



Date: May 13, 2024
To: Mayor Smith and Members of the Board of Aldermen
From: Michael D. Ambrose, Town Manager *MDA*
Subject: Fiscal Year 2024-2025 Proposed Annual Operating Budget

I am hereby presenting my recommended FY24-25 budget in accordance with North Carolina General Statute Article 159-11. This proposed budget does come with a ZERO tax increase to our citizens; therefore, the tax rate is recommended to remain at 49 cents per \$100 valuation. I was able to prepare this suggested budget without a tax rate increase due to grant funding and North Carolina State appropriations received. Additionally, the tax rate may remain the same due to the large down payment on the needed fire engine, which cuts down on our annual payment and maturity date of the loan.

Based on our annual budget retreat meetings, the Governing Board and Staff recommended capital improvement projects to be completed as a part of the town having a considerable amount of deferred maintenance within every department. This budget addresses most of those deferred maintenance concerns and allows for other capital projects to continue. Furthermore, the Town does wish to add two needed positions to our workforce. A Planning Technician and a Class A Linemen. The Planning Technician will bring our planning department in-house, provide citizens with planning needs, and be a full-time person to speak with and address their concerns. The Class A Linemen position is needed to provide our Electric Crews with more support during storms and assist the town transition to a 12kv system, which will allow the town to deliver power at a cheaper rate.

This proposal also provides our employees with a cost-of-living adjustment (COLA) of 4%, to offset the effects of inflation, which is projected to level off after this year. Additionally, this budget would allow for our employees to receive a 2% merit increase, which will continue to encourage retention and promote job performance.

We have accomplished several capital projects this past year including remodeling the inside of Town Hall, the Fire Department, the Police Department, and the Board Room. We have purchased a new Fire Engine (which is slated to be delivered in October 2024), refreshed some of our parks, bleachers, and park/pool parking lots. We also received our Leaf Machine and Small Bucket Truck for Public Works.

I'm looking forward to continuing to work alongside each of you and our awesome staff in the upcoming year. Thank you all for your continued support of the staff and working with us to make Landis great.

Very Respectfully,

Michael D. Ambrose

Michael D. Ambrose



**TOWN OF LANDIS
OPERATING BUDGET ORDINANCE
FISCAL YEAR JULY 1, 2024 – JUNE 30, 2025**

BE IT ORDAINED by the Landis Board of Aldermen in accordance with the North Carolina Budget and Fiscal Control Act:

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, 2024, and ending June 30, 2025.

GENERAL FUND

A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Ad Valorem Tax Levy	\$ 2,207,104
Other Taxes and Penalties	1,624,099
Permits and Fees	174,650
Sales and Services	977,521
Fund Balance Appropriated	1,017,444
Service Reimbursements	520,000
Powell Bill	150,000
Other Financing Sources	<u>225,000</u>
TOTAL REVENUES	\$ <u>6,895,818</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, 2024, and ending June 30, 2025:

General Government	\$ 1,407,703
Public Safety	3,057,712
Cultural and Recreation	544,313
Public Services – Streets and Sanitation	1,826,065
Debt Service	<u>60,025</u>
TOTAL EXPENDITURES	\$ <u>6,895,818</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, 2024, and ending June 30, 2025:

Sales and Services	\$ 2,224,000
Interest on Investments	84,000
Permits and Fees - Tap	<u>85,000</u>
TOTAL REVENUES	<u>\$ 2,393,000</u>

- B. The following appropriations are made in the Water and Sewer Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Personnel Services	\$ 538,085
Operations	1,516,846
Contingencies	39,069
Debt Service	<u>299,000</u>
TOTAL EXPENSES	<u>\$ 2,393,000</u>

STORMWATER FUND

- A. It is estimated the following revenues will be available in the Stormwater Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Permits and Fees	\$ 115,000
Interest and Investments	<u>2,000</u>
TOTAL REVENUES	<u>\$ 117,000</u>

- B. The following appropriations are made in the Stormwater Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Personnel Services	\$ 38,234
Operations	77,966
Contingencies	<u>800</u>
TOTAL EXPENDITURES	<u>\$ 117,000</u>

ELECTRIC FUND

- A. It is estimated the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Sales and Services	\$ 6,204,900
Permits and Fees	44,000
Interest and Investments	70,000
Debt Set-Off	3,000
Retained Earnings	<u>328,025</u>
TOTAL REVENUES	<u>\$6,649,925</u>

B. The following appropriations are made in the Electric Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Personnel Services	\$ 1,169,614
Operations	4,734,795
Lease Payments	8,000
Capital Outlay	725,516
Contingency	<u>12,000</u>
TOTAL EXPENSES	<u>\$ 6,649,925</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, 2025, 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 \$487,299,882 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 2024.

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 \$15,000 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.

The Town of Landis Board of Aldermen shall adopt a Schedule of Fees and Rates for various services, as may be amended from time to time as determined appropriate to provide funding to cover costs for the provision of designated services.

SECTION V.

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.

OPERATING BUDGET FOR FISCAL YEAR 2024-25

The recommended operating budget for the fiscal year 2024-25 is **\$16,055,743.**

THIS ORDINANCE SHALL BECOME EFFECTIVE UPON ITS ADOPTION AND APPROVAL.

Approved and adopted this the 10th day of June 2024.

Meredith Bare Smith, Mayor

Michael D. Ambrose, Town Manager

ATTEST:

Madison Stegall, Town Clerk



**TOWN OF LANDIS
GENERAL FUND REVENUE**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	3/31/24 ACTUAL	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
10-0000-4015	Property Tax - Current	1,496,593	1,545,743	2,127,862	2,077,675	2,175,104	47,242	Projections from Rowan County
10-0000-4020	Tax Rec Prior Years	86,385	51,188	35,000	20,056	45,000	10,000	
10-0000-4030	Vehicle Interest	1,976	2,047	1,400	1,351	1,500	100	
10-0000-4032	Interest And Penalties	16,036	15,141	10,000	4,121	10,000	-	
10-0000-4035	Property Tax - Auto	212,405	225,819	212,977	147,023	228,595	15,618	Projections from Rowan County
10-0000-4039	Vehicle Tag Fee	102,187	78,632	63,000	44,980	65,000	2,000	Road Repair
10-0000-4069	Building Rental Fees	6,900	6,325	7,200	7,575	7,200	-	EMS
10-0000-4071	Sponsorships	500	-	1,500	225	1,500	-	Electricities sponsorship
10-0000-4080	Interest On Investments	3,166	85,226	57,000	141,894	190,000	133,000	
10-0000-4094	Police Fees	709	967	780	631	750	(30)	
10-0000-4095	Police-Fine Pymts	-	-	-	36	100	100	Fines from Civil Ticket Violations
10-0000-4096	First Responder	1,320	4,150	1,320	440	1,500	180	County payment of \$125 monthly
10-0000-4097	Grants received	-	-	6,195	100,000	-	(6,195)	
10-0000-4110	Excise Tax On Piped Gas	13,439	15,927	10,500	4,971	11,000	500	Based on NCLM estimates
10-0000-4111	Franchise Tax On Electric Power	273,035	281,100	273,000	216,876	292,927	19,927	Based on NCLM estimates
10-0000-4112	Sales Tax On Telecommunication	9,634	9,772	10,500	6,501	7,931	(2,569)	Based on NCLM estimates
10-0000-4113	Sales Tax On Video Programming	10,365	10,358	9,100	7,234	9,346	246	Based on NCLM estimates
10-0000-4130	Local Government Sales Tax	1,164,058	1,294,925	990,000	667,184	910,000	(80,000)	Based on NCLM estimates
10-0000-4150	ABC Revenue-County	13,180	15,455	14,000	12,116	14,000	-	
10-0000-4200	Court Cost	338	279	400	63	200	(200)	
10-0000-4250	Garbage collection fees	290,350	298,766	305,000	225,315	340,000	35,000	Increase from contractor
10-0000-4320	Resource Officer Reimbursement	127,594	147,155	175,000	162,077	170,000	(5,000)	Based on current year received
10-0000-4325	Ems Utility Reimbursement	7,200	7,775	7,500	2,840	5,000	(2,500)	Based on current year received
10-0000-4350	ABC Profits - State	14,685	17,051	14,000	-	15,000	1,000	Based on NCLM estimates
10-0000-4352	Solid Waste Disposal Tax	2,737	2,073	1,800	2,300	3,100	1,300	Based on NCLM estimates
10-0000-4380	East Landis - Property Tax	24,347	24,644	25,000	34,182	32,000	7,000	
10-0000-4381	East Landis Tax - Prior Years	62	-	200	9	200	-	
10-0000-4390	East Landis Penalty And Interest	2,508	2,499	2,000	1,170	1,500	(500)	
10-0000-4400	East Landis - Motor Vehicles	4,150	4,745	3,500	3,358	4,500	1,000	
10-0000-4404	Debt Setoff	-	-	-	15	100	100	
10-0000-4410	Sales Tax Refund	1,074	-	-	65,975	70,000	70,000	
10-0000-4500	Sale Of Fixed Assets	-	105,025	8,000	-	-	(8,000)	
10-0000-4505	Sale of Surplus Assets	8,888	610	3,500	1,925	50,000	46,500	
10-0000-4530	Insurance Proceeds	62,500	62,500	-	24,616	-	-	
10-0000-4600	Restitution	-	-	-	20,000	-	-	
10-0000-4999	Fund Balance Appropriated	-	21,255	572,375	-	1,017,444	445,069	Restricted Acct - formerly ARPA \$426,408 Powell Bill Appropriation + \$85,315 Downtown Revitalization
	TOTAL	3,958,320	4,337,152	4,949,608	4,004,734	5,680,496	1,343,344	



