6/12/2023

ANNUAL BUDGET

FY 2023-2024

TOWN OF SNOW HILL, NORTH CAROLINA

FOUNDED 1828

TOWN OF SNOW HILL
NORTH CAROLINA

TABLE OF CONTENTS

BUDGET MESSAGE

I am pleased to provide the **FY 23-24 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 23-24 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, 2023.

We are submitting:

- A balanced General Fund Budget in the amount of $1,346,252.00
- A balanced Water/Sewer Fund Budget in the amount of $1,327,404.00
- TOTAL---$2,673,656.00

The Town has officially received its FY 2021-2022 audit and are in early preparations for the upcoming FY 22-23 audit to be on time.

General Fund Revenue:
Our current revenue accounts have not changed drastically. We are anticipating roughly $16,000 more in expected ad valorem taxes, $4,000 less in sales tax refund/license tag tax and roughly $15,000 more in sales tax and other revenue for FY 23-24. This money will be allocated to make up the current and anticipated inflation we are experiencing. Due to the town's population and tax base, we do not anticipate any additional revenues to grow in any fund apart from our interest earned in our Capital Management Trust Accounts.

General Fund Expenditures:
Expenditures have not changed drastically. Within each department we have seen an increase in salaries due to an appropriate cost of living raise at 2.5%. Insurance costs decreased roughly 5% 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 expenses increased $5,081 due to elections this year. Police expenses increased roughly $81,709 due to the cost of a resource officer, benefit packages, and supplies and materials. Greene County Schools will reimburse the town $55,000 for the cost of a school resource officer. Fire protection remained approximately the same at $88,651.00. 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. With the increase in water and sewer rates last year this has put the town in a more financially sound position. This will allow us to remain in good auditing standings. Our repair, supplies and materials budgets were able to increase to cover much needed repairs at our 20-year-old plant. 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 $12,000 in revenues.

A sound financial practice/policy is to have **recurring** revenues equal or exceed **recurring** expenditures

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,

Todd A. Whaley

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, 2023

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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this Town:

Governing Body	$	51,768.00
Administration	$	233,777.00
Elections	$	5,081.00
Police Protection	$	465,116.00
Fire Protection	$	88,651.00
Streets	$	129,365.00
Sanitation	$	155,190.00
Cemetery	$	59,722.00
Powell Bill	$	48,982.00
Community Development	$	108,600.00
TOTALS For General Fund	**$**	**1,346,252.00**

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

Property Taxes	$	378,300.00
Motor Vehicle Tax	$	50,000.00
Sales Taxes	$	255,000.00
Rents and Other Revenue	$	588,972.00
Powell Bill	$	48,980.00
Sales Tax Refund, License Tag Tax	$	25,000.00
TOTALS For General Fund	**$**	**1,346,252.00**

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, 2023, 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 $110,317,448.00 estimated collection rate of 99.51%.

Section 3 A. The following revenue amounts are hereby appropriated in the Water and Sewer Fund for fiscal year beginning July 1, 2023 and ending June 30, 2024.

Source: Water/Sewer Revenues

Water Fees	$	679,000.00
Sewer Fees	$	590,000.00
Other Revenue	$	58,404.00
Total Revenues - Water/Sewer	**$**	**1,327,404.00**

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, 2023 to June 30, 2024.

Source: Water/Sewer Expenditures

Water	$	636,970.00
Sewer & WWTP	$	690,434.00
Total Expenditures – Water & Sewer	**$**	**1,327,404.00**

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, 2023, 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.

Section 8. Copies of this Budget Ordinance shall be furnished to the Town Clerk and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

AMENDMENTS

MOVED L Washington **SECONDED** R. Wilkes

APPROVED ✓ **DENIED** ________ **UNANIMOUS** ✓

YEA VOTES: 4

Adopted this the 12 day of June 2023.

Den K. Liles

Dennis K. Liles, Mayor

Attest:

Laquita M. Davis

Laquita M. Davis, Town Clerk

TOWN OF SNOW HILL

BUDGET - GENERAL FUND

'FY ENDING JUNE 30, 2024

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY21-22	FY22-23	FY23-24
	GENERAL FUND EXPENSES			
EXPENSES:	**GOVERNING BODY:**			
100-005-04110-05121	SALARIES AND WAGES	34,500	36,225	39,535.00
100-005-04110-05181	FICA & OTHER EMPLOYMENT TAXES	2,700	2,771	3,333.00
100-005-04110-05260	OFFICE SUPPLIES & MATERIALS	200	200	200.00
100-005-04110-05310	TRAINING	1,500	1,500	1,500.00
100-005-04110-05391	LEGAL	5,500	5,500	5,500.00
100-005-04110-05450	INSURANCE & BONDING	1,700	1,700	1,700.00
100-005-04110-05499	MISCELLANEOUS	0	0	-
100-005-4110-05500	CAPITAL OUTLAY	0	0	-
	TOTAL GOVERNING BODY	**$46,100.00**	**$47,896.00**	**$51,768.00**
EXPENSES	**ADMINISTRATION:**			
100-005-04120-05121	SALARIES AND WAGES	77,200	89,274	93,912.00
100-005-04120-05122	SALARIES - OVERTIME	1,000	1,000	500.00
100-005-04120-05126	SALARIES - TEMP & PT	100	100	-
100-005-04120-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	400	965	1,000.00
100-005-04120-05180	RETIREMENT	7,000	10,820	12,068.00
100-005-04120-05181	FICA & OTHER EMPLOYMENT TAXES	5,300	6,900	8,461.00
100-005-04120-05182	HOSP. INSURANCE	8,652	7,700	10,613.00
100-005-04120-05183	LIFE/DENTAL/VISION INSURANCE	1,000	950	848.00
100-005-04120-05184	401K	1,000	1,000	975.00
100-005-04120-05185	UNEMPLOYMENT RESERVE	0	0	-
100-005-04120-05189	PAYROLL SERVICE CHARGE	0	0	-
100-005-04120-05190	CONTRACTED SERVICES	3,500	3,000	3,000.00
100-005-04120-05191	TAX COLL FEE - GREENE CO	17,500	18,200	19,000.00

100-005-04120-05198	COLLECTION FEE DMV	3,000	2,000	1,500.00		
100-005-04120-05200	SUPPLIES & MATERIALS	1,500	1,500	1,500.00		
100-005-04120-05212	UNIFORMS	0	0	-		
100-005-04120-05211	JANITORIAL SUPPLIES/SERVICES	1,000	500	500.00		
100-005-04120-05250	IT SERVICES	2,800	2,800	1,700.00		
100-005-04120-05251	MOTOR FUELS	0	0	-		
100-005-04120-05258	BANK MERCHANT FEES		4,200	2,000.00		
100-005-04120-05260	OFFICE SUPPLIES & MATERIALS	2,000	1,600	1,600.00		
100-005-04120-05305	AUDIT SERVICES	6,000	6,000	6,000.00		
100-005-04120-05310	TRAVEL & TRAINING	1,000	1,000	1,000.00		
100-005-04120-05320	TELEPHONE & POSTAGE	11,000	10,500	10,500.00		
100-005-04120-05330	UTILITIES	9,000	8,000	7,000.00		
100-005-04120-05351	BUILDING REPAIR & MAINTENANCE	5,000	3,000	3,000.00		
100-005-04120-05352	EQUIPMENT REPAIR & MAINTENANCE	3,000	3,000	3,000.00		
100-005-04120-05354	SOFTWARE/SUPPORT MAINT.	11,000	7,000	3,500.00		
100-005-04120-05500	CAPITAL OUTLAY	0	0	-		
100-005-04120-05390	ADVERTISING	2,000	2,000	1,500.00		
100-005-04120-05391	LEGAL	27,600	27,600	27,600.00		
100-005-04120-05450	INSURANCE & BONDING	8,000	8,000	8,500.00		
100-005-04120-05491	DUES/SUBSCRIPTION	3,500	3,500	2,000.00		
100-005-04120-05499	MISCELLANEOUS	0	100	1,000.00		
100-005-04120-05500	CONTINGENCY	0	0	-		
	TOTAL ADMINISTRATION:	**$220,052.00**	**$232,209.00**	**$233,777.00**		
EXPENSE	**ELECTIONS:**					
100-005-04170-05399	ELECTION EXPENSE	$4,000.00	$0.00	**$5,081.00**		
	TOTAL ELECTION EXPENSE:	$4,000.00	$0.00	**$5,081.00**		
EXPENSE	**POLICE:**					
100-005-04300-05121	SALARIES AND WAGES	266,000	210,307	271,141.00		
100-005-04300-05122	SALARIES OVERTIME	1,000	1,000	1,000.00		
100-005-04300-05126	SALARIES TEMPORARY AND PART TIME	2,300	1,000	1,000.00		

