

6/13/2022

# ANNUAL BUDGET

FY 2022-2023



TOWN OF SNOW HILL  
NORTH CAROLINA



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## BUDGET MESSAGE

I am pleased to provide the **FY 22-23 Submitted Budget** for our Town of Snow Hill. This budget contains line items of revenues and expenditures categories as well as challenges we will face in the upcoming year.

The FY 22-23 Budget Ordinance is also submitted, where revenues and appropriations tie back into the line items and are computer balanced. The Budget Ordinance is the legal document which must be adopted prior to June 30, 2022.

We are submitting:

- A balanced General Fund Budget in the amount of \$1,244,696
- A balanced Water/Sewer Fund Budget in the amount of \$1,092,495
- TOTAL-----\$2,337,191

FY 21-22 has been and continues to be a challenging fiscal year for Snow Hill. Our town took the bulk of its impact economically through COVID restrictions and precautions. Through the struggles the Town has officially received its FY 2020-2021 audit and are in early preparations for the upcoming audit to be on time.

### General Fund Revenue:

Our current revenue accounts have not changed drastically. We are anticipating roughly \$9,000 more in expected ad valorem taxes, \$13,000 in sales tax refund/license tag tax and roughly \$36,000 in sales tax and other revenue for the FY 21-22. This money will be allocated to make up the current and anticipated inflation we are experiencing. We have received \$240,935.27 of American Rescue Plan monies and are anticipating additional funding. These funds will assist with short falls that we are currently assessing and will be facing in this upcoming budget. Due to the town's population and tax base, we do not anticipate any additional revenues to grow in any fund.

### General Fund Expenditures:

Expenditures have not changed drastically. Within each department we have seen an increase in salaries due to an appropriated cost of living raise at 5%. This is the first raise in 4 years. Insurance cost decreased 11% and staffing personnel in some departments have decreased creating funds to balance a COLA raise. Other expenses such as fuel, supplies and equipment, maintenance and utilities have all seen a slight increase to anticipate inflation. Election expense decreased \$4,000 due to no elections this year. Police expenses decreased roughly \$80,000 by the reduction of a county school resource officer and a sergeant position. Fire protection increased roughly \$13,000

due to increased property tax evaluations. Expenditures will need to be monitored very close throughout the year to provide adequate budgeting with the increasing cost of operations.

**Water/Sewer Budget:**

The water and sewer budget for the Town of Snow Hill has seen several years of increasing operational cost and no increase of revenue. This has forced the town to annually appropriate fund balance monies to balance. This is not a financially sound practice. With the continuation of rising operational costs, I have a proposal for an increase in rates. Each department was cut drastically in operational cost to balance with the revenues projected based on the current rate structure. To offset the likelihood of dipping into fund balance the proposed water rate will increase per 1,000 gallons of water \$2.00 and the availability fee will increase \$3.00. The alternative water fee is proposed to be combined with the availability fee to invest back in the town's infrastructure. Sewer rates are proposed to increase \$2.00 per 1,000 gallons as well. In total each customer should expect a \$7.00 increase in monthly billing. This is expected to bring additional revenue to efficiently operate our water and sewer treatment facilities. We will evaluate our revenues vs. expenditures annually to ensure fund balance is only used for emergencies.

**Appropriations Overall:**

Comparing last years budget to the upcoming year I believe we will sustain within a balanced year if we remain economical.

If the Board chooses to expand a service or create a program—it will come with a recurring cost—which must be paid for with recurring revenues. We must evaluate the costs vs. benefits of every venture. There is no margin for error in the Submitted Budget or future budgets. Over the next five years, expenditures are forecasted to increase as the CPI and inflation increases but projected revenues are static.

We have been fortunate in securing grants, and we will continue to be aggressive in applying for grants. But grants very seldom fund recurring costs.

**Key Decisions to Include:**

The budget holds the property tax rate at \$.34 and water and sewer rates at the same levels. One penny generates approximately \$10,000 in revenues.

A sound financial practice/policy is to have **recurring** revenues equal or exceed **recurring** expenditures. Unfortunately, while we avoided increases, we were forced to balance the budget by taking the following short-term actions:

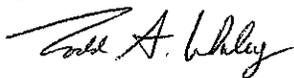
- No additional hours or positions;
- Reduction of staff with increased work load

We can accommodate this year, but in years to come, we either have to reduce expenditures (and service levels) or increase our tax and water/sewer customer base or raise rates, taxes, and fees.