**TOWN OF LANDIS
GENERAL FUND REVENUE (CONTINUED)**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	3/31/24 ACTUAL	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
ADMINISTRATION								
10-0000-4230	Planning/zoning fees		75,235	50,000	55,663	75,000	25,000	
10-4000-4014	RMA (Rowan Muni Assoc)	-				2,000		
10-5000-4700	Administrative Serv. Charges	-	635,128	725,331	545,755	797,422	72,091	
	TOTAL	-	710,363	775,331	601,418	874,422	97,091	
STREET								
10-5300-4140	Powell Bill Revenues	117,146	117,206	117,500	131,310	150,000	32,500	
10-5300-4081	Interest On Invest - Powell	720	18,813	14,000	24,630	35,000	21,000	
	TOTAL	117,867	136,019	131,500	155,940	185,000	53,500	
RECREATION								
10-5600-4065	Collection Fees	1,187	1,547	1,200	839	1,200	-	
10-5600-4071	Sponsorships	4,650	3,800	4,650	4,550	5,000	350	
10-5600-4072	Rec - Vendor Fees	555	955	1,000	765	1,200	200	
10-5600-4084	Resales At Park	12,721	11,356	10,000	8,811	15,000	5,000	
10-5600-4086	Rentals	25,361	25,681	23,000	14,188	25,000	2,000	
10-5600-4087	Park Concessions	4,864	6,379	5,000	4,161	5,500	500	
10-5600-4089	Fishing Permits	18,475	20,513	14,500	13,046	16,000	1,500	
10-5600-4093	Pool Admissions	57,534	53,073	57,500	36,569	70,000	12,500	
10-5600-4094	Swim Lessons	250	225	250	-	500	250	
10-5600-4098	Pool Rental Fees	5,779	9,209	5,000	4,770	8,000	3,000	
10-5600-4100	Pool Concessions	7,584	7,453	6,000	6,333	8,500	2,500	
	TOTAL	138,960	140,191	128,100	94,031	155,900	27,800	
TOTAL REVENUES		4,215,147	5,323,725	5,984,539	4,856,124	6,895,818	1,521,735	



**TOWN OF LANDIS
GENERAL FUND EXPENDITURES
BOARD OF ALDERMAN**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
10-4000-5015	Elected Officials Pay	7,200	7,500	20,300	20,300	21,112	812	\$5,768 Mayor, Mayor Pro Tem \$4,326 and \$3,605 Aldermen annually
10-4000-5290	Mayor & Aldermen Expenses	32,500	17,339	16,000	15,425	10,000	(6,000)	Board Continuing Education / Rowan Municipal Meetings
10-4000-5300	Election Expenses	3,500	-	4,000	3,748	-	(4,000)	Next Election is scheduled for FY26
	TOTAL	43,200	24,839	40,300	39,473	31,112	(9,188)	



**TOWN OF LANDIS
GENERAL FUND EXPENDITURES
ADMINISTRATION**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
10-5000-5010	Salaries	197,877	333,192	400,054	242,419	490,000	89,946	
10-5000-5025	Overtime	-	7,988	10,000	2,034	7,000	(3,000)	
10-5000-5030	Social Security	16,757	28,293	36,005	20,656	44,730	8,725	9% of Salaries
10-5000-5040	Retirement	11,526	39,494	52,007	30,633	66,640	14,633	13.6% of Salaries
10-5000-5045	401K	4,947	16,324	20,003	12,618	24,500	4,497	5% of Salaries
10-5000-5050	Unemployment Insurance	2,731	3,044	3,500	-	5,000	1,500	
10-5000-5060	Health Insurance	10,177	43,998	56,000	34,223	70,000	14,000	\$10k per person
10-5000-5070	Insurance Other	(79)	30,317	36,000	24,108	40,000	4,000	Worker's Comp (\$5,205), Bonds (\$10,000), General Liability, Dental, Vision, Life, Short/Long-term Disability, Unemployment
10-5000-5100	Uniforms	-	510	500	299	500	-	Mechanic Uniforms
10-5000-5110	Supplies	1,504	3,673	19,000	9,808	18,000	(1,000)	Shop Supplies / Admin Office Supplies
10-5000-5125	Tax Fees-Collections	25,946	26,652	39,000	32,719	40,000	1,000	
10-5000-5170	Bank Service Fees	3,620	6,035	4,000	2,490	3,000	(1,000)	
10-5000-5190	Telephone	1,428	4,996	5,400	4,358	7,000	1,600	Verizon \$3,000; VOIP \$3,600
10-5000-5200	Utilities	8,668	13,933	13,000	8,596	15,000	2,000	
10-5000-5214	Furniture	-	-	15,000	9,490	5,000	(10,000)	2 Desks for Staff
10-5000-5215	Equipment	-	9,966	4,200	1,895	5,000	800	Shop Equipment
10-5000-5216	Facility Improvements	-	2,017	5,000	4,903	5,000	-	
10-5000-5220	Maintenance And Repairs	-	-	18,000	4,667	18,000	-	Building Maintenance, and Shop Equipment Maintenance Included
10-5000-5240	Dues And Subscriptions	8,715	10,839	16,000	15,039	18,000	2,000	Centralina Council of Gov't (\$1,000), Salisbury Rowan EDC (\$10k); Rowan Chamber of Commerce \$500; NCLM (\$6k), Int'l Association of Clerks (\$1,500) Metropolitan Planning Organization \$700
10-5000-5250	Professional Services	141,840	110,170	119,000	49,260	90,000	(29,000)	Audit \$52k, Town Attorney \$20k, Rowan Vocational Shred \$1k. Includes Purchased Services
10-5000-5260	Planning/ Zoning Expenses	113,717	110,381	105,000	80,459	80,000	(25,000)	N-Focus Planning, Zoning, and Code Enforcement. In-house planner now.
10-5000-5265	Code Enforcement Clean-Up	500	360	1,000	206	15,000	14,000	Base allocation for expected code enforcement and demo costs.
10-5000-5310	Postage	919	1,832	2,400	44	500	(1,900)	
10-5000-5315	Special Projects	2,169	9,456	7,500	4,812	10,000	2,500	Christmas Party, Employee Appreciation, Employee Picnic
10-5000-5325	Travel	101	4,443	4,000	1,577	8,000	4,000	
10-5000-5330	Training / Education	1,507	7,454	10,000	990	10,000	-	
10-5000-5350	Contingencies	-	7,500	13,800	-	16,000	2,200	
10-5000-5360	Service Contracts	21,704	24,021	29,400	28,878	40,000	10,600	Paylocity \$20,000, Office Cleaning \$13,000, Lefler Electronics (Security systems) \$5,000
10-5000-5370	Internet Service	2,349	2,104	3,000	2,958	4,000	1,000	Windstream
10-5000-5450	Computer Tech/Software Support	25,729	49,141	52,740	40,821	55,000	2,260	Archive Social (\$6k), GOGO (57k), Website (\$2,500), Civic Plus (\$4,600), VC3 (\$20k), NeoGov \$6,600, Canva (\$300)
10-5000-5990	Capital Outlay	-	76,266	152,997	146,405	60,000	(92,997)	Exterior of Town Hall Renovation
10-5000-6100	Capital Projects - ARPA Restricted	-	549,375	505,721	27,000	105,721	(400,000)	Left in Account
	TOTAL	984,399	1,253,506	1,759,227	214,226	1,376,591	(382,636)	