100-005-04300-05127	SALARIES BONUS LONGEVITY	1,700	1,700	1,700.00		
100-005-04300-05128	SEPERATION PAY LEO	2,000	2,800	2,800.00		
100-005-04300-05180	RETIREMENT	29,380	27,200	36,945.00		
100-005-04300-05181	FICA & OTHER EMPLOYMENT TAXES	21,130	16,500	20,131.00		
100-005-04300-05182	HOSPITALIZATION INSURANCE	51,911	38,500	42,452.00		
100-005-04300-05183	DENTAL / LIFE / VISION	4,000	2,500	3,390.00		
100-005-04300-05184	401 K	17,000	14,100	15,757.00		
100-005-04300-05200	SUPPLIES AND MATERIALS	5,000	5,000	6,000.00		
100-005-04300-05212	UNIFORMS	4,000	4,000	4,000.00		
100-005-04300-05251	MOTOR FUELS	15,000	16,000	16,000.00		
100-005-04300-05310	TRAVEL & TRAINING	0	500	500.00		
100-005-04300-05320	TELEPHONE AND POSTAGE	750	500	500.00		
100-005-04300-05352	EQUIP REPAIR & MAINT.	0	0	-		
100-005-04300-05353	VEHICLE REPAIR AND MAINTENANCE	13,000	8,000	8,000.00		
100-005-04300-05354	SOFTWARE MAINTENANCE	4,300	9,300	9,300.00		
100-005-04300-05497	SHOP W/COP	0	0	-		
100-005-04300-05499	MISCELLANEOUS	0	0			
100-005-04300-05500	CAPITAL OUTLAY	34,500	24,500	24,500.00		
	TOTAL POLICE:	**$472,971.00**	**$383,407.00**	**$465,116.00**		
EXPENSE	**FIRE PROTECTION CONTRACT:**					
100-005-04310-05595	FIRE PROTECTION CONTRACT	**$76,180.27**	**$89,958.00**	**$88,651.00**		
EXPENSE	**STREETS:**					
100-005-04510-05121	SALARIES AND WAGES	18,000	36,272	37,060.00		
100-005-04510-05122	SALARIES OVERTIME	0	0	-		
100-005-04510-05126	SALARIES - TEMP & PT	0	0	-		
100-005-04510-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	275	400	450.00		
100-005-04510-05180	RETIREMENT	1,850	4,415	4,765.00		
100-005-04510-05181	FICA & OTHER EMPLOYMENT TAXES	1,400	2,787	2,837.00		
100-005-04510-05182	HOSP. INSURANCE	0	3,845	3,538.00		
100-005-04510-05183	LIFE/DENTAL/VISION INSURANCE	230	473	565.00		
100-005-04510-05184	401K	0	0	-		

100-005-04510-05185	UNEMPLOYMENT RESERVE	0	0	-		
100-005-04510-05190	CONTRACTED SERVICES	15,955	5,000	4,000.00		
100-005-04510-05200	SUPPLIES & MATERIALS	2,000	2,000	2,000.00		
100-005-04510-05211	JANITORIAL SUPPLIES	0	0	-		
100-005-04510-05212	UNIFORMS	450	450	450.00		
100-005-04510-05251	MOTOR FUELS	3,000	5,000	5,000.00		
100-005-04510-05260	OFFICE SUPPLIES & MATERIALS	0	0	-		
100-005-04510-05310	TRAVEL & TRAINING	500	500	500.00		
100-005-04510-05330	UTILITIES	37,000	40,000	45,000.00		
100-005-04510-05351	Building Repair/Maintenance	800	800	500.00		
100-005-04510-05352	EQUIPMENT REPAIR & MAINTENANCE	3,700	4,700	4,700.00		
100-005-04510-05353	VEHICLE REPAIR & MAINTENANCE	3,600	5,000	5,000.00		
100-005-04510-05355	DEBRIS REMOVAL		0	-		
100-005-04510-05356	EQUIPMENT LEASE	0	0	-		
100-005-04510-05391	LEGAL	0	0	-		
100-005-04510-05450	INSURANCE & BONDING	7,000	7,000	7,000.00		
100-005-04510-05455	TREE REMOVAL	5,000	5,000	5,000.00		
100-005-04510-05460	ASPHALT REPAIR	1,000	1,000	1,000.00		
100-005-04510-05500	CAPITAL OUTLAY	4,250	3,395	-		
	TOTAL STREETS:	**$106,010.00**	**$128,037.00**	**$129,365.00**		
EXPENSES	**SANITATION:**					
100-005-04710-05121	SALARIES AND WAGES	0	17,472	17,909.00		
100-005-04710-05122	SALARIES - OVERTIME	0	0	-		
100-005-04710-05126	SALARIES - TEMP & PT	16,910	0	-		
100-005-04710-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	300	0	-		
100-005-04710-05180	RETIREMENT	1,850	2,115	2,302.00		
100-005-04710-05181	FICA & OTHER EMPLOYMENT TAXES	1,350	1,337	1,370.00		
100-005-04710-05182	HOSP. INSURANCE	0	3,845	3,538.00		
100-005-04710-05184	401K EXPENSE	0	0	-		
100-005-04710-05190	CONTRACTED SERVICES	0	0	-		
100-005-04710-05183	LIFE/DENTAL/ VISION INSURANCE	0	255	283.00		
100-005-04710-05195	WASTE COLLECTION	107,400	110,085	112,838.00		