The Submitted Budget does move the Town in positive directions. We have excellent employees who work their hardest every day. It's been a special honor to work for them, for you, and for the citizens of Snow Hill in preparing this budget.

I want to thank and recognize all administrative staff, Public Works Staff, and Police Department for their contributions!

Respectfully,

A handwritten signature in black ink that reads "Todd A. Whaley". The signature is written in a cursive style with a prominent initial "T".

Todd Whaley, Town Manager

**TOWN BOARD  
TOWN OF SNOW HILL**

**INTRODUCED BY: Todd Whaley, Town Manager  
Bea Lockamy, Finance Director**

**BUDGET ORDINANCE FOR THE FISCAL YEAR BEGINNING  
JULY 1, 2022**

**BE IT ORDAINED** by the Town Board of the Town of Snow Hill, North Carolina.

**SECTION 1 A.** The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this Town:

Governing Body	\$ 47,896.00
Administration	\$ 232,209.00
Elections	\$ 0.00
Police Protection	\$ 383,407.00
Fire Protection	\$ 89,958.00
Streets	\$ 128,037.00
Sanitation	\$ 151,159.00
Cemetery	\$ 55,050.00
Powell Bill	\$ 48,980.00
Community Development	\$ 108,000.00
<b>TOTALS For General Fund</b>	<b>\$ 1,244,696.00</b>

**Section 1 B.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Property Taxes	\$ 363,757.00
Motor Vehicle Tax	\$ 50,000.00
Sales Taxes	\$ 240,000.00
Rents and Other Revenue	\$ 512,959.00
Powell Bill	\$ 48,980.00
Sales Tax Refund, License Tag Tax	\$ 29,000.00
<b>TOTALS For General Fund</b>	<b>\$ 1,244,696.00</b>

**Section 2 A.** There is hereby levied a tax at the rate of thirty-four cents (\$.34) per one hundred dollars (\$100) valuation of property listed as of January 1, 2022, for the purpose of revenue included in "Property Taxes" in the General Fund in Section 1 B of this ordinance. This rate of tax is based on an estimated total valuation of property for the purpose

of taxation of \$109,705,612 estimated collection rate of 96.45%.

**Section 3 A.** The following revenue amounts are hereby appropriated in the Water and Sewer Fund for fiscal year beginning July 1, 2022 and ending June 30, 2023.

**Source: Water/Sewer Revenues**

Water Fees	\$	524,250.00
Sewer Fees	\$	527,145.00
Other Revenue	\$	41,100.00
<b>Total Revenues - Water/Sewer</b>	<b>\$</b>	<b>1,092,495.00</b>

**Section 3 B.** The following expense amounts are hereby appropriated in the Water and Sewer Fund for the operation for fiscal year beginning July 1, 2022 to June 30, 2023.

**Source: Water/Sewer Expenditures**

Water	\$	506,607.00
Sewer & WWTP	\$	585,888.00
<b>Total Expenditures – Water &amp; Sewer</b>	<b>\$</b>	<b>1,092,495.00</b>

**Section 4.** The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. She/he may transfer amounts between line-item expenditures within a department without limitations and without a report being required. These changes should not result in increases in recurring obligations such as salaries.
- b. She/he may transfer amounts up to \$5,000 between departments, including contingency appropriations, within the same fund. She/he must make an official report on such transfers as the next regular meeting of the Board.
- c. She/he may not transfer any amounts between funds, except as approval by the Board in a Budget Ordinance as amended.

**Section 5.** Effective July 1, 2022, the following are in effect in expenditure control:

- a. Purchase orders are required for any purchases over \$500.
- b. Formal approval (by resolution) from the Board is required for all “non-routine” expenditures exceeding \$5,000. Routine expenditures include utilities, legally required advertising, postage, fuel, and water or sewer purchase contracts.
- c. Emergency approval of purchases orders exceeding \$5,000 may be conveyed by the Town Manager in consultation with the Mayor of Board and subsequent notification of the Board.

**Section 6.** The Finance Officer is authorized to transfer amount up to \$5,000.00 between line item expenditures within a department without limitation and without Budget Officer approval and without a report being required. These changes should not result in increase in recurring obligations such as salaries.



