 per linear foot of pipe
Stormwater Quality and/or Stormwater Detention Facilities	\$5,000.00 per phase and/or sub-area

Adopted this the 19th day of June, 2023

s/ _____

s/ _____

Meredith Bare Smith, Mayor

Rates for Water and Sewer for FY 2023-2024

Proposed Rates Water		
	Inside	Outside
Service Fee	Rate	Rate
Residential	\$12.50	\$12.50
Industrial	\$12.50	\$12.50
Usage Bracket	Inside	Outside
	Rate	Rate
0-3,000 Gallons	\$8.75	\$8.75
3,001 - 8,000 Gallons	\$9.00	\$9.00
8,001-18,000 Gallons	\$9.25	\$9.25
Over 18,000 Gallons	\$9.50	\$9.50
Industrial Usage	\$7.50	\$7.50

Proposed Rates Sewer		
	Inside	Outside
Service Fee	Rate	Rate
Service Fee	\$12.50	\$12.50
Usage Bracket	Inside	Outside
	Rate	Rate
0-3,000 Gallons	\$10.70	\$10.70
3,001 - 8,000 Gallons	\$11.00	\$11.00
8,001-18,000 Gallons	\$11.20	\$11.20
Over 18,000 Gallons	\$11.30	\$11.30

Monthly Usage Gallons	New Monthly Water Charge	New Monthly Sewer Charge	Monthly Water & Sewer Charge
1,500	\$25.63	\$28.55	\$54.18
5,000	\$56.75	\$66.60	\$123.35
10,000	\$102.25	\$122.00	\$224.25
25,000	\$242.75	\$290.70	\$533.45
200,000	\$1,905.25	\$2,268.20	\$4,173.45
550,000	\$4,137.50	\$6,223.20	\$10,360.70

Residential Service
Schedule R

Availability

Available only to residential customers in residences, condominiums, mobile homes, or individually metered apartments that provide independent and permanent facilities complete for living, sleeping, eating, cooking, and sanitation. The energy delivered under this Schedule shall not be used in parallel with other electric power sources or as a substitute for power contracted for or which may be contracted for, under any other rate schedule of the Town, except at the option of the Town. Resale of energy purchased under this rate schedule is not permitted.

Type of Service

The Town will furnish 60-Hertz service through one meter, at one delivery point, at one of the following approximate voltages where available:

Single-phase, 120/240 volts; or three-phase, 208Y/120 volts; or other available voltages at the Town's option.

Motors over 2 H.P., frequently started or arranged for automatic control, must be of a type to take the minimum starting current and must be equipped with controlling devices approved by the Town.

Three-phase service will be supplied, if available. Where three-phase and single-phase service is supplied through the same meter, it will be billed at the rate below. Where three-phase service is supplied through a separate meter, it will be billed on the applicable Commercial Service Schedule.

Monthly Rates

Service Fee	\$20.00
Energy Charge:	
All kWh	\$0.09558 per kWh

Determination of Energy

The kWh of energy shall be the difference between the current month's watt-hour meter reading and the previous month's watt-hour reading.

Renewable Energy Portfolio Standard (REPS)

The current Renewable Energy Portfolio Standard Rate Rider (REPS) charge will be added to the monthly bill for each account billed under this rate schedule.

Sales Tax

Any applicable North Carolina State or Local sales tax will be added to the customer's total charges for a month, determined in accordance with the above electric rates.

Minimum Bill

The minimum bill shall be the Basic Service Charge plus the REPS fee.

Effective for service rendered after July 1, 2023

Commercial Service
Schedule L – Single Phase

Availability

Available to non-residential customers with a monthly demand of 50 kW or less.

Service under this Schedule shall be used solely by the contracting Customer in a single enterprise, located entirely on a single site.

Power delivered under this Schedule shall not be used for resale or exchange or in parallel with other electric power, or as a substitute for power contracted for or which may be contracted for, under any other Schedule of the Town, except at the option of the Town, under special terms and conditions expressed in writing with the contract with the Customer.

Type of Service

The Town will furnish 60-Hertz service through one meter, at one delivery point, at the available voltage.

The type of service supplied will depend upon the voltage available. Prospective customers should determine the available voltage by contacting the Town before purchasing equipment.