100-005-04710-05200	SUPPLIES & MATERIALS	4,000	1,000	1,000.00		
100-005-04710-05212	UNIFORMS	450	450	450.00		
100-005-04710-05251	MOTOR FUELS	3,000	3,000	4,000.00		
100-005-04710-05260	OFFICE SUPPLIES & MATERIALS	100	0	-		
100-005-04710-05300	WASTE COLLECTION/YARD	2,000	1,000	1,000.00		
100-005-04710-05310	TRAVEL & TRAINING	200	100	-		
100-005-04710-05352	EQUIPMENT REPAIR & MAINTENANCE	2,000	2,000	2,000.00		
100-005-04710-05353	VEHICLE REPAIR & MAINTENANCE	2,500	4,000	4,000.00		
100-005-04710-05450	INSURANCE & BONDING	4,000	4,000	4,000.00		
100-005-04710-05499	MISCELLANEOUS	7,500	500	500.00		
	TOTAL SANITATION:	**$153,560.00**	**$151,159.00**	**$155,190.00**		
EXPENSE	**CEMETERY:**					
100-005-04740-05121	SALARIES AND WAGES	0	0	-		
100-005-04740-05122	SALARIES - OVERTIME	2,500	5,000	-		
100-005-04740-05126	SALARIES - TEMP & PT	25,000	25,700	30,868.00		
100-005-04740-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	650	650	650.00		
100-005-04740-05180	RETIREMENT	2,195	1,000	2,359.00		
100-005-04740-05181	FICA & OTHER EMPLOYMENT TAXES	2,000	2,000	2,362.00		
100-005-04740-05182	HOSP. INSURANCE	8,652	7,700	7,076.00		
100-005-04740-05183	LIFE/DENTAL	150	0	-		
100-005-04740-05184	401K	100	0	-		
100-005-04740-05185	UNEMPLOYMENT RESERVE	0	0	-		
100-005-04740-05190	CONTRACTED SERVICES	3,955	0	3,000.00		
100-005-04740-05200	SUPPLIES & MATERIALS	1,200	1,000	1,200.00		
100-005-04740-05212	UNIFORMS	500	500	500.00		
100-005-04740-05251	MOTOR FUELS	1,500	1,500	2,000.00		
100-005-04740-05330	UTILITIES	800	800	800.00		
100-005-04740-05351	BUILDING / GROUNDS MAINTENANCE	2,500	2,500	2,000.00		
100-005-04740-05352	EQUIPMENT REPAIR & MAINTENANCE	2,500	2,500	2,500.00		
100-005-04740-05353	VEHICLE REPAIR & MAINTENANCE	500	500	500.00		
100-005-04740-05356	EQUIPMENT LEASE	0	0	-		
100-005-04740-05450	INSURANCE & BONDING	2,500	2,000	2,000.00		

100-005-04740-05500	CAPITAL OUTLAY	4,250	0	-		
100-005-04740-05499	MISC	0	1,700	1,907.00		
	TOTAL CEMETERY:	**$61,452.00**	**$55,050.00**	**$59,722.00**		
EXPENSES	**COMMUNITY DEVELOPMENT:**					
100-005-04930-05100	NON-PROFIT DONATIONS	10,000	10,000	10,000.00		
100-005-04930-05101	TOSH DEVELOPMENT COMMITTEE	8,000	8,000	8,000.00		
100-005-04930-05111	NEUSE REGIONAL LIBRARY			2,000.00		
100-005-04930-05112	MISCELLANEOUS	0	0	-		
100-005-04930-05116	PLANNING BOARD	2,700	2,000	600.00		
100-005-04930-05119	CIVIC ORG. DONATIONS	1,000	1,000	1,000.00		
100-005-04930-05120	CODE ENFORCEMENT	3,000	3,000	3,000.00		
100-005-04930-05201	PEG CHANNEL REIMB	84,000	84,000	84,000.00		
	TOTAL COMMUNITY DEVELOPMENT:	**$108,700.00**	**$108,000.00**	**$108,600.00**		
EXPENSE	**POWELL BILL:**					
110-005-04910-05121	SALARIES/WAGES	0	0	-		
110-005-04910-05122	SALARIES OVERTIME	0	0	-		
110-005-04910-05126	SALARIES/WAGES/PT	18,369	18,820	19,286.00		
110-005-04910-05127	BONUS, LONGEVITY, STIPEND	180	180	180.00		
110-005-04910-05180	RETIREMENT EXPENSE	1,900	2,278	2,479.00		
110-005-04910-05181	FICA/MED EXPENSE	1,400	1,440	1,476.00		
110-005-04910-05182	HOSP. INSURANCE	0	0	-		
110-005-04910-05183	DENTAL/LIFE INSURANCE	0	0	-		
110-005-04910-05184	401K	0	0	-		
110-005-04910-05185	UNEMPLOYMENT RESERVE	0	0	-		
110-005-04910-05190	CONTRACTED SERVICES	0	0	-		
110-005-04910-05200	SUPPLIES & MATERIALS	500	500	500.00		
110-005-04910-05211	MOTOR FUEL	500	1,000	1,000.00		
110-005-04910-05352	EQUIP REPAIR	6,810	6,000	6,000.00		
110-005-04910-05353	VEHICLE REPAIR	0	0	-		
110-005-04910-05500	CAPITAL OUTLAY	20,000	18,762	18,061.00		