TOWN OF SNOW HILL			
BUDGET SUMMARY			
FY: 2022 - 2023			
<b>GENERAL FUND:</b>			
<u>EXPENSES:</u>			<u>REVENUES</u>
GOVERNING BODY:	47,896		AD VAL TAXES 363,757
ADMINISTRATION:	232,209		MOTOR VEH. TAXES 50,000
ELECTIONS:	0		SALES TAX 240,000
POLICE:	383,407		RENTS/OTHER TAX 512,959
FIRE PROTECTION CONTRACT:	89,958		SALES TAX REFUND, 29,000
STREETS:	128,037		LICENSE TAG TAX
SANITATION:	151,159		POWELL BILL 48,980
CEMETERY:	55,050		
POWELL BILL:	48,980		
COMMUNITY DEVELOPMENT:	108,000		
TOTAL:	\$1,244,696.00		TOTAL: \$1,244,696.00
<b>ENTERPRISE FUND:</b>			
<u>EXPENSES:</u>			<u>REVENUES:</u>
WATER DEPARTMENT:	506,607		ENTERPRISE FUNDS: 1,092,495
SEWER DEPARTMENT:	585,888		
TOTAL:	\$1,092,495.00		TOTAL: \$1,092,495.00
GENERAL FUND BALANCE			\$1,575,953.77
ENTERPRISE FUND BALANCE			\$805,496.24

TOWN OF SNOW HILL

BUDGET - GENERAL FUND

'FY ENDING JUNE 30, 2023

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	20-21			21-22			22-23		
<b>GENERAL FUND EXPENSES</b>										
<b>GOVERNING BODY:</b>										
100-005-04110-05121	SALARIES AND WAGES	34,500			34,500			36,225		
100-005-04110-05181	FICA & OTHER EMPLOYMENT TAXES	2,640			2,700			2,771		
100-005-04110-05198	EMPLOYEE CHRISTMAST BONUS				3,000					
100-005-04110-05260	OFFICE SUPPLIES & MATERIALS	200			200			200		
100-005-04110-05310	TRAINING	1,500			1,500			1,500		
100-005-04110-05391	LEGAL	5,500			5,500			5,500		
100-005-04110-05450	INSURANCE & BONDING	1,700			1,700			1,700		
100-005-04110-05499	MISCELLANEOUS	0			0			0		
100-005-4110-05500	CAPITAL OUTLAY	0			0			0		
	<b>TOTAL GOVERNING BODY</b>	<b>\$46,040.00</b>			<b>\$49,100.00</b>			<b>\$47,896.00</b>		
<b>ADMINISTRATION:</b>										
100-005-04120-05121	SALARIES AND WAGES	98,200			77,200			89,274		
100-005-04120-05122	SALARIES - OVERTIME	0			1,000			1,000		
100-005-04120-05126	SALARIES - TEMP & PT	1,000			100			100		
100-005-04120-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	400			400			965		
100-005-04120-05180	RETIREMENT	8,525			7,000			10,820		
100-005-04120-05181	FICA & OTHER EMPLOYMENT TAXES	6,365			5,300			6,900		
100-005-04120-05182	HOSP. INSURANCE	6,500			8,652			7,700		
100-005-04120-05183	LIFE/DENTAL INSURANCE	350			1,000			950		
100-005-04120-05184	401K	850			1,000			1,000		
100-005-04120-05185	UNEMPLOYMENT RESERVE	0			0			0		
100-005-04120-05189	PAYROLL SERVICE CHARGE	1,700			0			0		
100-005-04120-05190	CONTRACTED SERVICES	1,700			3,500			3,000		

100-005-04120-05191	TAX COLL FEE - GREENE CO	1,000	17,500	18,200	
100-005-04120-05198	COLLECTION FEE DMV	3,000	3,000	2,000	
100-005-04120-05200	SUPPLIES & MATERIALS	1,500	1,500	1,500	
100-005-04120-05212	UNIFORMS	0	0	0	
100-005-04120-05211	JANITORIAL SUPPLIES/SERVICES	1,000	1,000	500	
100-005-04120-05250	IT SERVICES	2,800	2,800	2,800	
100-005-04120-05251	MOTOR FUELS	0	0	0	
100-005-04120-05258	BANK MERCHANT FEES			4,200	
100-005-04120-05260	OFFICE SUPPLIES & MATERIALS	1,800	2,000	1,600	
100-005-04120-05305	AUDIT SERVICES	5,800	6,000	6,000	
100-005-04120-05310	TRAVEL & TRAINING	1,000	1,000	1,000	
100-005-04120-05320	TELEPHONE & POSTAGE	10,500	11,000	10,500	
100-005-04120-05330	UTILITIES	9,000	9,000	8,000	
100-005-04120-05351	BUILDING REPAIR & MAINTENANCE	5,000	5,000	3,000	
100-005-04120-05352	EQUIPMENT REPAIR & MAINTENANCE	3,000	3,000	3,000	
100-005-04120-05354	SOFTWARE/SUPPORT MAINT.	22,850	11,000	7,000	
100-005-04120-05500	CAPITAL OUTLAY	0	0	0	
100-005-04120-05390	ADVERTISING	2,000	2,000	2,000	
100-005-04120-05391	LEGAL	27,600	27,600	27,600	
100-005-04120-05450	INSURANCE & BONDING	7,000	8,000	8,000	
100-005-04120-05491	DUES/SUBSCRIPTION	3,850	3,500	3,500	
100-005-04120-05499	MISCELLANEOUS	0	0	100	
100-005-04120-05500	CONTINGENCY	0	0	0	
	<b>TOTAL ADMINISTRATION:</b>	<b>\$234,290.00</b>	<b>\$220,052.00</b>	<b>\$232,209.00</b>	
	<b>EXPENSE</b>				
100-005-04170-05399	<b>ELECTIONS:</b> ELECTION EXPENSE	\$3,350.00	\$4,000.00	\$0.00	
	<b>TOTAL ELECTION EXPENSE:</b>	\$3,350.00	\$4,000.00	\$0.00	
	<b>EXPENSE</b>				
100-005-04300-05121	<b>POLICE:</b> SALARIES AND WAGES	271,050	266,000	210,307	
100-005-04300-05122	SALARIES OVERTIME	250	1,000	1,000	

