



*Fiscal Year 2025-2026  
Budget Message*

May 30, 2025

Dear Mayor O'Cain and Town Commissioners:

Submitted herein, in accordance with the Local Government Budget and Fiscal Control Act, is the Town of Laurel Park Operating Budget for Fiscal Year 2026, beginning July 1, 2025, and ending June 30, 2026. The budget is balanced at \$4,375,611. The tax rate remains the same as FY25 at \$.395 per \$100 of valuation.

**General Fund Revenues**

As noted in the attached summary, the FY26 revenue budget of \$4,375,611 increased by \$44,061 compared to the FY25 budget.

In forecasting revenue for the next fiscal year, the Town relies on two sources of information. First, the Henderson County Assessor provides periodic estimates of values for real and personal property as well as vehicles. The latest estimates (April 2025) are used in this budget. Second, the North Carolina League of Municipalities provides their estimated changes for general sales tax, utility sales taxes and liquor tax which are used in the budget process.

**General Fund Expenses**

The expense budget of \$4,375,611 reflects a decrease of \$172,766 compared to the FY25 budget. Earlier in the budget discussions, and in anticipation of completing a salary survey, the Town Council made increasing salaries across the board a priority. FY26 represents a 9% increase in salaries of permanent, full-time employees. Starting wages shall also be adjusted moving forward during this fiscal year.

The largest expense is the Police Department. This budget is made up of the Town's police department services as well as a contract with Valley Hill Fire & Rescue. There is a .2% year-over-year increase in the Police & Fire budget. This change reflects an increase in salaries and wages as well as a fully staffed department excluding a part-time position.

The second largest expense is the Public Works Department. The operating cost for the Department and associated contracted services for sanitation is projected at \$1,291,300 a year-over-year decrease of \$329,357 (25.5%). This change is primarily driven by reduced capital outlay expenses.



## **Capital Reserve Funds**

### **ARPA**

This account was established as part of the COVID-19 revenue replacement plan. The current balance of this account is \$96,824. This money must be spent on stormwater infrastructure by December 31, 2026.

### **Roads & Powell Bill**

In prior years the Town Council has allocated additional funding to improve our town-owned roads. However, due to the financial magnitude of Hurricane Helene, we are focusing on repairs of those damages before repaving additional roads. This fiscal year the Town Council decided to use the balance in this fund to assist with Hurricane Helene repairs. The balance of this account is \$865,023.

### **Town Hall**

This account was established in FY23 to set aside funding for the design and development of a new town hall. There is a current balance of \$290,348 in the fund, and no new dollars are allocated in this budget.

## **Capital Expense Funds**

### **Highway 64**

This account was established in FY22 to set aside funding that will be the Town's responsibility for landscaping and upgrades to the NCDOT project along the stretch of Highway 64 within our jurisdiction. The recommended FY26 budget sets aside \$30,000 new dollars. The current balance of this account is \$131,650.

### **Hurricane Helene**

This account was established in FY25 to keep track of revenues and expenditures related to Hurricane Helene. The Town received \$1,512,214 as a loan from the NC State Treasurer's Department to assist with Hurricane Helene repairs. The Town also received \$35,914 in insurance recovery proceeds. Due to some completed temporary repairs, the current balance of this account is \$1,438,128.

### **Stormwater**

This account was established to set aside money strictly for stormwater infrastructure repairs and replacements. The FY26 budget projects \$75,000 in stormwater collection fees however, the Town Council is proposing an increase to the monthly fee from \$5.00 per month to \$10.00 per month. The current balance of this account is approximately \$207,000.

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It is my goal that this budget supports the Town Council's vision not only for the upcoming fiscal year, but for the future of our community. As your Town Manager, providing an exceptional quality of life for our residents continues to be my main objective.