	TOTAL POWELL BILL:	$49,659.00	$48,980.00	$48,982.00
	TOTAL GENERAL FUND EXPENSES:	$1,245,025.27	$1,244,696.00	$1,346,252.00

GENERAL FUND REVENUES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY21-22	FY22-23	FY23-24
GENERAL FUND				
REVENUES:	AD VALOREUM TAXES (PROPERTY TAXES)			
100-004-03010-30114	AD VAL TAXES 2023			375,000.00
100-004-03010-30112	AD VAL TAXES 2022		359,757	2,000.00
100-004-03010-30110	AD VAL TAXES 2021	342,000	2,000	500.00
100-004-03010-30109	AD VAL TAXES 2020	1,500	500	200.00
100-004-03010-30108	AD VAL TAXES 2019	500	500	200.00
100-004-03010-30107	AD VAL TAXES 2018	1,000	500	200.00
100-004-03010-30106	AD VAL TAXES 2017	500	500	200.00
	AD VALOREUM TAXES TOTAL:	$345,500.00	$363,757.00	$378,300.00
REVENUES:	MOTOR VEHICLE TAXES			
100-004-03020-30199	MOTOR VEHICLE TAXES (PRIOR YEARS)	0	0	
100-004-03020-30200	MOTOR VEHICLE TAXES (CURRENT YEAR)	50,000	50,000	50,000.00
	MOTOR VEHICLE TAXES TOTAL:	$50,000.00	$50,000.00	$50,000.00
REVENUES:	TAX PENALTIES / INTEREST			
100-004-03100-31700	SALES TAX REFUND	11,000	22,000	20,000.00
100-004-03011-31710	TAX PENALTIES / INTEREST	2,100	1,000	1,000.00
REVENUES:	LICENSE TAGS TAXES:			
100-004-03280-32800	LICENSE TAGS TAXES	0	6,000	4,000.00

	TOTAL TAX PENALTIES, LICENSE, SALES TAX REFUND	$13,100.00	$29,000.00	$25,000.00		
REVENUE	**RENTS, OTHER REVENUE:**					
100-004-03290-32900	VIDEO PROGRAMMING	3,000	2,300	1,500.00		
100-004-03291-32800	PEDDLERS LICENSE	500	500	500.00		
100-004-03294-32940	TELECOMMUNICATION TAXES	13,000	8,000	10,000.00		
100-004-03350-32930	PEG CHANNEL	84,000	84,000	84,000.00		
100-004-03350-35000	INTEREST ON INVESTMENTS	2,000	200	31,000.00		
100-004-03310-33100	HILLVIEW STREET | FEES	1,500	1,500	1,500.00		
100-004-03310-33101	GREENE LAMP RENT	6,600	6,600	-		
100-004-03310-33103	GREENE LAMP/ELECTIONS ELECTRIC	5,000	5,000	-		
100-004-03310-33104	COMMUNITY CENTER LEASE	3,000	8,000	3,000.00		
100-004-03310-33105	BALL FIELD LEASE	0	0	-		
100-004-03350-33350	MISCELLANEOUS INCOME-POLICE	2,500	1,500	2,500.00		
100-004-03350-33400	SRO GRANT GCBOE			51,000.00		
100-004-03350-33501	POLICE REVENUE - ORDINANCE VIOLATIONS	50,000	40,000	40,000.00		
100-004-03350-33502	SALE OF EQUIPMENT/PROPERTY	8,000	5,000	2,000.00		
100-004-03355-33504	ZONING FEES	3,000	3,000	3,000.00		
100-004-03350-33505	POLICE GRANTS - NCDPS	24,500	24,500	24,500.00		
100-004-03370-33700	FRANCHISE TAX	60,000	60,000	65,000.00		
100-004-03380-33800	PIPED NATURAL GAS	3,000	3,300	5,000.00		
100-004-03410-34100	BEER AND WINE TAX	7,000	7,000	5,000.00		
100-004-03440-34400	SOLID WASTE DIST TAX	0	1,000	1,000.00		
100-004-03470-34700	GREENE CO ABC BOARD	7,000	15,500	16,000.00		
100-004-03590-35900	WASTE COLLECTION FEES	149,725	149,725	149,725.00		
100-004-03590-39004	SPECIAL PICK UPS	500	500	813.00		
100-004-03600-36000	FUEL TAX REFUND	700	2,000	3,000.00		
100-004-03610-36100	SALE OF LOTS	22,500	35,000	35,000.00		
100-004-03610-36101	GRAVE OPENINGS	35,000	40,000	45,000.00		
100-004-03610-36102	INSTALL GRAVE MARKERS	500	800	900.00		
100-004-03900-39003	REFUNDS	200	500	500.00		
100-004-03900-39001	MISCELLANEOUS INCOME	0	3,000	3,000.00		
100-004-03900-39006	LOAN PAYMENT TINOCO	0	4,534	4,534.00		
100-004-03450-34500	LOCAL OPTION SALES TAX	225,000	240,000	255,000.00		