**TOWN OF LANDIS
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
10-5100-5010	Salaries	478,890	452,376	714,001	414,968	762,188	48,187	
10-5100-5020	Part Time Salaries	18,855	21,143	26,000	19,519	22,000	(4,000)	Part-time help for shift coverages, training, vacations, etc.
10-5100-5025	Overtime	17,664	22,366	32,000	23,169	12,000	(20,000)	Full-time is staffed completely.
10-5100-5030	Social Security	39,413	37,928	69,795	34,869	71,657	1,862	9% of Salaries
10-5100-5040	Retirement	58,522	61,648	109,346	51,703	116,902	7,556	NC increased the retirement rate to 15.1%
10-5100-5045	401K	24,231	23,634	38,775	21,717	38,709	(66)	5% of Salaries
10-5100-5060	Health Insurance	79,331	63,372	102,500	53,395	120,000	17,500	\$10k per person
10-5100-5070	Insurance Other	44,784	49,708	92,000	60,111	92,000	-	Worker's Comp, General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
10-5100-5090	Fuel	32,695	47,707	57,100	30,359	60,000	2,900	
10-5100-5100	Uniforms	4,933	8,421	15,100	13,652	14,000	(1,100)	\$1,000 per officer, \$1,500 for new hires, plus \$4,800 for incidentals (new vests).
10-5100-5110	Supplies	4,294	255	4,800	2,820	4,000	(800)	Combined Office Supplies and Field Supplies
10-5100-5123	Medical Supplies	475	142	399	234	500	101	Replacement IFAK kits, CPR masks, tourniquets, AED pads, etc.
10-5100-5190	Telephone	6,578	6,896	7,800	4,456	10,000	2,200	Cell phones and desk phones for staff
10-5100-5200	Utilities	7,641	7,134	9,000	4,388	9,000	-	Split with Fire (20%), EMS (35%), Police (45%)
10-5100-5210	Radio Maintenance	4,560	4,560	5,500	3,420	5,000	(500)	City of Salisbury \$4,600 plus \$400 misc maint. needs and repairs.
10-5100-5214	Furniture	-	-	1,500	1,283	2,000	500	New desks for staff
10-5100-5215	Equipment	1,621	8,159	11,316	7,737	30,000	18,684	New Police Vehicles Equipment (\$14k/unit), 2 PBTs (\$800/unit), Road Barricades (\$300/unit)
10-5100-5216	Facility Improvements	-	514	1,480	1,237	1,500	20	
10-5100-5220	Maintenance And Repairs	-	4,178	16,900	14,977	22,000	5,100	Building, Equipment, Vehicle Maintenance
10-5100-5240	Dues And Subscriptions	3,635	684	1,500	-	400	(1,100)	\$300 Adobe.
10-5100-5250	Professional Services	8,249	11,647	22,000	7,500	18,000	(4,000)	Police Lawyer Services (\$7,000), RADAR Calibrations (\$350), Lab Fees for Major Crimes (\$2,000), Evaluations for New Hires (\$1,000/unit), Physicals for New Hires (\$1,000/unit), Random Drug Screens
10-5100-5315	Special Projects	3,270	2,205	2,184	2,184	3,000	816	Community programs (National Night Out, Coffee With a Cop, Shop with a Cop, etc.) Awards Banquet. New Event Tent for the Police Department, Frank Corriher Meats for Christmas (\$500)
10-5100-5325	Travel	-	1,722	-	-	1,000	1,000	
10-5100-5330	Training / Education	6,262	3,069	1,760	1,661	2,000	240	FBI LEEDA, Active Shooter Training
10-5100-5360	Service Contracts	15,689	28,635	28,500	25,504	35,000	6,500	\$22,000 Year (4) Axon BWC/Taser Contract, Cleaning Service \$10k, Range Lease \$2k
10-5100-5370	Internet Service	2,354	2,394	2,700	1,386	3,000	300	\$225 per month
10-5100-5450	Computer Tech/Software Support	32,517	40,547	44,739	21,926	53,000	8,261	Verizon air cards \$7k, SBI DCI \$2k, Interplat Solutions \$1k, VC3 \$31K, Evidence Software \$1k, CentralSquare \$10k
10-5100-5500	Grant Expense	22,789	7,752	-	-	-	-	
10-5100-5990	Capital Outlay	21,046	107,819	21,761	21,760	89,000	67,239	New Police Vehicles
	TOTAL	940,298	1,026,615	1,440,456	845,936	1,597,857	157,401	



**TOWN OF LANDIS
GENERAL FUND EXPENDITURES
FIRE DEPARTMENT**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
10-5200-5010	Salaries	484,517	520,822	460,000	374,797	526,448	66,448	
10-5200-5020	Part Time Salaries	24,095	23,696	40,000	32,584	33,000	(7,000)	
10-5200-5025	Overtime	4,367	2,829	10,000	9,444	11,400	1,400	
10-5200-5030	Social Security	39,031	41,583	45,000	31,422	51,376	6,376	9% of Salaries
10-5200-5040	Retirement	55,188	63,899	60,000	49,463	73,147	13,147	13.6% of Salaries
10-5200-5045	401K	23,549	25,923	25,000	21,522	26,892	1,892	5% of Salaries
10-5200-5060	Health Insurance	63,060	84,175	95,000	50,302	100,000	5,000	\$10k per person
10-5200-5070	Insurance Other	30,250	43,520	55,000	53,723	60,000	5,000	Worker's Comp, General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
10-5200-5090	Fuel	13,472	20,333	18,000	12,187	20,000	2,000	
10-5200-5100	Uniforms	56,855	3,701	9,500	5,147	7,000	(2,500)	\$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	3,226	3,002	4,500	3,085	4,000	(500)	
10-5200-5123	Medical Supplies	3,344	641	1,500	503	1,000	(500)	
10-5200-5190	Telephone	2,049	5,261	5,000	3,757	6,000	1,000	MDT iPads in all trucks \$2,800, VC3 \$2,500
10-5200-5200	Utilities	15,448	13,872	13,000	9,209	20,000	7,000	\$15k for Town Hall Electric, Split Gas w/ Admin \$4,000, Fire hut
10-5200-5210	Radio Maintenance	-	-	250	-	-	(250)	
10-5200-5214	Furniture	-	-	3,000	303	3,000	-	Matress Replacements
10-5200-5215	Equipment	87,867	15,486	16,000	12,629	12,000	(4,000)	Outfit New Fire Engine
10-5200-5216	Facility Improvements	-	3,969	10,700	9,998	1,500	(9,200)	
10-5200-5220	Maintenance And Repairs	594	1,504	34,000	15,639	39,091	5,091	Includes Building Maintenance
10-5200-5230	EMS-Utilities	4,991	3,926	6,200	3,260	7,500	1,300	Utilities split with police 42%
10-5200-5240	Dues and Subscriptions	-	50	2,250	2,068	2,000	(250)	Rowan County Fire Association (\$50), NCFCA (\$150), NFPA (\$150), Active911 (\$1,100)
10-5200-5250	Professional Services	663	12,908	17,300	68	8,000	(9,300)	\$6,500 for FF NFPA OSHA Physicals required. Includes Purchased Services.
10-5200-5315	Special Projects	3,462	899	2,000	593	2,000	-	Banquet/Awards and community programs
10-5200-5325	Travel	-	-	500	-	500	-	
10-5200-5330	Training / Education	1,521	1,159	2,000	675	2,000	-	Training events and courses for staff. More staff seeking training opportunities.
10-5200-5360	Service Contracts	10,955	3,641	4,000	824	5,000	1,000	Active 911 service \$400. Plymovent Services \$1,500. Active Team sub \$600. CAD auto-populate \$1k. Lighting program for bldg \$1.5k
10-5200-5370	Internet Service	624	767	6,000	1,345	2,000	(4,000)	
10-5200-5450	Computer Tech/Software Support	12,861	11,093	20,739	7,682	18,000	(2,739)	VC3 \$10,500, Target Solutions Learning \$6k
10-5200-5490	Public Education Material	1,048	-	1,500	1,304	2,000	500	Public outreach and educational materials.
10-5200-5500	Grant Expense	5,000	-	6,195	-	-	(6,195)	
10-5200-5990	Capital Outlay	21,045	58,834	65,360	62,622	415,000	349,640	New Fire Truck downpayment \$400,000
	TOTAL	969,080	967,492	1,039,494	776,155	1,459,855	420,361	