100-005-04300-05126	SALARIES TEMPORARY AND PART TIME	2,300	2,300	1,000	
100-005-04300-05127	SALARIES BONUS LONGEVITY	2,600	1,700	1,700	
100-005-04300-05128	SEPERATION PAY LEO	2,600	2,000	2,800	
100-005-04300-05180	RETIREMENT	29,380	29,380	27,200	
100-005-04300-05181	FICA & OTHER EMPLOYMENT TAXES	21,130	21,130	16,500	
100-005-04300-05182	HOSPITALIZATION INSURANCE	36,000	51,911	38,500	
100-005-04300-05183	DENTAL / LIFE	3,300	4,000	2,500	
100-005-04300-05184	401 K	14,000	17,000	14,100	
100-005-04300-05200	SUPPLIES AND MATERIALS	5,000	5,000	5,000	
100-005-04300-05212	UNIFORMS	4,000	4,000	4,000	
100-005-04300-05251	MOTOR FUELS	17,000	15,000	16,000	
100-005-04300-05310	TRAVEL & TRAINING	500	0	500	
100-005-04300-05320	TELEPHONE AND POSTAGE	1,000	750	500	
100-005-04300-05352	EQUIP REPAIR & MAINT.	0	0	0	
100-005-04300-05353	VEHICLE REPAIR AND MAINTENANCE	11,000	13,000	8,000	
100-005-04300-05354	SOFTWARE MAINTENANCE	4,000	4,300	9,300	
100-005-04300-05497	SHOP W/GOP	0	0	0	
100-005-04300-05499	MISCELLANEOUS	0	0	0	
100-005-04300-05500	CAPITAL OUTLAY	34,500	34,500	24,500	
	<b>TOTAL POLICE:</b>	<b>\$459,610</b>	<b>\$472,971.00</b>	<b>\$383,407.00</b>	
<b>EXPENSE</b>	<b>FIRE PROTECTION CONTRACT:</b>				
100-005-04310-05595	FIRE PROTECTION CONTRACT	<b>\$44,000</b>	<b>\$76,180.27</b>	<b>\$89,958.00</b>	
<b>EXPENSE</b>	<b>STREETS:</b>				
100-005-04510-05121	SALARIES AND WAGES	34,815	18,000	36,272	
100-005-04510-05122	SALARIES OVERTIME	0	0	0	
100-005-04510-05126	SALARIES - TEMP & PT	0	0	0	
100-005-04510-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	600	275	400	
100-005-04510-05180	RETIREMENT	3,580	1,850	4,415	
100-005-04510-05181	FICA & OTHER EMPLOYMENT TAXES	2,670	1,400	2,787	
100-005-04510-05182	HOSP. INSURANCE	4,500	0	3,845	
100-005-04510-05183	LIFE/DENTAL INSURANCE	250	230	473	