Respectfully submitted,

Cara R. Reeves, MPA  
Town Manager

# Summary

## General Fund Department Expenditures

	FY 24			FY 25			Adopted
	Budgeted	Actuals		Budgeted	Actuals as of 5/27/2025		FY 26 Budget
Governing Board Governing Board - 4110	\$ 62,450.00	\$ 44,692.73	\$	\$ 64,785.00	\$ 37,175.63	\$	64,400.00
Administration - 4120	\$ 743,300.33	\$ 715,510.06	\$	\$ 825,850.00	\$ 612,542.88	\$	953,200.00
Police Department - 4310	\$ 913,382.80	\$ 1,022,424.32	\$	\$ 1,112,473.34	\$ 977,708.46	\$	1,106,700.00
Fire Contract - 4340	\$ 574,945.29	\$ 574,945.00	\$	\$ 618,482.00	\$ 618,482.00	\$	626,911.00
Public Works - 4510	\$ 915,290.60	\$ 967,383.98	\$	\$ 1,330,656.67	\$ 1,214,795.87	\$	1,026,300.00
Sanitation Contract - 4710	\$ 206,700.00	\$ 158,036.00	\$	\$ 290,000.00	\$ 191,753.00	\$	265,000.00
Parks - 6130	\$ 233,700.00	\$ 188,837.07	\$	\$ 276,130.00	\$ 144,579.62	\$	303,100.00
Transfer						\$	30,000.00
Totals	\$ 3,649,769.02	\$ 3,671,829.16	\$	\$ 4,518,377.01	\$ 3,797,037.46	\$	4,375,611.00

## Unassigned Fund Balance

June 30, 2022	\$ 2,051,774.00
June 30, 2023	\$ 2,164,002.00
June 30, 2024	\$ 2,102,783.00
Estimate as of 5/30/2025	\$ 2,760,752.00

## Revenues

Account Number	Description	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual as of 5/27/2025	Adopted FY 26 Budget
10-3050-0000	CAPITAL INCOME	-	-	-	-	-	-
10-3070-0000	FUND BALANCE APPROPRIATED	-	200,000	-	837,934	837,934	-
10-3100-1100	TAXES/PRIOR YEARS	388	1,000	6,638	1,000	1,866	1,500
10-3100-1700	TAX PENALTIES/INT	994	1,000	4,338	1,000	946	1,000
10-3150-1100	TAX REFUNDS	-	-	-	-	-	-
10-3190-1100	TAXES/CURRENT YEAR	1,862,743	2,451,176	2,566,686	2,540,000	2,615,100	2,696,211
10-3190-1200	MOTOR VEHICLE TAX - HC	91	-	-	-	-	-
10-3190-1201	MOTOR VEHICLE TAX - DMV	148,869	118,694	140,470	135,000	142,203	137,000
10-3230-3510	SALES & USE TAX	875,132	825,000	1,027,315	900,000	1,086,498	977,600
10-3230-3520	GAS TAX REFUND	-	-	-	-	-	-
10-3230-3530	SOLID WASTE DISPOSAL TAX	1,757	1,640	1,805	1,600	1,789	1,600
10-3290-0000	INTEREST EARNED	128,386	30,000	171,815	100,000	112,665	90,000
10-3301-2300	FEDERAL FUNDS	-	-	-	-	-	-
10-3301-2400	PARTF GRANT	-	-	-	-	-	-
10-3316-3300	POWELL BILL	104,017	100,000	115,439	126,800	126,889	125,000
10-3322-3100	BEER & WINE TAX	10,202	10,210	11,131	10,500	9,253	9,000
10-3323-3100	COURT FEES	236	100	402	150	622	500
10-3324-3000	NC UTILITIES FRANCHISE TAX	168,997	140,000	168,579	150,000	144,166	175,000
10-3343-1100	BLDG/ZONING	12,910	5,000	7,760	5,000	7,120	6,500
10-3431-3100	POLICE RECEIPTS	-	-	1,182	-	475	500
10-3798-8900	TRANSFER FROM SF	-	-	-	-	-	-
10-3798-8901	TRANSFER FROM WF	-	-	-	-	-	-
10-3799-8910	CONTRIBUTED CAPITAL	-	-	-	-	-	-
10-3813-8900	GRANT PROCEEDS	5,000	25,000	-	-	-	-
10-3820-8200	SALE OF FIXED ASSETS	22,042	43,351	133,860	-	-	-
10-3833-8400	PARK CONTRIBUTIONS	37,156	116,997	51,837	20,000	12,835	15,000
10-3833-8410	CONTRIBUTIONS	-	-	-	-	1,218	200
10-3833-8420	CENTENNIAL CONTRIBUTIONS	-	-	450	15,000	33,542	-
10-3837-3100	ABC FUNDS	69,923	70,000	117,697	75,000	89,977	105,000
10-3837-3200	ABC FUNDS POLICE	9,986	10,000	15,066	10,000	9,887	15,000
10-3839-1100	VIDEO PROGRAMMING	11,113	22,400	19,883	18,000	13,716	18,000
10-3839-8400	ANNEXATION AGREEMENT INCOME	-	-	-	-	-	-
10-3839-8900	MISCELLANEOUS INCOME	14,998	79,350	8,650	1,000	13,697	1,000
10-3920-0000	FINANCING PROCEEDS	-	-	263,109	221,500	220,376	-
10-3920-1000	CARES RELIEF FUNDS	-	-	-	-	-	-
10-3988-0000	INTERNAL SERVICE FUND	-	-	-	-	-	-