**TOWN OF LANDIS
GENERAL FUND EXPENDITURES
STREET DEPARTMENT**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
10-5300-5010	Salaries	241,849	280,600	304,874	203,055	354,240	49,366	
10-5300-5025	Overtime	3,414	4,211	7,000	2,202	7,000	-	
10-5300-5030	Social Security	18,583	21,699	27,439	15,682	32,512	5,073	9% of Salaries
10-5300-5040	Retirement	28,386	34,513	39,634	24,768	49,129	9,495	13.6% of Salaries
10-5300-5045	401K	12,375	14,088	15,244	10,049	18,062	2,818	5% of Salaries
10-5300-5060	Health Insurance	48,980	64,395	66,000	46,939	70,000	4,000	\$10k per person
10-5300-5070	Insurance Other	23,493	29,538	49,000	41,259	56,000	7,000	Worker's Comp, General Liability, Dental, Vision, Life, Short /Long term Disability, Unemployment
10-5300-5090	Fuel	-	3,532	35,000	24,761	35,000	-	GasBoy
10-5300-5100	Uniforms	2,818	3,252	3,000	1,867	3,000	-	
10-5300-5110	Supplies	1,683	5,509	6,200	2,880	8,000	1,800	
10-5300-5180	Safety	-	1,846	5,000	648	3,000	(2,000)	Traffic cones, barricades. Boots \$200 allowance
10-5300-5190	Telephone	1,316	1,074	1,200	615	1,200	-	
10-5300-5200	Utilities	47,757	46,796	46,000	24,379	40,000	(6,000)	
10-5300-5215	Equipment	430	7,515	6,000	3,823	4,000	(2,000)	
10-5300-5216	Facility Improvements	-	-	-	-	5,000	5,000	Public Works Building needs updating
10-5300-5217	Materials	240	1,115	5,000	288	5,000	-	Need to purchase salt for winter
10-5300-5220	Maintenance and Repairs	-	6,909	36,150	28,723	40,000	3,850	Includes Building Maintenance
10-5300-5225	Beautification	-	-	120,000	29,638	115,315	(4,685)	City Beautification / Downtown Revitalization Grant
10-5300-5250	Professional Services	1,402	548	2,000	18	2,000	-	Background Checks, Drug Testing
10-5300-5270	Powell Bill Expenses	403	46,798	335,000	39,342	576,408	241,408	Paving Contract
10-5300-5272	Road Repair - Vehicle Tag					65,000	65,000	
10-5300-5325	Travel	-	-	1,500	-	500	(1,000)	
10-5300-5330	Training / Education	116	1,697	3,000	43	1,500	(1,500)	
10-5300-5360	Service Contracts	3,755	1,059	1,100	-	1,200	100	Railroad crossing fee \$1,100.
10-5300-5450	Computer Tech/Software	108	4,580	9,739	1,102	7,000	(2,739)	VC3 \$6k
10-5300-5990	Capital Outlay	95,993	269,922	27,800	-	16,000	(11,800)	Lawn mower
	TOTAL	533,102	851,195	1,152,879	502,081	1,516,065	363,186	



**TOWN OF LANDIS
GENERAL FUND EXPENDITURES
SANITATION DEPARTMENT**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
10-5400-5231	Landfill Expenses	14,855	14,137	27,335	21,175	40,000	12,665	
10-5400-5360	Service Contracts	184,322	198,493	199,665	155,823	270,000	70,335	1-year contract
	TOTAL	199,177	212,630	227,000	176,998	310,000	83,000	



**TOWN OF LANDIS
GENERAL FUND EXPENDITURES
PARKS AND RECREATION DEPARTMENT**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
10-5600-5010	Salaries	84,871	99,283	107,647	79,371	115,125	7,478	
10-5600-5020	Part Time Salaries	82,989	92,780	100,000	64,526	86,909	(13,091)	
10-5600-5025	Overtime	2,673	2,423	2,500	1,679	2,000	(500)	
10-5600-5030	Social Security	13,046	14,878	16,000	11,137	18,363	2,363	9% of Salaries
10-5600-5040	Retirement	9,559	12,224	14,514	9,797	15,929	1,415	13.6% of Salaries
10-5600-5045	401K	4,178	5,089	5,582	4,008	5,856	274	5% of Salaries
10-5600-5060	Health Insurance	14,814	17,527	19,000	13,145	20,000	1,000	\$10k per person
10-5600-5070	Insurance Other	5,500	8,774	21,000	20,468	22,000	1,000	Worker's Comp, General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
10-5600-5086	Park/Pool Refunds	200	780	700	-	1,000	300	
10-5600-5090	Fuel	3,023	3,532	4,200	2,617	5,000	800	
10-5600-5100	Uniforms	1,041	477	1,400	140	1,500	100	
10-5600-5110	Supplies	3,778	6,400	5,500	4,103	6,500	1,000	
10-5600-5121	Purchases For Resale	35,721	28,369	26,000	16,465	30,000	4,000	3 yr average of \$28k
10-5600-5122	Special Events	14,103	21,413	30,000	22,997	30,000	-	
10-5600-5190	Telephone	1,055	1,606	1,800	1,196	2,000	200	
10-5600-5200	Utilities	18,698	24,576	22,000	18,816	28,000	6,000	
10-5600-5215	Equipment	7,361	9,287	32,500	6,336	10,000	(22,500)	Umbrellas, Picnic Tables, Kayak Paddles
10-5600-5216	Facility Improvements	19,980	5,737	13,000	5,749	20,000	7,000	Bridge to the fishing pier at Lake Landis \$8k, Minisplits for cabins 4 units-\$10k, Park office landscaping
10-5600-5217	Materials	6,644	2,075	2,581	1,011	3,000	419	
10-5600-5220	Maintenance And Repairs	11,907	5,862	14,500	7,492	20,000	5,500	
10-5600-5240	Dues And Subscriptions	436	325	500	205	1,000	500	Rowan County Pool Inspection (\$150), NRPA (\$200)
10-5600-5250	Professional Services	4,910	817	800	15	500	(300)	
10-5600-5330	Training / Education	191	368	1,000	-	1,000	-	Lifeguard Training
10-5600-5360	Service Contracts	9,496	9,604	9,000	4,770	10,000	1,000	Caribbean Pool Maint \$7.2k, pool and park security
10-5600-5370	Internet Service	1,536	3,147	3,500	2,552	3,500	-	
10-5600-5450	Computer Tech/Software Support	5,170	9,104	10,740	3,952	17,000	6,260	VC3
10-5600-5990	Capital Outlay	43,870	114,967	49,308	-	68,131	18,823	Pool Concrete Replacement (\$30k), Swings at Park (\$17k)
	TOTAL	406,750	501,424	515,272	302,547	544,313	29,041	



**TOWN OF LANDIS
GENERAL FUND EXPENDITURES
DEBT SERVICE**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
10-8000-5400	Debt - Principal	832,281	24,599	25,425	22,303	25,425	-	Muni Loans \$16,227
10-8000-5410	Debt - Interest	62,286	34,690	34,600	33,813	34,600	-	Muni Loans \$32,704
	TOTAL	894,567	59,289	60,025	56,116	60,025	-	
Total Expenditures		4,927,374	4,872,150	6,234,653	2,874,060	6,895,818	661,165	



**TOWN OF LANDIS
ENTERPRISE FUND REVENUE
WATER**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
20-1000-4040	Water Service	1,027,430	1,026,249	1,100,000	794,546	1,130,000	30,000	
20-1000-4050	East Landis Water	(336)	110	-	(336)	50,000	50,000	
20-1000-4080	Interest on Investments	3,307	56,225	28,000	62,843	84,000	56,000	
20-1000-4091	Tap Fees - Water	125,050	80,050	48,000	36,050	50,000	2,000	
20-0000-4108	Transfer from General Fund			24,478				
20-1000-4404	Debt Set-Off	232		-	214	5,000	5,000	
20-1000-4999	Fund Balance Appropriated	-	-	-	-			
	TOTAL	1,155,682	1,162,634	1,200,478	893,316	1,319,000	118,522	