100-005-04510-05184	401K	200	0	0	0	0
100-005-04510-05185	UNEMPLOYMENT RESERVE	0	0	0	0	0
100-005-04510-05190	CONTRACTED SERVICES	8,000	15,955	5,000		
100-005-04510-05200	SUPPLIES & MATERIALS	2,000	2,000	2,000		
100-005-04510-05211	JANITORIAL SUPPLIES	0	0	0		
100-005-04510-05212	UNIFORMS	450	450	450		
100-005-04510-05251	MOTOR FUELS	3,000	3,000	5,000		
100-005-04510-05260	OFFICE SUPPLIES & MATERIALS	0	0	0		
100-005-04510-05310	TRAVEL & TRAINING	500	500	500		
100-005-04510-05330	UTILITIES	35,000	37,000	40,000		
100-005-04510-05351	Building Repair/Maintenance	800	800	800		
100-005-04510-05352	EQUIPMENT REPAIR & MAINTENANCE	3,700	3,700	4,700		
100-005-04510-05353	VEHICLE REPAIR & MAINTENANCE	3,600	3,600	5,000		
100-005-04510-05355	DEBRIS REMOVAL			0		
100-005-04510-05356	EQUIPMENT LEASE	0	0	0		
100-005-04510-05391	LEGAL	0	0	0		
100-005-04510-05450	INSURANCE & BONDING	6,050	7,000	7,000		
100-005-04510-05455	TREE REMOVAL	6,000	5,000	5,000		
100-005-04510-05460	ASPHALT REPAIR	1,000	1,000	1,000		
100-005-04510-05500	CAPITAL OUTLAY	4,250	4,250	3,395		
	<b>TOTAL STREETS:</b>	<b>\$120,965.00</b>	<b>\$106,010.00</b>	<b>\$128,037.00</b>		
	<b>EXPENSES</b>					
	<b>SANITATION:</b>					
100-005-04710-05121	SALARIES AND WAGES	0	0	17,472		
100-005-04710-05122	SALARIES - OVERTIME	0	0	0		
100-005-04710-05126	SALARIES - TEMP & PT	16,910	16,910	0		
100-005-04710-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	200	300	0		
100-005-04710-05180	RETIREMENT	0	1,850	2,115		
100-005-04710-05181	FICA & OTHER EMPLOYMENT TAXES	1,310	1,350	1,337		
100-005-04710-05182	HOSP. INSURANCE	0	0	3,845		
100-005-04710-05184	401K EXPENSE	0	0	0		
100-005-04710-05190	CONTRACTED SERVICES	0	0	0		
100-005-04710-05183	LIFE/DENTAL INSURANCE	0	0	255		

100-005-04710-05195	WASTE COLLECTION	105,100	107,400	110,085
100-005-04710-05200	SUPPLIES & MATERIALS	4,000	4,000	1,000
100-005-04710-05212	UNIFORMS	450	450	450
100-005-04710-05251	MOTOR FUELS	3,000	3,000	3,000
100-005-04710-05260	OFFICE SUPPLIES & MATERIALS	100	100	0
100-005-04710-05300	WASTE COLLECTION/YARD	2,000	2,000	1,000
100-005-04710-05310	TRAVEL & TRAINING	200	200	100
100-005-04710-05352	EQUIPMENT REPAIR & MAINTENANCE	2,000	2,000	2,000
100-005-04710-05353	VEHICLE REPAIR & MAINTENANCE	2,500	2,500	4,000
100-005-04710-05450	INSURANCE & BONDING	2,800	4,000	4,000
100-005-04710-05499	MISCELLANEOUS	8,655	7,500	500
	<b>TOTAL SANITATION:</b>	<b>\$149,225.00</b>	<b>\$153,560.00</b>	<b>\$151,159.00</b>
	<b>EXPENSE</b>			
	<b>CEMETERY:</b>			
100-005-04740-05121	SALARIES AND WAGES	21,415	0	0
100-005-04740-05122	SALARIES - OVERTIME	2,500	2,500	5,000
100-005-04740-05126	SALARIES - TEMP & PT	24,415	25,000	25,700
100-005-04740-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	250	650	650
100-005-04740-05180	RETIREMENT	2,195	2,195	1,000
100-005-04740-05181	FICA & OTHER EMPLOYMENT TAXES	3,505	2,000	2,000
100-005-04740-05182	HOSP. INSURANCE	3,000	8,652	7,700
100-005-04740-05183	LIFE/DENTAL	150	150	0
100-005-04740-05184	401K	100	100	0
100-005-04740-05185	UNEMPLOYMENT RESERVE	0	0	0
100-005-04740-05190	CONTRACTED SERVICES	0	3,955	0
100-005-04740-05200	SUPPLIES & MATERIALS	1,200	1,200	1,000
100-005-04740-05212	UNIFORMS	500	500	500
100-005-04740-05251	MOTOR FUELS	1,500	1,500	1,500
100-005-04740-05330	UTILITIES	800	800	800
100-005-04740-05351	BUILDING / GROUNDS MAINTENANCE	2,500	2,500	2,500
100-005-04740-05352	EQUIPMENT REPAIR & MAINTENANCE	2,500	2,500	2,500
100-005-04740-05353	VEHICLE REPAIR & MAINTENANCE	500	500	500
100-005-04740-05356	EQUIPMENT LEASE	0	0	0