Motors less than 5 H.P. may be single-phase. All motors of more than 5 H.P. must be equipped with starting compensators and all motors of more than 25 H.P. must be the slip ring type except that the Town reserves the right when in its opinion the installation would not be detrimental to the service of the Town, to permit other types of motors.

Monthly Rates

	All Year
Service Fee:	\$25.00
Energy Charge:	
<i>First 100 kWh per kW Billing Demand Per Month</i>	
First 3,000 kWh	\$0.16178 per kWh
All Over 3,000 kWh	\$0.16178 per kWh
<i>Next 200 kWh per kW Billing Demand Per Month</i>	
All kWh	\$0.10926 per kWh
<i>All Over 300 kWh per kW Billing Demand Per Month</i>	
All kWh	\$0.10926 per kWh

Renewable Energy Portfolio Standard (REPS)

The current Renewable Energy Portfolio Standard Rate Rider REPS shall apply to all services provided under this schedule.

Determination of Billing Demand

At its option, the Town may install a demand meter to measure demand for any customer served under this schedule. The demand for billing and energy distribution purposes each month shall be greater than (a) the maximum integrated 30-minute demand measured during the month, (b) 50% of the customer's contract demand, or (c) 30 kilowatts.

Determination of Energy

The kWh of energy shall be the difference between the current month's watt-hour meter reading and the previous month's watt-hour reading.

Sales Tax

Any applicable North Carolina State or Local sales tax will be added to the customer's total charges for a month, determined in accordance with the above electric rates.

Minimum Bill

The minimum bill shall be the Basic Service Charge plus the REPS fee.

Effective for service rendered after July 1, 2023

Commercial Service
Schedule K – Three Phase

Availability

Available to non-residential customers with a monthly demand of 50 kW or less.

Service under this Schedule shall be used solely by the contracting Customer in a single enterprise, located entirely on a single site.

Power delivered under this Schedule shall not be used for resale or exchange or in parallel with other electric power, or as a substitute for power contracted for or which may be contracted for, under any other Schedule of the Town, except at the option of the Town, under special terms and conditions expressed in writing with the contract with the Customer.

Type of Service

The Town will furnish a three-phase 60-Hertz service through one meter, at one delivery point, at the available voltage.

The type of service supplied will depend upon the voltage available. Prospective customers should determine the available voltage by contacting the Town before purchasing equipment.

Motors less than 5 H.P. may be single-phase. All motors of more than 5 H.P. must be equipped with starting compensators and all motors of more than 25 H.P. must be the slip ring type except that the Town reserves the right when in its opinion the installation would not be detrimental to the service of the Town, to permit other types of motors.

Monthly Rates

	Summer (June-September)	Non-Summer (October- May)
Service Fee:	\$50.00	\$50.00
Energy Charge:		
<i>First 100 kWh per kW Billing Demand Per Month</i>		
First 3,000 kWh	\$0.15993 per kWh	\$0.15680per kWh
All Over 3,000 kWh	\$0.15242 per kWh	\$0.15033 per kWh
<i>Next 200 kWh per kW Billing Demand Per Month</i>		
All kWh	\$0.11744 per kWh	\$0.11530 per kWh
<i>All Over 300 kWh per kW Billing Demand Per Month</i>		
All kWh	\$0.10825 per kWh	\$0.10663 per kWh

Renewable Energy Portfolio Standard (REPS)

The current Renewable Energy Portfolio Standard Rate Rider REPS shall apply to all services provided under this schedule.

Determination of Billing Demand

At its option, the Town may install a demand meter to measure demand for any customer served under this schedule. The demand for billing and energy distribution purposes each month shall be greater than (a) the maximum integrated 30-minute demand measured during the month, (b) 50% of the customer's contract demand, or (c) 30 kilowatts.

Determination of Energy

The kWh of energy shall be the difference between the current month's watt-hour meter reading and the previous month's watt-hour reading.

Sales Tax

Any applicable North Carolina State or Local sales tax will be added to the customer's total charges for a month, determined in accordance with the above electric rates.

Minimum Bill

The minimum bill shall be the Basic Service Charge plus the REPS fee.

Effective for service rendered after July 1, 2023

Commercial Service with Demand (Optional)
Schedule LD-OPT

Availability

This rate schedule is available for non-residential customers where demand exceeds 50 kW in any three months in the previous twelve months and are low-use facilities. A low-use facility is defined as a customer served by a single meter having an average load factor of less than twenty percent (20%).