100-004-03011-39900	APPROPRIATION FROM FUND BALANCE	0	0	
	RENTS, OTHER REVENUE:	**$717,725.00**	**$752,959.00**	**$843,972.00**
REVENUES:	**POWELL BILL**			
110-004-03430-34300	POWELL BILL REVENUES	**$49,659.00**	**$48,980.00**	**$48,980.00**
	TOTAL ALL GENERAL FUND REVENUES	**$1,175,984.00**	**$1,244,696.00**	**$1,346,252.00**
	ENTERPRISE FUNDS - EXPENSES			
		FY21-22	**FY22-23**	**FY23-24**
EXPENSES	**WATER DEPARTMENT:**			
600-005-07130-05121	SALARIES AND WAGES	81,000	94,900	102,700.00
600-005-07130-05122	SALARIES - OVERTIME	4,000	2,000	1,000.00
600-005-07130-05126	SALARIES - TEMP & PT	21,000	26,250	26,895.00
600-005-07130-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	500	1,220	1,300.00
600-005-07130-05180	RETIREMENT	8,250	11,500	13,197.00
600-005-07130-05181	FICA & OTHER EMPLOYMENT TAXES	9,000	9,266	13,190.00
600-005-07130-05182	HOSPITAL INSURANCE	17,304	11,543	14,151.00
600-005-07130-05183	LIFE/DENTAL INSURANCE	1,400	1,700	1,130.00
600-005-07130-05184	401K	1,200	1,100	975.00
600-005-07130-05185	UNEMPLOYMENT RESERVE	0	0	-
600-005-07130-05190	CONTRACTED SERVICES	11,955	10,000	12,000.00
600-005-07130-05196	WATER SAMPLES EXPENSE	5,000	4,000	7,000.00
600-005-07130-05200	SUPPLIES & MATERIALS	21,500	21,500	30,000.00
600-005-07130-05212	UNIFORMS	1,500	1,500	2,000.00
600-005-07130-05250	IT SERVICES	1,000	1,000	2,000.00
600-005-07130-05251	MOTOR FUELS	8,000	8,000	12,000.00
600-005-07130-05258	BANK MERCHANT FEES		2,200	2,200.00
600-005-07130-05260	OFFICE SUPPLIES & MATERIALS	2,500	1,000	1,500.00
600-005-07130-05305	AUDIT SERVICES	4,000	5,000	7,000.00
600-005-07130-05310	TRAVEL & TRAINING	4,500	3,000	3,000.00

600-005-07130-05320	TELEPHONE & POSTAGE	13,000	13,000	14,000.00		
600-005-07130-05330	UTILITIES	37,000	37,000	40,000.00		
600-005-07130-05351	BUILDING REPAIR & MAINTENANCE	3,500	3,500	5,000.00		
600-005-07130-05356	EQUIPMENT LEASE	0	0	-		
600-005-07130-05352	EQUIPMENT REPAIR & MAINTENANCE	25,500	23,000	55,000.00		
600-005-07130-05353	VEHICLE REPAIR & MAINTENANCE	6,000	6,000	8,000.00		
600-005-07130-05354	SOFTWARE/SUPPORT	5,520	6,000	6,000.00		
600-005-07130-05357	TANK MAINTENANCE	36,750	36,738	49,656.00		
600-005-07130-05358	GENERATOR PM	2,250	2,250	2,250.00		
600-005-07130-05360	AMI HOSTING / SUPPORT	8,500	8,500	8,500.00		
600-005-07130-05390	ADVERTISING	300	300	300.00		
600-005-07130-05391	LEGAL SERVICES	7,000	9,500	21,470.00		
600-005-07130-05450	INSURANCE & BONDING	18,500	18,500	18,500.00		
600-005-07130-05460	ASPHALT REPAIR	6,000	5,000	5,000.00		
600-005-07130-05491	DUES & SUBSCRIPTIONS	1,500	2,500	2,600.00		
600-005-07130-05499	MISCELLANEOUS	0	0	-		
600-005-07130-05501	DEBT SERVICE	64,600	64,600	64,600.00		
600-005-07130-05510	CONTINGENCY	21,179	14,881	30,528.00		
600-005-07130-05600	CAPITAL RESERVE	10,282	17,059	30,528.00		
600-005-07130-66007	ENGINEERING			-		
600-005-07130-05655	WATER LOSS COVERAGE	19,200	19,200	19,200.00		
600-005-07130-05660	WATER LINE COVERAGE	2,400	2,400	2,600.00		
	TOTAL WATER DEPARTMENT:	**$492,589.56**	**$506,607.00**	**$636,970.00**		
EXPENSES	**SEWER DEPARTMENT:**					
600-005-07140-05121	SALARIES AND WAGES FULL TIME	163,710	179,360	193,293.00		
600-005-07140-05122	SALARIES - OVERTIME	4,000	4,000	4,000.00		
600-005-07140-05126	SALARIES - TEMP & PT	8,000	5,000	4,800.00		
600-005-07140-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	600	1,600	1,800.00		
600-005-07140-05180	RETIREMENT	15,000	24,280	23,297.00		
600-005-07140-05181	FICA & OTHER EMPLOYMENT TAXES	13,500	15,307	13,869.00		
600-005-07140-05182	HOSPITAL INSURANCE	30,282	31,192	24,764.00		
600-005-07140-05183	LIFE/DENTAL INSURANCE	2,400	2,491	2,260.00		