100-005-04740-05450	INSURANCE & BONDING	2,500	2,500	2,000	
100-005-04740-05500	CAPITAL OUTLAY	4,250	4,250	0	
100-005-04740-05499	MARKER REPAIR	0	0	1,700	
	<b>TOTAL CEMETERY:</b>	<b>\$73,780.00</b>	<b>\$61,452.00</b>	<b>\$55,050.00</b>	
	<b>EXPENSES</b>				
	<b>COMMUNITY DEVELOPMENT:</b>				
100-005-04930-05100	NON-PROFIT DONATIONS	10,000	10,000	10,000	
100-005-04930-05101	TOSH DEVELOPMENT COMMITTEE	8,000	8,000	8,000	
100-005-04930-05112	MISCELLANEOUS	0	0	0	
100-005-04930-05116	PLANNING BOARD	2,700	2,700	2,000	
100-005-04930-05119	CIVIC ORG. DONATIONS	1,000	1,000	1,000	
100-005-04930-05120	CODE ENFORCEMENT	3,000	3,000	3,000	
100-005-04930-05201	PEG CHANNEL REIMB	84,000	84,000	84,000	
	<b>TOTAL COMMUNITY DEVELOPMENT:</b>	<b>\$108,700.00</b>	<b>\$108,700.00</b>	<b>\$108,000.00</b>	
	<b>EXPENSE</b>				
	<b>POWELL BILL:</b>				
110-005-04910-05121	SALARIES/WAGES	0	0	0	
110-005-04910-05122	SALARIES OVERTIME	0	0	0	
110-005-04910-05126	SALARIES/WAGES/PT	17,920	18,369	18,820	
110-005-04910-05127	BONUS, LONGEVITY, STIPEND	100	180	180	
110-005-04910-05180	RETIREMENT EXPENSE	0	1,900	2,278	
110-005-04910-05181	FICA/MED EXPENSE	1,370	1,400	1,440	
110-005-04910-05182	HOSP. INSURANCE	0	0	0	
110-005-04910-05183	DENTAL/LIFE INSURANCE	0	0	0	
110-005-04910-05184	401K	0	0	0	
110-005-04910-05185	UNEMPLOYMENT RESERVE	0	0	0	
110-005-04910-05190	CONTRACTED SERVICES	1,000	0	0	
110-005-04910-05200	SUPPLIES & MATERIALS	500	500	500	
110-005-04910-05211	MOTOR FUEL	500	500	1,000	
110-005-04910-05352	EQUIP REPAIR	6,810	6,810	6,000	
110-005-04910-05353	VEHICLE REPAIR	0	0	0	
110-005-04910-05500	CAPITAL OUTLAY	20,000	20,000	18,762	