21-3070-0000	FUND BALANCE APPROPRIATED	-	109,734	-	115,015	-	-
21-3798-8900	TRANSFER FROM GF	30,000	30,000	30,000	30,000	30,000	30,000
23-3070-0000	FUND BALANCE APPROPRIATED	-	28,294	-	-	-	-
23-3798-8900	TRANSFER FROM GF	56,166	-	-	-	-	-
23-3813-8900	GRANTS	-	187,963	-	187,963	-	-
24-3070-0000	FUND BALANCE APPROPRIATED				160,743		
24-3920-1000	CSLRF FUNDS						
25-3070-0000	FUND BALANCE APPROPRIATED	-	2,082,360	-	280,790		865,023
25-3316-3300	POWELL BILL REVENUE						
25-3798-8900	TRANSFER FROM GF	1,100,000	690,360	1,000,000	620,000	620,000	
26-3070-0000	FUND BALANCE APPROPRIATED	-	467,522		-		
26-3798-8900	TRANSFER FROM GF	-	-	-	-		
26-3813-8900	GRANT PROCEEDS	317,000	158,500	-	-		
27-3070-0000	FUND BALANCE APPROPRIATED				294,500		
27-3798-8900	TRANSFER FROM GF						
28-3070-0000	FUND BALANCE APPROPRIATED						1,438,128
28-3920-0000	FINANCING PROCEEDS				1,512,214		
28-3920-2000	INSURANCE RECOVERY				35,914		
28-3798-8900	TRANSFER FROM GF						
62-3070-0000	FUND BALANCE APPROPRIATION	-	76,915	-	295,858		
62-3290-0000	INTEREST EARNED	-	-	-	-		
62-3713-5000	STORMWATER FEE	78,252	73,000	65,010	75,000	52,095	75,000
62-3798-8900	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
62-7110-5000	STORMWATER FEE	-	-	-	-	-	-

\* GF - 'FB Appropriated' Only

3,484,939

4,050,918

4,834,112

4,331,550

6,184,867

4,375,611

## Town Council

<b>Account Number</b>	<b>Description</b>	<b>FY 23 Actual</b>	<b>FY 24 Budget</b>	<b>FY 24 Actual</b>	<b>FY 25 Budget</b>	<b>FY 25 Actual as of 5/27/25</b>	<b>Adopted FY 26 Budget</b>
10-4110-1210	STIPEND	13,860	12,600	13,860	13,860	6,930	13,900
10-4110-1700	BOARD MEMBER EXPENSE	10,162	-	73	300	171	300
10-4110-1705	STATE OF THE TOWN DINNER	-	3,000	16	3,000	4,852	5,000
10-4110-1710	EMPLOYEE APPRECIATION DINNER	-	2,600	2,056	2,250	2,570	2,500
10-4110-1715	BOARDS AND COMMISSIONS APPRECIATION	-	4,500	2,426	3,900	-	3,500
10-4110-1720	COUNCIL RETREAT	-	2,000	959	2,000	309	1,000
10-4110-1750	SPECIAL APPROPRIATIONS	-	-	-	-	-	-
10-4110-1810	SOCIAL SECURITY/MEDICARE	1,060	1,250	1,060	1,075	530	1,200
10-4110-1900	LEGAL SERVICES	-	5,000	-	4,900	50	10,000
10-4120-3110	TRAVEL & TRAINING					-	1,500
10-4110-3700	PRINTING & ADVERTISING	-	500	101	500	-	500
10-4110-4550	AUDIT	18,821	22,000	24,141	24,000	21,764	25,000
10-4110-5100	CAPITAL OUTLAY	8,579	9,000	-	9,000	-	-
		<b>52,482</b>	<b>62,450</b>	<b>44,693</b>	<b>64,785</b>	<b>37,176</b>	<b>64,400</b>