Service under this Schedule shall be used solely by the contracting Customer in a single enterprise, located entirely on a single site.

Power delivered under this Schedule shall not be used for resale or exchange or in parallel with other electric power, or as a substitute for power contracted for or which may be contracted for, under any other Schedule of the Town, except at the option of the Town, under special terms and conditions expressed in writing with the contract with the Customer.

Type of Service

The Town will furnish single or three-phase 60-Hertz service through one meter, at one delivery point, at the available voltage.

The type of service supplied will depend upon the voltage available. Prospective customers should determine the available voltage by contacting the Town before purchasing equipment.

Motors less than 5 H.P. may be single-phase. All motors of more than 5 H.P. must be equipped with starting compensators and all motors of more than 25 H.P. must be the slip ring type except that the Town reserves the right, when in its opinion the installation would not be detrimental to the service of the Town, to permit other types of motors.

Monthly Rates

	All Year
Service Fee:	\$100.00
Demand Charge:	
All kW	\$0.00 per kW
Energy Charge:	
First 10,000 kWh	\$0.14973 per kWh
All Over 10,000 kWh	\$0.15310 per kWh

Load factor

Billing Period Low Factor calculation: $\text{kWh} / (\text{kW} * 730) = \% \text{ Load Factor}$

Where 730 equals the average number of hours in a monthly billing period

Commercial Service with Demand (Optional)
Schedule LD-OPT

Renewable Energy Portfolio Standard (REPS)

The current Renewable Energy Portfolio Standard Rate Rider REPS shall apply to all service provided under this schedule.

Determination of Billing Demand

The demand for billing purposes each month shall be the greater of (a) maximum integrated 30-minute demand measured during the month, (b) 50% of the customers' contract demand, or (c) 50 kilowatts.

Determination of Energy

The kWh of energy shall be the difference between the current month's watt-hour meter reading and the previous month's watt-hour reading.

Sales Tax

Any applicable North Carolina State or Local sales tax will be added to the customer's total charges for a month, determined in accordance with the above electric rates.

Minimum Bill

The minimum bill shall be the Basic Service Charge plus REPS charge.

Contract Period

Customers must remain on this Tariff schedule for a period of no less than 12 months before switching tariffs or service unless it is determined by the Town that the customer no longer qualifies for this service.

Effective for service rendered after: July 1, 2023

Commercial Service with Demand
Schedule LD

Availability

Available to non-residential customers whose monthly demand exceeds 50 kW in any three months of the preceding twelve months.

Service under this Schedule shall be used solely by the contracting Customer in a single enterprise, located entirely on a single site.

Power delivered under this Schedule shall not be used for resale or exchange or in parallel with other electric power, or as a substitute for power contracted for or which may be contracted for, under any other Schedule of the Town, except at the option of the Town, under special terms and conditions expressed in writing with the contract with the Customer.

Type of Service

The Town will furnish single or three-phase 60-Hertz service through one meter, at one delivery point, at the available voltage.

The type of service supplied will depend upon the voltage available. Prospective customers should determine the available voltage by contacting the Town before purchasing equipment.

Motors less than 5 H.P. may be single-phase. All motors of more than 5 H.P. must be equipped with starting compensators and all motors of more than 25 H.P. must be the slip ring type except that the Town reserves the right when in its opinion the installation would not be detrimental to the service of the Town, to permit other types of motors.

Monthly Rates

	All Year
Service Fee:	\$100.00
Demand Charge:	
All kW	\$12.72 per kW
Energy Charge:	
First 10,000 kWh	\$.06088 per kWh
All Over 10,000 kWh	\$.06600 per kWh

Renewable Energy Portfolio Standard (REPS)

The current Renewable Energy Portfolio Standard Rate Rider REPS shall apply to all services provided under this schedule.

Determination of Billing Demand

The demand for billing purposes each month shall be greater than (a) the maximum integrated 30-minute demand measured during the month, (b) 50% of the customer's contract demand, or (c) 50 kilowatts.

Determination of Energy

The kWh of energy shall be the difference between the current month's watt-hour meter reading and the previous month's watt-hour reading.

Sales Tax

Any applicable North Carolina State or Local sales tax will be added to the customer's total charges for a month, determined in accordance with the above electric rates.

Minimum Bill

The minimum bill shall be the Basic Service Charge plus the REPS charge.