TOWN OF LANDIS
ENTERPRISE FUND REVENUE
SEWER

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
20-2000-4041	Sewer Service	953,067	984,586	993,000	723,763	1,024,000	31,000	
20-2000-4043	Sewer Impact Fees	-	-	-	11,872	15,000	15,000	
20-2000-4080	Interest on Investments	-	-	-	-	-	-	
20-2000-4091	Tap Fees - Sewer	82,500	62,500	30,000	25,936	35,000	5,000	
20-2000-4092	Interest on Investments	-	-	-	-	-	-	
20-2000-4101	Transfer - Water Fund	-	-	-	-	-	-	
20-2000-4103	Transfer - Electric Fund	-	-	-	-	-	-	
20-2000-4999	Fund Balance Appropriated	-	-	-	-	-	-	
	TOTAL	1,035,567	1,047,086	1,023,000	761,571	1,074,000	26,914	
TOTAL REVENUES		2,191,248	2,209,720	2,223,478	1,654,888	2,393,000	145,436	



**TOWN OF LANDIS
ENTERPRISE FUND EXPENDITURES
WATER**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY25 BUDGET	BUDGET CHANGE	FORECAST NOTES
20-1000-5010	Salaries	115,178	102,082	100,000	82,753	110,062	10,062	
20-1000-5025	Overtime	7,663	3,642	5,000	2,681	5,000	-	
20-1000-5030	Social Security	9,762	7,703	8,670	6,411	10,356	1,686	9% of Salaries
20-1000-5040	Retirement	15,031	12,016	12,523	10,359	15,648	3,125	13.6% of Salaries
20-1000-5045	401K	6,294	4,956	4,817	4,200	5,753	936	5% of Salaries
20-1000-5060	Health Insurance	14,412	10,865	15,660	9,229	20,000	4,340	\$10k per employee
20-1000-5070	Insurance Other	8,288	7,059	11,000	5,506	12,000	1,000	Worker's Comp, General Liability, Dental, Vision, Life, Short / Long term Disability, Unemployment
20-1000-5090	Fuel	9,526	11,803	13,000	7,645	20,000	7,000	
20-1000-5100	Uniforms	2,974	511	1,000	495	1,000	-	
20-1000-5110	Supplies	2,374	2,843	7,250	6,114	5,000	(2,250)	Based on 3 yr trend. Current year spend running high.
20-1000-5130	Chemicals	3,119	5,345	3,500	2,020	5,000	1,500	
20-1000-5150	Lab Fees	5,079	4,567	5,000	3,117	5,000	-	
20-1000-5151	Permit Fees	-	1,350	10,000	1,690	5,000	(5,000)	
20-1000-5170	Bank Fees	-	-	250	-	-	(250)	
20-1000-5180	Safety	-	1,452	2,000	133	2,500	500	Moved gloves and boots (\$200/unit) from uniforms to safety equipment
20-1000-5190	Telephone	1,311	1,872	1,800	971	1,800	-	
20-1000-5200	Utilities	2,890	2,770	3,000	1,706	7,000	4,000	
20-1000-5215	Equipment	5,817	6,417	23,050	11,392	15,000	(8,050)	Water Meter Tester (\$4200), Trash Pump (\$3200)
20-1000-5216	Facility Improvements	-	-	-	-	5,000	5,000	Public Works Building needs repair
20-1000-5217	Materials	56,799	83,622	90,000	53,423	58,000	(32,000)	
20-1000-5220	Maintenance And Repairs	4,749	13,147	32,750	14,167	30,000	(2,750)	Vehicle Expense / Equipment Maintenance included
20-1000-5240	Dues And Subscriptions	2,264	485	800	495	1,500	700	NC Rural Water Association (\$500), Regional Stormwater - (\$900)
20-1000-5250	Professional Services	4,757	4,401	61,000	772	20,000	(41,000)	Engineering, Drug Screenings, Background Checks
20-1000-5310	Postage	203	208	250	-	300	50	Contract (\$300/yr)
20-1000-5320	Purchased Resources - Water	272,904	312,074	255,000	215,892	288,000	33,000	3 yr average of \$250k
20-1000-5325	Travel	-	298	2,000	-	3,000	1,000	Water Certifications
20-1000-5330	Training / Education	1,165	1,141	2,000	392	3,000	1,000	Water Certifications
20-1000-5350	Contingencies	-	-	14,525	-	16,460	1,935	
20-1000-5360	Service Contracts	12,421	15,361	13,000	12,222	18,000	5,000	Elevated tank maintenance for Downtown (\$9k), Hach Chemicals (\$4k), Lord & Company (\$4k)
20-1000-5450	Computer Tech/Software Support	8,918	21,105	32,739	21,272	30,000	(2,739)	Ferguson Metering (\$21k), VC3 (\$5.5k)
20-1000-5990	Capital Outlay	-	2,162	5,330	-	50,000	44,670	Residential Meter Replacement, Commerical 2" Meter (\$9730), Aqua Tap Pro Machine (\$15k)
	TOTAL	573,898	639,096	736,914	475,056	769,379	32,465	



**TOWN OF LANDIS
ENTERPRISE FUND EXPENDITURES
SEWER**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY25 BUDGET	BUDGET CHANGE	FORECAST NOTES
20-2000-5010	Salaries	52,324	87,147	90,797	36,279	111,000	20,203	
20-2000-5025	Overtime	2,271	1,656	4,000	1,365	6,000	2,000	
20-2000-5030	Social Security	4,440	5,482	8,172	2,973	10,530	2,358	9% of Salaries
20-2000-5040	Retirement	6,838	8,836	11,804	4,402	14,000	2,196	13.6% of Salaries
20-2000-5045	401K	2,939	3,631	4,540	1,943	5,850	1,310	5% of Salaries
20-2000-5060	Health Insurance	10,530	12,293	18,660	9,649	19,012	352	
20-2000-5070	Insurance Other	6,103	9,638	14,000	10,586	14,115	115	Liability, Dental, Vision,
20-2000-5090	Fuel	-	2,334	6,000	3,044	16,000	10,000	
20-2000-5100	Uniforms	386	335	500	255	500	-	
20-2000-5110	Supplies	410	2,129	4,000	3,813	4,000	-	
20-2000-5180	Safety	-	1,349	3,000	862	3,000	-	from uniforms
20-2000-5190	Telephone	334	692	1,200	955	1,200	-	account since 12/21.
20-2000-5200	Utilities	26,435	26,044	22,000	15,573	21,000	(1,000)	3 yr average
20-2000-5215	Equipment	-	7,368	-	-	1,000	1,000	Saw Cart (\$800)
20-2000-5216	Facility Improvements	-	-	-	-	5,000	-	
20-2000-5217	Materials	13,192	11,370	17,000	7,262	25,000	8,000	
20-2000-5220	Maintenance And Repairs	17,749	44,057	35,250	19,424	40,000	4,750	
20-2000-5250	Professional Services	-	1,669	13,000	6,165	10,000	(3,000)	
20-2000-5275	Permit Fees	1,920	1,310	2,500	1,760	10,000	7,500	
20-2000-5320	Purchased Resources	734,668	849,931	700,000	549,270	731,543	31,543	
20-2000-5325	Travel	-	1,097	1,000	-	500	(500)	
20-2000-5330	Training/Education	185	1,407	2,000	389	2,384	384	
20-2000-5350	Contingency	-	-	19,978	-	22,609	2,631	
20-2000-5360	Service Contracts	-	10,340	13,000	-	20,000	7,000	Municipal Engineering (\$7k), Cummins (\$6k)
20-2000-5450	Computer Tech/Software	210	1,341	9,739	227	10,000	261	Generating Solutions \$5k, VC3 \$2k
20-2000-5500	Sewer Grant Expense	-	-	4,000	3,154	-	(4,000)	
20-2000-5990	Capital Outlay	-	(932,785)	15,100	-	41,620	26,520	Sewer Pumps (15k each)
	TOTAL	880,933	158,671	1,021,240	679,349	1,145,862	124,622	