## Administration

Account Number	Description	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual as of 5/27/25	Adopted FY 26 Budget
10-4120-1210	SALARIES & WAGES	281,297	305,035	343,958	352,000	219,688	391,200
10-4120-1220	OVERTIME SALARY	-	-	-	-	-	-
10-4120-1230	COMP PAY	578	500	379	500	2,681	1,000
10-4120-1260	PART-TIME SALARY	31,303	29,977	15,651	30,000	17,054	-
10-4120-1810	SOCIAL SECURITY/MEDICARE	24,947	25,365	27,179	29,000	18,203	29,700
10-4120-1820	RETIREMENT	48,128	54,111	49,656	63,000	40,410	75,400
10-4120-1830	GROUP INSURANCE	32,438	34,500	28,239	36,800	22,853	50,300
10-4120-1850	UNEMPLOYMENT	-	-	458	-	289	-
10-4120-1855	UNEMPLOYMENT - 1% RESERVE	1,233	1,000	-	750	-	-
10-4120-1860	WORKMENS COMPENSATION	650	496	556	600	5,500	25,000
10-4120-1900	PROFESSIONAL SERVICES	5,852	100	78	1,000	4,969	1,000
10-4120-1920	LEGAL SERVICES	10,223	10,000	8,124	10,000	3,020	10,000
10-4120-2600	OFFICE SUPPLIES	690	2,000	3,616	2,500	4,026	4,000
10-4120-2900	MISCELLANEOUS	2,971	3,500	13,297	4,000	6,694	4,000
10-4120-2940	EQUIPMENT & SUPPLIES	1,816	3,500	1,415	3,000	324	3,000
10-4120-3110	TRAVEL & TRAINING	9,951	19,500	10,591	15,000	9,418	15,000
10-4120-3210	UTILITIES	12,339	15,000	15,612	15,000	15,141	16,000
10-4120-3250	POSTAGE	2,067	2,300	731	2,300	2,141	3,000
10-4120-3510	BUILDING MAINTENANCE	723	1,000	4,507	1,000	-	7,500
10-4120-3520	EQUIPMENT MAINTENANCE	-	500	1,081	1,000	150	51,000
10-4120-3590	SOFTWARE SUPPORT	36,982	32,000	(1,090)	51,400	57,315	56,800
10-4120-3700	ADVERTISING & PRINTING	5,473	4,000	4,040	4,000	1,843	4,000
10-4120-3990	ELECTIONS	-	4,000	-	4,000	-	-
10-4120-4000	CENTENNIAL EXPENSES	565	5,000	1,833	50,000	11,368	40,000
10-4120-4450	CONTRACTED SERVICES	36,714	116,438	63,563	75,000	99,665	74,400
10-4120-4510	PROP INS/GEN LIAB	34,088	38,204	40,667	40,000	45,088	50,000
10-4120-4910	DUES/SUBSCRIPTIONS/FEES	14,675	16,000	21,234	16,000	5,971	14,100
10-4120-4920	BANK SERVICE CHARGE	754	1,000	228	1,000	52	1,000
10-4120-4940	CREDIT CARD FEES	697	500	526	500	1,293	1,500
10-4120-4950	TAX COLLECTOR'S FEE - HC	1	25	-	-	-	-
10-4120-4960	TAX COLLECTOR'S FEE - DMV	5,386	4,750	5,464	5,000	4,308	5,000
10-4120-4970	PROPERTY TAX COLLECTION FEE - HC	9,316	13,000	12,882	11,500	13,080	15,000
10-4120-5100	CAPITAL OUTLAY	533	-	-	-	-	-
10-4120-7700	LEASE PRINCIPAL	-	-	8,971	-	-	4,300
10-4120-7701	LEASE INTEREST	-	-	496	-	-	-
10-4120-7702	SUBSCRIPTIONS-PRINCIPAL	-	-	29,421	-	-	-
10-4120-7703	SUBSCRIPTIONS-INTEREST	-	-	2,145	-	-	-
		<b>612,391</b>	<b>743,300</b>	<b>715,510</b>	<b>825,850</b>	<b>612,543</b>	<b>953,200</b>