Contract Period

Customers must remain on this Tariff schedule for no less than 12 months before switching tariffs or service unless it is determined by the Town that the customer no longer qualifies for this service.

Effective for service rendered after July 1, 2023

Coincident Peak Rate-98-2
Schedule CP-98-2

Availability

Available only to new commercial or industrial loads which began receiving service after July 1, 1998. The demand for the new load must equal or exceed 500 kW but less than 2,000 kW during at least three (3) months out of twelve (12) consecutive monthly billing periods ending with the current billing period.

Service under this Schedule shall be used solely by the contracting customer in a single enterprise, located entirely on a single contiguous site or premises.

This Schedule is not available for auxiliary or breakdown service and power delivered hereunder shall not be used for resale or exchange or in parallel with other electric power, or as a substitute for power contracted for or which may be contracted for under any other schedule of the Town, except at the option of the Town, under special terms and conditions expressed in writing in the contract with the Customer.

The obligations of the Town regarding supplying power are dependent upon its securing and retaining all necessary rights-of-way, privileges, franchises, and permits for the delivery of such power, and the Town shall not be liable to any customer or applicant for power in the event the Town is delayed in or is prevented from furnishing the power by its failure to secure and retain such rights-of-way, rights, privileges, franchises, and/or permits.

Type of Service

The Town will furnish 60-Hertz service through one meter, at one delivery point, at one of the following approximate voltages where available:

Single-phase, 120/240 volts; or
3 phase, 208Y/120 volts, 480Y/277 volts; or
3 phases, 3 wire, 240, 480, 575, or 2400 volts, or
3 phase, 4160Y/2400, 12470Y/7200, or
3 phase voltages other than the foregoing, but only at the Town's option, and provided that the size of the Customer's load and the duration of the Customer's contract warrants a substation solely to serve that Customer, and further provided that the Customer furnishes suitable outdoor space on the premises to accommodate a ground-type transformer installation, or substation, or a transformer vault built by the town's specifications.

The type of service supplied will depend upon the voltage available at or near the Customer's location. Prospective customers should ascertain the available voltage by inquiry at the office of the Town before purchasing equipment.

Motors of less than 5 HP may be single-phase. All motors of more than 5 HP must be equipped with starting compensators and all motors of more than 25 HP must be of the slip ring type except that the Town reserves the right when in its opinion the installation would not be detrimental to the service of the Town, to permit other types of motors.

Coincident Peak Rate –98-2
Schedule CP-98-2

Monthly Rates

	Summer (June-September)	Non-Summer (October-May)
Basic Service Fee:	\$600.00	\$600.00
Demand Charge:		
Billing Demand	\$26.92 per kW	\$4.62 per kW
Excess Demand	\$2.30 per kW	\$2.30 per kW
Energy Charge:		
On-Peak Energy	\$.06105 per kWh	\$.06105 per kWh
Off Peak Energy	\$.04525 per kWh	\$.04525 per kWh

Definition of “Month”

The term “month”, as used in the Schedule, means the period intervening between meter readings for monthly billing, such reading is taken once a month.

Determination of Billing Demand

Billing Demand:

Billing Demand shall be the average of the integrated clock hour kW demands measured during the hours of the On-Peak Period on the day identified as the Peak Management Day used by the North Carolina Municipal Power Agency Number 1 (NCMPA1) for wholesale billing purposes during the corresponding month of Customer’s billing.

On-Peak Periods:

On-peak periods are non-holiday weekdays during the following times:

June-September	2 pm – 6 pm
December-February	7 am – 9 am
All other months	7 am – 9 am and 2 pm – 6 pm

Coincident Peak Rate-98-2
Schedule CP-98-2

Holidays:

The following days of each calendar year are considered holidays: New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the Friday following Thanksgiving Day, and Christmas Day. If any of the foregoing Holidays fall on a Saturday, the preceding Friday shall be deemed to be the Holiday. In the event any of the foregoing Holidays fall on a Sunday, the following Monday shall be deemed to be the Holiday.

Peak Management Days:

Peak Management Days are those days on which NCMPA1 notifies its Participants to activate their peak management programs during On-Peak periods. The Peak Management Day used to establish the town's wholesale billing demand is the one Peak Management Day during the month on which NCMPA1 experienced the greatest average load (determined as the average of NCMPA1's integrated hourly loads during the hours of the On-Peak Period).