**TOWN OF LANDIS
ENTERPRISE FUND EXPENDITURES
WATER/SEWER DEBT SERVICE**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY25 BUDGET	BUDGET CHANGE	FORECAST NOTES
20-8000-5400	Debt - Principal	-	142,679	145,000	53,412	145,000	-	USDA Bonds (\$78k), Sewer Equipment loan (\$56k), SRF loan (\$11k)
20-8000-5410	Debt - Interest	157,994	153,756	154,000	3,640	154,000	-	Sewer Equipment loan (\$6k)
20-0000-5700	Administrative Srvc Charge	-	152,680	166,826	125,120	178,759	11,933	GF for Administrative
	TOTAL	157,994	449,115	465,826	182,172	477,759	11,933	
TOTAL EXPENDITURES		1,612,825	1,246,882	2,223,980	1,336,577	2,393,000	169,021	



**TOWN OF LANDIS
ENTERPRISE FUND REVENUE
STORMWATER**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
23-1500-4010	Stormwater Fees	109,540	11,330	115,000	82,583	115,000	-	
23-1500-4080	Interest on Investments	381	2,148	1,200	2,086	2,000	800	
23-0000-4108	Transfer from General Fund	-	-	2,739	-	-	-	
23-1500-4090	Miscellaneous Income	-	20	-	-	-	-	
23-1500-4999	Fund Balance Appropriated	-	-	-	-	-	-	
Total Revenues		109,921	13,498	118,939	84,669	117,000	800	



**TOWN OF LANDIS
ENTERPRISE FUND EXPENDITURES
STORMWATER**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
23-1500-5010	Salaries	25,989	23,886	26,582	17,597	25,000	(1,582)	
23-1500-5025	Overtime	-	-	-		-	-	
23-1500-5030	Social Security	1,922	1,784	2,392	1,287	2,250	(142)	9% of Salaries
23-1500-5040	Retirement	3,099	2,859	3,456	2,167	3,400	(56)	13.6% of Salaries
23-1500-5045	401K	1,280	1,181	1,329	851	1,250	(79)	5% of Salaries
23-1500-5060	Health Insurance	3,704	3,461	4,665	2,191	3,334	(1,331)	1/3 of full-time employee
23-1500-5070	Insurance Other	1,383	1,355	4,500	2,872	3,000	(1,500)	General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
23-1500-5110	Supplies	3,325	3,340	4,150	640	4,000	(150)	
23-1500-5151	Permit Fees		-			1,000	1,000	NCDEQ MS4 Permit (
23-1500-5190	Telephone	659	466	1,000	590	1,000	-	
23-1500-5217	Materials	973	973	4,000	418	25,000	21,000	Based on 3 yr trend. Current year spend running high.
23-1500-5220	Maintenance And Repairs	2,688	1,588	2,500	837	3,000	500	Vehicle Maintenance / Equipment Maintenance
23-1500-5240	Dues And Subscriptions	1,710	850	1,320	750	1,200	(120)	Regional Stormwater - (\$825/ year)
23-1500-5250	Professional Services	33,077	29,792	34,000	8,189	14,000	(20,000)	Based on current year spend. AWCK (Stormwater Engineering)
23-1500-5325	Travel	284	284	750	-	500	(250)	
23-1500-5330	Training/Education	958	958	2,200	-	1,000	(1,200)	
23-1500-5350	Contingencies	-	-	507	-	800	293	
23-1500-5450	Computer Tech/Software	229	229	8,739	2,099	2,500	(6,239)	VC3 - \$2k
23-1500-5700	Administrative Service Charge	8,891	8,891	16,849	12,637	8,648	(8,201)	Cost Reimbursement to GF for Administrative Expenses
23-1500-5990	Capital Outlay	3,506	-	-		16,118	16,118	
Total Expenditures		93,677	81,897	118,939	53,125	117,000	(1,939)	



**TOWN OF LANDIS
ENTERPRISE FUND REVENUE
ELECTRIC**

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
30-3000-4050	Electricity Fees	5,438,375	5,788,501	5,900,000	4,258,337	6,095,000	195,000	\$6,088,341 exact from ElectriCities
30-3000-4060	Penalties - Electric	75,993	76,263	70,000	76,153	100,000	30,000	Annualizes to \$101,537
30-3000-4061	Reconnect Fees	78,600	69,225	65,000	29,970	40,000	(25,000)	
30-3000-4062	Meter Tampering Fees	450	1,200	-	800	1,000	1,000	
30-3000-4068	Pole Attachments	9,460	9,460	11,000	354	500	(10,500)	
30-3000-4080	Interest On Investments	3,345	58,057	20,000	66,392	70,000	50,000	
30-3000-4090	Miscellaneous Income	1,243	2,063	4,240	-	1,000	(3,240)	
30-3000-4091	Underground Service (Rewiring)	400	2,091	-	350	400	400	
30-3000-4092	Payment Return Fees	2,190	2,610	2,000	2,250	3,000	1,000	
30-3000-4404	Debt Set-Off	14,354	14,476	1,500	2,644	3,000	1,500	
30-3000-4500	Sales Of Fixed Assets	-	-	-	3,580	8,000	8,000	Leaf Machine
								12kv Conversion : Lee Electric - \$68,625; Sunbelt Solomon \$147,012, Myers Controlled Power \$90,504, Concentric \$21,884
30-3000-4999	Retained Earnings Appropriated	-	(21,255)	246,181	-	328,025	81,844	
Total Revenues		5624410.95	5,981,436	6,319,921	4,440,830	6,649,925	330,004	



TOWN OF LANDIS
ENTERPRISE FUND EXPENDITURES
ELECTRIC

ACCOUNT #	DESCRIPTION	FY22 ACTUAL	FY23 ACTUAL	FY 24 BUDGET	YTD 3/31/24	FY 25 BUDGET	BUDGET CHANGE	FORECAST NOTES
30-3000-5010	Salaries	619,131	732,315	707,496	546,306	745,560	38,064	
30-3000-5025	Overtime	31,678	34,990	44,000	21,055	30,000	(14,000)	
30-3000-5030	Social Security	52,659	51,201	63,675	42,164	69,800	6,126	9% of Salaries
30-3000-5040	Retirement	78,293	82,618	91,974	67,200	105,476	13,502	13.6% of Salaries
30-3000-5045	401K	34,420	33,949	35,375	27,629	38,778	3,403	5% of Salaries
30-3000-5060	Health Insurance	81,602	69,406	93,300	54,760	110,000	16,700	\$10k per full-time employee
30-3000-5070	Insurance Other	52,266	48,343	62,000	61,027	70,000	8,000	Worker's Comp, General Liability, Dental, Vision, Life, Short/Long term Disability, Unemployment
30-3000-5090	Fuel	35,079	40,831	44,000	21,050	30,000	(14,000)	The GasBoy system purchased in FY23 is charging the departments correctly.
30-3000-5100	Uniforms	5,283	9,914	11,500	6,820	9,500	(2,000)	
30-3000-5110	Supplies	8,298	6,992	14,500	6,843	12,500	(2,000)	Includes Office Supplies
30-3000-5180	Safety	3,219	6,530	15,000	6,534	10,000	(5,000)	FR Rainsuits, Gloves, Glasses, Boots
30-3000-5190	Telephone	6,720	7,895	8,000	5,276	8,000	-	VC3 \$1,500; Verizon \$6,500
30-3000-5200	Utilities	20,070	13,949	16,000	9,133	12,500	(3,500)	
30-3000-5214	Furniture	-	-	3,000	3,000	5,000	2,000	2 desks
30-3000-5215	Equipment	4,077	11,479	65,000	34,678	150,000	85,000	Transformers and tools.
30-3000-5216	Facility Improvements	12,176	968	15,000	13,147	35,000	20,000	Update inside of Public Works building, split with Streets, Water, and Sewer
30-3000-5217	Materials	115,088	286,555	340,000	54,604	200,000	(140,000)	Hardware, poles, crossarms, lights & wire
30-3000-5220	Maintenance And Repairs	2,134	3,630	45,000	21,633	50,000	5,000	Combined with Building Maintenance
30-3000-5240	Dues And Subscriptions	-	11,752	1,500	13,854	15,000	13,500	Electricities Membership \$13,348
30-3000-5250	Professional Services	28,556	46,774	61,000	44,577	75,000	14,000	Combined Professional Fees and Purchased Services. Engineering cost for the 12kv conversion.
30-3000-5310	Postage	2,640	17,089	20,000	13,313	20,000	-	Based on current year spent
30-3000-5320	Purchased Resources - Electric	3,876,660	3,481,268	3,442,255	2,419,518	3,353,280	(88,975)	NCMPA (Electricities Projections) and \$84k for SEPA
30-3000-5325	Travel	-	1,768	5,500	2,788	3,000	(2,500)	
30-3000-5330	Training / Education	2,006	3,812	3,500	2,061	4,000	500	Need to send employees to training
30-3000-5342	Cash Over/ Short	-	-	-	-	1,000	1,000	
30-3000-5350	Contingency	-	-	10,500	-	12,000	1,500	
30-3000-5360	Service Contracts	41,661	14,423	17,000	12,067	25,000	8,000	Cleaning \$10,000; Answering Service \$4,500; Doxim \$10,000
30-3000-5370	Internet Service	1,740	1,452	3,000	399	4,000	1,000	PW was not being charged for internet service for the entire year.
30-3000-5415	Lease Interest	2,321	1,681	1,800	833	2,000	200	Copiers \$1,000; Postage machine \$800
30-3000-5450	Computer Tech/Software Support	68,335	67,841	117,740	63,527	100,000	(17,740)	VC3 \$26k, Ferguson \$28k, Harris \$40k, Website \$3k. Locate Plus \$1k
30-3000-5700	Administrative Service Charge	-	476,329	543,998	407,999	610,015		Cost Reimbursement to GF for Administrative Expenses
30-3000-5990	Capital Outlay	(55,786)	108,880	353,515	118,710	725,516	372,001	12kv Conversion : Lee Electric - \$400k; Sunbelt Solomon \$147,012, Myers Controlled Power \$90,504. (2) F250s \$88k
30-3000-5998	Lease Payments	-	31,178	63,293	3,930	8,000	(55,293)	Postage machine \$2k, Copiers \$5k - will likely continue leases for at least 2 and maybe 4 years.
Total Expenditures		5,130,327	5,705,812	6,319,421	4,106,435	6,649,925	330,504	