## Police & Fire

Account Number	Description	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual as of 5/27/2025	Adopted FY 26 Budget
10-4310-1210	SALARIES & WAGES	426,841	471,000	456,759	482,213	427,588	531,800
10-4310-1220	OVERTIME SALARY	20,058	17,000	15,771	17,000	9,683	17,000
10-4310-1230	COMP PAY	3,454	5,000	2,788	4,000	2,314	4,000
10-4310-1260	PART-TIME SALARY	14,177	28,000	26,569	32,277	40,736	40,000
10-4310-1810	SOCIAL SECURITY/MEDICARE	35,020	35,600	37,920	38,300	36,318	41,700
10-4310-1820	RETIREMENT	80,425	86,500	89,505	94,500	84,469	111,000
10-4310-1830	GROUP INSURANCE	68,642	74,000	68,304	79,000	59,952	77,200
10-4310-1860	WORKMENS COMPENSATION	7,603	8,500	9,433	10,000	9,181	-
10-4310-1900	PROFESSIONAL SERVICES	688	1,500	1,417	1,500	65	1,500
10-4310-2120	UNIFORMS	3,533	4,500	4,423	4,500	2,627	4,500
10-4310-2590	AUTO SUPPLIES & REPAIRS	40,109	25,000	32,201	25,000	49,914	40,000
10-4310-2900	MISCELLANEOUS	-	4,000	7,396	2,000	-	2,000
10-4310-2901	COMMUNITY OUTREACH	-	2,000	-	2,000	-	2,000
10-4310-2940	EQUIPMENT & SUPPLIES	8,990	9,000	20,523	9,000	8,129	9,000
10-4310-3110	TRAVEL & TRAINING	1,109	4,000	3,036	4,000	1,483	6,000
10-4310-3210	UTILITIES	12,350	6,500	4,576	6,500	4,780	6,500
10-4310-3520	EQUIPMENT MAINTENANCE	180	2,500	8,586	2,500	90	12,500
10-4310-3590	SOFTWARE SUPPORT	16,364	14,500	25,843	20,000	15,054	20,000
10-4310-4450	CONTRACTED SERVICES	6,083	6,500	2,791	36,500	3,233	41,600
10-4310-4910	DUES/SUBSCRIPTIONS/FEES	84	700	-	700	-	700
10-4310-5100	CAPITAL OUTLAY	4,531	18,100	155,984	152,000	152,645	42,600
10-4310-7700	INSTALLMENT/LEASE	20,227	88,983	35,814	88,983	69,448	95,100
10-4310-7701	LEASE INTEREST			9,287			
10-4310-7702	SUBSCRIPTIONS-PRINCIPAL	-	-	3,500	-		-
10-4310-7703	SUBSCRIPTIONS-INTEREST			255			-
<b>Fire</b>							
10-4340-4450	CONTRACTED SERVICES	444,847	574,945	574,945	618,482	618,482	626,911
		<b>1,215,314</b>	<b>1,488,328</b>	<b>1,597,625</b>	<b>1,730,955</b>	<b>1,596,190</b>	<b>1,733,611</b>