REVENUE	RENTS, OTHER REVENUE:						
100-004-03290-32900	VIDEO PROGRAMMING	5,000	3,000	2,300			
100-004-03291-32800	PEDDLERS LICENSE	0	500	500			
100-004-03294-32940	TELECOMMUNICATION TAXES	0	13,000	8,000			
100-004-03350-32930	PEG CHANNEL	84,000	84,000	84,000			
100-004-03350-35000	INTEREST ON INVESTMENTS	1,800	2,000	200			
100-004-03310-33100	HILLVIEW STREET   FEES	1,600	1,500	1,500			
100-004-03310-33101	GREENE LAMP RENT	6,600	6,600	6,600			
100-004-03310-33103	GREENE LAMP/ELECTIONS ELECTRIC	7,500	5,000	5,000			
100-004-03310-33104	COMMUNITY CENTER LEASE	3,000	3,000	8,000			
100-004-03310-33105	BALL FIELD LEASE	0	0	0			
100-004-03350-33350	MISCELLANEOUS INCOME-POLICE	3,000	2,500	1,500			
100-004-03350-33501	POLICE REVENUE - ORDINANCE VIOLATIONS	55,000	50,000	40,000			
100-004-03350-33502	SALE OF EQUIPMENT/PROPERTY	2,000	8,000	5,000			
100-004-03355-33504	ZONING FEES	800	3,000	3,000			
100-004-03350-33505	POLICE GRANTS - NCDPS	24,500	24,500	24,500			
100-004-03370-33700	FRANCHISE TAX	65,000	60,000	60,000			
100-004-03380-33800	PIPED NATURAL GAS	3,000	3,000	3,300			
100-004-03410-34100	BEER AND WINE TAX	7,000	7,000	7,000			
100-004-03440-34400	SOLID WASTE DIST TAX	0	0	1,000			
100-004-03470-34700	GREENE CO ABC BOARD	4,000	7,000	15,500			
100-004-03590-35900	WASTE COLLECTION FEES	149,725	149,725	149,725			
100-004-03590-39004	SPECIAL PICK UPS	0	500	500			
100-004-03600-36000	FUEL TAX REFUND	700	700	2,000			
100-004-03610-36100	SALE OF LOTS	22,500	22,500	35,000			
100-004-03610-36101	GRAVE OPENINGS	35,000	35,000	40,000			
100-004-03610-36102	INSTALL GRAVE MARKERS	500	500	800			
100-004-03900-39003	REFUNDS	0	200	500			
100-004-03900-39001	MISCELLANEOUS INCOME	0	0	3,000			
100-004-03900-39006	LOAN PAYMENT TINOCO	0	0	4,534			
100-004-03450-34500	LOCAL OPTION SALES TAX	200,000	225,000	240,000			
100-004-03011-39900	APPROPRIATION FROM FUND BALANCE	116,227	0	0			



600-005-07130-05351	BUILDING REPAIR & MAINTENANCE	2,500	3,500	3,500	
600-005-07130-05356	EQUIPMENT LEASE	0	0	0	
600-005-07130-05352	EQUIPMENT REPAIR & MAINTENANCE	23,500	25,500	23,000	
600-005-07130-05353	VEHICLE REPAIR & MAINTENANCE	4,000	6,000	6,000	
600-005-07130-05354	SOFTWARE/SUPPORT	13,550	5,520	6,000	
600-005-07130-05357	TANK MAINTENANCE	36,750	36,750	36,738	
600-005-07130-05358	GENERATOR PM	2,250	2,250	2,250	
600-005-07130-05360	AMI HOSTING / SUPPORT	8,500	8,500	8,500	
600-005-07130-05390	ADVERTISING	100	300	300	
600-005-07130-05391	LEGAL SERVICES	5,000	7,000	9,500	
600-005-07130-05450	INSURANCE & BONDING	18,500	18,500	18,500	
600-005-07130-05460	ASPHALT REPAIR	5,000	6,000	5,000	
600-005-07130-05491	DUES & SUBSCRIPTIONS	1,500	1,500	2,500	
600-005-07130-05499	MISCELLANEOUS	0	0	0	
600-005-07130-05501	DEBT SERVICE	64,600	64,600	64,600	
600-005-07130-05510	CONTINGENCY	0	21,179	14,881	
600-005-07130-05600	CAPITAL RESERVE	0	10,282	17,059	
600-005-07130-66007	ENGINEERING	0			
600-005-07130-05655	WATER LOSS COVERAGE	19,200	19,200	19,200	
600-005-07130-05660	WATER LINE COVERAGE	2,400	2,400	2,400	
	<b>TOTAL WATER DEPARTMENT:</b>	<b>\$458,255.00</b>	<b>\$492,589.56</b>	<b>\$506,607.00</b>	
	<b>SEWER DEPARTMENT:</b>				
600-005-07140-05121	SALARIES AND WAGES FULL TIME	175,130	163,710	179,360	
600-005-07140-05122	SALARIES - OVERTIME	3,100	4,000	4,000	
600-005-07140-05126	SALARIES - TEMP & PT	8,900	8,000	5,000	
600-005-07140-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	3,200	600	1,600	
600-005-07140-05180	RETIREMENT	17,950	15,000	24,280	
600-005-07140-05181	FICA & OTHER EMPLOYMENT TAXES	14,560	13,500	15,307	
600-005-07140-05182	HOSPITAL INSURANCE	22,500	30,282	31,192	
600-005-07140-05183	LIFE/DENTAL INSURANCE	2,100	2,400	2,491	
600-005-07140-05184	401K	2,200	800	3,368	
600-005-07140-05190	CONTRACTED SERVICES		7,555	8,000	