**TOWN OF LANDIS – FEE SCHEDULE
PROPOSED 7/1/2024
FISCAL YEAR 2024/2025**

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	\$35.00

POLICE FEES

Accident/Police Report	\$10.00
Fingerprints	\$20.00
Low-Speed Vehicle Registration	\$60.00
Low-Speed Vehicle Renewal	\$20.00
Alarm Registration	\$30.00
Alarm Renewal	\$10.00
Off-Duty Minimum Rate	\$35.00 per officer, per hour (4-hour minimum)

FIRE FEES

Copy of Fire Report	\$10.00
Fire Watch/Standby Services	\$35.00 per firefighter, per hour (4-hour minimum)

PARKS & RECREATION FEES

Daily Fishing Pass (16 years & over)	\$6.00 / \$4.00 after 2PM
Daily Fishing Pass (5-15 years)	\$4.00 / \$3.00 after 2PM
Daily Fishing Pass (4 years and under)	Free
Annual Fishing Pass (Adult)	\$85.00
Annual Fishing Pass (Child)	\$55.00
Kayaks	\$6.50 per person, per hour (2 hour minimum)
Paddleboats	\$3.50 per person, per ½ hour (3 years & under free)
Soft launch	\$6.00 per day / \$4.00 with Purchase of Fishing Pass
Disc Golf Course Use	Free (must provide own discs for use)
Tournament Fees	\$4.00 per player / \$40 Non-Refundable Deposit
Shelter	\$15.00 per hour (2 hour minimum) / \$75.00 for Full Day
Campsites	\$18.00 per night* (per tent)
Cabins	\$55.00 per night* / \$25.00 Non-Refundable Deposit
Pool Membership (Individual Resident)	\$150.00
Pool Membership (Family Resident)	\$250.00 (up to 4 members)
Pool Membership (Individual Non-Resident)	\$300.00
Pool Membership (Family Non-Resident)	\$450.00 (up to 4 members)
Each Additional Family Member	\$30.00 (both Resident and Non-Resident)
Pool Day Pass (Adult)	\$12.00
Pool Day Pass (3-15 years)	\$7.00
Pool Day Pass (Children Under 3)	Free
Summer Programs Pool Day Pass (15 or More)	\$7.00 per person (Summer Camps, Daycares, Etc.)
Private Party Rental (3 hours)	\$500.00 (up to 50 guests) / Additional \$75.00 (over 50)
Pool Shelter Rental	\$15.00 per hour / \$75.00 for full day
Linn & Graham Ball Field (per field pricing)	\$15.00 per hour / \$25.00 per hour with lighting

PLANNING DEPARTMENT FEES

SUBDIVISION PROJECT

Conveyance Plat	\$100.00 per new lot
Exemption/Recombination Plat	\$100.00
Sketch Plat Review	\$140.00 (1 acre or less)
	\$280.00 + \$12.00 per dwelling unit (over 1 acre)
Preliminary Plat Review (less than 24 lots)	\$760.00
Preliminary Plat Review (24 or more lots)	\$3,600.00 + \$75.00 per lot over 100
Preliminary Plat-Applicant Appeal	\$100.00
Preliminary Plat- Minor Revision	\$320.00
Preliminary Plat- Major Revision	\$900.00
Final Plat Review- Major Subdivision (If a third submittal is required an additional review fee will be collected)	\$380.00 per map
Final Plat Review- Minor Subdivision (If a third submittal is required an additional review fee will be collected)	\$190.00 per map sheet
Performance Guarantee Review (Letter of Credit, Bond, etc.) (Fee also applies to revisions, replacements, and partial release requests)	\$7400.00

ZONING COMPLIANCE PERMIT

Single, Two-Family structures and mobile homes	\$125.00 + \$45.00 for permits subject to design review
Single Family Attached/Multi- Family (condo, apartments, townhomes, etc.)	\$125.00 + \$45.00 per unit
Residential Addition/Accessory structures	\$75.00
Fences	FREE
Non-residential	\$125.00 + Zoning Site Plan review fee if applicable
Temporary Construction Trailers	\$125.00
Temporary Use Permits	\$85.00
Home Occupation Permits	\$110.00
Zoning Verification Letter for Institutional Requests	\$175.00
Certificate of Non-Conformity Adjustment	\$85.00
Special Use Permit Application	\$2,210.00 + \$190.00 advertising charge + Zoning Site Plan review fee

ZONING AMENDMENTS

Zoning Text Amendment	\$510.00 + \$190.00 advertising charge
Zoning Map Amendment	\$2750.00 + \$190.00 advertising charge

SIGN PERMITS (only when obtained separately from primary development permits)

Permanent Sign	\$210.00
Outdoor Advertising Sign (Billboard)	\$375.00

ZONING SITE PLAN REVIEW

Sketch Plat Review & Consultation	\$270.00 + \$12.00 per dwelling unit per session after initial
Site Plan Review (If a third submittal is required, an additional fee will be collected)	\$475.00 + \$55.00 per acre

BOARD OF ADJUSTMENT

Variance Application (Residential)	\$325.00
Variance Application (Non-Residential & Multi-Family)	\$510.00
Appeals	\$400.00 (refunded if overturned)

DOUBLE PERMIT

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

PLAN REVIEW

Roadway (public and/or private)	\$4.25 per linear foot of street centerline
Parking/Loading Areas (including access)	\$0.12 per square foot
Storm Drainage	\$1.90 per linear foot of street centerline
Water Lines	\$1.50 per linear foot of pipe
Sewer Lines	\$1.90 per linear foot of pipe
Stormwater Quality and/or Stormwater Detention Facilities	\$12,125.00 per plan or per subdivision

CONSTRUCTION ADMINISTRATION

Roadway (public and/or private)	\$4.80 per linear foot of street centerline
Storm Drainage	\$2.10 per linear foot of street centerline
Water Lines	\$1.90 per linear foot of pipe
Sewer Lines	\$2.10 per linear foot of pipe
WSACC System Development Fee (if applicable)	\$2968.00 per tap or structure
Stormwater Quality and/or Stormwater Detention Facilities	\$14,250.00 per phase and/or sub-area

*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.