## Public Works & Sanitation

Account Number	Description	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual as of 5/27/25	Adopted FY 26 Budget
10-4510-1210	SALARIES & WAGES	334,613	380,000	371,663	424,107	325,555	433,700
10-4510-1220	OVERTIME SALARY	-	2,000	139	1,800	2,861	4,000
10-4510-1230	COMP PAY	2,236	4,000	2,846	4,000	4,693	4,000
10-4510-1260	PART-TIME SALARY	3,904	15,000	1,673	500	-	-
10-4510-1810	SOCIAL SECURITY/MEDICARE	25,237	28,600	28,033	32,000	25,808	32,900
10-4510-1820	RETIREMENT	56,981	67,000	66,358	77,500	61,156	83,400
10-4510-1830	GROUP INSURANCE	60,868	65,500	62,449	75,000	52,018	82,400
10-4510-1850	UNEMPLOYMENT	-	-	-	-	-	-
10-4510-1860	WORKMENS COMPENSATION	10,991	12,500	12,771	13,000	10,188	-
10-4510-1900	PROFESSIONAL SERVICES	408	10,000	-	10,000	5,090	10,000
10-4510-2120	UNIFORMS	3,112	4,000	4,587	4,000	1,958	4,000
10-4510-2500	ROAD REPAIR MATERIALS	5,218	7,500	7,464	12,000	4,791	12,000
10-4510-2510	SNOW REMOVAL	856	7,500	-	10,000	7,273	10,000
10-4510-2590	AUTO SUPPLIES & REPAIRS	40,267	20,000	26,951	15,000	21,173	20,000
10-4510-2900	MISCELLANEOUS	2,498	1,000	603	1,000	1,172	1,000
10-4510-2940	EQUIPMENT & SUPPLIES	20,557	20,000	20,821	25,000	15,602	25,000
10-4510-3110	TRAVEL & TRAINING	2,288	4,000	508	4,000	862	4,000
10-4510-3210	UTILITIES	16,948	17,000	17,600	28,000	13,497	20,000
10-4510-3510	BUILDING MAINTENANCE	1,867	4,000	922	4,000	1,434	4,000
10-4510-3520	EQUIPMENT MAINTENANCE	10,686	15,000	3,896	15,000	1,734	21,500
10-4510-3590	SOFTWARE SUPPORT	4,950	4,750	5,882	4,750	4,206	3,000
10-4510-4450	CONTRACTED SERVICES	24,918	15,000	25,024	15,000	14,398	27,500
10-4510-4451	HURRICANE HELENE					134,779	-
10-4510-4930	FEES & PERMITS	2,584	2,500	1,647	2,500	1,676	2,500
10-4510-5100	CAPITAL OUTLAY	36,623	97,875	244,311	225,500	234,875	35,000
10-4510-5910	POWELL BILL	-	-	-	217,000	214,388	125,000
10-4510-6130	PARK IMPROVEMENTS	-	-	-	-	-	-
10-4510-6150	RHODODENDRON LAKE PARK	-	-	-	-	-	-
10-4510-7700	INSTALLMENT/LEASE	26,223	110,566	49,617	110,000	53,609	61,400
10-4510-7701	LEASE INTEREST	-	-	11,620	-	-	-
<b>Sanitation</b>							
10-4710-4450	CONTRACTED SERVICES	181,343	206,700	158,036	290,000	191,753	265,000
		<b>876,977</b>	<b>1,121,991</b>	<b>1,125,420</b>	<b>1,620,657</b>	<b>1,406,549</b>	<b>1,291,300</b>

## Parks

Account Number	Description	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual as of 5/27/25	Adopted FY 26 Budget
10-6130-1210	SALARIES & WAGES	55,255	59,700	58,568	84,550	64,873	91,100
10-6130-1220	OVERTIME SALARY	-	2,000	897	1,500	3,200	2,000
10-6130-1230	COMP PAY	925	1,000	1,836	1,500	1,450	1,500
10-6130-1260	PART-TIME SALARY	2,242	30,000	7,798	15,000	6,440	15,000
10-6130-1700	COMMITTEE MEMBER EXPENSE	-	100	-	-	-	-
10-6130-1810	SOC. SEC./MEDICARE	5,015	4,600	5,060	6,400	5,614	6,900
10-6130-1820	RETIREMENT	9,545	11,000	10,873	15,600	12,547	17,500
10-6130-1830	GROUP INSURANCE	14,113	14,000	13,132	19,080	14,257	22,100
10-6130-1860	WORKMENS COMPENSATION					1,027	-
10-6130-1900	PROFESSIONAL SERVICES	21,815	5,000	-	5,000	678	5,000
10-6130-2900	MISCELLANEOUS	1,107	1,500	717	1,500	815	1,500
10-6130-2940	EQUIPMENT & SUPPLIES	7,261	3,000	3,672	8,000	4,569	7,000
10-6130-3110	TRAVEL & TRAINING	-	2,000	504	2,000	1,151	3,000
10-6130-3210	UTILITIES - PARKS	2,993	2,500	2,613	2,500	2,516	2,500
10-6130-3580	PARK MAINTENANCE	15,049	25,000	12,823	15,000	7,390	15,000
10-6130-4450	CONTRACTED SERVICES	(403)	22,000	520	7,500	-	10,000
10-6130-5100	CAPITAL OUTLAY	73,022	13,500	11,662	18,500	10,850	22,000
10-6130-5101	P&G BOARD EXPENSE	-	19,300	15,164	19,000	281	15,000
10-6130-6010	JUMP OFF ROCK	3,010	2,500	5,347	2,500	943	3,000
10-6130-6020	LAUREL GREEN	566	7,500	19,292	33,500	4,292	10,000
10-6130-6030	RHODODENDRON LAKE PARK	8,794	7,500	3,357	7,500	1,686	26,000
10-6130-6040	ECUSTA TRAIL	-	-	15,000	8,500	-	25,500
10-6130-6050	GLENN ROCK SPRINGS	-	-	-	500	-	500
10-6130-6060	CANAL PARK	-	-	-	1,000	-	1,000
		<b>220,309</b>	<b>233,700</b>	<b>188,837</b>	<b>276,130</b>	<b>144,580</b>	<b>303,100</b>