600-005-07140-05192	SAMPLE TESTING	14,000	15,000	14,000
600-005-07140-05194	SLUDGE DISPOSAL	18,000	25,000	25,000
600-005-07140-05197	PERMIT FEES	1,800	4,000	3,000
600-005-07140-05198	WWTP CHEMICALS	0	0	14,000
600-005-07140-05200	SUPPLIES & MATERIALS	16,000	16,000	15,000
600-005-07140-05201	LIFT STATION MAINTENANCE	0	0	3,500
600-005-07140-05206	STREAM SAMPLING	2,350	2,350	0
600-005-07140-05207	ROW MAINTENANCE	8,000	9,000	8,000
600-005-07140-05212	UNIFORMS	1,000	1,000	1,000
600-005-07140-05215	CUSTODIAL SERVICES	750	750	750
600-005-07140-05250	IT SERVICES	750	1,000	1,000
600-005-07140-05251	MOTOR FUELS	4,000	7,000	7,000
600-005-07140-05260	OFFICE SUPPLIES & MATERIALS	1,000	1,000	1,000
600-005-07140-05305	AUDIT SERVICES	3,000	6,000	6,000
600-005-07140-05310	TRAVEL & TRAINING	4,500	4,500	4,500
600-005-07140-05320	TELEPHONE & POSTAGE	9,500	11,000	10,000
600-005-07140-05330	UTILITIES	46,000	46,000	46,000
600-005-07140-05351	BUILDING REPAIR & MAINTENANCE	1,000	3,000	3,000
600-005-07140-05352	EQUIPMENT REPAIR & MAINTENANCE	48,000	55,000	51,500
600-005-07140-05353	VEHICLE REPAIR & MAINTENANCE	4,500	6,500	6,500
600-005-07140-05354	SOFTWARE/MAINT/SUPPORT	13,550	5,500	6,000
600-005-07140-05358	GENERATOR PM	2,500	2,500	2,500
600-005-07140-05360	AMI HOSTING / SUPPORT	9,000	9,000	9,000
600-005-07140-05390	ADVERTISING	200	500	500
600-005-07140-05391	LEGAL SERVICES	5,000	10,000	10,000
600-005-07140-05450	INSURANCE & BONDING	25,000	25,000	25,000
600-005-07140-05460	ASPHALT REPAIR	5,000	6,000	6,000
600-005-07140-05491	DUES & SUBSCRIPTIONS	500	500	1,800
600-005-07140-05499	MISCELLANEOUS	0	5,000	5,000
600-005-07140-05500	CAPITAL OUTLAY	63,000	63,000	16,059
600-005-07140-05501	DEBT SERVICE	92,000	0	0
600-005-07140-05510	CONTINGENCY	2,400	21,179	6,881
600-005-07140-05600	CAPITAL RESERVE	0	6,481	0
600-005-07140-05660	SEWER LINE COVERAGE			1,800

600-005-07140-66007	ENGINEERING	0	0	0	0
	<b>TOTAL SEWER DEPARTMENT:</b>	\$651,940.00	\$614,606.30	\$585,888.00	
	<b>TOTAL ENTERPRISE FUND EXPENSES:</b>			<b>\$1,092,495.00</b>	
	<b>ENTERPRISE REVENUES</b>				
		<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	
600-003-02990-29900	RETAINED EARNINGS/FUND BALANCE				
600-004-03310-36600	US CELLULAR LEASE	10,200	10,200	10,200	
600-004-03710-37492	INTEREST ON INVESTMENTS	1,000	1,000	300	
600-004-03710-37510	WATER RECEIPTS	432,250	432,250	524,250	
600-004-03711-37511	SEWER RECEIPTS	527,145	527,145	527,145	
600-004-03711-37514	ALTERNATIVE WATER	92,000	88,000	0	
600-004-03711-37523	WATER LOSS COVERAGE	19,200	19,200	15,000	
600-004-03711-37524	WATER LINE REPAIR COVERAGE	2,400	2,400	1,500	
600-004-03711-37528	SEWER LINE COVERAGE	2,400	2,400	1,500	
600-004-03713-37516	RECONNECTION FEES	3,600	3,600	3,600	
600-004-03713-37520	SERVICE CHARGE - RETURNED CHECKS	4,000	4,000	4,000	
600-004-03713-37521	WATER TAP ON FEES	2,000	2,000	2,000	
600-004-03713-37522	SEWER TAP-ON FEES	2,000	2,000	2,000	
600-004-03714-37800	MISCELLANEOUS INCOME	0	0	1,000	
	<b>TOTAL ENTERPRISE FUND REVENUES:</b>	<b>\$1,098,195.00</b>	<b>\$1,094,195.00</b>	<b>\$1,092,495.00</b>	