600-005-07140-05184	401K	800	3,368	845.00		
600-005-07140-05190	CONTRACTED SERVICES	7,555	8,000	10,000.00		
600-005-07140-05192	SAMPLE TESTING	15,000	14,000	20,000.00		
600-005-07140-05194	SLUDGE DISPOSAL	25,000	25,000	32,000.00		
600-005-07140-05197	PERMIT FEES	4,000	3,000	3,000.00		
600-005-07140-05198	WWTP CHEMICALS	0	14,000	24,000.00		
600-005-07140-05200	SUPPLIES & MATERIALS	16,000	15,000	24,000.00		
600-005-07140-05201	LIFT STATION MAINTENANCE	0	3,500	7,500.00		
600-005-07140-05206	STREAM SAMPLING	2,350	0	-		
600-005-07140-05207	ROW MAINTENANCE	9,000	8,000	10,000.00		
600-005-07140-05212	UNIFORMS	1,000	1,000	1,500.00		
600-005-07140-05215	CUSTODIAL SERVICES	750	750	750.00		
600-005-07140-05250	IT SERVICES	1,000	1,000	1,500.00		
600-005-07140-05251	MOTOR FUELS	7,000	7,000	10,000.00		
600-005-07140-05260	OFFICE SUPPLIES & MATERIALS	1,000	1,000	1,200.00		
600-005-07140-05305	AUDIT SERVICES	6,000	6,000	8,000.00		
600-005-07140-05310	TRAVEL & TRAINING	4,500	4,500	5,000.00		
600-005-07140-05320	TELEPHONE & POSTAGE	11,000	10,000	11,000.00		
600-005-07140-05330	UTILITIES	46,000	46,000	50,000.00		
600-005-07140-05351	BUILDING REPAIR & MAINTENANCE	3,000	3,000	4,500.00		
600-005-07140-05352	EQUIPMENT REPAIR & MAINTENANCE	55,000	51,500	55,000.00		
600-005-07140-05353	VEHICLE REPAIR & MAINTENANCE	6,500	6,500	8,500.00		
600-005-07140-05354	SOFTWARE/MAINT/SUPPORT	5,500	6,000	6,000.00		
600-005-07140-05358	GENERATOR PM	2,500	2,500	2,500.00		
600-005-07140-05360	AMI HOSTING / SUPPORT	9,000	9,000	10,000.00		
600-005-07140-05390	ADVERTISING	500	500	500.00		
600-005-07140-05391	LEGAL SERVICES	10,000	10,000	12,000.00		
600-005-07140-05450	INSURANCE & BONDING	25,000	25,000	25,000.00		
600-005-07140-05460	ASPHALT REPAIR	6,000	6,000	8,000.00		
600-005-07140-05491	DUES & SUBSCRIPTIONS	500	1,800	2,200.00		
600-005-07140-05499	MISCELLANEOUS	5,000	5,000	5,000.00		
600-005-07140-05500	CAPITAL OUTLAY	63,000	16,059	30,528.00		
600-005-07140-05501	DEBT SERVICE	0	0	-		
600-005-07140-05510	CONTINGENCY	21,179	6,881	30,528.00		

600-005-07140-05600	CAPITAL RESERVE	6,481	0	-		
600-005-07140-05660	SEWER LINE COVERAGE		1,800	1,800.00		
600-005-07140-66007	ENGINEERING	0	0			
	TOTAL SEWER DEPARTMENT:	**$614,606.30**	**$585,888.00**	**$690,434.00**		
	TOTAL ENTERPRISE FUND EXPENSES:		**$1,092,495.00**	**$1,327,404.00**		
	ENTERPRISE REVENUES					
		FY21-22	**FY22-23**	**FY23-24**		
600-003-02990-29900	RETAINED EARNINGS/FUND BALANCE					
600-004-03310-36600	US CELLULAR LEASE	10,200	10,200	10,204.00		
600-004-03710-37492	INTEREST ON INVESTMENTS	1,000	300	15,000.00		
600-004-03710-37510	WATER RECEIPTS	432,250	524,250	679,000.00		
600-004-03711-37511	SEWER RECEIPTS	527,145	527,145	590,000.00		
600-004-03711-37514	ALTERNATIVE WATER	88,000	0	-		
600-004-03711-37523	WATER LOSS COVERAGE	19,200	15,000	16,000.00		
600-004-03711-37524	WATER LINE REPAIR COVERAGE	2,400	1,500	1,500.00		
600-004-03711-37528	SEWER LINE COVERAGE	2,400	1,500	1,700.00		
600-004-03713-37516	RECONNECTION FEES	3,600	3,600	5,000.00		
600-004-03713-37520	SERVICE CHARGE - RETURNED CHECKS	4,000	4,000	4,500.00		
600-004-03713-37521	WATER TAP ON FEES	2,000	2,000	2,000.00		
600-004-03713-37522	SEWER TAP-ON FEES	2,000	2,000	2,000.00		
600-004-03714-37800	MISCELLANEOUS INCOME	0	1,000	500.00		
	TOTAL ENTERPRISE FUND REVENUES:	**$1,094,195.00**	**$1,092,495.00**	**$1,327,404.00**		