## Transfers

Account Number	Description	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual as of 5/27/25	Adopted FY 26 Budget
10-9840-9801	TRANSFER TO CAPITAL RESERVE - HWY 64	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
			(30,000)		(30,000)	(30,000)	(30,000)

## Highway 64

Account Number	Description	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual as of 5/27/25	Adopted FY 26 Budget
21-3070-0000	FUND BALANCE APPROPRIATED	-	(109,734)	-	(115,015)		-
21-3798-8900	TRANSFER FROM GF	(30,000)	(30,000)	-	(30,000)	(30,000)	(30,000)
21-4510-1900	PROFESSIONAL SERVICES	-	25,000	27,856	25,000	7,150	-
21-4510-2900	MISCELLANEOUS	-	-	-	-	-	-
21-4510-4450	CONTRACTED SERVICES	10,266	114,734	-	120,015	-	-
21-4510-5100	CAPITAL OUTLAY	-	-	-	-		
21-9880-0000	TRANSFER TO FUND BALANCE	-	-	-	-		30,000
*Expense Only		10,266		27,856		7,150	

## Stormwater

Account Number	Description	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual as of 5/27/25	Adopted FY 26 Budget
62-3070-0000	FUND BALANCE APPROPRIATION	-	(76,915)	-	(295,858)		
62-3713-5000	STORMWATER FEE (revenue)	(78,252)	(73,000)	(78,929)	(75,000)	(58,669)	(75,000)
62-3798-8900	TRANSFER TO GENERAL FUND	-	-	-	-		
62-4120-4960	COH COLLECTION FEE	7,865	8,000	7,869	8,000	6,576	8,000
62-7110-1900	PROFESSIONAL SERVICES	500	20,000	-	20,000	2,749	20,000
62-7110-2900	MISCELLANEOUS	347	1,000	-	1,000	-	1,000
62-7110-4000	DEPRECIATION	-	-	-	-	-	-
62-7110-4450	CONTRACTED SERVICES	9,965	100,415	7,000	335,858	-	40,500
62-7110-5000	STORMWATER FEE	-	-	-		-	
62-7110-5100	CAPITAL OUTLAY	43,676	-	842	-	-	
62-7120-2940	EQUIPMENT & SUPPLIES	5,000	20,000	257	5,000	427	5,000
62-7120-3700	ADVERTISING & PRINTING	-	500	-	1,000	-	500
62-9880-0000	TRANSFER TO FUND BALANCE	-	-	-		-	-

\*Expense Only

**15,967**

**9,752**

## Special Revenue - Hurricane Helene

Account Number	Description	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual as of 5/27/25	Adopted FY 26 Budget
28-3070-0000	FUND BALANCE APPROPRIATED						(1,438,128)
28-3798-8900	TRANSFER FROM GF						
28-3833-8410	CONTRIBUTIONS						
28-3920-0000	FINANCING PROCEEDS				(1,512,214)	(1,512,214)	
28-3920-2000	INSURANCE RECOVERY				(35,914)	(35,914)	
28-4510-2940	EQUIPMENT & SUPPLIES						
28-4510-4450	CONTRACTED SERVICES				1,548,128	110,000	1,438,128
28-9880-0000	TRANSFER TO FUND BALANCE						

\*Expense Only

**110,000**

## ARPA

Account Number	Description	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual as of 5/27/25	Adopted FY 26 Budget
24-2133-0000	DEFERRED REVENUE	-	-	-			-
24-3070-0000	FUND BALANCE APPROPRIATED	-	(742,565)	-	(160,743)	-	-
24-3798-8900	TRANSFER FROM GF	-	-	-			
24-3920-1000	CSLRF FUNDS	(371,283)	-	-		(39,734)	(96,824)
24-4510-1900	PROFESSIONAL SERVICES	-	-	2,000			
24-4510-4450	CONTRACTED SERVICES	-	742,565	581,822	160,743	39,734	96,824
24-9880-0000	TRANSFER TO FUND BALANCE	-	-	-			-
*Expense Only				583,822		39,734	