Excess Demand

Excess demand shall be the difference between the maximum integrated clock hour kW demand recorded during the current billing month and the Billing Demand for the same billing month.

Notification by Town

The Town will use diligent efforts to predict each monthly system peak and provide advance notice to the Customer. However, the Town does not guarantee an accurate prediction, nor does the Town guarantee that advance notice will be provided. Notification by the Town will be provided to the Customer by direct telephone communications or automatic signal, as mutually agreed. The Customer will hold the Town harmless in connection with its response to the notification.

Determination of Energy

The kWh of energy shall be the sum of all energy used during the current billing month as indicated by watt-hour meter readings.

On-Peak Energy:

For billing purposes in any month, on-peak energy (kWh) shall be the metered energy during the on-peak energy period, whereby the on-peak energy period is defined as non-holiday weekdays from 7:00 am to 11:00 pm.

Off-Peak Energy:

For billing purposes in any month, off-peak energy (kWh) shall be the metered total monthly energy less the amount of energy billed in that month under on-peak energy.

Coincident Peak Rate-98-2
Schedule CP-98-2

Contract Period

Each customer shall enter into a contract to purchase electricity from the Town for a minimum original term of one (1) year, and thereafter from year to year upon the condition that either party can terminate the contract at the end of the original term, or at any time, by giving at least sixty (60) days prior notice of such termination in writing; but the Town may require a contract for a longer original term of years where the requirement is justified by the circumstances.

Minimum Bill

The minimum bill shall be the Basic Service Charge plus the REPS charge.

Sales Tax

Any applicable North Carolina State or Local sales tax will be added to the customer's total charges for a month, determined in accordance with the above electric rates.

Effective for service rendered after July 1, 2023

**Town of Landis
Electric Rate Rider REPS
Renewable Energy Portfolio Standards (REPS) Charge**

Applicability

The Renewable Energy Portfolio Standards Charge set forth in this Rider is applicable to all customer accounts receiving electric service from the Town of Landis (“Town”), except as provided below. These charges are collected for the expressed purpose of enabling the Town to meet its Renewable Energy Portfolio Standards compliance obligations as required by the North Carolina General Assembly in its Senate Bill 3 ratified on August 2, 2007.

Billing

Monthly electric charges for each customer account computed under the Town’s applicable electric rate schedule will be increased by an amount determined by the table below:

<u>Customer Type</u>	<u>Monthly Charges</u>		
	<u>Renewable Resources</u>	<u>DSM/Energy Efficiency</u>	<u>Total REPS Charge</u>
Residential Account	\$ 0.84	\$ 0.00	\$ 0.84
Commercial Account	\$ 4.58	\$ 0.00	\$ 4.58
Industrial Account	\$ 47.20	\$ 0.00	\$ 47.20

Exceptions

Industrial and Commercial Customer Opt-out

All industrial customers, regardless of size, and large commercial customers with usage greater than one million kWh per year can elect not to participate in the Town’s demand-side management and energy efficiency measures in favor of its own implemented demand-side management and energy efficiency measures by giving appropriate written notice to the Town. In the event such customers “opt out”, they are not subject to the DSM/Energy Efficiency portion of the charges above. All customers are subject to the Renewable Resources portion of the charges above.

Auxiliary Service Accounts

The following service schedules will not be considered accounts because of the low energy use associated with them and the near certainty that customers served under these schedules already will pay a per-account charge under another residential, commercial, or industrial service schedule:

- Schedule _____ Outdoor Lighting Service (metered and unmetered)
- Schedule _____ Street and Public Lighting Service
- Schedule _____ Traffic Signal Service

Sales Tax

Applicable North Carolina sales tax will be added to charges under this Rider.

Effective for service rendered after July 1, 2023.

Adopted _____.