SANITATION FEES

Garbage Collection	\$17.00
Extra Garbage Can	\$12.00

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 (M-F, 8-5)	\$75.00
Reconnect Fees (After Hours, Weekends, and Holidays Until 9PM)	\$150.00
Meter Tampering Fee	*Cost of Meter
Meter Test (1 Free Test Annually)	\$50.00
Tap Fee (3/4 inch)	\$2,578.00 (plus cost of additional services needed)
Tap Fee (1 inch)	\$2,977.00 (plus cost of additional services needed)
Tap Fee (1 1/4 inch and up)	\$3,617.00 (plus cost of additional services needed)
Meter Change Out (At Owner's Request)	*Cost of Meter
Meter Antenna Replacement	*Cost of Antenna
Connection Fee	\$672.00

WATER METER COSTS

3/4" Meter	\$457.00
1" Meter	\$1,126.00
2" Meter	\$3,652.00
3" Meter	\$6,754.00

FY25 WATER RATES

<u>Service Fee</u>	<u>Town Rate</u>	<u>Out of Town Rate</u>
Residential/Commercial	\$12.50	\$12.50
Industrial	\$12.50	\$12.50

<u>Usage Bracket</u>	<u>Town Rate</u> <i>Rate per 1,000 Gallons</i>	<u>Out of Town Rate</u> <i>Rate per 1,000 Gallons</i>
0-3,000 Gallons	\$8.75	\$9.25
3,001-8,000 Gallons	\$9.00	\$9.50
8,001-18,000 Gallons	\$9.25	\$9.75
Over 18,000 Gallons	\$9.50	\$10.00
Industrial Usage	\$7.75	\$8.50

SEWER FEES

Service Fee (Monthly)	\$12.50
Tap Fee (Up to 4 inches)	\$4,257.00 (plus cost of additional services needed)
Tap Fee (Above 4 inches)	\$5,846.00 (plus cost of additional services needed)

FY25 SEWER RATES

<u>Service Fee</u>	<u>Town Rate</u>	<u>Out of Town Rate</u>
Residential/Commercial	\$12.50	\$12.50
Industrial	\$12.50	\$12.50

<u>Usage Bracket</u>	<u>Town Rate</u> <i>Rate per 1,000 Gallons</i>	<u>Out of Town Rate</u> <i>Rate per 1,000 Gallons</i>
0-3,000 Gallons	\$10.70	\$11.20
3,001-8,000 Gallons	\$11.00	\$11.50
8,001-18,000 Gallons	\$11.20	\$11.70
Over 18,000 Gallons	\$11.30	\$11.80

STORMWATER FEES

Stormwater Residential	\$5.00
Stormwater Commercial	\$10.00

ELECTRIC FEES

New Service – Residential Deposit (Lease)	\$150.00
New Service – Commercial Deposit (Lease)	\$300.00
Service Fee (Monthly)	\$20.00
Reconnect Fees (M-F, 8-5)	\$75.00
Reconnect fees (After Hours, Weekends, and Holidays Until 9PM)	\$150.00
Meter Tampering Fee	*Cost of meter
Meter Test (1 Free Test Annually)	\$50.00
Meter change out (At Owner's Request)	*Cost of meter
Rewiring Service (From Above Ground to Underground)	Minimum \$400 / Additional \$4 per foot above 100 feet

ELECTRIC METER COSTS

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

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 security light 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.

48 Watt LED	\$10.94
50 Watt LED	\$10.94
50 Watt HPS	\$9.80
133 Watt LED	\$13.56
150 Watt HPS	\$10.94
175 Watt MV	\$11.06
175 Watt HAN	\$18.68
180 Watt LED	\$16.93
250 Watt HPS	\$17.37
250 Watt MH	\$33.53
400 Watt HPS	\$20.91
400 Watt MV	\$14.85
1000 Watt MH	\$48.94
One-Time Underground/Pole Fee (collected prior to installation)	\$500.00
One-Time Underground/Pole Fee (with existing pole)	\$200.00

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.

SALES TAX

Applicable North Carolina sales tax will be added to the above rates.

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. 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 in excess of 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 on the rate below. Where three-phase service is supplied through a separate meter, it will be billed on the applicable Commercial Service Schedule.

FY25 RESIDENTIAL SERVICE SCHEDULE R MONTHLY RATES

Basic Facilities Charge	\$20.00
Energy Charge:	
All kWh	\$0.09569 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 Facilities Charge plus the REPS fee.

COMMERCIAL SERVICE SCHEDULE L – SINGLE PHASE

AVAILABILITY

Available to non-residential customers with 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.

FY25 COMMERCIAL SCHEDULE L – SINGLE PHASE MONTHLY RATES

Basic Facilities Charge	\$25.00
Energy Charge:	
First 3,000 kWh	\$0.16979 per kWh
All Over 3,000 kWh	\$0.10083 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 the greater of (a) maximum integrated 30-minute demand measured during the month, (b) 50% of the customers' 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 Facilities Charge plus the REPS fee.

COMMERCIAL SERVICE SCHEDULE K – THREE PHASE

AVAILABILITY

Available to non-residential customers with 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 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.

FY25 COMMERCIAL SCHEDULE K – THREE PHASE MONTHLY RATES	<u>Summer</u> <u>(June-September)</u>	<u>Non-Summer</u> <u>(October-May)</u>
Basic Facilities Charge	\$54.65	\$54.65
Energy Charge:		
<i>First 100 kWh per kW Billing Demand Per Month</i>		
First 3,000 kWh	\$0.16859 per kWh	\$0.16703 per kWh
All Over 3,000 kWh	\$0.16483 per kWh	\$0.16379 per kWh
<i>Next 200 kWh per kW Billing Demand Per Month</i>		
All kWh	\$0.10501 per kWh	\$0.10394 per kWh
<i>All Over 300 kWh per kW Billing Demand Per Month</i>		
All kWh	\$0.10041 per kWh	\$0.09960 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 the greater of (a) maximum integrated 30-minute demand measured during the month, (b) 50% of the customers' 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 Facilities Charge plus the REPS fee.

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.

**FY25 COMMERCIAL SERVICE
WITH DEMAND
SCHEDULE LD MONTHLY
RATES**

Basic Facilities Charge	\$150.00
Demand Charge:	
All kW	\$12.72 per kW
Energy Charge:	
First 10,000 kWh	\$0.05734 per kWh
All Over 10,000 kWh	\$0.06500 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 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 Facilities 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.

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 of 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 in regard to supplying power are dependent upon its securing and retaining all necessary rights-of-ways, 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-Phase, 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 furnish suitable outdoor space on the premises to accommodate a ground-type transformer installation, or substation, or a transformer vault built in accordance with 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.

FY25 COINCIDENT PEAK RATE – 98-2 SCHEDULE CP-98-2 MONTHLY RATES	<u>Summer</u> <u>(June-September)</u>	<u>Non-Summer</u> <u>(October-May)</u>
Basic Facilities Charge	\$800.00	\$800.00
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	\$0.06231 per kWh	\$0.06231 per kWh
Off Peak Energy	\$0.04650 per kWh	\$0.04650 per kWh

DEFINITION OF “MONTH”

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

DETERMINATION OF 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 2pm – 6pm
- December-February 7am – 9am
- All other months 7am – 9am and 2pm – 6pm

HOLIDAYS

The following days of each calendar year are considered holidays: New Years Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the Friday following Thanksgiving Day, and Christmas Day. In the event that any of the forgoing Holidays falls on a Saturday, the preceding Friday shall be deemed to be the Holiday. In the event any of the foregoing Holidays falls 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 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 7:00am to 11:00pm.

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.

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 thereafter, 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 Facilities Charge plus 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.

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:

FY25 ELECTRIC RATE RIDER REPS MONTHLY RATES	<u>Renewable Resources</u>	<u>DSM/Energy Efficiency</u>	<u>Total REPS Charges</u>
Residential Account	\$0.82	\$0.00	\$0.82
Commercial Account	\$4.47	\$0.00	\$4.47
Industrial Account	\$46.08	\$0.00	\$46.08

EXCEPTIONS:

INDUSTRIAL AND COMMERCIAL CUSTOMER OPT-OUT

All industrial customers, regardless of size, and large commercial customers with usage greater than one million kWh’s per year can elect not to participate in 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.

SALES TAX

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

**RENEWABLE ENERGY CREDIT RIDER ELECTRIC RATE RIDER
REC-1**

AVAILABILITY

This optional rate rider is applicable to customers who had systems installed before July 1, 2024, 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 of 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.

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

FY25 RECR-1 MONTHLY CREDIT	
	<u>Variable</u>
On-Peak Energy*	\$0.04041
Off-Peak Energy	\$0.01366

* 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 kWh of energy produced by the generating facility and exported to the utility during the current calendar month.

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.

In the event that 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.