## Roads & Powell Bill

Account Number	Description	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual as of 5/27/25	Adopted FY 26 Budget
25-3070-0000	FUND BALANCE APPROPRIATED	-	(2,082,360)	-	(280,790)		(865,023)
25-3316-3300	POWELL BILL REVENUE						
25-3798-8900	TRANSFER FROM GF	(1,100,000)	(690,360)	(1,000,000)	(620,000)	(620,000)	-
25-4510-1900	PROFESSIONAL SERVICES	27,500	50,000	23,894	50,000	25,394	
25-4510-2500	ROAD REPAIR MATERIALS	-	25,000	-			
25-4510-4450	CONTRACTED SERVICES	140	2,451,518	1,768,399	850,790	1,392,304	865,023
25-4510-5100	CAPITAL OUTLAY	-	-	-	-		
25-4510-5910	POWELL BILL EXPENDITURES						
25-4510-9791	CONTINGENCY	-	246,202	-			
25-9880-0000	TRANSFER TO FUND BALANCE	-	-	-	-		-

\* Expense Only

**1,792,293**

**1,417,698**



## Town Hall

Account Number	Description	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual as of 5/27/25	Adopted FY 26 Budget
27-3070-0000	FUND BALANCE APPROPRIATED	-		(309,900)	(294,500)		-
27-3991-9900	TRANSFER FROM GF	(325,000)	(325,000)		-		-
27-4120-1900	PROFESSIONAL SERVICES	8,400	209,900	-	174,500	16,352	
27-4120-4450	CONTRACTED SERVICES	6,700	100,000	15,400	115,000	3,200	
27-4120-9791	CONTINGENCY	-	-	-	5,000		
27-9880-0000	TRANSFER TO FUND BALANCE	-	-	-			-
*Expense Only		15,100	309,900	15,400		19,552	

## Schedule of Fees

Town of Laurel Park Fee Schedule	
July 1, 2025 - June 30, 2026	
GENERAL FUND	
Miscellaneous	
Returned Check or Electronic Item Fee	\$25.00
Copies, per page	no charge for first 2 pages, then \$0.20 pp > 8"x11" \$1.00 p
Public Works	
Mulch/composted leaves, per load (includes delivery)	\$60.00
Mulch is available for purchase and delivery to locations within the corporate limits only. Limit five (5) loads per address, per sale. Loads are approximately 8 cubic yards. Orders canceled or reduced after payment is processed will be charged a \$30.00 refund processing fee.	
Parks (fee is non-refundable and designated for park improvements)	
Wedding Ceremony in Town Park (Non-Resident)	\$500.00
Wedding Ceremony in Town Park (Resident)	\$250.00
Event with Alcohol at Jump Off Rock or Rhododendron Lake Nature Park (park remains open to the public)	\$100.00
Police Department	
Police Report	no charge
Fingerprinting	no charge
No Open Burning Fine	\$100.00
Off Duty Security (4 hour minimum)	\$45.00 per hour
PLANNING & ZONING	
Zoning Compliance <a href="#">Permit Application Form</a>	
Residential	\$250 Base (Plus \$50/500 sq ft over 1000sqft)
Medical, Institutional, Cultural, Commercial, & Industrial	\$300.00 (Plus \$50/500 sq ft over 1000sqft)
Addition, Accessory <a href="#">Use or Structure</a> , other not listed	\$75.00
Deck	\$75.00
<a href="#">Retaining Wall/Fence</a>	\$75.00
Interior Remodel	no charge
Planned Unit Development	\$100/acre (\$500 min)
Sub-Division Request <a href="#">and Plat Approval</a>	\$100 + \$25/lot
Site Plan Review ( <a href="#">Except where exempted in UDO 6.3.16</a> )	\$250.00
Sign – New or Replacement	\$50.00
Zoning Verification Letter	\$50.00
Special Use Permit	\$100/acre (\$500 min)

Encroachment Agreement	\$1,000.00
Voluntary Annexation	\$250.00
<a href="#">Request for Street Closure</a>	<a href="#">\$250.00</a>
Zoning Ordinance Text Amendment	\$250.00
Zoning Map Amendment/Rezoning Request	<a href="#">\$100/acre (\$500 min)</a>
Variance Request	\$80.00
Appeal	<a href="#">no charge</a>
<b>STORMWATER FUND</b>	
Stormwater Services	
Stormwater Monthly Fee	<a href="#">\$10.00</a>
<i>Additional fees/penalties/charges may be found in the Town of Laurel Park Ordinances</i>	