**Town of Landis
Renewable Energy Credit Rider
Electric Rate Rider RECR-1**

AVAILABILITY

This optional rate rider is available to customers on any Town of Landis (“Town”) rate schedule who operate solar photovoltaic, wind-powered, or biomass-fueled generating systems, with or without battery storage, located and utilized at the customer’s primary residence or business. To qualify for this rate rider, the customer must have complied with the Town’s Interconnection Standards and have an approved Interconnection Request Form. As part of the Interconnection Request Form approval process, the Town retains the right to limit the number and size of renewable energy generating systems installed on the Town’s System. The generating system that is in parallel operation with service from the Town and located on the customer’s premises must be manufactured, installed, and operated in accordance with all governmental and industry standards, in accordance with all requirements of the local code official, and fully conform with the Town’s applicable renewable energy interconnection interface criteria. Qualified customers must be generating energy for purposes of a “buy-all/sell-all” arrangement to receive credits under this rate rider. That is, the Town agrees to buy all, and the customer agrees to sell all the energy output and associated energy from the renewable energy resource. Customers with qualified systems may also apply for NC GreenPower credits or sell Renewable Energy Certificate (“REC”) credits.

All qualifying facilities have the option to sell energy to the Town on an “as available” basis and receive energy credits based on the Variable Rates identified in this Rider for the delivered energy.

MONTHLY CREDIT

Avoided Cost Credit Rate** (\$ per kWh):

	<u>Variable</u>
On-peak energy*	\$0.0321
Off-peak energy	\$0.0110

* These energy credits include a capacity component.

**For generation equal to or less than 20 kW the on-peak energy avoided cost credit rate can be applied to all hours.

MONTHLY ENERGY

Monthly Energy shall be the total kWh of energy produced by the generating facility during the current calendar month. All energy produced by the Customer’s renewable energy generating system must be delivered to the Town since the Town does not offer net metering at this time.

ON-PEAK ENERGY

On-Peak Energy shall be the metered energy during the On-Peak Energy Period of the current calendar month, whereby the On-Peak Energy Period is defined as non-holiday weekdays from 7:00 AM to 11:00 PM EPT.

OFF-PEAK ENERGY

Off-Peak Energy shall be the Monthly Energy less the amount of energy billed as On-Peak Energy.

CONTRACT PERIOD

Prior to receiving service under this Rider, the Town and the customer shall have entered either an Interconnection Agreement or executed a Certificate of Completion (inverter-based generators less than 20 kW) and a Power Purchase Agreement which covers the special terms and conditions for the customer's requirements related to the interconnection of the customer's renewable energy generating system.

Each of these agreements shall have a minimum term of one (1) year. Either party may terminate the agreements after one year by giving at least thirty (30) days previous notice of such termination in writing.

GENERAL

Service under this Rider is subject to the provisions of the Service Regulations of the Town contained in the Town Code of Ordinances.

SPECIAL CONDITIONS

The customer's service shall be metered with two meters, one of which measures all energy provided by the Town and used by the customer, and the other measures the amount of energy generated by the customer's renewable energy generator which is provided to the Town.

If the Town determines that it is necessary to install any additional equipment to protect the safety and adequacy of electric service provided to other customers, the customer shall pay for the cost of such equipment in accordance with the terms of its Power Purchase Agreement.

Effective July 1, 2023.

**Town of Landis
Security Light Fees**

AVAILABILITY

Security lighting is currently available to customers on any Town of Landis (“Town”) rate schedule upon request, pending availability. The monthly fee schedule is provided below. This cost may change annually based on the cost of service. Unmetered lights provided by the Town of Landis will be maintained by the Town of Landis Electric Department. To get service or request a light please contact Town Hall.

TYPE OF SERVICE

The Town will furnish single or three-phase 60-Hertz service through one meter, at one delivery point, at the available voltage.

The type of service supplied will depend upon the voltage available. Prospective customers should determine the available voltage by contacting the Town before purchasing equipment.

MONTHLY RATES

LIGHT		DESCRIPTION	FEE
48	LED	LIGHT-EMITTING DIODE	10.74
50	LED	LIGHT-EMITTING DIODE	10.74
50	HPS	HIGH-PRESSURE SODIUM	9.60
133	LED	HIGH-PRESSURE SODIUM	13.36
150	HPS	HIGH-PRESSURE SODIUM	10.74
175	MV	MERCURY VAPOR	10.86
175	HAN		18.48
180	LED	LIGHT-EMITTING DIODE	16.73
250	HPS	HIGH-PRESSURE SODIUM	17.17
250	MH	METAL HALIDE	33.33
400	HPS	HIGH-PRESSURE SODIUM	20.71
400	MV	MERCURY VAPOR	14.65
1000	MH	METAL HALIDE	48.74

One-Time Underground/Pole Fee (collected prior to installation) - \$200.00

Effective July 1, 2023.