JUN MEETING 2023	*REVENUE -EXPENSE REPORT MONTH ENDING MAY 31, 2023*				
		91.63%			
Revenues					
100 GENERAL FUND	004 REVENUE				
Accounts	Budgeted	Amend/Apprvd	Actual		YTD Pct
100 GENERAL FUND					percentage
004 REVENUE					
Property taxes	$359,757.00	$359,757.00	$367,828.55		102.24%
Property taxes 2021 & BACK	$4,000.00	$4,000.00	$2,492.94		62.32%
03020 Mv Taxes	$50,000.00	$50,000.00	$59,306.17		118.61%
Waste Collection Fees	$149,725.00	$149,725.00	$145,323.15		97.06%
Special Pickups	$500.00	$500.00	$715.00		143.00%
Sale of Lots	$35,000.00	$35,000.00	$26,900.00		76.86%
Grave Openings	$40,000.00	$40,000.00	$48,035.00		120.09%
Install Grave Markers	$800.00	$800.00	$1,010.00		126.25%
Other Revenue	$555,934.00	$555,934.00	$583,290.84		104.92%
ARPA REV			$140,000.00		
03990 Fund Balance		$201,958.00	$0.00		
Total GENERAL FUND	**$1,195,716.00**	**$1,397,674.00**	**$1,374,901.65**		**98.37%**
POWELL BILL					
STATE ALLOCATION	48,980.00	$48,980.00	$48,389.23		**101.37%**
INTEREST ON NCCMT			$1,260.40		
FUND BALANCE APPROPRIATION					
TOTAL POWELL BILL		**$48,980.00**	**$49,649.63**		
600 WATER/SEWER FUND					
004 REVENUE					
Water Fees	$524,250.00	$524,250.00	$625,176.69		119.25%
Sewer Fees	$527,145.00	$527,145.00	$534,082.79		101.32%
Other Revenue	$41,100.00	$41,100.00	$76,340.34		185.74%
ARPA			$100,935.27		
39900 APPR FUND BALANCE		$128,242.00			
039910 RETAINED EARNINGS		$0.00			
Total WATER/SEWER FUND	**$1,092,495.00**	**$1,220,737.00**	**$1,336,535.09**		109.49%
TOTAL ALL REVENUE FUNDS	**$2,337,191.00**	**$2,667,391.00**	**$2,761,086.37**		**103.51%**
Expenses					
100 GENERAL FUND					
005 EXPENSE					
04110 Governing Body	$47,896.00	$47,896.00	$38,742.83		80.89%
04120 Administration	$232,209.00	$276,601.00	$236,817.79		85.62%
04170 Election expense	$0.00	$0.00	$0.00		
04300 Police	$383,407.00	$470,479.00	$417,523.65		88.74%
04310 Fire Protection Contract	$89,958.00	$89,958.00	$89,958.00		100.00%
04510 Streets	$128,037.00	$184,227.00	$135,988.89		73.82%
04710 Solid Waste Collection	$151,159.00	$154,795.00	$132,393.95		85.53%
04740 Cemetery	$55,050.00	$65,652.00	$59,503.12		90.63%
04930 Community Development	$108,000.00	$108,066.00	$67,910.31		62.84%
Total GENERAL FUND	**$1,195,716.00**	**$1,397,674.00**	**$1,178,838.54**		**84.34%**
110 Powell Bill	$48,980.00	$48,980.00	$30,742.49		
Total POWELL BILL	**$48,980.00**	**$48,980.00**	**$30,742.49**		**62.77%**
600 WATER/SEWER FUND					
005 EXPENSE					
07130 Water	$506,607.00	$601,331.00	$472,934.66		78.65%
07140 Sewer	$585,888.00	$619,406.00	$497,792.80		80.37%
Total WATER/SEWER FUND	**$1,092,495.00**	**$1,220,737.00**	**$970,727.46**		**79.52%**
TOTAL EXPENSE ALL FUNDS	**2,337,191.00**	**2,667,391.00**	**2,180,308.49**		**81.74%**